



WASHOE COUNTY, NEVADA ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2015

Photo: The beautiful Truckee River flows through Washoe County from Lake Tahoe to Pyramid Lake

WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2015

DAVID HUMKE
Chairman, Washoe County Commission

MARSHA BERKBIGLER
District 1

KITTY JUNG
District 3

BONNIE WEBER
District 5

VAUGHN HARTUNG
District 4

County Manager
John Slaughter





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 1, 2013

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, 2013**. 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, 2015**

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WASHOE COUNTY NEVADA

COUNTY OFFICIALS

July 1, 2014

ELECTED OFFICIALS

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

David Humke
Bonnie Weber
Marsha, Berkbigler
Kitty Jung
Vaughn Hartung
Nancy Parent
Larry Burtness
Joshua Wilson
Tammi Davis
Richard Gammick
Don Cavallo
Mike Haley

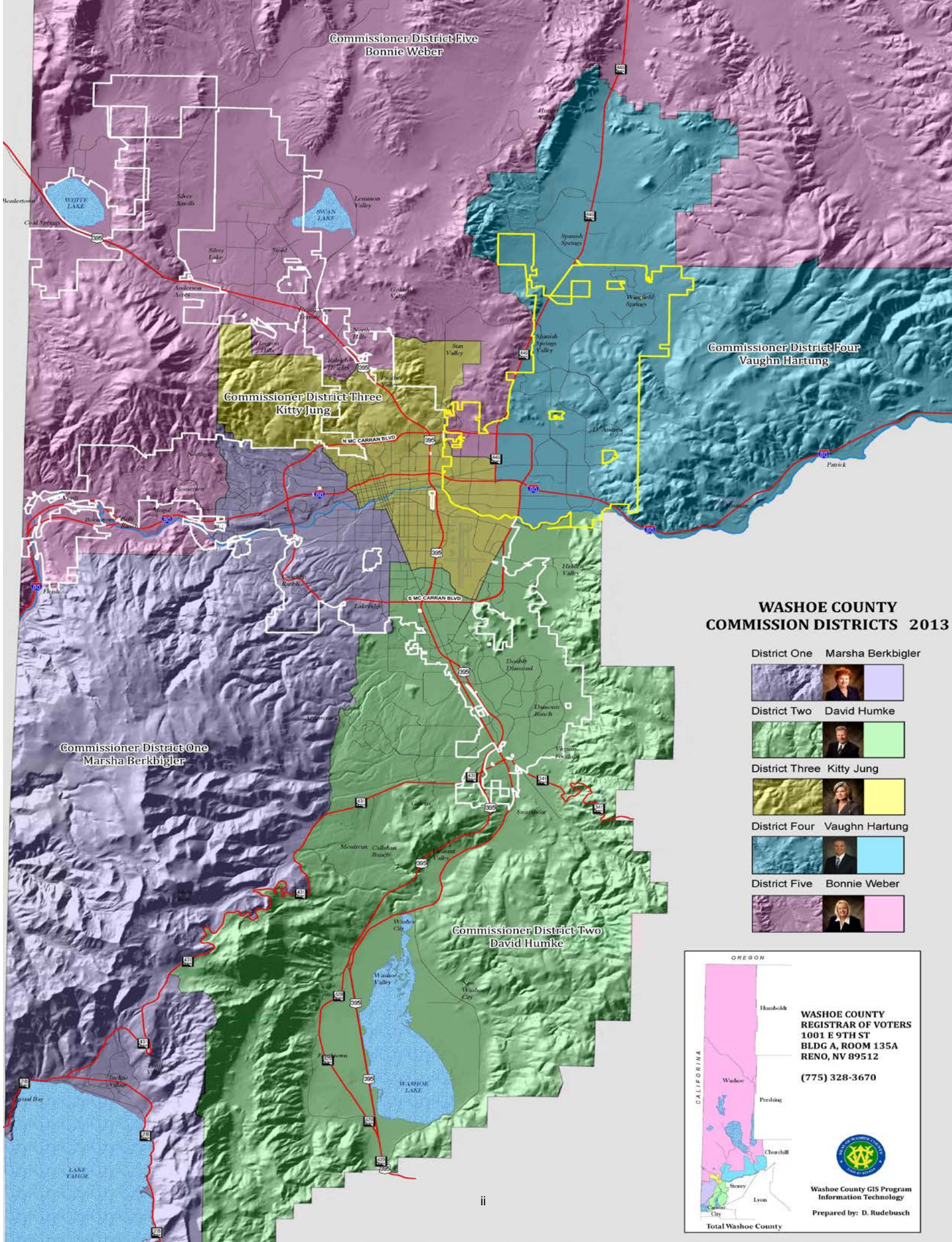
APPOINTED OFFICIALS

County Manager
Assistant County Manager
Assistant County Manager

John Slaughter
Kevin Schiller
Vacant

Alternate Public Defender
Chief Information Management Officer
Comptroller
Director of Community Services
Director of Human Resources
Director of Juvenile Services
Director of Library
Director of Senior Services
Director of Social Services
District Health Officer
Medical Examiner
Public Defender
Public Guardian
Registrar of Voters

Jennifer Lunt
Laura Schmidt
Paul McArthur
Dave Solaro
John Listinsky
Frank Cervantes
Arnie Maurins
Grady Tarbutton
Ken Retterath
Kevin Dick
Ellen Clark, MD
Jeremy Bosler
Susan DeBoer
Luanne Cutler



**WASHOE COUNTY
COMMISSION DISTRICTS 2013**

District One Marsha Berkbigler



District Two David Humke



District Three Kitty Jung



District Four Vaughn Hartung



District Five Bonnie Weber



OREGON

Humboldt

Washoe

Perkins

Churchill

Storey

Leon

Canyon City

CALIFORNIA

**WASHOE COUNTY
REGISTRAR OF VOTERS**
1001 E 9TH ST
BLDG A, ROOM 135A
RENO, NV 89512

(775) 328-3670

Washoe County GIS Program
Information Technology

Prepared by: D. Rudebusch



WASHOE COUNTY

"Dedicated To Excellence in Public Service"

OFFICE OF THE COUNTY MANAGER
1001 E. 9th Street
P.O. Box 11130
Reno, Nevada 89520-0027
Phone: (775) 328-2000
Fax: (775) 328-2037
www.washoecounty.us

TO OUR WASHOE COUNTY TAXPAYERS:

Enclosed is Washoe County's 2014-2015 Final Budget and Strategic Plan. We are very pleased with the numerous signs of improvement the economy has shown during the past year; I am also confident to report that Washoe County is financially stable due to the fiscally prudent decision making, streamlining of the organization and effective policy setting of the County Commission over the past few years.

Despite the many challenges of the recession and thanks to the dedication and hard work of our employees, Washoe County continues to be assessable, responsible, and accountable. We also continue to provide superior customer service, while administering sound fiscal management of our resources and assets.

The Board believes strongly in the importance of strategic planning and the County's Objectives, Vision, Mission Statements and Values, and I fully support the same principles in providing leadership and guidance to both the Board and our organization.

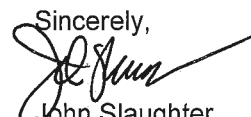
We understand the daily impact our services have on our citizens and we will continue Washoe County's legacy of being open and transparent with information as we determine what services and resources we need to provide in this new era of county government. I am grateful for the opportunity to work with the Board, management and staff as we move through 2014-2015 and into the next chapter for Washoe County.

With the steady improvement of economic conditions during the current year, as well as forecasts of continued economic growth, the fiscal year 2014-2015 final budget for expenditures, transfers and contingency in the General Fund is \$307 million. The proprietary funds, which include Building and Safety, Water Resources, Golf Courses, Health Benefits, Risk Management and the Equipment Services Funds, have a total expenditure budget of \$102 million. The total expenditures include funding for 2,546 full-time equivalent positions. The recommended budget increases include but are not limited to: funding for eight new Sheriff Deputy positions; a Deputy Chief Medical Examiner; additional funding for the Courts and criminal prosecution; additional positions for the Emergency Medicare Services oversight; and, new positions for Building and Safety to meet the seasonal demands of the community. The two largest sources of revenue for the County, property tax and sales tax, are estimated to increase 4.7% and 3.1% respectively. This increase in revenue will help to fund the additional expenditures required to deliver County services to the community.

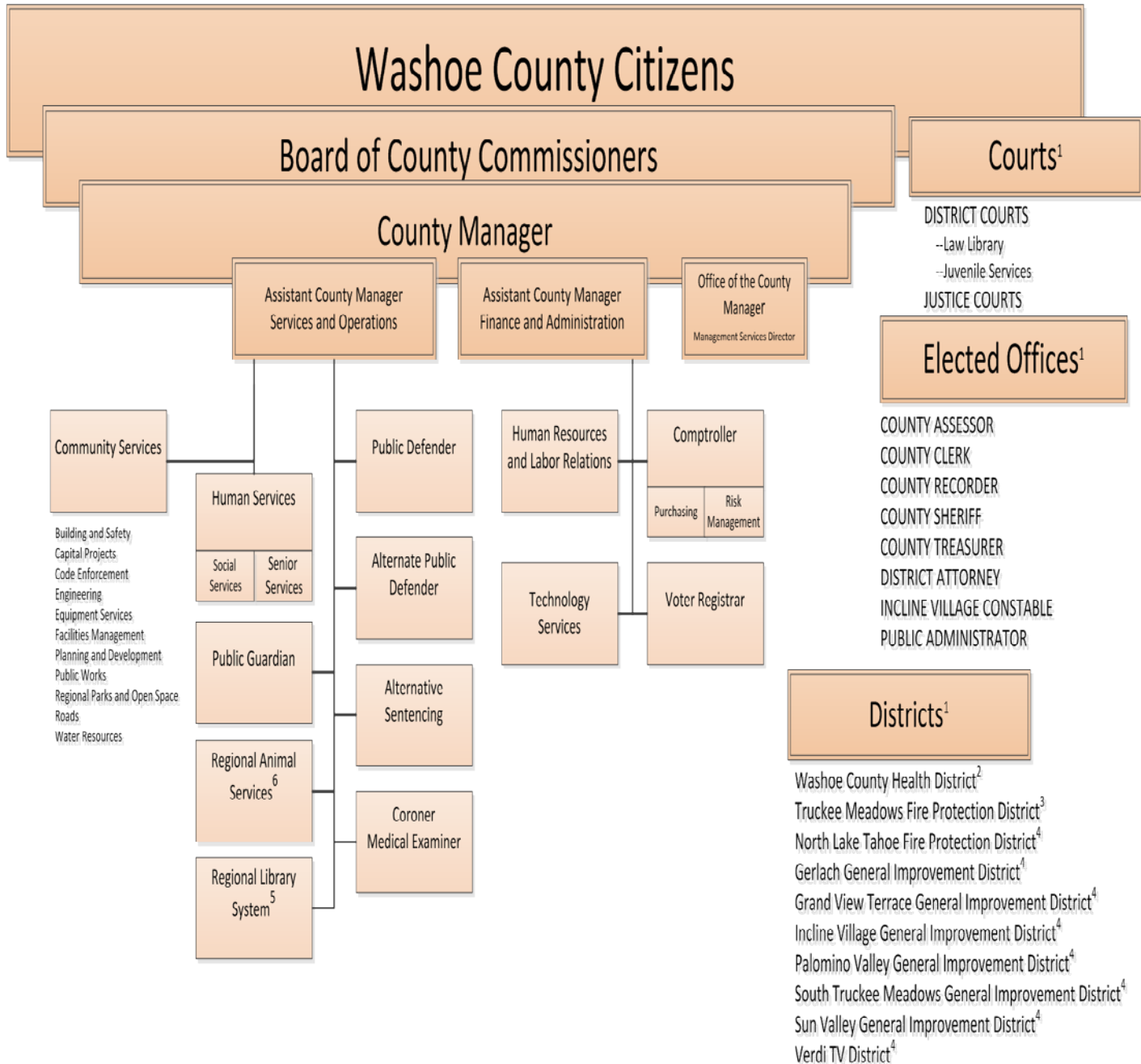
Our range of services is comprehensive and nationally recognized for excellence. We have earned national awards and recognition for virtually every service we provide - from the Sheriff's Office and Courts, to Juvenile Justice, Senior Services, and Libraries; from Elections, Open Space and Natural Resource Management, to Public Health, Technology, Road Maintenance and Snow Removal; from the Medical Examiner and Child Protection to Community Development, Building and Safety, Public Information and Citizen Involvement--and for strong Financial Management, with Washoe County's AA Bond rating being the highest in Northern Nevada.

As your regional government, we recognize that Washoe County is comprised of many communities, but we are one county. We look forward to meeting the challenges of serving our citizens in the most innovative, cost effective and efficient manner possible while maintaining the high level of service citizens have come to expect from their regional government.

If you have any questions or suggestions for how we can serve you better, we hope that you will contact us online at www.washoecounty.us or by phone at 328-2000.

Sincerely,

John Slaughter
Washoe County Manager

Washoe County Organizational Chart



Notes:

- 1-County Manager is Liaison
- 2-Seperately appointed governing board
- 3-Board of County Commissioners is Board of Fire Commissioners
- 4-Independent district with separately elected governing board
- 5-Director appointed by Library Board of Trustees
- 6-Regional Animal Services to become Department July 1, 2014

5/14/2014

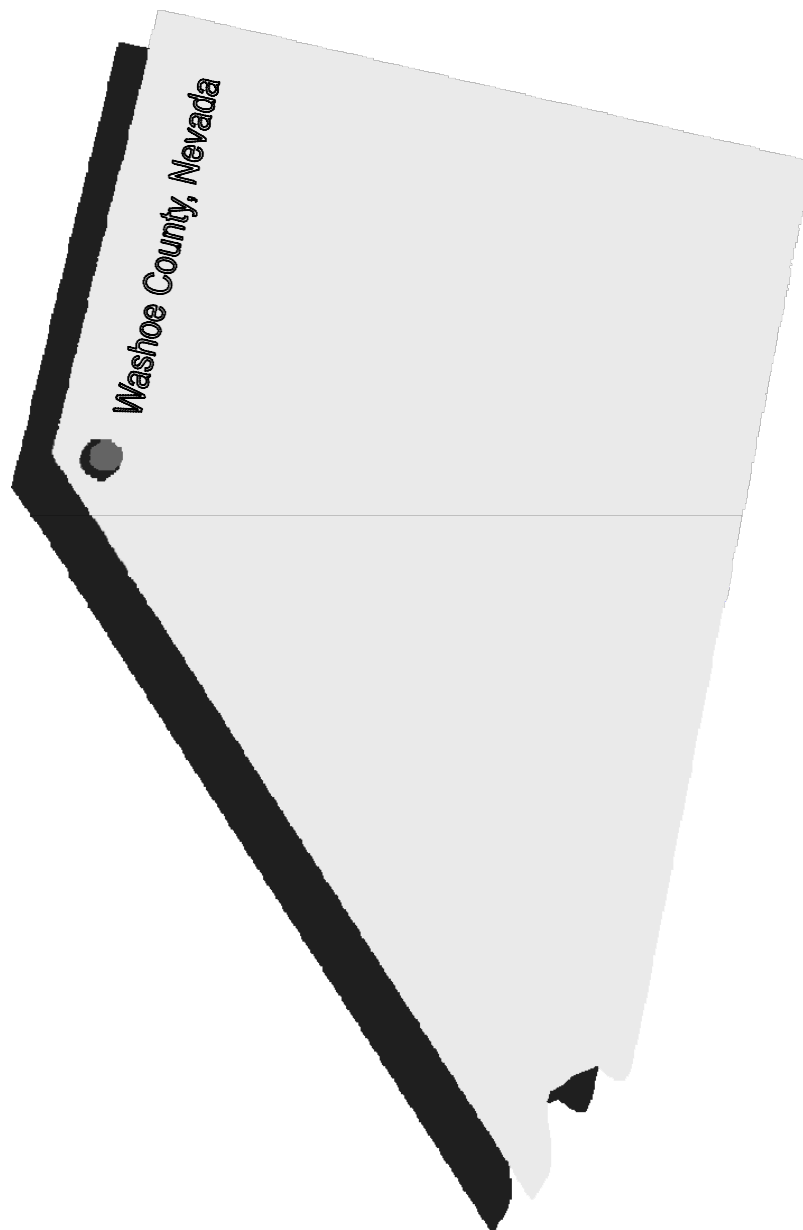
WASHOE COUNTY, NEVADA

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



Washoe County Annual Budget 2014-2015

Introduction



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTRODUCTION**

INTRODUCTION

OVERVIEW OF FISCAL YEAR 2014-2015 (FY 14/15)

May 19, 2014 the Board of County Commissioners approved the Fiscal Year 2014-2015 (FY 14/15) budget. The following assumptions and adjustments have been included in balancing the budget for FY 14/15:

Revenue and Other Sources:

- Property tax receipts increased by 4.7%. The increase in assessed valuation makes up 2.3% of the increase and 2.4% is due to the one-time tax rate swap from the Debt Service Fund to the General Fund so as to lower the fund balance in the Debt Fund from a reserve of two years of principal and interest payments to one year as allowed by Nevada Revised Statutes.
- Tax rate remains at \$1.3917 for the 11th consecutive year.
- Sales tax receipts through Consolidated Tax and the Supplemental City County Relief Tax increases 3.1% for total revenue of \$93 million.
- Indirect cost billings from the General Fund to other Funds remains relatively level at \$12 million.

Expenditure and Other Uses:

- General Fund will net an increase of 14 authorized positions, \$1.4 million.
- Employee salary and wages are expected to rise by 6.6% from FY 13/14 estimated year end, which includes an estimated 1.5% in cost of living increases that are still in negotiations and the 14 new authorized positions.
- Group health insurance increase of 3.4% (\$598,000) due to increased claims, HMO bids and Federal fees associated with the Affordable Care Act.
- OPEB funding remains level with prior year budget at \$18.7 million.
- Increase of 4.5% (\$668,000) for mandatory indigent medical expenditures (NRS 428.295).
- Increase of 2.3% in other services and supplies largely due to supplier or contractual rate increases.
- Continued support to the Health District, \$10 million, and Senior Services Fund, \$1.4 million.
- \$1.2 million in previously General Fund supported Human Services programs transferred to the Indigent Tax Levy Fund allowing for increased General Fund support to the Child Protective Services Fund.
- \$5.4 million transfer for capital projects and roads maintenance.

The following Sources and Uses Document details the impact of these recommendations and projections.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTRODUCTION (CONTINUED)**

Washoe County General Fund Sources and Uses			
Sources and Uses	FY 13/14 Estimated Year End	FY 14/15 Initial Funding Level	FY15 Estimated % Change from FY14
Beginning Fund Balance	\$ 39,033,750	\$ 39,890,515	2.2%
Revenues and Other Sources:			
Taxes	138,032,684	144,462,181	4.7%
Licenses and Permits	8,165,598	8,314,500	1.8%
Consolidated Taxes	80,000,000	82,500,000	3.1%
Intergovernmental	19,403,728	19,738,644	1.7%
Charges for Services	23,986,644	25,336,807	5.6%
Fines and Forfeitures	8,003,055	8,013,150	0.1%
Miscellaneous/Other sources & Transfers In	4,317,770	4,652,911	7.8%
Total Revenues and Other Sources	281,909,480	293,018,193	3.9%
Total Sources	\$ 320,943,230	\$ 332,908,708	3.7%
Expenditures and Other Uses:			
Salaries and Wages	\$ 126,144,861	\$ 134,437,229	6.6%
Employee Benefits	57,326,951	60,894,936	6.2%
OPEB contributions	16,100,000	18,700,000	16.1%
Services and Supplies	60,215,180	61,095,076	1.5%
Stabilization	-	4,143,300	-
Capital Outlay	300,465	235,500	-21.6%
Transfers Out	20,765,258	25,688,320	23.7%
Contingency	200,000	1,500,000	650.0%
Total Expenditures and Other Uses	281,052,715	306,694,361	9.1%
Ending Fund Balance			
Restricted/Committed Assigned	14,426,168	800,596	-94.5%
Unassigned Ending Fund Bal.	25,464,347	25,413,751	-0.2%
Total Ending Fund Balance	39,890,515	26,214,347	-34.3%
Total Uses	\$ 320,943,230	\$ 332,908,708	3.7%
Unassigned Ending Fund Bal. as % of Exp.	9.1%	8.3%	

As identified above, estimated ending unassigned fund balance in FY 14/15 is approximately \$25.4 million. This represents 8.3% of all expenditures, contingency, and transfers out. This is in compliance with Board policy, which states unassigned ending fund balance should be between 8% and 10% of expenditures and other uses.

Summarized in the schedule below, the budget is comprised of 19 Governmental Funds and 6 Proprietary Funds with fiscal year 2015 budgets. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$567,587,309. Estimated expenses in the Proprietary Funds total \$102,170,721.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTRODUCTION (CONTINUED)**

FISCAL YEAR ENDING JUNE 30, 2015 ESTIMATED REVENUES AND OTHER RESOURCES								
GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDAT ED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME								
General	39,890,515	82,500,000	144,147,180	1.1652	65,774,087	5,000	591,926	332,908,708
Health	666,788	-	-	-	8,901,671	-	10,000,192	19,568,651
Library Expansion	863,745	-	2,495,296	0.0200	15,000	-	-	3,374,041
Animal Services	5,444,115	-	3,743,640	0.0300	459,000	-	-	9,646,755
Regional Communication System	1,792,670	-	-	-	1,439,337	-	-	3,232,007
Indigent Tax Levy	7,415,488	-	7,500,752	0.0600	118,000	-	-	15,034,240
Child Protective Services	5,624,595	-	4,990,519	0.0400	40,477,183	-	1,234,426	52,326,723
Senior Services	55,095	-	1,247,630	0.0100	1,571,854	-	1,406,782	4,281,361
Enhanced 911	466,726	-	-	-	1,600,909	-	-	2,067,635
Regional Public Safety	241,914	-	-	-	687,900	-	-	929,814
Truckee Meadows Remediation	6,739,104	-	-	-	1,362,248	-	-	8,101,352
Truckee River Flood Management	767,760	-	-	-	9,238,057	-	-	10,005,817
Roads Special Revenue Fund	6,109,987	-	-	-	7,802,233	-	4,339,733	18,251,953
Other Restricted Special Revenue	7,051,197	-	1,247,631	0.0100	10,916,297	-	-	19,215,125
Capital Facilities Tax	3,340,565	-	6,238,165	0.0500	125,000	10,000,000	-	19,703,730
Parks Construction	17,742,670	-	-	-	642,780	-	-	18,385,450
Capital Improvements Fund	3,952,877	-	-	-	61,500	-	4,100,000	8,114,377
Washoe County Debt	8,840,551	-	864,576	0.0065	-	-	8,856,427	18,561,554
SAD Debt	2,304,725	-	-	-	1,573,290	-	-	3,878,015
TOTAL GOVERNMENTAL FUNDS	119,311,087	82,500,000	172,475,390	1.3917	152,766,346	10,005,000	30,529,486	567,587,309

FISCAL YEAR ENDING JUNE 30, 2015 ESTIMATED EXPENDITURES AND OTHER FINANCING USES									
GOVERNMENTAL FUNDS									
GOVERNMENTAL FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME									
General		134,437,231	79,594,936	61,095,075	235,500	5,643,300	25,688,320	26,214,347	332,908,708
Health	R	10,302,991	4,193,569	4,879,635	67,057	-	-	125,399	19,568,651
Library Expansion	R	685,108	302,964	905,495	-	-	217,095	1,263,379	3,374,041
Animal Services	R	2,072,597	891,909	1,573,437	150,000	-	-	4,958,811	9,646,755
Regional Communications	R	364,058	133,756	817,453	1,582,000	-	-	334,740	3,232,007
Indigent Tax Levy	R	-	-	14,781,979	-	-	-	252,261	15,034,240
Child Protective Services	R	14,240,041	6,023,042	28,101,033	-	-	400,000	3,562,607	52,326,723
Senior Services	R	1,348,259	583,121	2,208,714	-	-	-	141,267	4,281,361
Enhanced 911	R	24,668	12,272	1,634,713	350,000	-	-	45,982	2,067,635
Regional Public Safety	R	210,817	98,083	367,402	145,000	-	-	108,513	929,814
TM Remediation District	R	645,991	261,718	6,075,662	-	-	-	1,117,981	8,101,352
Truckee River Flood Mgt	R	898,430	345,527	6,311,599	-	-	2,403,031	47,230	10,005,817
Roads Special Revenue Fund	R	3,413,977	1,615,068	5,903,728	5,445,000	-	-	1,874,180	18,251,953
Other Restricted Special Rev.	R	2,973,110	1,145,714	9,248,443	3,877,786	-	1,662,540	307,532	19,215,125
Capital Facilities	C	-	-	4,473,349	12,240,381	-	2,990,000	0	19,703,730
Parks Construction	C	-	-	-	18,385,450	-	-	-	18,385,450
Capital Improvements Fund	C	-	-	-	8,114,377	-	-	-	8,114,377
Washoe County Debt	D	-	-	12,944,170	-	-	-	5,617,384	18,561,554
SAD Debt	D	-	-	758,698	-	-	-	3,119,317	3,878,015
TOTAL GOVERNMENTAL FUNDS		171,617,277	95,201,679	162,080,585	50,592,551	5,643,300	33,360,986	49,090,930	567,587,309
* Fund Types: R-Special Revenue Fund, C-Capital Fund, D-Debt Service									

* Fund Types: R-Special Revenue Fund, C-Capital Fund, D-Debt Service

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTRODUCTION (CONTINUED)**

WASHOE COUNTY PROPRIETARY FUNDS								
FUND NAME		OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
						IN	OUT	
	*							
Building & Safety	E	2,100,000	2,317,435	7,000	-	125,721	-	(84,714)
Water Resources	E	32,710,576	33,217,656	12,846,558	2,664,625	1,697,873	-	11,372,726
Golf Course	E	1,102,209	1,110,543	11,500	-	73,664	-	76,830
Health Benefit	I	43,187,910	46,965,774	405,500	-	2,831,500	-	(540,864)
Risk Management	I	7,217,305	7,919,372	330,650	-	-	-	(371,417)
Equipment Services	I	7,839,467	7,975,316	231,900	-	-	1,897,258	(1,801,207)
TOTAL PROPRIETARY FUNDS		94,157,467	99,506,096	13,833,108	2,664,625	4,728,758	1,897,258	8,651,354

* Fund Types: E-Enterprise Fund, I-Internal Service Fund

Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues. Of these funds, the Other Restricted Revenue Fund is financed by a \$0.01 legislatively approved tax rate for Agricultural Extension. The Animal Services Fund is financed by a \$0.03 voter-approved tax rate. The Child Protective Services Fund is financed by a \$0.04 voter-approved tax rate. The Indigent Health Fund is required by State Law and includes a \$0.06 property tax rate. The Senior Services Fund is financed by a \$0.01 tax rate and the Library Expansion Fund by a \$0.02 voter-approved tax rate. The Capital Facilities Fund is financed by property taxes at a \$0.05 rate, for which 60% of the proceeds will go to the State Treasurer for deposit in the State Highway Fund and the balance to be shared between the County, City of Reno and the City of Sparks. The Debt Service Fund is financed, in part, by property tax and the recommended tax rate will go from \$0.0330, in fiscal year 2014, to \$0.0065 in fiscal year 2015 due to an excess fund balance for the Ad Valorem backed bonds; the decline of \$0.0265 in the debt tax rate was transferred to the general fund operating tax rate for fiscal year 2014-2015 only and will be increased again in fiscal year 2015-2016 to meet the debt service requirements. The fund balance of the Debt Service Fund, although adequate to meet fiscal year needs, is less than one year's principal and interest. The General Fund includes: the \$0.0192 tax in support of the Family Court; the State mandated Indigent Insurance tax rate of \$0.0150; the allowed Detention Center tax rate of \$0.0774; the Youth Services tax rate of \$0.0087; the general operating rate of \$1.0177; and, the AB 104 Fair Share tax of \$0.0272. The revenue generated by the tax rates are identified in the chart below, column 7.

AD VALOREM TAX RATE AND REVENUE RECONCILIATION							
FISCAL YEAR 2014-2015							
	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	2.3632	13,281,733,500	313,873,926	1.0277	136,496,375	(9,677,838)	126,818,537
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	4,550,100	107,528	Same as above	46,761	(3,315)	43,446
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	13,286,283,600	13,286,284	0.1000	13,286,284	(942,021)	12,344,263
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,992,943	0.0150	1,992,943	(141,303)	1,851,640
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	13,286,284	0.0600	7,971,770	(565,213)	7,406,557
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,643,142	0.0500	6,643,142	(471,011)	6,172,131
G. Youth Services Levy (NRS 62B.150)	0.0087	"	1,155,907	0.0087	1,155,907	(81,956)	1,073,951
H. Detention (AB395) (1993)	0.0774	"	10,283,584	0.0774	10,283,584	(729,125)	9,554,459
I. SCCRT Loss NRS 354.59813	0.1993	"	26,479,563	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	2,550,966	0.0192	2,550,966	(180,868)	2,370,098
K. Other: AB 104 (See Note 1)	0.0272	"	3,613,869	0.0272	3,613,869	(256,230)	3,357,639
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4968		66,006,258	0.2575	34,212,181	(2,425,706)	31,786,475
M. Subtotal A, B, C, L	2.9600		393,273,996	1.3852	184,041,601	(13,048,880)	170,992,721
N. Debt	0.0065		863,608	0.0065	863,608	(61,231)	802,377
O. TOTAL M AND N (see Note 2)	2.9665		394,137,604	1.3917	184,905,209	(13,110,111)	171,795,098

Note: NRS = Nevada Revised Statute

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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INTRODUCTION (CONTINUED)**

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. The total anticipated revenue for the County is \$516 million and expenditures/expenses are budgeted at \$587 million. The single largest source of revenue for Washoe County is property tax at \$172 million, 33% of revenues. Intergovernmental revenue is the second largest source at \$166 million, 32%. Charges for services make up 25% of the total revenue at an estimated \$131 million.

Total expenditures/expenses are budgeted at \$587 million. Public Safety is the single largest expenditure requirement at \$146 million, 25% and General Government is the second largest function in the County with a fiscal year 2014-2015 budget of \$125 million, 21%. Total debt for the County is coming in at 2.7% of total expenditures/expenses for a budget of \$16 million.


The fund balance for the Governmental Fund Types is budgeted at \$49 million, 10% of total expenditures. The general fund estimated ending unassigned fund balance in fiscal year 2014 - 2015 is approximately \$25.4 million. This represents 8.3% of all expenditures, contingency, and transfers out. This is in compliance with Board policy, which states unassigned ending fund balance should be between 8% and 10% of expenditures and other uses.

BUDGET SUMMARY FOR WASHOE COUNTY					
REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2015	TOTAL (MEMO ONLY) COLUMNS 3+4
	ACTUAL PRIOR YEAR 6/30/2013	ESTIMATED CURRENT YEAR 6/30/2014	BUDGET YEAR 6/30/2015		
	(1)	(2)	(3)	(4)	(5)
Property Taxes	167,697,870	168,623,727	172,475,390	-	172,475,390
Other Taxes	2,561,721	2,674,428	2,706,114	-	2,706,114
Licenses and Permits	9,500,582	9,717,277	9,835,420	-	9,835,420
Intergovernmental Resources	170,082,474	179,981,849	166,198,643	-	166,198,643
Charges for Services	33,530,515	34,945,313	36,699,854	94,157,467	130,857,321
Fines and Forfeits	10,528,086	10,418,327	10,256,274	-	10,256,274
Miscellaneous	6,914,615	10,337,328	9,570,041	13,733,108	23,303,149
TOTAL REVENUES	400,815,863	416,698,249	407,741,736	107,890,575	515,632,311
EXPENDITURES-EXPENSES					
General Government	65,823,203	60,232,516	62,444,781	62,860,462	125,305,243
Judicial	57,430,719	60,658,641	67,067,377	-	67,067,377
Public Safety	132,202,157	134,709,056	146,003,325	-	146,003,325
Public Works	25,691,142	39,475,108	34,500,535	-	34,500,535
Health	20,558,003	23,421,795	26,426,623	-	26,426,623
Welfare	65,638,510	66,429,049	84,493,953	-	84,493,953
Culture and Recreation	23,073,389	27,293,785	35,482,355	-	35,482,355
Community Support	343,244	592,276	369,761	-	369,761
Intergovernmental Expenditures	8,447,060	8,800,725	8,997,514	-	8,997,514
Contingencies **	-	200,000	5,643,300	-	5,643,300
Utilities	-	-	-	33,717,656	33,717,656
Building and Safety	-	-	-	2,317,435	2,317,435
Golf Fund	-	-	-	1,110,543	1,110,543
Debt Service - Principal	21,689,310	7,752,703	7,983,823	-	7,983,823
Interest Costs	7,090,231	5,627,206	5,637,595	2,164,625	7,802,220
Escrow on Refunding	37,391,222	-	-	-	-
Service Fees	796,068	97,462	84,450	-	84,450
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	466,174,258	435,290,323	485,135,392	102,170,721	587,306,113
Excess of Revenues over (under)					
Expenditures-Expenses	(65,358,394)	(18,592,074)	(77,393,657)	5,719,854	(71,673,803)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	19,031,810	-	10,000,000	-	10,000,000
Sales of General Fixed Assets	49,058	21,000	5,000	100,000	105,000
Proceeds of Medium-term Financing	27,887,609	-	-	-	-
Operating Transfers In	34,102,443	28,544,806	30,529,486	4,728,758	35,258,244
Operating Transfers (Out)	(32,317,768)	(28,544,153)	(33,360,986)	(1,897,258)	(35,258,244)
TOTAL OTHER FINANCING SOURCES(USES)	48,753,152	21,653	7,173,500	2,931,500	10,105,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	(16,605,242)	(18,570,421)	(70,220,157)	8,651,354	
FUND BALANCE JULY 1, BEGINNING OF YEAR:	154,486,750	137,881,508	119,311,087		
FUND BALANCE JUNE 30, END OF YEAR:	137,881,508	119,311,087	49,090,930		

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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WHAT PROPERTY TAXES PAY FOR

The following chart identifies what the property taxes pay for. Property tax based on a \$200,000 market value will cost a new home buyer \$974.19 per year; of which \$723.94 will be spent on County general operating services and debt service; \$180.25 will pay for legislative overrides; and, \$70.00 for voter overrides. Washoe County is currently at the statutory cap for the overlapping property tax rate and has no additional property tax capacity.

WHAT PROPERTY TAXES PAY FOR:			
		Property tax based on a \$200,000 Market Value will cost a new home buyer \$974.19 per year.	
USE	RATE	ANNUAL COST	
Washoe County Operations	1.0177	\$ 712.39	Oper. & Debt
Cooperative Extension	0.0100	7.00	
Debt Service Fund	0.0065	4.55	
Detention Center	0.0774	54.18	Legislative Overrides
Indigent Insurance Program	0.0150	10.50	
China Springs Regional Youth Detention Facility	0.0087	6.09	
Family Court	0.0192	13.44	
Indigent Tax Levy Fund	0.0600	42.00	
Capital Facilities Tax Fund (\$0.03 to the State-balance is shared with the Cities)	0.0500	35.00	
AB 104 (shared w/other entities)	0.0272	19.04	
Library Expansion Fund	0.0200	14.00	Voter Overrides
Animal Services Fund	0.0300	21.00	
Child Protective Services Fund	0.0400	28.00	
Senior Services Fund	0.0100	7.00	
Total Washoe County	1.3917	\$ 974.19	
Note: The taxable value of a new home is 35% of the appraised value, assuming the appraised value is \$200,000 the taxable amount is \$70,000. At tax rate of \$1.3917 the total tax is \$974.19.			

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CITIZEN BUDGET SURVEY

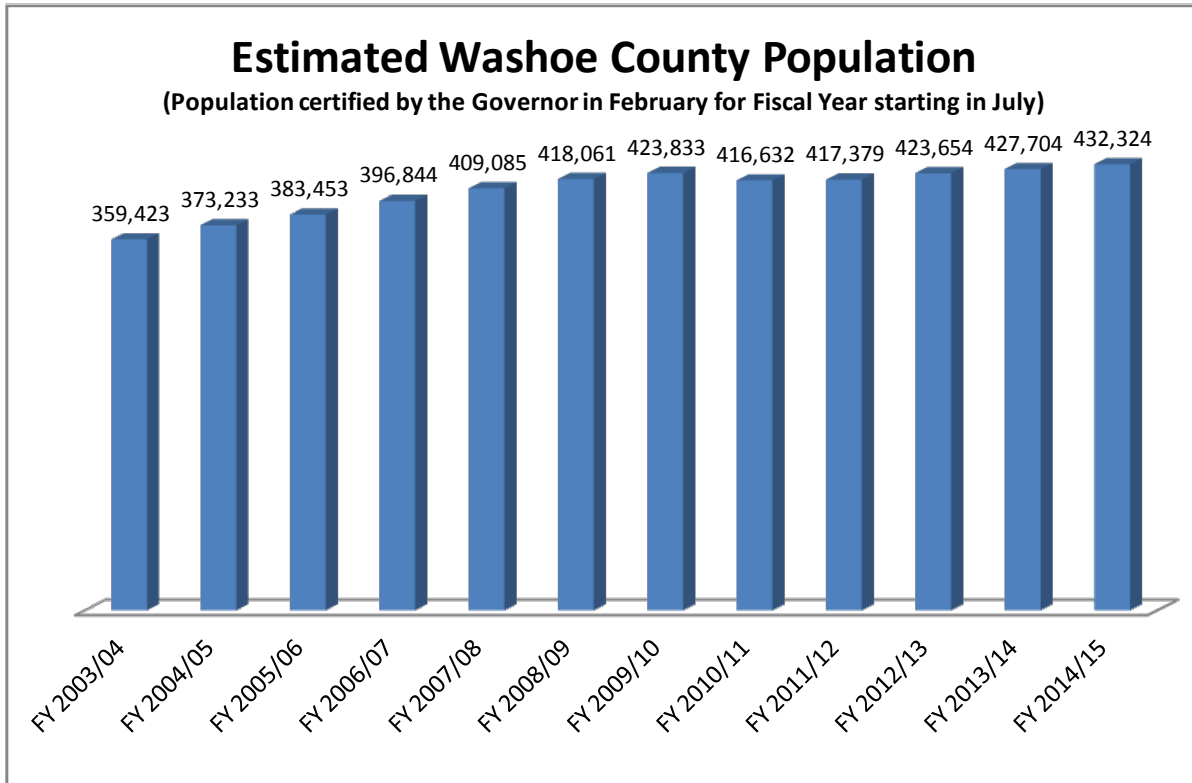
During the fiscal year 2013/2014 budget process the County provided an opportunity for citizens to voice their opinion on the budget through an online forum, Peak Democracy. The survey was available on the County's website from April 4th to April 26th. Respondents were asked to allocate money to the service areas listed below. In total there were 142 attendees to the online forum, 23 people participated with 22 posting priority resource allocations. Responses to the survey are the equivalent of 1.2 hours of public comment. The results of this survey compared to the FY 13/14 and FY 14/15 recommended budget are below.

Service Area	Average Respondent Budget Allocation	FY 13/14 Adopted Budget	FY 14/15 Adopted Budget
Courts	8%	9%	8%
District Attorney	5%	7%	6%
Elections	1%	1%	0.5%
General Government Support Services	9%	8%	10%
Indigent Defense	3%	4%	4%
Juvenile Services	5%	5%	5%
Library Services	8%	3%	3%
Parks and Open Space	3%	2%	1%
Public Health (General Fund support to Health District)	3%	3%	3%
Public Safety	29%	36%	34%
Public Works (includes Debt payments for Capital projects)	7%	8%	11%
Records Management, Assessment and Collection	4%	4%	4%
Senior Services	3%	1%	1%
Social Services/Human Services	12%	9%	11%
Total	100%	100%	100%
Note: Includes all funds receiving property tax			

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INTRODUCTION (CONTINUED)**

WASHOE COUNTY DEMOGRAPHICS

Washoe County has an estimated fiscal year 2014-2015 population of 432,324. This count has held relatively steady even through the Great Recession when unemployment reached a high of about 13% in Washoe County. This speaks to the draw that this region has regardless of economic opportunity due to its natural beauty and proximity to a virtual treasure trove of outdoor activities.



Demographic information is also provided by the U.S. Census Bureau. The following information is a demographic profile from information provided on the 2010 census for respondents in Washoe County.

SEX AND AGE	
Median age (years)	37
Males	50.5%
Females	49.5%

RACE	
White	76.9%
Some Other Race	9.5%
Asian	5.2%
Two or More Races	3.8%
Black or African American	2.3%
American Indian and Alaska Native	1.7%
Native Hawaiian and Other Pacific Islander	0.6%

HISPANIC OR LATINO	
Not Hispanic or Latino	77.8%
Hispanic or Latino (of any race)	22.2%

HOUSEHOLDS BY TYPE	
Total households	163,445
Average household size	2.55

HOUSING OCCUPANCY	
Total housing units	184,841
Occupied housing units	88.4%
Vacant housing units	11.6%

HOUSING TENURE	
Occupied housing units	163,445
Owner-occupied housing units	58.5%
Renter-occupied housing units	41.5%

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The following table highlights the top employers within the County. As you can see, they are very diverse ranging from Federal, State, and Local Government, as well as a variety of private employers mostly in the medical and casino/hotel industries.

Name	Industry	Ownership	Size class
Washoe County School District	Elementary and Secondary Schools	Local Government	8,000-8,499
University of Nevada Reno	Colleges and Universities	State Government	4,000-4,499
Renown Regional Medical Center	General Medical and Surgical Hospitals	Private	2,500-2,999
Washoe County	Executive & Legislative Offices Combined	Local Government	2,000-2,499
Peppermill Hotel Casino - Reno	Casino Hotels	Private	2,000-2,499
International Game Technology	All Other Miscellaneous Manufacturing	Private	2,000-2,499
Silver Legacy Resort Casino	Casino Hotels	Private	1,500-1,999
Atlantis Casino Resort	Casino Hotels	Private	1,500-1,999
St. Mary's	General Medical and Surgical Hospitals	Private	1,500-1,999
Eldorado Hotel & Casino	Casino Hotels	Private	1,000-1,499
City of Reno	Executive & Legislative Offices Combined	Local Government	1,000-1,499
Grand Sierra Resort and Casino	Casino Hotels	Private	1,000-1,499
Sierra NV Health Care System	General Medical and Surgical Hospitals	Federal Government	1,000-1,499
Circus Circus Casino Inc.-Reno	Casino Hotels	Private	1,000-1,499
Sparks Nugget Inc.	Casino Hotels	Private	1,000-1,499
Truckee Meadows Community College	Junior Colleges	State Government	1,000-1,499
United Parcel Service	Couriers	Private	900-999
West Business Solutions LLC	Telemarketing Bureaus	Private	900-999
Integrity Staffing Solutions	Temporary Help Services	Private	700-799
Harrahs Reno	Casino Hotels	Private	600-699

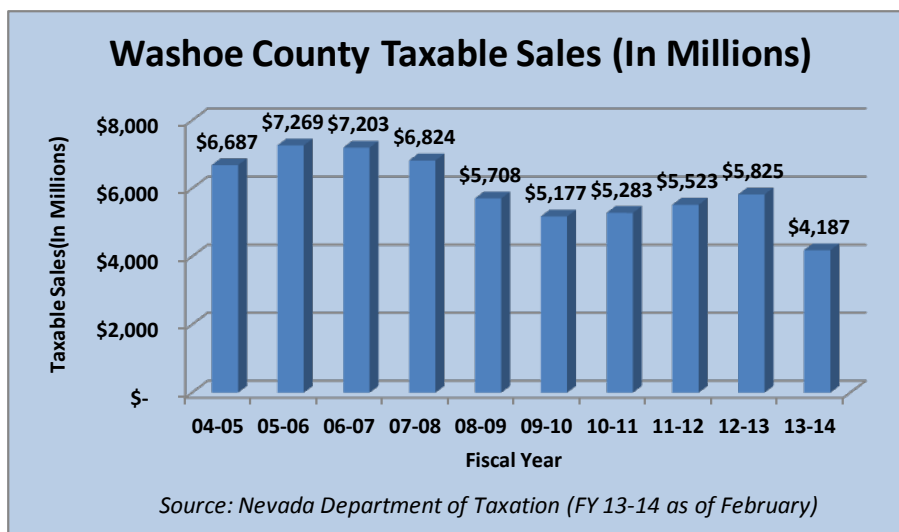
Source: Economic Development Authority - Greater Reno-Tahoe: Top Employers

Economic Trends

As with any business, governments are closely tied to the economy, and Washoe County is no different. The following graphs and charts detail changes over time for those indicators which affect Washoe County operations and its citizens. As you will see, almost all of the charts show the same effects of the Great Recession that started to impact Washoe County around 2007 and 2008.

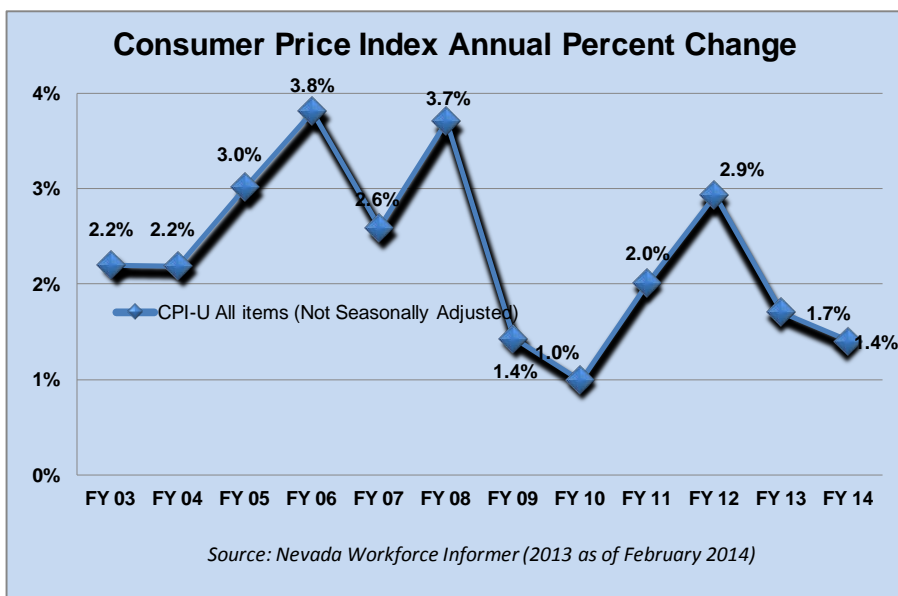
The first chart details taxable sales in Washoe County over time. Fiscal Year 2006 – 2007 collections were the first decline related to the coming recession. While the initial decline was minimal, sales continued to slide until Fiscal Year 2010 – 2011. In fact, between, Fiscal Years 2005 – 2006 and 2009 – 2010, taxable sales in Washoe declined a combined \$2 billion.

**WASHOE COUNTY, NEVADA
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There was an anticipated 9.0% increase in taxable sales in Washoe County in Fiscal Year 2013 – 2014. It is hoped that this upward trend will continue in future years as the region pulls out of the recession, barring any unfavorable circumstances, which could include impacts of the European debt crisis, instability in oil rich nations, and increase in unemployment among others.

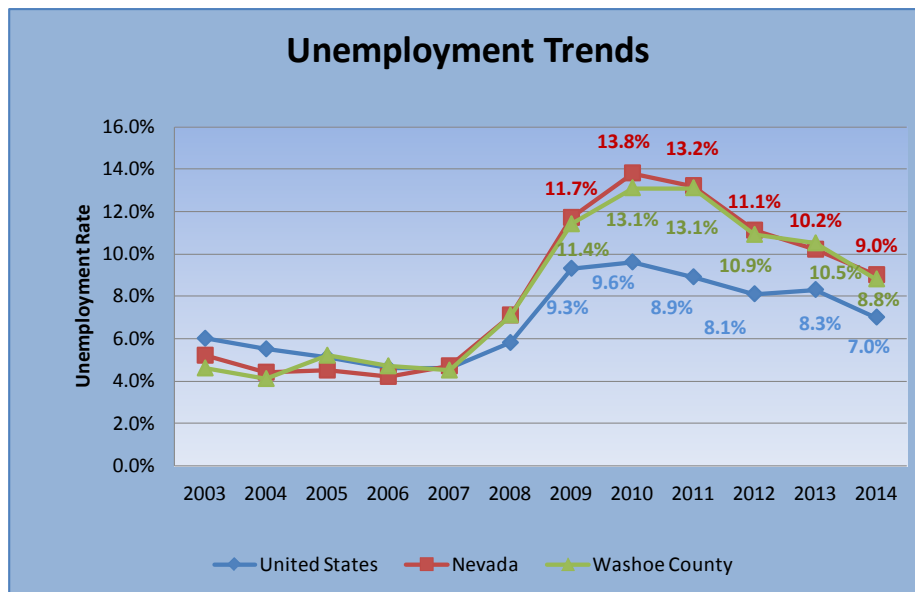
Just as people were losing the ability to pay for things like goods, services, mortgages, and rent, the Consumer Price Index (CPI) for the region was increasing, which made matters worse. This next chart indicates the annual percent change in CPI for the region over the same time period as seen in the taxable sales chart.



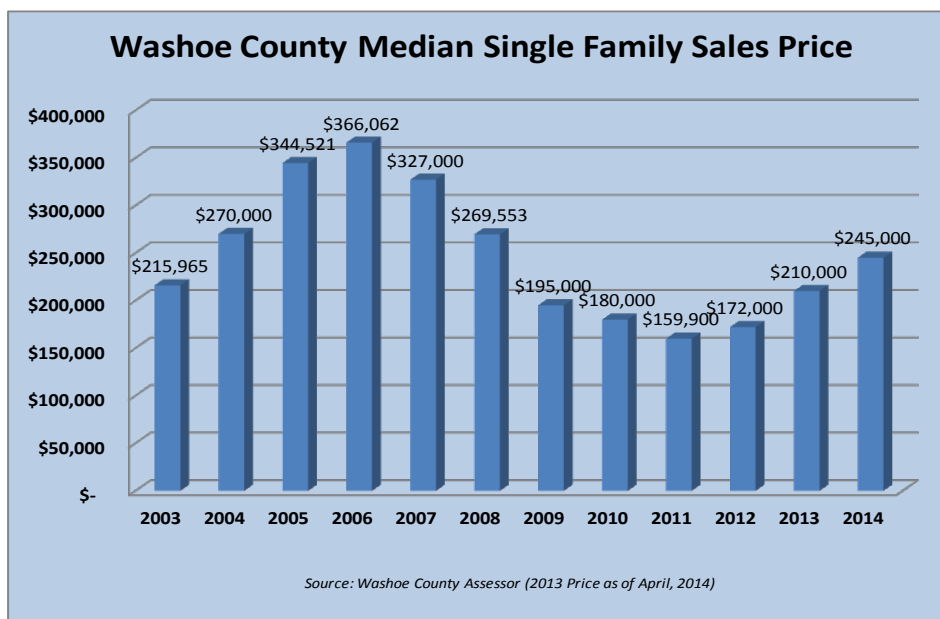
With the exception of 2009, even when taxable sales were decreasing, prices were increasing. The decline in 2009 was likely due to demand dropping so drastically and so quickly, that cost for goods and services reflected that change. The 2010 through 2012 fiscal year there has been an increase in CPI; fiscal year 2014 has a slight decline to 1.4% from 1.7% in 2013.

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As the U.S. Economy continues to stabilize in the years to come, it may take much longer for Washoe County to return to normalcy. The chart below compares the unemployment rates of Washoe County, Nevada, and the United States. At its height, Washoe County reached 13.1% unemployment (in 2010). As of this writing, the unemployment rate for the County is down to 8.8%, down from the State average rate of 9.0% and 1.8 percentage points greater than the national average of 7.0%.

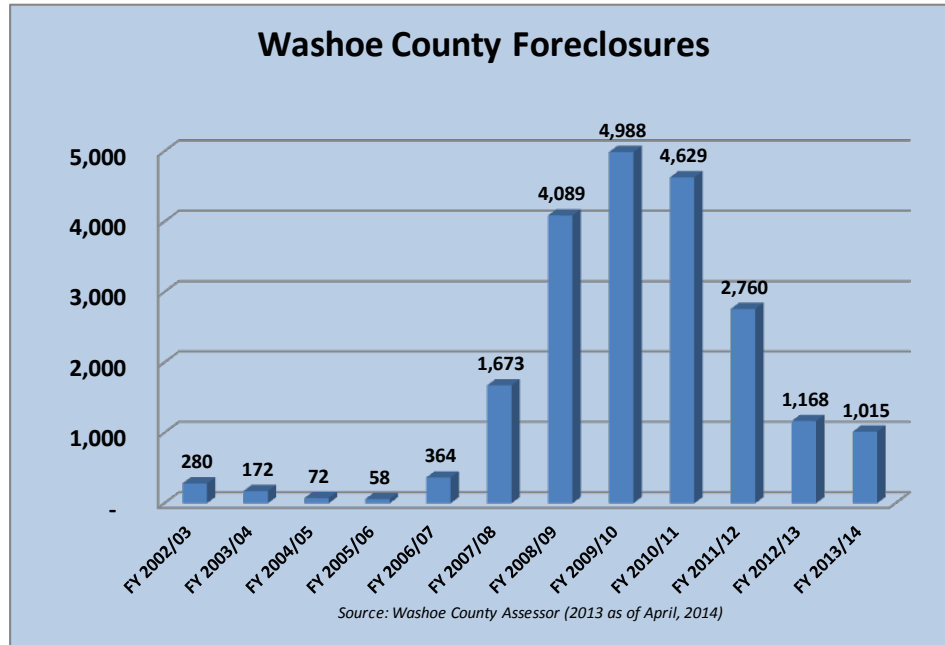


Another impact of the Great Recession on Washoe County and its residents was the housing bubble. During the boom, median priced single family homes rose 70% in just four years (from 2003 to 2006). The deflation was even more spectacular. Within the same timeframe, prices declined below 2003 levels. As you can see in the following chart, prices are on an upward trend and are currently higher than 2009. These changes are significant to Washoe County as, Ad Valorem revenue (or property taxes) is the single largest source of revenue for the General Fund.



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Another unfortunate repercussion of the housing bust in Washoe County and around the Country is the foreclosure crisis. The glut of foreclosures was brought about by loose lending practices and consumers purchasing and mortgaging out their homes for more than they could truly afford. When the bottom fell out of the market people could not afford to keep them due to job loss or inability to pay. These foreclosures dragged down the housing market even further, adding to the downward pressure in home prices. The chart below shows the drastic increase in foreclosures in Washoe County. The current foreclosures are showing a decline compared to 2009-2011.



STRATEGIC PLANNING AND BUDGET PROCESS

Strategic Planning

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

Budget Process

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

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

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section at the end of the Introduction section). A legislatively mandated definition of what constitutes a balanced budget has been spiritedly debated each session, but one has never been formally adopted. Washoe County adheres, with no exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during fiscal year 2010/2011. The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at 1.5%, and for the purpose of sustainability of a working capital between 8% and 10%. This policy establishes a key element of the financial stability of the County by ensuring adequate levels of unrestricted fund balance are maintained in the General Fund, the County's main operating fund.

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

After departmental input, state review and public hearings, the budget is adopted by the governing Board by June 1. The budget is integrated into the SAP enterprise resource planning system for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. County Manager's Office may approve budget adjustments within a function and with Board notification, may approve budget adjustments between functions or funds. Adjustments that affect fund balances or increase the original budget require Board approval.

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

Summary of Budget Process	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Strategic Planning												
CIP												
Base Budget												
Develop Budget Guidelines												
Prepare Supplemental Budget Requests												
Submit Department Requests to Finance												
Review Requests & Prepare Budget												
Department Board Presentations												
Submit Recommended Budget to BCC												
Appeals Process												
Public Hearings												
Budget Adoption												
Budget Implementation												

**WASHOE COUNTY, NEVADA
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Capital Improvement Program (CIP)

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

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

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

Initial Funding Level

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

Workshops/Appeals Process

The Board of County Commissioners (BCC) holds a series of meetings beginning in March of each year, to review department requests and program needs prior to the formal budget presentations and hearings. The Budget Division works with departments to identify what goals, objectives and performance measures they will accomplish with their base budget allotments and any requests for additional funding. The Budget Division, using the data provided by departments and the strategic planning process, makes recommendations for funding levels. The BCC then gives direction to the Budget Division staff as to the preparation of the tentative budget. A tentative budget is prepared and sent to the State Department of Taxation, which is required to be submitted on or before April 15th of each year.

The departments may file appeals to the recommended budget with the County Manager. The County Manager then makes recommendations for either approval or denial. After consideration, the department may further appeal their recommended budget to the Board of County Commissioners. The BCC reviews departmental appeals for increases to the budget and provides additional direction to the Budget Division based on the appeals process.

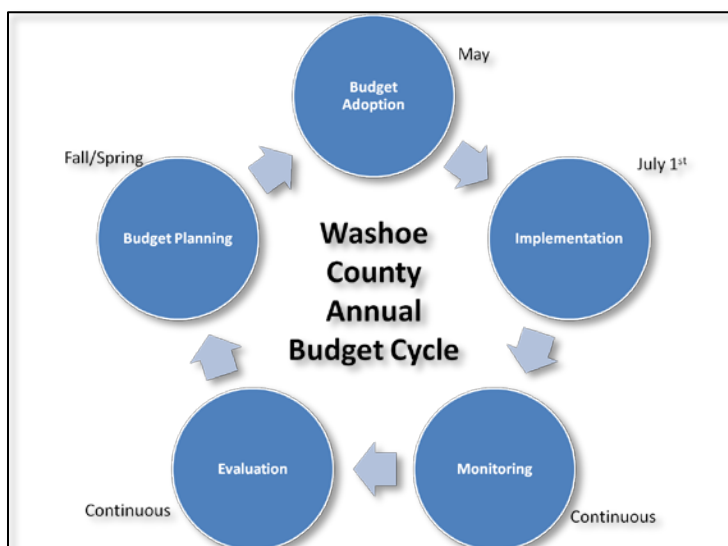
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Final Budget

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

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

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



Budgetary Controls

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

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

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

Basis of Accounting

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

Budgetary Basis of Accounting

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

Fund Descriptions

The accounts of the County of Washoe 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:

- | | |
|---|--|
| <p>1. Governmental Fund Types</p> <ul style="list-style-type: none">• General Fund• Special Revenue Funds• Debt Service Funds• Capital Project Funds | <p>3. Fiduciary Fund Types</p> <ul style="list-style-type: none">• Intergovernmental funds for taxes, fines and fees collected for other governments• Washoe County, Nevada OPEB Trust Fund• Public Guardian/Administrator Trust Funds• Court Trust• Senior Services Trust• Sheriff's Trust |
| <p>2. Proprietary Fund Types</p> <ul style="list-style-type: none">• Enterprise Funds• Internal Service Funds | |

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTRODUCTION (CONTINUED)**

FINANCIAL AND BUDGETARY POLICIES

Legislative & Policy Guidelines

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

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

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

The Nevada Legislature meets in February of every odd numbered year for 120 calendar days. If any legislation is passed during this time, local governments have an opportunity to augment their budgets to incorporate impact of legislation. The last biennial occurred in early 2013 and the next will occur in 2015.

Financial Policies

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

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

**WASHOE COUNTY, NEVADA
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- 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 Manager's Office, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
- 2.2 The County Manager's Office shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.

3. REVENUE COLLECTION: The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.

- 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual maintained by the Comptroller. *(Updated September 2001)*

4. ASSET MANAGEMENT: To protect the public investment and insure the maximum utilization and useful life of the facilities, land, and land rights. The specific policies regarding asset management are presented below.

- 4.1 The County Community Services Department shall review every three years or more often as the need arises, which of the County's lands or lands and buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action.
- 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law.
- 4.3 The County shall assure that long range planning identifies undeveloped land needed to meet County goals. Such properties will be given a high budgetary priority so that it can be acquired prior to development.

5. RESOURCE ALLOCATION: The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the goals of the Board of County Commissioners.

- 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the goals of the Board of County Commissioners.

6. CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT: The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.

- 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
- 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50 year amortization for all major County Government Buildings, for inclusion and potential funding in the 5 year Capital Improvement Program.
- 6.3 The Engineering Division of Community Services shall maintain paved roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.

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INTRODUCTION (CONTINUED)**

- 6.4 The County shall finance the replacement of water and sewer infrastructure through the water and sewer enterprise funds. The County shall finance the replacement of public buildings, parks, streets and sidewalks through the general fund. Storm drains are financed through the Roads Fund (created July 1, 2011).
- 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 who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and quarterly or more often report project status to the Board of County Commissioners through the Manager's Office.
- 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document, and monitor capital improvement project progress on an ongoing basis.
- 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering, Parks and Facility Management). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget. *(Revised May 2006)*
- 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
- 7.5 The County shall design and construct water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
- 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.

8. CAPITAL IMPROVEMENT FUNDING: Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects including but not limited to leases, lease purchase, developer build and lease backs as well as bank and bond financing, grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County goals and priorities.

- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for

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which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.

9. GRANT PROGRAM FUNDING: Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a way as to require the substitution of local funds to continue part or all of the service once grant assistance ends. *(Revisions to the County Code adopted October 2002 by the BCC revised section 9.1 – 9.10 policy statements)*

- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
- 9.2 An officer or employee of a department or agency of the county shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from the director of finance or the county manager and, if applicable, the governing/managing board of the department or agency.
- 9.3 The County shall utilize a uniform grants application process to assure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the county grants administrator of the application on a form prescribed by the grants administrator.
- 9.4 All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board e.g. District Board of Health (Grant Management Policy Manual updated 2013).
- 9.5 Upon award of a grant, the officer or employee shall communicate the fact to the County Managers Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the county can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the county may accept personal property for the use and benefit of the county where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to: (a) An officer or employee of a department or agency of the county that has included within the budget expenditure authority for anticipated cash donations may accept cash donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the cash donation; (b) An officer or employee of a department or agency of the county with statutory authority over an account may accept cash donations to that account and make expenditures there from as provided in such statutes; and (c) An officer or employee of a department or agency of the county authorized by statute to establish and maintain a specific gift fund, may accept cash donations to that fund and make expenditure there from as provided by statute.
- 9.8 All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall

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INTRODUCTION (CONTINUED)**

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-run financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.

- 10.1 All County Departments shall assure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
- 10.2 The Budget Division shall strive to ensure an optimal allocation of human and fiscal resources to fund approved services and programs.
- 10.3 All County Departments Heads are given flexibility of resource use within each program in order to adjust to changing conditions to meet service objectives in the most cost-effective manner that is consistent with public policy and law.
- 10.4 All County Department Heads are responsible to maintain performance measurement and productivity indicators that will show the effectiveness of their programs. The measures will be reported in a report to the Board of County Commissioners and/or through the Annual Budget Book produced by the Budget Division of the County Manager's Office.
- 10.5 Each County Department will develop and annually update objectives for each program which identify the service(s) being provided, the level of service(s) being provided, and the resources required to accomplish the specified objectives.
- 10.6 The Government Finance Officers Associated Distinguished Budget Presentation Award should be pursued annually.

11. ANNUAL OPERATING BUDGET: The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:

- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
- 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
- 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel budget.
- 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
- 11.5 Upon approval by the County Manager's Office, budgeted amounts within a function in the same fund may be transferred by the Budget Division, if amounts do not exceed the original budget. Transfers to different funds or different functions within the same fund need Board of County Commissioners' approval.
- 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
- 11.7 The Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.

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- 11.8 Functions included in the County Budget in funds other than in the General Fund or Health Fund that is fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
- 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
- 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
- 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.
- 11.12 Based on Board guidance and direction from the County Manager, the Budget Division will prepare a budget for the formal budget hearing with the Commissioners.
- 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the State. There may be an additional iteration due to Legislative action.
- 11.14 Budgets are required for all funds except agency and non expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget augmentations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- 12. FINANCIAL RESERVES:** The County's goal regarding financial reserves is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to "level" high and low expenditure years in the five year financial plan. The specific policies of the County in regards to financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
- 12.2 The County's General Fund shall maintain a fund balance equal to 1.5% for stabilization, and for the purpose of sustainability of a working capital between 8-10% of appropriations (Board of County Commissioners adopted May 10, 2011)
- 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
- 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements from later years within the five year capital improvement program to the extent (1) they are required earlier, and (2) County staff can effectively undertake the improvement at an earlier date.
- 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statute of approximately shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year.

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Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute.

12.6 An Enterprise Fund or an Internal Service Fund will not exceed its overall appropriation authority in a manner that would jeopardize the financial integrity of the fund.

13. ENTERPRISE FUNDS: The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.

13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.

13.2 Any Enterprise Fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.

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

14.1 The County Manager's Office shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of bond counsel and external financial advisors.

14.2 The County shall conduct all financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.

14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.

14.4 The County Manager's Office shall monitor all forms of County debt annually coincident with the preparation of the County's five-year financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.

14.5 The County Comptroller shall diligently monitor the County's compliance with bond covenants and assure the County's compliance with federal arbitrage regulations.

14.6 The Comptroller's Office shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on every financial report and bond prospectus, where applicable.

14.7 Any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners will be coordinated by the Comptroller's Office. The Treasurer's Office will be kept informed with the Treasurer's Office doing the investing of the funds and the Comptroller's Office having responsibility for accounting and record keeping associated with the bond issues and other financing mechanisms.

15. ACCOUNTING SYSTEM: The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:

15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to generally accepted accounting principles established by the National Committee on Governmental Accounting, and so as to result in an unqualified opinion by the County's independent auditor. The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.

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- 15.2 The County Comptroller shall maintain an integrated accounting system so that production and costs for each program can be identified and evaluated.
- 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with a comprehensive annual financial report, by fund, comparing actual revenues and expenditures with budgeted amounts.
- 15.4 The County Manager's Office shall conduct periodic financial and performance audits to assure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.
- 15.5 The County shall maintain an internal audit program as a management tool.
- 15.6 The Comptroller's Office and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.

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

- 16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidation's and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
- 16.2 The Treasurer shall take care to maintain a healthy balance of investment types and maturities as the market and the County's investment portfolio change.
- 16.3 The Treasurer shall maintain current financial statements for each institution in which cash is invested. Investments shall be limited to 20% of the total net worth of any institution and may be reduced further or refused altogether if an institutions financial situation becomes unhealthy.
- 16.4 The Treasurer, in order to maximize yields from the County's portfolio, shall consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
- 16.5 The Treasurer shall invest only in those instruments authorized by Nevada Revised Statute 355.170. The Treasurer will thoroughly investigate any new investment vehicles 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 which addresses the County's administration of its portfolio including investment strategies, practices, and procedures.

INVESTMENT POLICY

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

FACTORS INFLUENCING THE BUDGET

In order to best understand the adopted budget for FY 14/15, it is imperative to understand the financial history leading up to the current budget. This section includes current and future issues affecting the budget and the priorities and strategies used to overcome those issues.

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Prior Year Issues & Strategies

The original FY 11/12 budget was a challenge due mainly to a significant continued decline in Ad Valorem and Consolidated Taxes. The forecasted deficit at the time the budget was adopted in May 2011 was \$31.4 million; \$5 million was to be absorbed in direct departmental budget reductions and \$9.8 million of reserves were to be utilized, with the remaining target of \$16.6 million to be achieved utilizing two specific strategies listed below: 1) \$11.6 million in anticipated labor cost savings; and 2) \$5 million in alternative service delivery strategies.

The anticipated labor cost savings were to be negotiated with the County's bargaining units during the year. The alternative service delivery strategies were to be identified as part of a fundamental review that the county was undergoing to determine more efficient and effective strategies to serve its citizens.

Labor cost savings reduction targets for each department were based on a designation of: Non-Core (3.7%), Administrative (2%), and Core Services (1.7%). This was similar to a strategy that had been used since 2005, in which Washoe County restructured funding to priority groups based on input from the public. The impact of the reprioritization from 2006 to 2015 can be seen below.

General Fund Department Functions Percent of Total Uses of Funds										
Adopted Budget FY05/06 through FY 14/15										
Function	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Public Safety	33%	33%	36%	37%	36%	36%	35%	38%	38%	38%
General Government	14%	15%	15%	15%	15%	19%	20%	19%	18%	18%
Judicial	16%	16%	17%	18%	17%	17%	17%	18%	18%	18%
Public Works	8%	7%	7%	7%	6%	9%	9%	5%	5%	5%
Welfare	4%	4%	4%	5%	5%	6%	6%	7%	7%	6%
Culture and Recreation	7%	7%	7%	6%	4%	5%	4%	4%	4%	4%
Community Support	0.0%	0.2%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Intergovernmental	1%	1%	1%	1%	3%	3%	1%	1%	1%	1%
Contingency, Stabilization&Transfers to Other Funds	17%	16%	13%	10%	13%	6%	7%	8%	9%	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Uses of Funds: Expenditures, Contingency, Stabilization & Transfers to Other Funds (in millions)	\$ 288	\$ 306	\$ 312	\$ 299	\$ 297	\$ 285	\$ 284	\$ 275	\$ 287	\$ 307

The anticipated Fundamental Review savings were expected to come from various on-going savings and additional revenue initiatives that were identified as part of the Fundamental Review process. In early fiscal year 2011, Washoe County in conjunction with our Organizational Effectiveness Committee, a group of outside business and professional representatives along with the County Manager and an elected Commissioner, identified and selected an outside firm to conduct a fundamental review of the Washoe County resource allocation process and to provide the Board of County Commissioners an independent assessment of operations, programs and services provided by Washoe County.

The assessment, delivered in July 2011, included independent recommendations of opportunities to eliminate, modify and/or streamline operations which would achieve or exceed cost savings of at least \$5 million the first year, with an ultimate target of additional year savings of \$15 million or more. Ultimately, the report outlined a total of 64 recommendations with an estimated long term potential savings of \$26 million. An internal committee was organized to identify the feasibility and potential

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INTRODUCTION (CONTINUED)**

implementation of each recommendation. Today, the internal committee has identified 28 active recommendations which are completed or are in process, and 11 more which are in feasibility study, many of which were implemented to achieve the spending reductions needed to balance Fiscal Year 11-12 and bring stability to the County budget.

Since both strategies (labor cost savings and the Fundamental Review) involved possible future savings that had not been assured, negative amounts were placed in department budgets throughout the general fund as a placeholder. Once the savings had been realized, these negative amounts were removed. While a balanced budget was adopted in May, 2011, it was also a biennial year in which the State Legislature convened. Due to changes made in State law affecting local governments, the County adopted an amended budget in June of 2011. The changes in State law that affected the Washoe County budget are listed below.

Legislative Changes	Fiscal Impact FY 11/12
General Fund Impacts	
Increase in Developmental Services for Children	\$ 825,000
Assessment for pre-sentence investigation report from the State Parole and Probation	\$ 700,000
Youth Parole and Probation Assessment to the County	\$ 419,405
Special Election <i>(Not Legislative, but unanticipated expense)</i>	\$ 280,000
Other minor changes	\$ 176,000
Elimination of State reimbursement for Youth Parole's use of detention	\$ 87,800
Total General Fund Impact	\$ 2,488,205

The approximately \$2.5 million impact due to legislative and other changes were to be absorbed by departments and were added to the Alternative Service Delivery placeholder. This increased the reductions needed to balance the budget from \$5 million to almost \$7.5 million.

After the beginning of the FY 11/12 fiscal year, departments were asked to present a 10% reduction scenario in order to help close the anticipated gap. While 10% plans were received, the average reductions recommended from departments was 4.32% (\$4.7 million impact in FY 11/12). The additional reductions came from resizing non-general fund agencies and offering voluntary separation incentives in order to reduce the workforce. The overall impact to the organization was a loss of 118 positions (86 from the General Fund and 32 from other funds). Most of these positions were eliminated by way of early separations, attrition or vacancy eliminations.

In addition to lower revenues due to the economy and the burden of legislative hurdles, the Nevada Supreme Court ruled against Washoe County in July of 2011 in a case involving property taxpayers from Incline Village. The State Supreme Court ordered Washoe County to issue refunds of overpaid taxes and interest to approximately 8,700 taxpayers in the Lake Tahoe area of the County. The fiscal impact of this decision created an additional burden of approximately \$18 million. This additional, unexpected expense was supported through a transfer of reserves from the Health Benefits Fund, later paid back to the fund, and the Risk Management Fund, and from deferred capital investments.

The following major issues impacted planning of the budget for Fiscal Year 12/13:

- An expected continued decline in property tax revenue of about \$2.5 million
- Unresolved negotiations with all bargaining units
- The one-time costs of the Incline Village tax refunds budgeted in FY 11/12
- The implementation of charges for the County-wide Cost Allocation Plan
- A forecasted increase in consolidated taxes of 1% (\$691,000)

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INTRODUCTION (CONTINUED)**

- A newly adopted fund balance policy stating the General Fund must budget between 8% and 10% Unassigned Fund Balance.

Fiscal year 13/14 (FY 13/14) saw the revenue projections starting to flatten and the drastic reductions in expenditures over the last several years did not have to be cut further. The County was able to balance the FY 13/14 budget without additional reductions. Washoe County had a balanced budget with \$287 million in General Fund expenditures, transfers and contingency. No budget reductions or service level reductions were required, which has not been the case since 2008, and no wage or benefit reductions were requested.

FY 13/14 total sources and uses were budgeted to grow by less than 1 percent with no overall tax rate increase for Washoe County for the 10th year, with the tax rate unchanged at \$1.3917 per \$100 of assessed value. The property tax revenues were budgeted essentially flat (0.2 percent growth) and the consolidated tax revenues (primarily sales taxes) were estimated to grow 3 percent, which was just sufficient to fund the service levels at the time.

For the first time in several years increases in the budget were recommended:

- Public safety/fire suppression: \$2.7 million (allowing for an additional 13 Sheriff Deputies, 8 more emergency dispatchers, and additional fire protection)
- Courts and criminal prosecution: \$240,000
- General government (Treasurer, Public Administrator, County Commission support, Economic Development): \$200,000

Fiscal Year 14/15 Issues & Strategies

Revenue and Other Sources:

- Property tax receipts increased by 4.7%. The increase in assessed valuation makes up 2.3% of the increase and 2.4% is due to the one-time tax rate swap from the Debt Service Fund to the General Fund so as to lower the fund balance in the Debt Fund from a reserve of two years of principal and interest payments to one year as allowed by Nevada Revised Statutes.
- Tax rate remains at \$1.3917 for the 11th consecutive year.
- Sales tax receipts through Consolidated Tax and the Supplemental City County Relief Tax is estimated to increase 3.1% for total revenue of \$93 million.
- Indirect cost billings from the General Fund to other Funds remains relatively level at \$12 million.

Expenditure and Other Uses:

- General Fund will net an increase of 14 authorized positions, \$1.4 million and includes:
 - 8 additional Deputy Sheriff positions, additional overtime and retirement funding for the Sheriff's Office
 - A new Deputy Chief Medical Examiner position
 - \$271,000 additional funding for the courts and criminal prosecution
 - Additional positions to assist with the Regional oversight of the Emergency Medical Services
 - Additional funding for the Assessor, Community Services, County Clerk, Human Resources and Technology Services
- Employee salary and wages are expected to rise by 6.6% from FY 13/14 estimated year end, which includes an estimated 1.5% in cost of living increases that are still in negotiation and the 14 new authorized positions.
- Group health insurance increase of 3.4% (\$598,000) due to increased claims, HMO bids and Federal fees associated with the Affordable Care Act.

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INTRODUCTION (CONTINUED)**

- Other post employment benefits (OPEB) funding remains level with prior year budget at \$18.7 million.
- Increase of 4.5% (\$668,000) for mandatory indigent medical expenditures (NRS 428.295).
- Increase of 2.3% in other services and supplies largely due to supplier or contractual rate increases.
- Continued support to the Health District, \$10 million, and Senior Services Fund, \$1.4 million.
- \$1.2 million in previously General Fund supported Human Services programs transferred to the Indigent Tax Levy Fund allowing for increased General Fund support to the Child Protective Services Fund.
- \$5.4 million transfer for capital projects and roads maintenance

Budget Impacts and Challenges

Washoe County's total budget for the General Fund, \$307 million, is just slightly more than the fiscal year 06/07 (FY07) General Fund budget of \$306 million which continues to be challenging for Washoe County since the population has increased 9% since FY 07 causing the service level demands to increase.

There will be a countywide increase of 3 authorized positions, 2.93 full-time equivalents (FTE); 28 new positions offset by the elimination of 25 previously authorized positions. FTE per 1,000 population is 5.9, down 27% from the high of 7.9 in FY 03. The International City/County Management Association recommends 10 per 1,000 population for a County the size of Washoe. Washoe County FTE per 1,000 population is 41% below the recommended best practice.

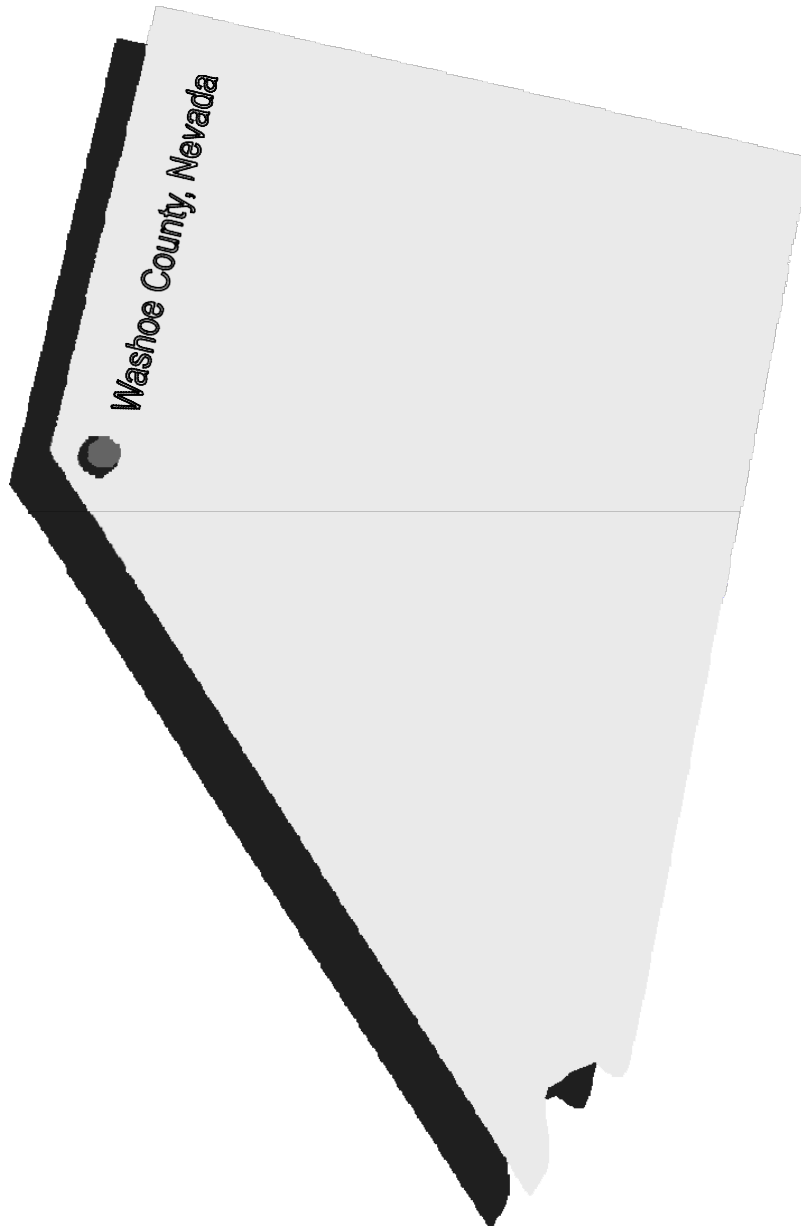
Positive Indicators from 2014/15 Budget

- Washoe County's AA Bond rating is the highest in Northern Nevada, which keeps our interest rate costs down when borrowing money.
- Through plan design changes the group health insurance cost for Washoe County employees increase just under 3.5%.
- The County's General Fund ending fund balance continues to be a healthy 8.3 percent, which is within the Board policy of 8 – 10%.
- The County has sufficient funding to continue to fund at a level of \$18.7 million the Retiree Health Benefit long-term liability.
- No retirement increases are required they remain flat from FY14 at 25.75% for regular members and 40.5% for the police/fire members of the State-mandated Public Employees' Retirement System (PERS).



Washoe County Annual Budget 2014-2015

***Community Profile
Strategic Priorities
History***



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
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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 6,600 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 434,853. The county seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities abound including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

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

County Services

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

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)
- Death Investigation (Medical Examiner/Coroner)
- Adjudication of civil, criminal and probate cases and family matters (District and Justice Courts)
- Intervention, guidance and control programs for children under 18 (Juvenile Services)
- Communicable disease surveillance and control; ambulance franchise oversight; environmental health compliance; recording and issuance of birth and death certificates (District Health)
- Health care and temporary housing assistance, indigent burials (Social Services)
- Child protection and placement (Child Protective Services Division, Social Services Dept.)
- Safeguarding the assets of deceased citizens (Public Administrator)
- Guardianship for vulnerable persons unable to manage personal and financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 1,000 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime lab)
- Shelter operation and enforcement of animal control regulations (Animal Services)
- Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)
- Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

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

Community Services

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

Administrative & Internal Services

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

**WASHOE COUNTY, NEVADA
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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

Washoe County Workforce Profile

The Fiscal Year 2014-2015 (FY 14-15) adopted budget includes funding for over 2,500 FTEs (Full-time Equivalents, defined as a work schedule of 2080 hours per year) across a wide variety of occupations and professions including but not limited to:

- 99 Attorneys
- 354 Deputy Sheriffs
- 25 Librarians
- 30 Nurses
- 212 Office Assistants and Office Support Specialists
- 27 Probation Officers
- 85 Sheriff Support Specialists
- 115 Social Workers

The FY 14-15 Authorized FTE count of 2,546 is 20% below that of FY 07-08.

80% of the workforce is represented by one of the following Labor Units:

- WCEA Washoe County Employees Association
- WCSDA Washoe County Sheriff's Deputies Association
- WCSSDA Washoe County Sheriff's Supervisory Deputies Association
- WCNA Washoe County Nurses Association
- WCPAA Washoe County Public Attorney's Association
- WCDAIA Washoe County District Attorney Investigators' Association

The County has eight elected offices:

- Sheriff
- District Attorney
- Assessor
- Treasurer
- Clerk
- Recorder
- Public Administrator
- Incline Constable

39% of the workforce works in a County department overseen by an elected official other than the Board of County Commissioners.

The Second Judicial Court in Washoe County includes the following elected positions:

- District Court: 15 Judges (salaries and benefits paid by the State)
- Reno Justice Court: 6 Judges
- Sparks Justice Court: 2 Judges
- Incline Village/Crystal Bay Justice Court: 1 Judge
- Wadsworth/Gerlach Justice Court: 1 Judge

The Juvenile Services Department is overseen by the Second Judicial Family Court.

14% of the workforce reports to the Judicial branch.

Details of the job classifications, authorized positions, authorized FTEs for FY 14-15 and the salary scheduled used to generate the FY 14-15 budget is outlined in the Personnel Information section of the budget book.

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

VISION, VALUES AND STRATEGIC PRIORITIES

Strategic Plan Structure

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

Vision Statement: A short, concise, vivid statement of the County's future, answering the question: *what will the County look like in 10-20 years?*

Mission Statement: An overarching, timeless expression of the County's purpose and aspiration, addressing both what the County seeks to accomplish and the manner in which the County seeks to accomplish it; a declaration of an organization's core purpose. A mission statement answers the question, *"why do we exist?"*

Values: Shared attributes and behaviors that inform and guide our actions in delivering services. Enduring, passionate and distinctive core beliefs; guiding principles that explain why the organization does what it does, and what the organization stands for. Values guide the organization in its daily business.

Strategic Objectives: The long-term, continuous strategic focus areas that move the organization closer to achieving the vision. Strategic Objectives are seen as having a five-year or more time horizon.

BCC Strategic Goals: The Board of County Commissioner's Short-term goals that convert the strategic objectives into specific performance target measures during the next year.

Key Performance Measures: Quantifiable measures that show evidence of movement toward the County's Strategic Objectives, and ultimately to achieving the Vision. Key Performance Measures are viewed as the most important performance measure for a strategic objective/goal (based on a strategy or major initiative).

Individual Department Strategic Plans: Strategic plans at the departmental level detail that specific department's role and activities in support of the County Strategic Plan: the Vision, Values, Strategic Objectives and Goals. Departments with responsibility for the BCC Goals should include specific action items for those BCC Goals in the Department Strategic Plan. Department Strategic Plans also include department-specific goals and objectives that are not specifically addressed within the County Strategic Plan, but are part of the Department's overall mission and objectives.

Strategic Alignment: Strategic Alignment is the linkage of planning that cascades from the Vision and Mission of the County, through the Board's Strategic Objectives and Goals, to the Departmental Objectives and Annual Goals, and then to the level of an employee's Individual Development Plan. Alignment is the line of site that tells us that the organization is moving in a unified direction towards fulfilling the organizational Vision and Mission.

Washoe County Vision and Mission Statements

Washoe County is home to Lake Tahoe, one of the most beautiful places on earth; to the majestic Sierra Nevada Mountains; to the life-giving Truckee River; to vast open ranges and blue sky; to pastoral ranches and to friendly, vibrant communities including the cities of Reno and Sparks.

Vision Statement

Our vision is that Washoe County is the best place in the country to live, work, recreate, visit and invest.

Mission Statement

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

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

Organizational Values

Many Communities. One County. One Region.

We take pride in our region, our neighborhoods, and our people, and we are dedicated to building a healthy, prosperous region with a strong sense of community and a great quality of life.

Quality Public Service

Quality service is the fundamental reason that Washoe County exists. Our employees are our most valuable resource.

Teamwork

We believe in the value and a spirit of cooperative effort within our organization and our community, and our regional partners.

Dignity and Respect

We strive to treat all people with equity, dignity, respect, and fairness. Each person's public contribution is essential to our success.

Communication

We believe in simplicity, accuracy, and clarity in communications with the public and each other. We encourage the open exchange of ideas and information.

Accountability

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

Transparency

We are committed to providing the highest level of transparency in government. Transparency is the basis for accountability, increases public confidence, provides for informed participation of citizens, and facilitates an understanding of the decision making process in government.

Professionalism

We believe in high professional standards and performance that results in an objective analysis of issues, free of our personal biases.

Creativity and Innovative Thinking

We promote and inspire innovation and creativity, and support an orientation for change and intelligent decision making.

Citizen Involvement

We believe effective and informed decision-making must include diverse citizen involvement, and mutual trust and respect.

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

***Board of County Commissioners
Strategic Objectives and Goals***

The County Commission's strategic objectives for 2014-2015 are:

1. Sustainability of our financial, social and natural resources
 - 1.1 Maintain a balanced budget that accounts for long-term liabilities and rebuilds financial reserves.
 - 1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level, and workforce needs.
 - 1.3 Develop and initiate implementation of a Natural Resource Sustainability Strategy.
 - 1.4 Develop a Regional Resiliency and Preparedness Plan.
2. Economic development and diversification
 - 2.1 Support Regional Economic Development efforts, including those of EDawn, WNDD, GOED, NNDA and other regional partners.
 - 2.2 Implement the Washoe County Economic Development Action Plan as approved.
3. Safe, secure and healthy communities
 - 3.1 Increase reported perception of individual and community safety.
 - 3.2 Support the formation of a sustainable regional fire service.
 - 3.3 Resolve and support identified improvements to the regional emergency medical services system.
 - 3.4 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.
4. Development of our employee workforce
 - 4.1 Increase citizen involvement in Washoe County Government.
 - 4.2 Increase the number of volunteer hours.
5. Public participation and open communication
 - 5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.
 - 5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.
 - 5.3 Develop and implement of a pilot Leadership Development program.

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

Key Performance Measures

Key Performance Measures are quantifiable measures that show evidence of movement toward the County's Strategic Objectives, and ultimately to achieving the Vision. Key Performance Measures are viewed as the most important performance measure for a strategic objective/goal (based on a strategy or major initiative).

Characteristics of Good Performance Measures: Good measures should measure efficiency, effectiveness, quality or workload if the workload is presented in a context that informs the viewer as to its significance. Good measures should be expressed as a discrete number, ratio, percentage or target. Graphical presentation of measures frequently improves the ability of viewers to understand their meaning. Most of all, good measures provide information of the progress towards achieving Strategic Objectives.

Washoe County Key Performance Measures	
a.	Percentage change in Part II Crimes
b.	Change in measures of community health
c.	Change in community housing security measures
d.	Percentage of citizens reporting positive confidence in public/government institutions
e.	Change in community profile measures
g.	Percentage of citizens reporting Washoe County is doing good (or better) job providing services
h.	Average rating by citizens of land use planning and development services
i.	Number of new interlocal agreements
j.	Percentage change in reported perception of intergovernmental trust and cooperation
k.	Financial Sustainability
k.1.	Percent of General Fund Budget for Salaries and Benefits
k.2.	Percent of General Fund Budget for Capital and Infrastructure
k.3.	Total Unassigned Fund Balance as a Percent of Expenditures
k.4.	Percent of General Fund Budget for Services and Supplies
k.5.	Support Service Cost as a Percent of Direct Service Cost
k.6.	Ratio of projected revenue and projected expenditures
l.	Percentage change in infrastructure condition index: <ul style="list-style-type: none"> • Building Condition Index • Pavement Condition Index
m.	Percentage of Employees reporting engagement
n.	Change in volunteer service hours
o.	Change in measured business activity in Washoe County
p.	Percentage of citizens reporting satisfaction with Washoe County as related to facilitating business activity.

Individual Washoe County Department Plans

Strategic plans at the departmental level detail that specific department's role and activities in support of the County Strategic Plan: the Vision, Values, Strategic Objectives, BCC Goals and Key Performance Measures. Departments with responsibility for BCC Goals will also include specific action items for those goals. Department Strategic Plans also include Department-specific goals that are not specifically addressed within the County-wide Strategic Plan.

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

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 became a state on the Union side.

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

In the 1880s changes were made to County offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A county board of examiners was created, the treasurer became ex-officio assessor and the county clerk became ex-officio county superintendent of schools.

A public library was built in Reno with the help of Andrew Carnegie in the early 1900s. A county board of health was established in 1905 and a juvenile department of the district court established in 1909. The executive officer was designated a probation officer.

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

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

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

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

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

In the 1970's county-wide cooperation led to the creation of the Truckee Meadows Fire Protection District to cover the suburban areas of the county and a district health department was established by an inter-local agreement between Reno, Sparks and Washoe County. The position of coroner was also

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COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

established during the decade. Previously these duties had been part of the responsibility of the public administrator and justice of the peace. Also during the 1970s, the Washoe County Sheriff's Department Employee Association became the first bargaining unit to be recognized by the Washoe County Commission.

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

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

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

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

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

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

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

In FY 2013-14 County employees received cost-of-living increases for the first time in six years. The fiscal year 13 and 14 budgets also restored full funding for authorized positions, having used budgeted salary savings from vacancies to balance the budget in years of declining revenues. While revenues and sources are projected to increase by 3.7% in FY 14-15, the County Manager's message to department heads during the budget build process was "stay the course" in order to maintain a strong fiscal position,

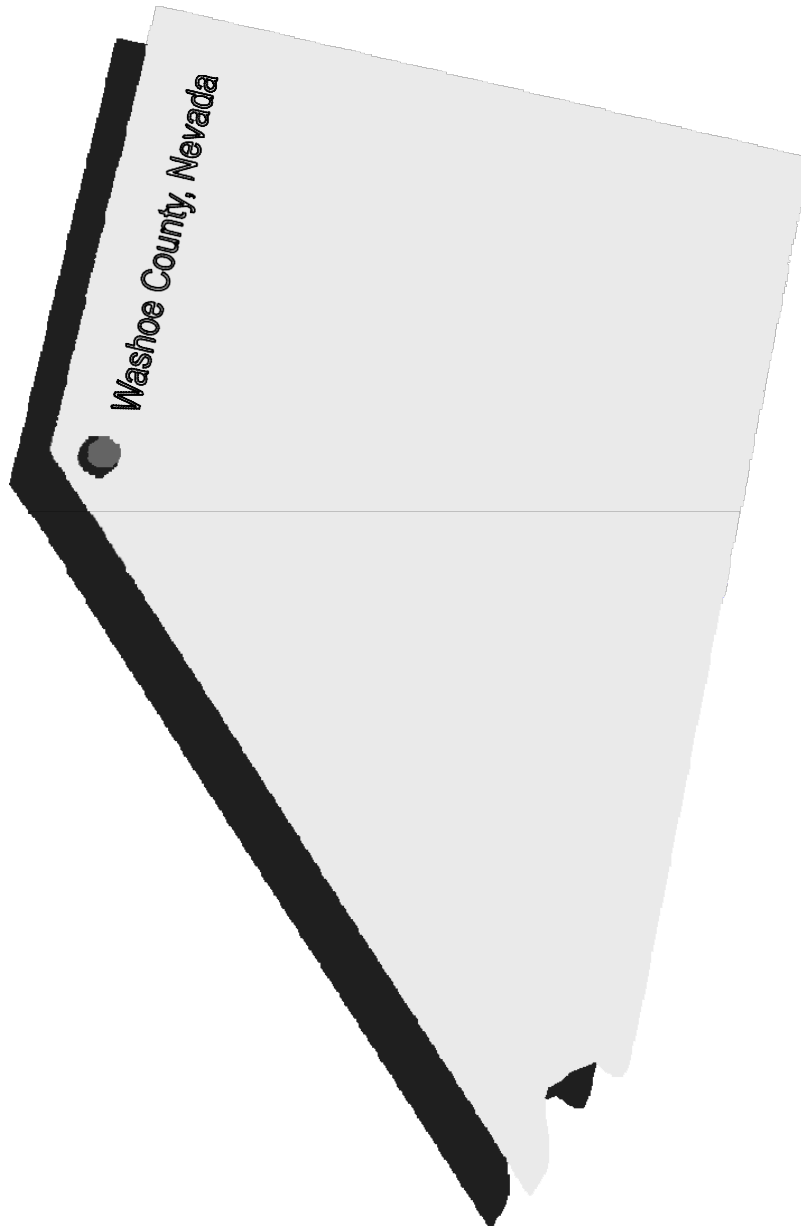
**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
COMMUNITY AND ORGANIZATIONAL PROFILE (CONTINUED)**

including prefunding of contractual post employee benefits and a budgeted ending fund balance of at least 8%. The County workforce was expanded by less than 1% with critical positions added in the areas of patrol, detention, public defense and District Health's oversight of Emergency Medical Services in the region. A new building for the Medical Examiner/Coroner's office is in the design phase and funding for critical technology projects is included in the FY 2015-2019 Capital Improvements Program.



Washoe County Annual Budget 2014-2015

General Fund



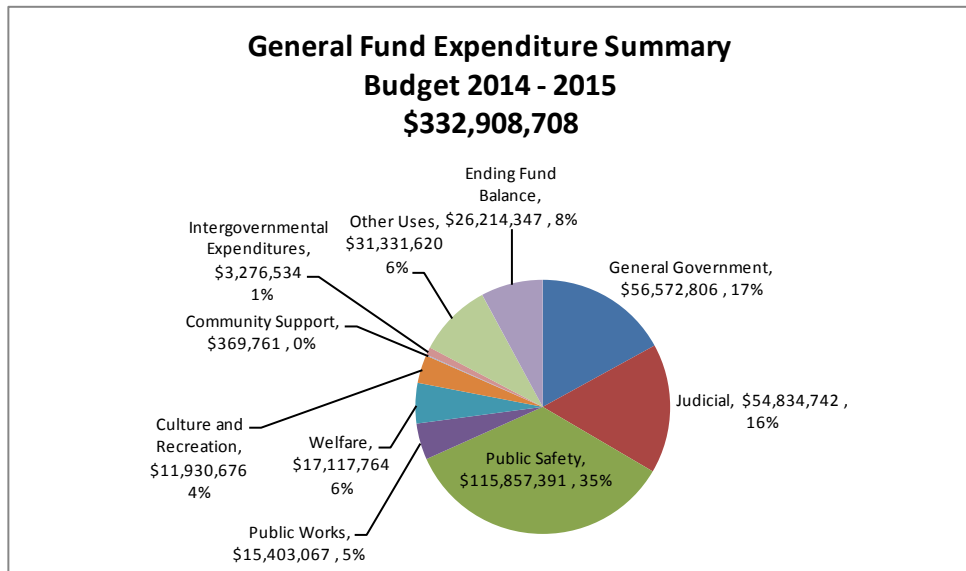
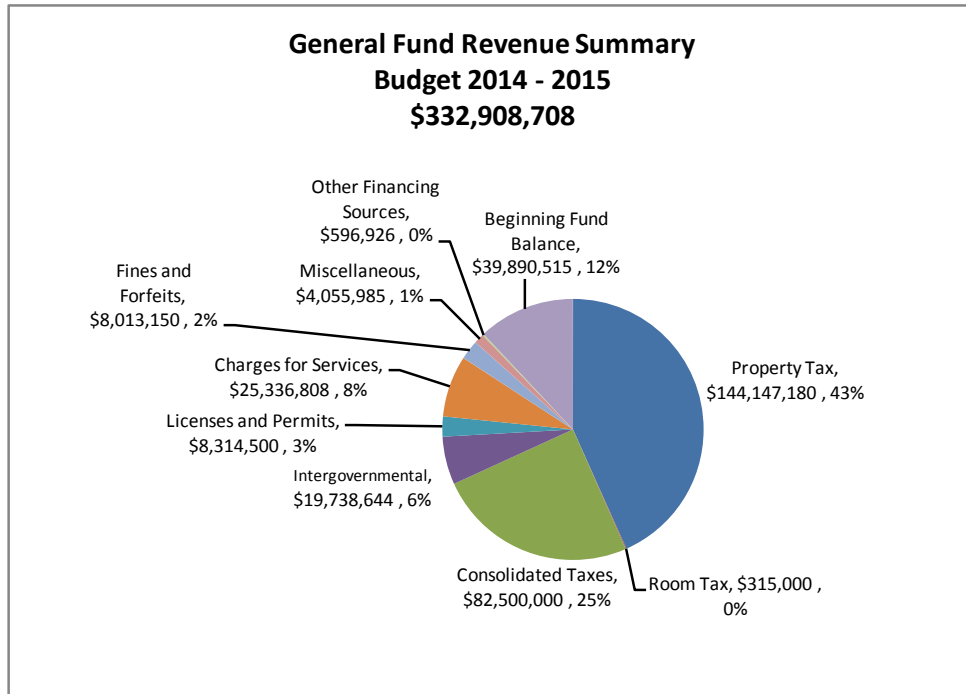
“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

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. The functions which are in the General Fund are general government, judicial, public safety, public works, culture and recreation, welfare and intergovernmental. These functions are financed through taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeitures, and miscellaneous other revenues.

Revenue and Expenditure Summaries – General Fund



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Revenue Summary – General Fund

	FY12/13 Actual	FY13/14 Adopted Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue Type				
TAXES				
Ad valorem				
General	118,699,890	121,007,040	126,900,163	4.9%
Detention Facility	9,385,296	9,440,859	9,656,657	2.3%
Indigent Insurance Program	1,818,873	1,828,306	1,871,439	2.4%
AB 104	2,118,905	2,185,803	2,237,987	2.4%
China Springs support	1,150,727	762,433	1,085,478	42.4%
Family Court	2,328,157	2,340,632	2,395,457	2.3%
NRS 354.59813 Makeup Rev.	602,844	-	-	-
SUBTOTAL AD VALOREM	136,104,692	137,565,073	144,147,180	4.8%
Room Tax	299,925	280,000	315,000	12.5%
SUBTOTAL TAXES	136,404,617	137,845,073	144,462,180	4.8%
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	717,353	721,000	700,000	-2.9%
Business Licenses/Elec and Telcom	4,618,588	4,902,800	4,827,300	-1.5%
Liquor Licenses	251,619	257,500	254,600	-1.1%
Local Gaming Licenses	639,750	664,350	677,800	2.0%
Franchise Fees-Sanitation	363,171	365,000	365,000	0.0%
Franchise Fees-Cable Television	1,007,016	950,000	1,050,000	10.5%
County Gaming Licenses	233,765	236,900	234,300	-1.1%
AB 104 - Gaming Licenses	59,699	54,000	30,000	-44.4%
Nonbusiness Licenses and Permits				
Marriage Affidavits	174,871	175,000	175,000	0.0%
Mobile Home Permits	165	200	200	0.0%
Other	350	300	300	0.0%
SUBTOTAL LICENSES AND PERMITS	8,066,347	8,327,050	8,314,500	-0.2%
INTERGOVERNMENTAL REVENUE				
Federal Grants	140,330	128,500	128,500	0.0%
Federal Payments in Lieu of Taxes	3,298,436	3,129,524	3,216,296	2.8%
Federal Incarceration Charges	5,215,120	4,100,000	5,000,000	22.0%
State Grants	-	-	-	-
State Gaming Licenses - NRS 463.380 and 463.320	139,631	150,000	146,986	-2.0%
RPTT- AB104	411,926	465,000	515,500	10.9%
SCCRT - AB104 Makeup	9,493,458	9,733,500	10,516,200	8.0%
Consolidated Taxes	75,489,073	76,735,000	82,500,000	7.5%
State Extraditions	24,954	48,000	48,000	0.0%
Local Contributions:	178,545	-	167,162	-
SUBTOTAL INTERGOVERNMENTAL REV.	94,391,473	94,489,524	102,238,644	8.2%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Revenue Summary – General Fund (continued)

Revenue Type	FY12/13 Actual	FY13/14 Adopted Budget	FY14/15 Final Budget	% Change 13/14-14/15
CHARGES FOR SERVICES				
General Government				
Clerk Fees	98,144	100,000	100,000	0.0%
Recorder Fees	2,503,516	2,532,000	2,362,000	-6.7%
Map Fees	3,043	11,900	4,400	-63.0%
PTx Commission NRS 361.530	1,420,301	1,400,000	1,600,000	14.3%
Building and Zoning Fees	140,065	-	-	-
Central Service billings (overhead reimbursements)	-		12,297,434	
Other	10,749,991	12,636,637	143,754	-98.9%
SUBTOTAL	14,915,060	16,680,537	16,507,589	-1.0%
Judicial				
Clerk's Court Fees	453,738	512,000	450,000	-12.1%
Other	1,180,209	969,500	1,365,872	40.9%
SUBTOTAL	1,633,947	1,481,500	1,815,872	22.6%
Public Safety				
Police				
Sheriffs Fees	327,462	410,000	410,000	0.0%
Others	4,370,851	4,441,909	5,268,369	18.6%
Corrections	17,566	12,200	15,000	23.0%
Protective Services	404,802	425,000	380,000	-10.6%
SUBTOTAL	5,120,681	5,289,109	6,073,369	14.8%
Public Works	66,691	148,500	142,350	-4.1%
Welfare	48,807	65,000	15,500	-76.2%
Cultural and Recreation	678,701	716,128	782,128	9.2%
SUBTOTAL CHARGES FOR SERVICES	22,463,887	24,380,774	25,336,808	3.9%
FINES AND FORFEITS				
Library - Fines	97,255	140,000	90,000	-35.7%
Court - Fines	2,100,014	2,238,200	1,893,950	-15.4%
Penalties - Fines	4,005,437	3,525,000	4,225,000	19.9%
Bail - Forfeits	2,046,426	1,515,000	1,804,200	19.1%
SUBTOTAL FINES AND FORFEITS	8,249,132	7,418,200	8,013,150	8.0%
MISCELLANEOUS				
Investment Earnings	2,007,693	2,122,030	1,722,030	-18.8%
Net increase (decrease) in the fair value of investments	(1,833,260)	300,000	300,000	0.0%
Rents and Royalties	100,061	108,073	108,073	0.0%
Other	2,501,992	1,847,569	1,925,882	4.2%
SUBTOTAL MISCELLANEOUS	2,776,486	4,377,672	4,055,985	-7.3%
SUBTOTAL REVENUE ALL SOURCES	272,351,942	276,838,293	292,421,267	5.6%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Revenue Summary – General Fund (continued)

Revenue Type	FY12/13 Actual	FY13/14 Adopted	FY14/15 Final Budget	% Change 13/14-14/15
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	2,295,169	470,375	591,926	25.8%
Proceeds from asset disposition	41,696	5,000	5,000	0.0%
Insurance Reimbursements	-	-	-	0.0%
SUBTOTAL OTHER FINANCING SOURCES	2,336,865	475,375	596,926	25.6%
BEGINNING FUND BALANCE:				
Restricted/Committed/Assigned	9,414,779	10,450,684	10,450,684	0.0%
Unassigned	26,907,848	24,516,445	24,516,445	0.0%
TOTAL BEGINNING FUND BALANCE	36,322,627	34,967,129	39,890,515	14.1%
TOTAL SOURCES	\$ 311,011,434	\$ 312,280,797	\$ 332,908,708	6.6%

Expenditure Summary – General Fund

Expenditure Functional Type - General Fund	FY12/13 Actual	FY13/14 Adopted	FY14/15 Final Budget	% Change 13/14-14/15
General Government	\$ 61,514,709	\$ 57,016,672	\$ 56,572,806	-0.8%
Judicial	48,841,392	\$ 52,123,529	\$ 54,834,742	5.2%
Public Safety	106,433,010	\$ 109,073,823	\$ 115,857,391	6.2%
Public Works	2,476,474	\$ 14,480,635	\$ 15,403,067	6.4%
Welfare	17,650,439	\$ 18,756,505	\$ 17,117,764	-8.7%
Culture and Recreation	11,639,956	\$ 11,476,896	\$ 11,930,676	4.0%
Community Support	343,244	\$ 369,761	\$ 369,761	0.0%
Intergovernmental Expenditures	3,181,027	\$ 3,216,460	\$ 3,276,534	1.9%
Other Uses	19,897,433	\$ 20,500,071	\$ 31,331,620	52.8%
Ending Fund Balance	39,033,750	\$ 25,266,445	\$ 26,214,347	3.8%
TOTAL USES	\$ 311,011,434	\$ 312,280,797	\$ 332,908,708	6.6%

Note – the net increase in FY15 Other Uses is due to an increase in Contingency, General Fund Transfers to the Health Fund, Child Protective Services Fund, Senior Services Fund, Health Benefits Fund, and Debt Service Fund and a decrease in General Fund Transfers to the Welfare Function, Roads Special Revenue Fund and the Other Restricted Special Revenue Fund.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND**

ACCRUED BENEFITS

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

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,523,392	\$ 1,300,000	\$ 2,500,000	92.3%
Employee Benefits	103,138	-	-	0.0%
Total Accrued Benefits	\$ 1,626,530	\$ 1,300,000	\$ 2,500,000	92.3%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

ALTERNATE PUBLIC DEFENDER'S OFFICE

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

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

Statutory Authority: NRS 260 County Public Defenders

Funding Sources: General Fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,226,470	\$ 1,239,991	\$ 1,373,818	10.8%
Employee Benefits	455,853	484,932	533,531	10.0%
Services & Supplies	132,343	154,063	158,226	2.7%
Total Alternative Public Defender	\$ 1,814,666	\$ 1,878,986	\$ 2,065,575	9.9%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	14.00	14.00	15.00	7.1%

Department FY14/15 Strategic Plan

1.0 Department Strategic Objective: Perform within best practice standards for Indigent Defense		
Outcome	Goal	Measure & Target
1.1 Safe, secure, and healthy community	1.1.1 Compliance with the Supreme Court Performance Standards	M: Increase communication with clients T: Meet with or speak to all clients prior to initial appearance
	1.1.2 Provide high-quality, cost-efficient indigent defense	M: Reduce number of client complaints T: No findings of ineffective representation
	1.1.3 Implement realistic and fiscally responsible case load standards.	M: Maintain case loads of 250 or less per lawyer in the criminal division T: Achieve a reduction that comes close to meeting national case load standards of 150 per lawyer
1.2 Have a staff well-educated in new developments in criminal justice	1.2.1 Provide training to staff to keep abreast of changes in the NRS, court procedures, and Supreme Court	M: Track CLE and other educational courses of the employees T: Maintain appropriate professional licenses, and remain updated to changes in the criminal justice system
1.3 Support the County workforce	1.3.1 Increase trial experience for staff through team trials and mentorship.	M: Have two lawyers on each criminal trial for training purposes T: Have all criminal attorneys capable of handling a Class A felony

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Alternate Public Defender (continued)

2.0 Department Strategic Objective: Teamwork within the Criminal Justice System		
Outcome	Goal	Measure & Target
2.1 Increased efficiencies in Washoe County Courts through collaboration	2.1.1 Reduce continuances by better communicating with other criminal justice agencies.	M: Resolve a higher percentage of cases without multiple court settings T: Ten percent reduction in continuances
Outcome	Goal	Measure & Target
	2.1.2 Participate in local committees and groups dedicated to improving the criminal justice system.	M: Remain active in CJAC, IDC, Local Rules Committee, and Bench/Bar meetings T: Participate in and support modifications that reduce continuances and jail population
	2.1.4 Update the current Conflict Policy	M: Reduction in the number of conflicts T: At least five percent reduction in conflicts
3.0 Strategic Objective: Replace case management system		
Outcome	Goal	Measure & Target
3.1 Improve Statistical Reporting and case management across the primary justice partners.	3.1.1 Implement a program that will provide the statistical data required by the Nevada Supreme Court	M: Efficiencies in accessing data and statistical information. T: Provide reports that track cases, from opening to closing, in an easily accessible format
	3.1.2 Increase the efficiency of entering data and generating reports	M: Have current information in the system, and updated as necessary T: All cases entered and assigned within 72 hours of appointment
	3.1.3 Decrease staff hours spent entering duplicative information	M: Increase support staff ability to complete other necessary tasks T: Reduce data entry time by at least 10%
3.3 Increased ability to share information and data with the other partners within the criminal justice system.	3.3.1 Improve efficiency in downloading, sharing information from the District Attorney, the Public Defender, and the Justice Courts	M: Create files and have attorneys assigned in less time. T: Reduce backlog of files to be created by 20%

Output Measures

Department Objective	Measures	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Provide professional legal representation to indigent clients.	Cases received by APD Office:	1,878	1,914	2,000	2,100
	Criminal	1,302	1,374	1,475	1,550
	Class A Felonies	89	64	75	75
	Juvenile	361	274	200	210
	Family	219	266	250	265
	Cases sent by APD to Appointed Counsel Administrator:				
	Criminal	885	956	920	860
	Class A Felonies	576	598	540	570
	Juvenile	55	30	60	60
	Family	179	124	120	130
		130	234	200	100

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Alternate Public Defender (continued)

Department Objective	Measures	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Provide professional legal representation to indigent clients.	Cases Retained by APD Office:	999	960	1,110	1,275
	Criminal	726	776	850	900
	Cases per Lawyer	161	172	188	200
	Class A Felonies	29	34	25	30
	Class A cases per Lawyer	6	8	5	6
	Open cases per Lawyer	55	60	60	65
	Family	104	34	100	200
	Cases per Lawyer	104	34	100	100
	Open Cases per lawyer	105	101	100	100
	Juvenile	169	150	140	150
	Cases per Lawyer	169	150	140	150
	Open cases per Lawyer	73	91	50	55
	Appeals:				
	Appeals filed	15	20	20	25

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

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

Funding Source(s) General Fund, restricted program income (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 367,465	\$ 373,970	\$ 391,734	4.8%
Employee Benefits	186,799	194,136	203,029	4.6%
Services & Supplies	87,938	94,444	124,480	31.8%
Total General Fund	\$ 642,202	\$ 662,551	\$ 719,243	8.6%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	5.82	5.82	5.82	0.0%

Department FY14/15 Strategic Plan

1.0 Department Strategic Objective: Safe, Secure and Healthy Community		
Outcome	Goal	Measure & Target
1.1 Public Safety	1.1.1 Reduce the "revolving door" syndrome into the criminal justice system.	M: # of successful completions per year T: Increase
	1.1.2 Reduce the number of probationers revoked	M: Change in prior year T: Decrease
1.2 Field Time (home visits and compliance)	1.2.1 Increase field work	M: # of home/employment visits T: Increase over prior year
	1.2.2 Increase probationer compliance	M: # of violation/arrest T: Decrease

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Alternative Sentencing (continued)

	1.2.3 Increase sobriety and compliance	M: Increase # of drug and alcohol test T: # of random test
2.0 Department Strategic Objective: Regional Collaboration and Sustainable Resources		
Outcome	Goal	Measure & Target
2.1. House arrest	2.1.1 Increase Court Order completion	M: % of successful completions T: # of probationers on house arrest
	2.1.2 Reduce jail population	M: Increase T: # of probationers on house arrest
2.2 Collaborate with other law enforcement agencies	2.2.1 Implement pooled resources	M: Establish relationship by the end of 2011/12 FY T: Work with City of Reno Marshall Unit/Alternative Sentencing and Justice Court bailiffs and increase reserve staff
	2.2.2 Training	M: Minimum of 4 joint trainings per year T: Quarterly training with other law enforcement agencies
	2.2.3 Implement "Collection Unit" to collect unpaid fines and fees.	M: Implement T: collection of unpaid Court fines and fees

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Supervise Probationers	Total Caseload	838	735	1,259	1,322
	Cases Opened	488	400	736	773
	Jail Days Diverted – Misdemeanor Probationer	113,290	110,250	175,756	184,544
	Jail Days – Diverted House Arrest	4,178	2,000	6,580	6,909
	Jail Costs Diverted – House Arrest	497,182	222,000	723,800	759,990
	Misdemeanor Probation Supervision Fee's Collected	\$88,879	\$70,000	\$114,714	120,450
Public Safety/Increase Security	# of successful completions per year	353	294	306	321
	% of Total Caseload successfully completing probation	42%	40%	24%	24%
	# of Unsuccessful Terminations	56	85	63	66
	% of unsuccessful completions revoked	6%	9%	5%	5%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

ASSESSOR

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

Description The Assessor's Office locates and appraises all real and personal property in the County and uses these values to create the secured and unsecured tax rolls. The Office maintains the tax rolls, authenticates and records changes in ownership of real property and maintains the appraisal map system. The Office also processes Abatement ("tax cap") claim forms that limit the increase in the amount of taxes for qualified property owners. The Office also processes requests for exemptions on real estate and personal property and approves those that meet NRS requirements. The Office consists of four divisions: Administration, Appraisal, Data Management, and Mapping.

Statutory

Authority: NRS 361 Revenue and Taxation, Nevada Admin Code 361 Revenue and Taxation

Funding Source: General fund and other restricted funding for technology

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 3,691,204	\$ 3,816,976	\$ 3,963,614	3.8%
Employee Benefits	1,454,025	1,572,283	1,641,294	4.4%
Services & Supplies	373,053	439,320	455,921	3.8%
Total General Fund	\$ 5,518,283	\$ 5,828,580	\$ 6,060,829	4.0%
Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	59.00	59.00	59.00	0.0%

Department FY14/15 Strategic Plan

1.0 Strategic Objective: Complete mandated functions specified in NRS and/or Nevada Administrative Code		
Outcome	Goal	Measure & Target
1.1 Sustainability of our financial resources	1.1.1 Appraise all real and personal property annually	M: # of properties appraised T: 171,370 M: # of personal property accounts appraised T: 30,000
	1.1.2 Process corporate and personal exemptions	M: # of exemption applications processed T: 12,000
	1.1.3 Carry out provisions of tax cap legislation	
	1.1.4 Prepare and defend appeals filed to the Boards of Equalization	
2.0 Strategic Objective: Provide Excellent Public Service		
Outcome	Goal	Measure & Target
2.1. Open, transparent communication	2.1.1 To provide accurate, up to date and easily understood assessment information	
	2.1.2 Increase internet presence 2.1.3 Create a Quickinfo search page for the unsecured tax roll information on our website.	M: # of website hits T: 5,000,000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Assessor (continued)

	2.1.4 Migrate Assessor website to new County CMS platform.	
	2.1.5 Promote personal and professional contact with our customers.	M: # of in-office public service contacts T: 38,000
3.0 Strategic Objective: Increase efficiency and accuracy of property assessments		
Outcome	Goal	Measure & Target
3.1 Improved economic security of citizens, businesses, and the community	3.1.1 Maintain accurate record of property ownership	M: % of transfers processed T: 100%
	3.1.2 Improve compliance in Commercial Personal Property reporting	M: % of commercial accounts estimated T: 4% M: % of online commercial account filings T: 85%
	3.1.3 Convert existing hardcopy documents to digital formats	M: # of scanned documents T: 40,000
	3.1.4 Update Assessor parcel maps utilizing the Arc-GIS geodatabase 3.1.5 Increase utilization of CAMA databases 3.1.6 Update RDE database with current digital photos for all improved parcels. 3.1.7 Convert all hand drawn sketches to a digital format. 3.1.8 Explore options to interface GIS data into RDE.	M: % of 6,600 maps updated T: 50% M: # of workflows created in TDE & RDE T: 10
4.0 Strategic Objective: Develop Department Workforce		
Outcome	Goal	Measure & Target
4.1. Valued, engaged employee workforce	4.1.1 Encourage participation in continuing education and ensure certified appraisers maintain their statutorily required educational hours.	M: # of educational hours obtained T: 100
	4.1.2 Provide cross-training opportunities within and among divisions	
	4.1.3 Attend training seminars / site visits on utilizing our new CAMA system effectively.	

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET BOOK
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

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 244 Counties: Government.

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 328,869	\$ 358,872	\$ 324,787	-9.5%
Employee Benefits	128,154	133,890	129,928	-3.0%
Services & Supplies	76,746	99,134	99,134	0.0%
Total Board of County Commissioners	\$ 533,769	\$ 591,897	\$ 553,849	-6.4%
Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	5.00	6.30	5.00	-20.6%

The Board of County Commissioners strategic plan is the County's strategic plan. The County's strategic plan can be found in the introduction section of this book.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

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. These activities include: property tax processing fees and a settlement agreements with the Reno Redevelopment District.

Fiscal Year 2014-2015 Budget

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services and Supplies	\$ 5,565,691	\$ 5,026,591	\$ 1,554,088	-69.1%
		-	-	0.0%
Total Centrally Managed Activities	\$ 5,565,691	\$ 5,026,591	\$ 1,554,088	-69.1%

Note: Decline in FY15 is due to moving utility costs to the Community Services Department

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

CLERK

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

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

- The *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.
- 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).

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.

Funding Source: General fund and other restricted funding for technology

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 766,259	\$ 795,555	\$ 808,711	1.7%
Employee Benefits	323,367	342,566	346,464	1.1%
Services & Supplies	48,553	85,980	91,629	6.6%
Total General Fund	\$ 1,138,178	\$ 1,224,101	\$ 1,246,804	1.9%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	13.13	13.05	14.00	7.3%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Clerk (continued)

Department FY14/15 Strategic Plan

1.0 Department Strategic Objective: Create, maintain and preserve accurate public records		
Outcome	Goal	Measure & Target
1.1 Create, maintain and preserve accurate public records	1.1.1 Rectify past practices with current standards for instances of duplicate numeric filings of historical fictitious name certificates from 1861 to 1971.	M: # of corrections made T: 2000 corrections for year 2014-2015
	1.1.2 Convert microfilm images of marriage license applications from 1861 to 1997 to digital format	M: # of images converted T: Convert 33,847 images for year 2014-2015
	1.1.3 Convert microfilmed images of Fictitious Firm Name filings from 1871 to date to a digital format	M: # of images converted T: 138,583 for year 2014-2015
Outcome	Goal	Measure & Target
	1.1.4 Rectify omission of Corporate filings from data conversion by manually adding 65,535 document filings	M: # of additions made T: 1,000 additions for year 2014-2015
	1.1.5 Redact SS# and convert paper records for over 1,000 minister authorizations to digital format	M: # files redacted and scanned T: 500 FY 14/15
	1.1.6 Inventory, evaluate, cancel or renegotiate Letters of Credit on file for construction projects dating back to 1970's	M: # of Letters of credit updated or cancelled T: December 2014
	1.1.7 Maintain Status Quo of 15 days to Board of County Commissioner approval of minutes	M: # of days to approval T: 15 days
1.2 Comply with mandates of Nevada Revised Statutes	1.2.1 Provide and perform functions mandated by Nevada Revised Statutes	See output measures
2.0 Department Strategic Objective: Improve customer service through technology		
Outcome	Goal	Measure & Target
2.1 Increase public access to public records via internet at a reduced operational cost	2.1.1 Provide digital images of Washoe County Commission minutes on-line for years prior to 1995	M: 10 years posted per calendar year T: 2026
	2.1.2 Obtain secure website or vendor for actual on-line ordering of public records using credit cards for payment	M: Successful implementation of program T: December 2014 (Dependent upon legislative outcome of AB 220 re: convenience fees)
	2.1.3 Rectify omission of minister status on Statewide database by manually updating 3,696 records (omission due to conversion error)	M: # of records updated T: 1000 FY 14/15
	2.2.2 Establish credit card payment acceptance at little or no cost to Washoe County for all office transactions	M: Successful implementation of program T: 2014 (Dependent upon legislative outcome of AB 220 re: convenience fees & negotiations with BofA)
3.0 Strategic Objective: Improve Regional Collaboration		
Outcome	Goal	Measure & Target
3.1 Pursue shared service that will improve cost-effectiveness	3.1.1 Continued partnership with the Incline Village General Improvement District to provide staffing, at no cost to the taxpayers, for issuance of Marriage Licenses in Incline Village	M: # of Marriage Licenses issued T: 265
	3.1.2 Continued collaboration with Nevada Secretary of State to maintain statewide database for persons authorized to solemnize a marriage	M: # of persons entered into database T: 270
	3.1.3 Reestablish collaborative efforts with the Nevada Vital Statistics office to provide statewide records of marriage after 2005	M: Completion of project T: 2014
	3.1.4 Expand after-hours services to assist other departments and/or agencies to maximize use of staff resources	M: # of departments and/or agencies using service T: 3 departments or agencies utilizing services

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Clerk (continued)

3.2 Improve Business Registration through statewide coordination	3.2.1 Participate in efforts to craft legislation for central business registration through Secretary of State web portal	M: Passage of acceptable legislation T: June, 2014
	3.2.2 Enter into agreement(s) with Secretary of State for data exchange & interfacing to comply with legislation for central business registration	M: Signed agreement(s) T: January, 2015
	3.2.3 Collaborate with Secretary of State and County Technology Services to create data interfaces for central business registration	M: Creation of successful interface T: January 2015
	3.2.4 Implement fully coordinated central business registration through Secretary of State web portal	M: Go-live with central business registration T: June, 2015
4.0 Strategic Objective: Streamline Processes & Improve Office Efficiencies		
Outcome	Goal	Measure & Target
4.1 Streamline office processes through the use of technology	4.1.1 Re-write existing Clerk's Dashboard applications in a more common programming language for more efficient upgrades & continued maintenance	M: Completion of project T: 9/30/14
	4.1.2 Create Clerk's Dashboard application to allow users instant access to Solemnization Index (marriage ceremonies performed by Commissioner of Civil Marriage)	M: Completion of project T: 6/30/14
	4.1.3 Create Clerk's Dashboard application to track Void/Adjustment Log for voided documents & receipt adjustments	M: Completion of project T: 6/30/14
	4.1.4 Add "notes" field in Clerk's Dashboard Vacation Request application to allow for supervisor comments	M: Completion of project T: 6/30/14
	4.1.5 Create Clerk's Dashboard application for Daily Activity Logs to track staff productivity and output measures	M: Completion of project T: 6/30/14
	4.1.6 Create Clerk's Dashboard application for Telephone Log to track in-coming calls for output measures	M: Completion of project T: 6/30/14
	4.1.7 Create on-line procedure manuals within Clerk's Dashboard for all office policies and procedures to insure consistency of operations and easy reference resource for staff	M: Completion of project T: 6/30/13 to Design application framework
	4.1.8 Re-write eBOEQ program to integrate processes for Board of Equalization with new program implemented in Assessor's Office	M: Completion of project T: November, 2013
5.0 Strategic Objective: Encourage citizen participation through public outreach programs		
Outcome	Goal	Measure & Target
5.1 Teach 4 th & 5 th grade students about Washoe County and Courthouse history & County Government's role in their daily life	5.1.1 Conduct tours of the Historic Washoe County Courthouse for students in Washoe County	M: # of students touring Washoe County Courthouse T: 200 students Note: With our move to 9 th street this program has been scaled back. Our hope is that we can keep it viable at a reduced level for FY 14/15.
	5.1.2 Conduct "away" version of Courthouse and County history	M: # of classes instructed T: 6 classes

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Clerk (continued)

		Note: With our move to 9 th street this program has been scaled back. Our hope is that we can keep it viable at a reduced level for FY 14/15.
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**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Clerk (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Create, maintain and preserve public records.	Marriage:				
	•Marriage licenses issued	9,098	8,340	8,433	8,527
	•Marriages performed	445	435	389	348
	Business:				
	•Fictitious firm names filed	3,717	3,746	4,337	5,021
	•Renewed fictitious firm names filed	585	754	1,349	1,651
	•Fictitious firm name renewal notices mailed	5,191	5,395	5,863	6,371
	•Notary Bonds filed	1,215	1,199	1,144	1,099
	Ministers:				
	•One time Authorization to Perform Marriage	143	151	147	143
	•Certificate of Permission to Perform Marriages	130	137	128	120
	Public Records:				
	•Reels filmed	100	30	43	62
	•Convert microfilmed images of Fictitious Firm Name filings from 1871 to 1997 to digital format	0	138,563	0	0
	•Convert microfilmed images of Marriage License Applications from 1871 to date to digital format	0	33,847	0	0
	Minutes Division:				
	•Mandated Meetings	99	69	51	50
	•Agenda items	1,644	1,275	940	1,050
	•Minute pages generated	1,192	1,119	934	900
	•Avg. days to approval of BCC Minutes	10.5	19	24	30
	•Hours in Meetings	280.5	261.75	209	220
	Minutes Division – Board of Equalization				
	•Mandated meetings	21	15	13	14
	•Minute pages generated	485	343	345	330
	•Number of Notices & Decisions	1,184	296	962	850
	•Number of Appeals	1,503	888	287	300
	•Number of Appeals requested by State Board of Equalization	73	74	28	30
	•Time Spent in meetings	61.75	25.5	28.25	25

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

COMMUNITY SERVICES DEPARTMENT

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

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

Description: The Community Services Department was formed to consolidate the County departments of Building and Safety, Community Development, Public Works, Regional Parks and Open Space, and Water Resources. During Fiscal Year 2014-15, this department will continue to address organizational structures and ways of doing business to emphasize customer service, work process improvement, and sharing resources among departments while complying with financial and administrative requirements that limit the use of restricted fund resources to the purposes for which they were collected.

Statutory Authority: NRS 369- Intoxicating Liquor, Licenses and Taxes; NRS 244-County Governments; NRS 338 Public Works and Planning; NRS 278-Planning and Zoning; NRS 376A-Taxes for Development of Open Space; NRS 444-Sanitation; NRS 444A-Water Quality Standards; 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 Resources), 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).

Funding Source: General fund, Enterprise funds, Special Revenue fund, Restricted revenue funds, miscellaneous grants and user fees

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 7,049,434	\$ 7,074,299	\$ 7,103,491	0.4%
Employee Benefits	2,928,480	3,092,488	3,042,033	-1.6%
Services & Supplies	9,694,320	8,554,010	9,115,413	6.6%
Capital Outlay	30,723	150,000	150,000	0.0%
Total General Fund	\$ 19,702,957	\$ 18,870,797	\$ 19,410,937	2.9%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Community Services Department (continued)

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	126.31	115.86	111.61	-3.7%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Maintain assets using a sustainable approach that takes into account useful life, life cycle costs, and uses a risk assessment and risk management methodology to identify investments over time.	M: Create work plans for each of the CSD's operating units that include a funding plan and strategy that address the issues and recommendations identified in the 2012 Infrastructure Gap analysis. T: Completed plans for all operation units.
	1.1.2 Efficient and cost-effective building and safety work processes that are supported by Board approved fees and are funded at levels that align with the Board's BCC policy objectives and direction.	M: Operating revenues are greater than operating expenses, net of depreciation, at the end of the fiscal year. T: Yes (annual measure) M: Reserve levels that are appropriate, stable over time, in alignment with statutory requirements, and provide for the reasonable ability to adapt to changing conditions over time. T: Yes (annual measure)
	1.1.3 Golf Enterprise Fund revenues exceed expenses.	M: Net operating profit for fiscal year T: \$100,000
	1.1.4 May Center Special Revenue Fund revenues meet or exceed expenditures.	M: Expenditures do not exceed revenues. T: \$0
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level, and workforce needs.	1.2.1 Create assessment tool for all county inventory assets.	M: Create and implement asset condition indices for all asset types T: Complete by June 30, 2015
	1.2.2 Establish and maintain a strategy for sustainably managing the County's Fleet of vehicles and equipment	M: Revise current policies and procedures to meet specific departmental/operational needs and to reflect current fee schedule and rate structure required to fully recover annual operating expenses and provide long-term sustainability T: Complete revision of policy for the County's vehicle and equipment fleet by end of first quarter of FY.
1.3 Develop and initiate implementation of a Natural Resource Sustainability Strategy.	1.3.1 Begin allocating staff resources to implement natural resources management projects identified in the County's Regional Open Space and Natural Resources Management Plan	M: Identify priority tasks from the approved Regional Open Space and Natural Resources Plan Implementation Strategy T: Implement 2 priority tasks
	1.3.2 Central Truckee Meadows groundwater resources are protected from additional PCE contamination and progress is made on understanding the source and extent of existing PCE contamination so that an efficient and cost effective remediation strategy can be developed and implemented.	M: Potential Source Area investigations provide the information necessary to identify and characterize high mass areas T: 2 high mass areas identified and characterized by June 30, 2013
2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
2.1 Support Regional Economic Development efforts, including those of EDAWN, WNDD, GOED, NNDA and other regional partners.	2.1.1 Efficient and timely support for and processing of applications and permits related to economic development initiatives	M: Evaluate and implement approaches such as more inclusive pre-application meetings, establishing a single point of contact, and a one-stop regional permitting headquarters to support and facilitate timely and efficient processing of applications and permits related to economic development initiatives

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Community Services Department (continued)

		T: Implement a minimum of 2 significant procedural changes
	2.1.2 Work with the Truckee Meadows Regional Planning Agency to ensure that the Updated Regional Plan is written to support and facilitate regional economic development	M: Regional plan policies that appropriate address and allocate the region's needs for designated industrial land as well as provides for the infrastructure necessary to support development of such lands in support of economic development activities T: All relevant Regional Plan policies are supportive of and will facilitate implementation of the region's economic development initiatives
	2.1.3 Increase retention of existing businesses by developing an enhanced understanding of the issues and concerns that existing businesses owners have and implementing strategies to efficiently and effectively address those issues that the County has control of or has the ability to influence.	M: Number of issues identified and addressed using the information from the Spring 2013 Business License Survey T: 3
	2.1.4 Effectively work with potential new businesses by promptly providing necessary information to them about their specific development and the services CSD provides.	M: Percent of potential new businesses receiving requested information within 3 working days T: 100%
Strategic Goal	FY 13/14 Department Goal	Department Measure & Target
2.2 Implement the Washoe County Economic Development Action Plan as approved.	2.2.1 Efficient and timely land use entitlement and permitting processes	M: Undertake a process to review and identify possible revisions to the County's land use and permitting processes and requirements T: Phase I (Short Term) - Report on Analysis of Statutes in NRS for BCC Phase II – Analysis of Regional & County Ordinances, Policies and Procedures to BCC for recommendation in May 2013 Phase III – Implementation of recommended actions - TBD
	2.2.2 Efficient and timely support for and processing of applications and permits related to economic development initiatives	M: Evaluate and implement approaches such as more inclusive pre-application meetings, establishing a single point of contact, and a one-stop regional permitting headquarters to support and facilitate timely and efficient processing of applications and permits related to economic development initiatives T: Implement a minimum of 2 significant procedural changes
	2.2.3 Improve user convenience and efficient service provision by expanding the use of technology in permitting and other business transactions that support economic development	M: Complete implementation of building permitting elements of new licensing and permitting software T: 75% of implementation completed and major functionality for online permitting and payments operational by June 30, 2014
	2.2.4 Washoe County's quality of life is improved and enhanced by the quality and diversity of its parks and open space resources.	M: Number of citizens rating parks, trails, and open space as "good or better" T: 95%
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Protect the quality of the region's groundwater resources by maintaining an effective well head protection program	M: Percentage of municipal wells inspected annually as identified in program T: 100%
	3.1.2 Provide safe, reliable and adequate water service	M: Number of violations of federal and state drinking water health and aesthetic standards or regulations T: No (0) Violations
	3.1.3 Provide safe, reliable and adequate wastewater service	M: Percent of wastewater collection system problems resolved within 12 hours T: 100%
	3.1.4 Provide safe, reliable and adequate	M: Compliance with all reclaimed water system operating

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Community Services Department (continued)

	reclaimed water service	permit conditions T: 100%
3.2 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.	3.2.1 Provide safe secure and open facilities	M: Maintain Building Condition Index at a sustainable level T: 94
	3.2.2 Clean, Safe and Open Parks and Open Space	M: Number of citizens rating parks, trails, and open space as "good or better" T: 95%
	3.2.3 Conduct community planning activities in a manner that contributes to citizens rating Washoe County "good to excellent" as a place to live	M: Percent of community planning participants that rate the community planning process as good or better T: 70%
	3.2.4 Community building code compliance issues that threaten community health and safety are promptly addressed and resolved	M: Number of building code cases that threaten community health and safety resolved within 12 weeks of initial report T: 75%
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Transparent and effective engagement of the Planning Commission and Board of Adjustment in the work performed by the CSD planning group	M: Number of regular meetings of the Planning Commission and the Board of Adjustment annually T: 10 Planning Commission meetings 6 Board of Adjustment meetings
	4.1.2 Effective and efficient engagement of community interests in area planning and community planning activities	M: Number of Completed Area Plans or Community Plans T: Tahoe Area and Community plans
	4.1.3 Transparent and effective engagement of the Building and Safety Enterprise Fund Advisory Committee in reviewing and making recommendations on Building and Safety financial policy issue	M: Number of regular meetings of the Building and Safety Enterprise Fund Advisory Committee annually T: 4 to 6
	4.1.4 Transparent and effective engagement of the Parks Commission in working with the CSD on parks and open space issues	M: Number of regular meetings of the Parks Commission meetings annually T: 9
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Support implementation of County-wide recommendations for new approaches to Citizen engagement	M: Use Open Washoe County forum T: Use Open Washoe County forum as part of four community planning issues
	4.2.2 Increase citizen engagement through building individual and group ownership of important community assets the adopt a park, trail or open space program	M: Number of parks, trails, open space and open spaces adopted by community partners T: 50
	4.1.3 Engage local professionals as reviewers for Request for Qualifications (RFQ) associated with capital projects	M: Local professionals reviewing RFQ's T: Minimum of 1 local professional on each RFQ review team
4.3 Increase the number of volunteer hours.	4.3.1 Effectively use volunteer programs to assist with parks operations and maintenance	M: Number of hours of volunteer time donated T: 20,000 M: Annual dollar value of volunteer time donated T: \$400,000
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development.	5.1.1 Employee turn-over due to planned retirements is anticipated, and succession plans, including knowledge retention efforts, are in place to ensure a smooth transition for the organization	M: Working in collaboration with Washoe County Human Resources, develop and begin implementing a Workforce Sustainability Action Plan for the CSD's general government functions T: Complete Plan by March 31, 2014 and begin implementation in April 2014
	5.1.2 Development of a diverse in-house training program that targets all staff	M: Implementation of in-house training program T: 80% employee participation, expenditure of annual training budget
5.2 Foster and sustain a	5.2.1 Employees working in the CSD are	M: Number of employees working in CSD cross functional

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Community Services Department (continued)

culture of engagement, respect, recognition, professionalism and innovation.	engaged, informed and involved in CSD initiatives designed to foster and sustain a culture of engagement, respect, professionalism and innovation	teams T: 10% M: Percent of employees working in the CSD eligible by their position to participate in the CSD Mid-Managers, Supervisors, and Key Staff group who do participate in the activities of this group T: 90% M: Employee engagement is increased (Likert Survey) T: "X" number of categories increased
5.3 Support departments in completing risk-based service level prioritization.	5.3.1 Risk analysis and risk management methodologies are used in considering possible process improvements and changes in business practices or service levels	M: Percent of employees working in the CSD who have been trained in risk analysis and risk management concepts and methodologies T: 30%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

COMPTROLLER

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

Description: The Comptroller's Office supports accounting, financial reporting, debt management, purchasing, and risk management through its six divisions:

- The *Administrative Division* provides Department planning, strategy, oversight and management. The Comptroller is a statutory position as the County Auditor and serves as the chief fiscal officer of the County.
- The *Financial Report Division* produces the Comprehensive Annual Financial Report (CAFR), the Public Annual Financial Report (PAFR), Interim reports for the Board and other financial reports and required disclosures. This Division maintains the general books of the County, oversees the external audit process, supports internal controls, maintains the general ledger system, and provides accounting research and procedural support to all Departments and Agencies. The Division also supports the Comptroller in issuing and maintaining County and Agency debt.
- The *Accounting Operations Division* provides County-wide processing, audit and procedural support for payroll, vendor payments, travel requests and collection of delinquent accounts. This Division also provides accounting, review and reporting support to the Health Benefits program and to the Other Post Employment Benefits (OPEB) Trust Fund Trustees.
- The *Purchasing Division* supports the bidding process, manages vendors and contracts, issues purchase orders and manages the Procurement Card program. Purchasing is also responsible for the inventory control process and surplus equipment auctions.
- The *Risk Management Division* manages the County's self-funded insurance program for property and general liability, safety and workers' compensation. Division staff process claims, coordinate claim defense with the District Attorney's office, bids and provides for excess insurance with external carriers and provides safety and other training to Departments. For Expenditures and FTE related to this Division, please see the Risk Management Fund.

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

Funding Source: General Fund and, for the Risk Management Division/Fund, billings to all County agencies for cost of the County insurance program

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Comptroller (continued)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,949,438	\$ 2,122,292	\$ 1,705,712	-19.6%
Employee Benefits	749,210	844,646	702,048	-16.9%
Services & Supplies	160,726	215,412	169,614	-21.3%
Capital Outlay	-	-	-	0.0%
Total General Fund	\$ 2,859,374	\$ 3,182,350	\$ 2,577,374	-19.0%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	31.00	30.42	24.12	-20.7%

* FY 14/15 decline in the General Fund is due to the Budget Division moving to the Manager's Office.

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainable Financial, Social and Natural Resources		
Outcome	FY 14/15 Fiscal Goal (Division)	Measure & Target
1.1. Safeguard and improve financial position by actively and efficiently managing, monitoring and reporting financial activities.	1.1.1 Update Internal Control Policies and Procedures Manual. (<i>Financial Reporting</i>)	M: Internal Control Policies and Procedures updated annually T: Update and provide to Auditors each year
	1.1.2 Monitor and evaluate legislative impacts on County finances. (<i>All</i>)	M: Provide annual assessment T: Complete as needed
	1.1.3 Increase department participation and collection results under Accounts Receivable and Collection policy. (<i>Accounting Operations</i>)	M: Quarterly update to BCC of status and amounts T: Improved progress quarter over quarter in participation
	1.1.4. Improve cost effectiveness of programs covering property and liability, and workers' compensation. (<i>Risk Management</i>)	M: Quarterly report to Management of Claims trends and opportunities for improvement T: FY15 M: Where possible, recover claims costs through subrogation and legal actions T: Each claim evaluated for recovery possibilities
1.2 Provide efficient, transparent, and open procurement services.	1.2.1 Collaborate with regional partners and the State of NV on cooperative purchasing efforts to increase buying power and improve efficiency. (<i>Purchasing</i>)	M: Increase participation in multi-agency cooperative purchasing efforts T: Join one additional joinder bid and/or issue one additional joinder bid in FY15
	1.2.1 Increase cost effectiveness of purchasing and payment. (<i>Purchasing / Accounts Payable</i>)	M: Increase in % of vendors on automated payments T: 2% per year M: Increase in % of purchases on ProCard T: 2% per year
	1.2.3 Analyze expenditures to increase contract opportunities and reduce costs (<i>Purchasing</i>).	M: Increase # of blanket purchase orders on contract pricing. T: 10% increase in blanket purchase orders issued that are subject to pricing agreements.
	1.2.4 Update purchasing policies and procedures. (<i>Purchasing / Comptroller</i>)	M: Revise Purchasing policies online for internal and external customers T: Fully updated Purchasing policies available online in 2014.
	1.2.5 Provide annual procurement training. (<i>Purchasing</i>)	M: Provide annual training to County staff on procurement policies, procedures, NRS requirements. T: Ensure county personnel are following authorized County policies and procedures and NRS requirements regarding procurement.
	1.2.6 Submit application for Achievement of Excellence in Procurement from the National Purchasing Institute (<i>Purchasing</i>).	M: Achieve the Achievement of Excellence in Procurement Award. T: Benchmark County purchasing operations to see if they continue to measure up nationally.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Comptroller (continued)

2.0 County Strategic Objective: Public Participation and Open Communication		
Outcome	FY 14/15 Fiscal Goal	Measure & Target
2.1 Timely, accurate and compliant financial information	2.1.1 Improve information provided on websites and expand functionality as new tools are available (<i>All</i>)	M: Content review cycle and improvements T: Content reviewed and updated quarterly with one major enhancement annually
	2.1.2 Produce all required and/or committed financial reporting and disclosures in a timely and informative manner (<i>All</i>)	M: All reporting on time and meeting requirements T: CAFR published by Nov and receives GFOA award T: PAFR published by Dec and received GFOA award T: Qtrly financial disclosures published within 45 days with not State findings T: Interim BCC financial reports submitted to agenda within 30 days of quarter-end
	2.1.3 Standards and procedures maintained in-department and across other departments to support minimal audit issues (<i>All</i>).	M: No material audit findings T: Annually
	2.1.4 Management and external financial reporting requests fulfilled timely and accurately. (<i>All</i>)	M: All requests meet by agreed upon target dates with full review T: On time and accurate
	2.1.5 Complete and submit timely and accurate mandatory reports for Risk and Safety on time. (<i>Risk</i>)	M: Mandatory reporting for: Federal, OSHA, State Insurance, State industrial relations, County Safety T: On time and accurate
3.0 County Strategic Objective: Support and Value Our Employees.		
Outcome	FY 14/15 Fiscal Goal	Measure & Target
3.1 Departmental staff trained on relevant processes and systems	3.1.1 Provide structured training across the County on all aspects of Comptrollers areas (<i>All</i>)	M: # of County staff trained annually T: 200
	3.1.2 Provide updated manual and procedures (<i>All</i>)	M: All manuals and procedures at least every two years T: Average time since last update across all manuals < 2 years
	3.1.3 Monitor and alert County fiscal support staff of new external standards and requirements and find opportunities for shared external training to improve educational cost effectiveness for all fiscal support staff. (<i>Accounting</i>)	M: Number of new standards and opportunities for training offered T: At least one training opportunity offered for each external standard change.
	3.1.4 Work with departments to complete safety plans, prevent injuries and other losses. (<i>Risk</i>)	M: Oversight of Worker's Compensation Claims Filed T: Each claim followed up on for cause and prevention possibilities.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Comptroller (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Provide accurate, timely, and accessible financial information	# External audits completed	8	7	7	7
	# of reports filed with regulatory agencies	41	45	45	45
	Required annual/ quarterly financial reports/disclosures published	9	9	9	9
	# of invoices processed/ per FTE *FY12 and FY13 include additional volume for Incline Refunds	* 72,600 16,700	* 83,000/ 18,800	68,700/ 15,600	71,500/ 16,300
	% automated A/P payments	56%	60%	64%	66%
	# of Payroll payments issued/ per FTE	69,300/ 27,700	69,100/ 27,600	70,000/ 25,500	70,000/ 25,500
	Total collections (in millions) \$ spent per \$ collected	\$0.9 \$0.27	\$0.6 \$ 0.36	\$1.2 \$ 0.19	\$1.2 \$ 0.19
	Weighted avg # grants, funds and cost objects administered	2,617	2,700	2,700	2,700
Provide Purchasing and Contract Services	\$ total value encumbered by PO (millions)	\$110.0	\$110.0	\$105.0	\$110.0
	# of purchase requisitions processed	4,212	3,790	3,228	3,000
	# of PO changes issued	5,037	5,000	5000	5,000
	# of purchase requisitions processed per FTE	1,053	947	936	869
	# of PO change orders processed per FTE	1,259	1,250	1,448	1,300
	# of Procurement Cards in use	380	380	405	420
	ProCard expenses (millions)	\$4.0	\$4.0	\$4.4	\$5.0
	# of formal bids / RFPs	36	36	43	40
	\$ received as Procurement Card Rebate @ 1% base rate	\$42,000	\$45,000	\$49,000	\$50,000
	Surplus Property Sales	\$150,000	\$150,000	\$144,000	\$150,000
	Insurance Certificates tracked	2,100	2,100	2,300	2,300
Provide Risk Management Services	# claims opened	287	273	253	275
	# 3rd party recoveries filed/ \$ recovered	30 \$39,566	43 \$120,005	17 \$15,000	20 \$25,000
	# contracts reviewed	705	695	650	675
	# of Workers' Compensation Claims Files	231	273	200	190

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

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.

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 2,126,417	\$ 1,531,713	\$ 2,015,514	31.6%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Conflict Counsel	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

COUNTY MANAGER

Mission	The mission of the Office of the County Manager is to provide leadership in support of citizens, the Board of County Commissioners, and the employees of Washoe County.
Description	<p>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:</p> <ul style="list-style-type: none">• The <i>Administrative Division</i> provides planning, strategy, financial management, as well as all personnel support to the Department and the Commission.• The <i>Communications and Engagement Division</i> develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county.• The <i>Internal Audit Division</i> 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 <i>Management Services Division</i> oversees the following programs:<ul style="list-style-type: none">○ The <i>Constituent Services Program</i> provides support to the public, citizen groups, County Commissioners, and county management and staff, by representing Washoe County throughout the community. The program endeavors to promote superior customer responsiveness and two-way communication about County issues and programs between County Commissioners, staff and citizens. The program works to resolve concerns involving county government, explain county programs and serve as liaison between our departments and the public.○ <i>Government Affairs Program</i> manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.○ <i>Emergency Management and Homeland Security Program</i> maintains emergency management plans for Washoe County with the participation of local, county, state and federal agencies and organizations. The program arranges training and exercises to test emergency plans, coordinates the Washoe County Crisis Action Team; provides administrative support to the Local Emergency Planning Committee, administers State/Federal Homeland Security/Emergency Management Grants; and manages the Regional Emergency Operations Center (REOC).○ <i>Management and Budget Program</i> identifies revenues from multiple sources available to Washoe County to fund operations, capital improvements, special programs, and debt. In partnership with departments, they prepare annual spending plans to utilize those revenues within constraints prescribed by the BCC, and state and federal law. The program provides leadership and coordination for grants by planning and coordinating a County-wide grant management program, providing technical assistance to departments to ensure compliance with grant requirements, and increasing grant funding to Washoe County. The program also coordinates strategic planning for the organization, assists with strategic planning for departments within the county, and provides research, analysis and project management service to the County Manager and the Board of County Commissioners.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

County Manager (continued)

Statutory Authority: NRS 244.Counties: Government; Washoe County Code Chapter 5 – Administration and Personnel; NRS 414 Emergency Management; Washoe County Code Chapter 65 – Safety and Disaster Services.

Funding Source: General fund and miscellaneous grants

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,452,947	\$ 1,485,126	\$ 2,329,967	56.9%
Employee Benefits	545,508	578,405	916,529	58.5%
Services & Supplies	1,460,824	1,838,503	2,437,343	32.6%
Capital Outlay	-	10,500	10,500	0.0%
Total General Fund	\$ 3,459,280	\$ 3,912,534	\$ 5,694,339	45.5%

Note: Includes Emergency Management, Fire Suppression and community support

Department Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	17.55	18.00	29.25	62.5%

* FY 2014/2015 Final Budget Funding reflects:

- 1) Re-classification of Director of Finance to ACM and transfer from Finance to Manager's Office - Admin
- 2) Budget division transfer from Finance to Managers Office - Management Services approved by the BCC 1/28/14
- 3) Reprographics division transfer from CSD to Managers Office - Communications & Engagement
- 4) Public Service Interns transfer from BCC to Managers Office - Management Services
- 5) Creation of two FTEs (Gov't Affairs Mgr & OAIL) and elimination of one (Workforce Dev Mgr)

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Dept Strategic Goal	FY 14/15 Division/Program Action Items	Measure & Target
1.1. Meet the Board's financial sustainability metrics	1.1.1 Support the preparation and management of balanced budget within available resources	M: Comparison of budget to actual T: Actual is within 3% of budget
	1.1.2 Develop and implement approved internal audit work plan and audit recommendations	M: % of recommendations implemented as approved T: 100% implemented as approved
1.2 Ensure development and implementation of BCC Adopted Strategic Plan	1.2.1 Complete development of 2016-2018 Strategic Plan	M: County Strategic Plan completed annually T: Plan completed (developed) by December 31 annually
2.0 County Strategic Objective: Economic development and diversification		
Dept Strategic Goal	FY 14/15 Division/Program Action Items	Measure & Target
2.1 Support Regional Economic Development efforts	2.1.1 Identify resource(s) to support Economic Development efforts in Washoe County	M: Personnel and resources identified, assigned, and implemented T: 100% implemented by December 31, 2014
3.0 County Strategic Objective: Safe, secure and healthy communities		
Dept Strategic Goal	FY 14/15 Division/Program Action Items	Measure & Target
3.1 Continue support for	3.1.1 Support formation of a sustainable	M: Actions and recommendations by Blue Ribbon

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

County Manager (continued)

Board policy on regional fire and emergency medical	regional fire service	Committee implemented as approved T: 25% implemented by June 30, 2015
3.2 Maintain regional leadership in emergency preparedness, planning and management	3.2.1 Implement an adopted Emergency Preparedness and Resiliency Plan for Environmental Change	M: Emergency Preparedness and Resiliency Plan Adopted T: Plan Adopted August 1, 2014
3.3 Address volunteer fire services in areas outside established fire districts	3.3.1 Prepare and approve interlocal agreement with TMFPD for volunteer fire departments outside established fire districts	M: Interlocal agreements approved T: Agreements approved October 1, 2014
4.0 County Strategic Objective: Public participation and open, transparent communication		
Dept Strategic Goal	FY 14/15 Division/Program Action Items	Measure & Target
4.2 Meet or exceed County Commission expectations of constituent response	4.2.1 Develop and implement a constituent response strategy	M: Strategy implemented T: December 31, 2014
	4.3.1 Complete citizen survey to determine goals for participation, access and transparency	M: Baseline data for citizen survey completed T: Completion by May 1, 2015
	4.3.2 Coordinate upgrade to the County website to improve access, transparency, and increase usage	M: Website upgrade completed and successfully implemented T: Completion by December 31, 2014
5.0 County Strategic Objective: Valued, engaged employee workforce		
Dept Strategic Goal	FY 14/15 Division/Program Action Items	Measure & Target
5.1 Plan for long term sustainability of the Office of the County Manager workforce	5.1.1 Develop Workforce Plan for the County Manager's Office	M: CMO Workforce plan completed T: June 30, 2015
	5.3.1 Develop and implement plan for Employee Recognition	M: Implementation of plan T: 100% by October 1, 2014

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Projected
Support effective governance	Initial Response time to constituent requests within 3 days	70%	75%	80%	90%
	BCC satisfaction with agenda meetings	95%	95%	95%	95%
Ensure operational excellence	Citizen satisfaction rating	Biannual	55%	Biannual	60%
	Comparison of budget to actual year end performance	Actual is within 3% of budget	Actual is within 3% of budget	Actual is within 3% of budget	Actual is within 3% of budget

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

DISTRICT ATTORNEY

Mission: The mission of the Washoe County District Attorney's Office is to ensure public safety by prosecuting criminal cases, with a priority on violent crimes and repeat offenders, to the extent allowed by law while minimizing the impact on victims and witnesses; to represent professionally the Board of County Commissioners and all other County agencies in legal matters to include the defense of lawsuits; to protect the rights of children by using all legal means to ensure the timely and adequate payment of child support; protect children by ensuring they are placed in a permanent, safe and stable environment.

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

- Departmental Administration Division provides day-to-day operational management of the District Attorney's Office in the areas of budget, finance, purchasing, grants administration and reporting, human resources/training and development, information technology, audio/visual productions, support staff supervision, project coordination, and legislative responsibilities.
- The Criminal Division prosecutes all adult felonies and gross misdemeanors, and all juvenile matters that occur in Washoe County and misdemeanors that occur in the unincorporated areas, as well as giving legal assistance to all law enforcement agencies 24 hours a day. Within the Criminal Division, there are designated professionals specializing in different aspects of the criminal justice system.
 - Three Felony Trial Teams prosecute felony cases, misdemeanor cases in unincorporated Washoe County, and all Nevada Highway Patrol cases within Washoe County.
 - The Major Violators Team prosecutes complex cases that require extensive work from experienced attorneys.
 - The Juvenile Team prosecutes individuals under the age of 18 charged with criminal conduct in Washoe County. This team may prosecute serious juvenile offenders as adults.
 - The Appellate Team handles appeals before the Nevada Supreme Court and appears at all post-conviction hearings.
 - The Misdemeanor Pretrial Unit (MPU) works with unrepresented defendants and individuals represented by defense attorneys, at pretrial conferences to achieve appropriate resolutions, thus eliminating the need for a trial. This creation of this unit has resulted in the vast majority of all misdemeanor cases being resolved without the need for a trial.
 - The Fraud Check Diversion Program focuses on people who write bad checks and collects restitution for individuals and local businesses that have been defrauded. Fees generated by this program assist victims within the community.
 - The Investigations unit, comprised of state certified criminal investigators, assists in preparing cases for trial, locating and transporting witnesses, obtaining background histories, serving subpoenas, and arresting criminal offenders.
 - The Victim-Witness Assistance Center (VWAC) provides logistical and moral support to crime victims and witnesses. Advocates provide assistance and advocacy for witnesses and victims of crime: case status notifications, impact statements, and referrals with social service agencies.
 - The Child Abuse Response & Evaluations (CARES) and Sexual Assault Response Team (SART) programs provide sexual assault forensic exams to children and adults in Washoe County and neighboring areas; fund emergency room & related medical treatments; refer and fund follow-up medical or psychological counseling (up to \$1000 per victim).
- The 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:

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

District Attorney (continued)

- 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

Funding Source: General fund and miscellaneous grants

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 10,856,346	\$ 11,209,373	\$ 11,733,208	4.7%
Employee Benefits	4,265,059	4,521,002	4,847,116	7.2%
Services & Supplies	979,938	1,460,564	1,515,806	3.8%
Total General Fund	\$ 16,101,342	\$ 17,190,939	\$ 18,096,129	5.3%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	137.10	139.10	144.10	3.6%

- FY 2014/2015 Initial Funding Level includes four positions approved by the BCC 12/17/13 to be funded by the Department of Social Services

Department FY14/15 Strategic Plan

County Strategic Objective

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Create annual budget	M: Submit annual budget T: 1
	1.1.2 Seek additional funding through grants which aid but not supplant our operations*	M: Grant funding received annually T: \$100,000
	1.1.3 Manage IV-D Child Support Enforcement program for Washoe County*	M: % funded T: 66%

* HIDTA and Family Support funding were not a part of nor have they been affected by the Sequestration at the time of this writing.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

District Attorney (continued)

Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level, and workforce needs.	1.2.1 Provide necessary personnel within the Misdemeanor Pretrial Unit	M: Personnel hired T: 2
	1.2.2 Create direct supervision of Civil clerical staff able to conduct employee reviews and handle personnel issues	M: Position reclass T: 1
1.3 Develop and initiate implementation of a Natural Resource Sustainability Strategy.	1.3.1 New case management software (JustWare) will provide a better opportunity for electronic cases and thus save paper	M: % of electronically accessible cases T: 95%
	1.3.2 Recycle whenever feasible (paper, plastic, cans, cardboard)	M: # of recycling categories T: 4
3.0 County Strategic Objective: Safe, secure and healthy communities		
3.1 Increase reported perception of individual and community safety.	3.1.1 HIDTA Drug Seizures (seized by local law enforcement agencies - does not include funds seized by DEA)	M: HIDTA drug money seized annually T: \$200,000
	3.1.2 HIDTA Drug Forfeitures (forfeit by DA Civil Division - does not include federal forfeiture cases)	M: HIDTA forfeiture cases annually T: 20
	3.1.3 Misdemeanor Pretrial Unit reviews misdemeanor cases for submission to trial or a plea resolution.	M: Cases reviewed monthly T: 200
	3.1.4 Misdemeanor Pretrial Unit resolves cases.	M: Cases resolved monthly T: 125
3.4 Improve security of housing, income and basic human needs for vulnerable populations.	3.4.1 Continue to be more efficient and effective in the prosecution of criminals	M: increase in internal Prosecution unit cohesiveness and productivity T: n/a
	3.4.2 Fraud check program to provide restitution to local businesses	M: Restitution given to victims annually T: \$200,000
3.5 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.	3.5.1 Attend community awareness events	M: Events attended annually T: 8
	3.5.2 Participate in local school and community college events	M: Events attended annually T: 5
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Attend local functions hosted by community organizations	M: Events attended annually T: 10
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Outreach programs at local events to bring awareness of department functions including Family Support, Fraud Check, and victim services	M: Events attended annually T: 8
	4.2.2 Outreach with other law enforcement agencies concerning CARES/SART exams	M: Agencies visited annually T: 5
	4.2.3 Outreach with local emergency rooms concerning CARES/SART exams	M: Hospitals visited annually T: 3
4.3 Increase the number of volunteer hours.	4.3.1 Report to county on # of volunteer, extern, and intern hours	M: Number of reports T: 12
	4.3.2 Seek additional interns, externs, and volunteers	M: Volunteer hours annually T: 2,000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

District Attorney (continued)

5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.	5.1.1 Provide necessary personnel within the Misdemeanor Pretrial Unit	M: Personnel hired T: 2
	5.1.2 Improve clerical supervision within Civil who may conduct employee reviews and review personnel issues	M: Reclass position T: 1
	5.1.3 Ability to attract more experienced professional personnel	M: Hire employees with 5+ years of experience T: 4
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Provide local and in-house training for attorneys, In-house training	M: # of in-state and in-house training opportunities annually T: 10
	5.2.2 Provide out-of-state training opportunities to enhance additional in-office training	M: # of personnel trained out-of-state annually T: 10

Department Strategic Objectives

1.0 Department Strategic Objective: Sustainable organization after ongoing budget reductions, loss of positions and ongoing reorganization of department.		
Strategic Goal	Goal	Measure & Target
1.1 Find positive financial opportunities	1.1.1 On-going savings a result of outsourcing of process service	M: Dollars saved annually T: \$330,000
	1.1.2 Seek grant funding for projects, equipment, and training	M: Grant funding received annually T: \$100,000
1.2 Improve case management	1.2.1 Implement new case management software (JustWare) in Criminal Division	M: percent complete T: 100%
	1.2.2 Implement new case management software (JustWare) in Civil Division	M: percent complete T: 100%
	1.2.3 Train staff on new case management software	M: % complete T: 100%
	1.2.4 Complete data sharing project (all other law enforcement agencies)	M: % complete T: 50%
	1.2.5 Complete scanning and indexing Family Support cases into Compass imaging system	M: % complete T: 100%
2.0 Department Strategic Objective: Support development of regional collaborations		
Strategic Goal	Goal	Measure & Target
2.1 HIDTA	2.1.1 Intercept drugs and drug money moving in and through Washoe County	M: HIDTA drug money seized annually T: \$200,000
	2.1.2 Order wire taps only when necessary	M: Wire taps ordered T: 10
2.2 CARES/SART Program development	2.2.1 Outreach with non-Washoe County law enforcement concerning CARES/SART exams	M: Outside law enforcement visited annually T: 5
	2.2.2 Conduct annual meeting with program partners	M: Meetings per year T: 1
	2.2.3 Conduct monthly meetings with medical staff	M: Meetings per year T: 12
2.3 ECR	2.3.1 Reinstitute the Early Case Resolution program	M: % complete T: 0%

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

District Attorney (continued)

3.0 Department Strategic Objective: Maintain on-going projects		
Strategic Goal	Goal	Measure & Target
3.1 Wi-Fi	3.1.1 Contract and installation of WiFi within Mills B. Lane Justice Center floors 3 through 8 with appropriate access and security features – project funded without the use of general funds	M: % of project complete T: 100%
3.2 Strategic Plan	3.2.1 Develop and monitor annual strategic plan	M: % completed annually T: 100%
3.3 Emergency preparedness	3.3.1 Update Business Continuation Plan	M: % complete T: 90%

Operations and Accomplishments

	2010	2011	2012	2013
Criminal Cases	15,848	15,510	17,395	17,217
Jury Trials Resulting In Guilty Verdicts	92%	83%	89%	85%
Appeals	219	165	173	230
Post Convictions	149	104	108	108
Fraud Check Restitution	\$219,040	\$194,929	\$268,536	\$230,608
CARES Exams	68	62	63	48
SART Exams	184	156	149	157
Family Support Collections	\$25,336,219	\$25,218,664	\$26,007,977	\$26,229,096
Family Support New Cases*	2,077	2,101	1,686	1,794
Family Support Open Cases (Approx)	8,600	8,300	8,000	7,550
Family Support indirect to general fund	\$151,352	\$136,204	\$124,281	\$111,973
Civil Commitment Cases Heard	1,554	1,579	1,635	1,539
Public Guardian New Cases	<i>unavailable</i>	13	39	44
Public Guardian Open Cases	169	182	197	261
Revenue to General Fund	\$81,173	\$279,860	\$220,756	\$231,749
Child Welfare Petitions Prosecuted	198	192	248	320
Volunteer hours (interns, externs)	1,000	2,593	2,103	1,875

- Opened the Washoe County Child Advocacy Center on June 13, 2014.
- Went live in Criminal and Civil Divisions with new case management system (JustWare).
- The Family Support Division passed their 2013 State audit, achieving 100% in every category but one (receiving a 97%).
- District Attorneys and Investigators appear and teach at local schools and community colleges when requested.
- Investigation's range masters provide CCW training, certification and recertification for the Deputy District Attorneys, Judges, and elected County officials at no charge.
- The DA's office and its employees have supported numerous organizations this year, such as Boys & Girls Club, CASA, Christmas on the Corridor, Crisis Call Center, Mt. Rose Elementary, Nevada Network Against Domestic Violence, Northern Nevada Chamber Best Kids Program, Northern Nevada Food Bank, Safe and Healthy Homes (Washoe County Domestic Violence Alliance)

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

DISTRICT COURT

Mission The mission of the Second Judicial District Court is to provide the 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.

Description The Second Judicial District Court is comprised of the General Jurisdiction Division with 9 elected Judges and the Family Division with 6 elected Judges. Family Court also includes 5 Masters. General Jurisdiction also includes 2 Commissioners. The Office of the Court Administrator supports both divisions.

- The General Jurisdiction courts preside over all felony/gross misdemeanor and civil case filings. General Jurisdiction includes Arbitration, Probate, Jury Commissioner, Pretrial Services and Specialty Court.
- The Family Court presides over all domestic/family and juvenile case filings. Family Court includes Family Services, Mediation, and the Self Help Center.
- Court Administration manages and administers the filing office, law library, human resources management, fiscal administration, case flow management, technology management, information management, jury management, space management, intergovernmental liaison, community relations and public information, research and advisory services, and clerical services.

Statutory Authority NRS Chapter 3 – District Courts

Funding Source(s) General Fund, restricted filing fee, administrative assessments, grants and donations (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 8,283,122	\$ 9,216,114	\$ 9,486,850	2.9%
Employee Benefits	3,334,903	3,879,792	3,998,821	3.1%
Services & Supplies	2,778,932	3,114,830	3,119,830	0.2%
Capital Outlay	84,321	-	-	
Total General Fund	\$ 14,481,278	\$ 16,210,736	\$ 16,605,501	2.4%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	155.95	156.02	156.02	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

HUMAN RESOURCES

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

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

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

Funding Source: General fund, and charges for service in the Health Benefits Fund.

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,073,992	\$ 1,159,560	\$ 1,229,188	6.0%
Employee Benefits	387,977	440,836	474,624	7.7%
Services & Supplies	199,884	405,829	476,829	17.5%
Capital	-	-	30,000	0.0%
Total General Fund	\$ 1,661,854	\$ 2,006,224	\$ 2,210,641	10.2%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	15.03	14.95	14.92	-0.2%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Require eligible retirees covered by the health plan to enroll into Medicare making that health coverage primary to Washoe County coverage.	M: Develop plans for fiscal sustainable retiree Benefits programs. T: Phase in plans by Q3 14/15
	1.1.2 Complete Labor Agreements maintaining position of fiscal sustainability.	M: Labor Agreements in place T: 8 of 11 bargaining agreements for FY 14/15 are completed; complete remaining 3 agreements by Q1 14/15.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Human Resources (continued)

2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 13/14 Department Goal	
2.1 Support Regional Economic Development efforts, including those of EDawn, WNDD, GOED, NNDA and other regional partners.	2.1.1 Participate on ED Team as needed	
	2.1.2 Implement ED Team strategies as approved	
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Participate in Washoe County strategies in providing a safe workplace.	M: Establish plan in Q2 FY 14/15 T: Risk Management has begun working with departments to establish emergency plans; HR is providing support as needed. Workplace Violence Policy/Emergency Preparedness training updated and implemented in collaboration with Risk Management – March 2014 – Completed.
3.2 Support the formation of a sustainable regional fire service.	3.2.1 Provide TMFPD HR support as required.	
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Collaborate with Community Relations and departments to expand communication efforts to current and potential employees and volunteers.	
	4.2.2 Work with Community Relations to review Volunteer website and modify as needed.	
	4.2.3 Expand partnership with UNR, TMCC, WCSO, Sierra NV Job Corps and others to recruit employees, volunteers, & interns	
4.3 Increase the number of volunteer hours.	4.3.1 Support departments in recruiting and on-boarding volunteers and interns	
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.	5.1.1 Complete strategic talent assessments in departments.	M: Identify: <ul style="list-style-type: none"> • key positions • turnover risk • potential successors • readiness • skill gaps T: Q3 FY 14/15
	5.1.2 Create and implement recruiting plan.	M: Recruitment/selection strategies in place for identified key positions. T: 12/31/2014
	5.1.3 Review and update current training to include expanded management and leadership development.	M: New/updated training and other development being provided to address development needs. T: Begun Q2 FY 14/15; new certificate program designed and implemented Q4 – on-going.
	5.1.4 Expand use of Individual Development Plans.	M: Individual development plans in place for identified employee and potential successors. T: Q3 FY 14/15 – on target.
	5.2.2 Enhance new employee onboarding program (piloted August 2012) and expand program to include program for managers and directors.	M: Proposal for new employee/manager onboarding program design enhancements completed and submitted. T: Q 4 FY 14/15 – on target; New Employee Orientation updated and will be revised further following online policy training implementation.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Human Resources (continued)

1.0 Department Strategic Objective:		
Strategic Goal	Goal	Measure & Target
Leverage technology to enable the delivery of effective, efficient, innovative and state-of-the-art Human Resources practices.	Improve health benefit administration and recordkeeping through the use of technology and through partnership with the Comptroller's Office and Technology Services to streamline processes and administrative overhead and related costs.	M: Use of technology for all life event changes and data transfer to providers; use of SAP infrastructure in all data and recordkeeping activities. T: Eliminate stand-alone spreadsheets; work more efficiently so administrative overhead costs are decreased 10% for FY 14/15 (All activities complete by 14/15 2Q)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Projected
Utilize Human Resources programs, metrics and consultant services to guide departments in the development, implementation and maintenance of sustainable organizational structures.	# of recruitments conducted	53	92	96	75
	# of lists certified	57	112	67	60
	Turnover rate	8.18%	8.30%	*8.00%	N/A
Leverage technology to enable the delivery of effective, efficient, innovative and state-of-the-art Human Resources practices.				*Projected by calendar year	
	# of salary and benefit surveys completed	17	4	7	7
	# of accelerated hires processed	49	39	56	60
Create and utilize HR performance management data, measures and metrics to guide decision-making in support of strategic County priorities.	# of system change requests	43	36	37	40
	# of applications received & reviewed	5,215	9338	7399	5000
	# of positions filled	224	150	386	400
	# of classification requests processed	27	44	50	45
Open and complete negotiations with bargaining units.	# payroll transactions processed	973	1,950	2,000	2,025
	# of contracts successfully negotiated	11	11	11	11
Lead the organization by building and developing an engaged workforce capable of achieving the County's Strategic Priorities that are in alignment with the County Vision, Mission and Values.	# of Training hours delivered	376	260	279.5	300
	# Training classes conducted	111	82	104	100
	# of participants attending WC Learning Center classes	2,224	1,426	2755	2000
	# of participants from shared services partner organizations, Board or Commission members and volunteers	310	21	17	50

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Human Resources (continued)

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Projected
<p>Communicate County benefit programs, alternatives and changes to employees and retirees through annual Open Enrollment meetings.</p> <p>Our Flexible Spending, GAP and Health Savings Account vendor, American Fidelity, currently meets individually with all employees who are enrolled in one of the three plans above.* In order to take full advantage of the large number of participants American Fidelity sees every year during open enrollment, in FY 11/12 we began using them to communicate any plan design changes as well.</p>	# of Meetings held:	2	6	6	8
	# of Participants attending:	67	80	96	120
	# of Departmental meetings coordinated:	30	35	35	35
	# of Participants attending:	775	775	700	800

*Because American Fidelity meets only with active employees, Human Resources continues to hold open enrollment meetings for interested retirees in addition to sending out written communication outlining any and all plan design changes, updates and new products that may be available to all retirees.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

HUMAN SERVICES

Mission	The mission of the Washoe County Department of Human Services is to assess the needs of the individual, families and the children in our community and provide an array of services to promote independence, safety and well-being.
Description	<p>The Department of Human Services expenditure budget for FY 15 totals in excess of \$84 million, comprising services provided under the Washoe County General Fund which includes Administration, Child Welfare, General Assistance, Community Assistance, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, and Indigent Services.</p> <ul style="list-style-type: none">• General Fund Administration includes administrative oversight of Social Services and general fund support of the child welfare function.• General Assistance provides assistance to adults and seniors through the supportive shelter/housing program and other social service assistance based programs such as benefit application assistance, referral assistance and other support. The Community Assistance Center provides emergency shelter care to adults and families in partnership with other community providers and local governments.• Indigent Assistance in the General Fund and the Indigent Levy (Special Revenue Fund) uses public and private partnerships to reduce homelessness and assure provision of services for indigent County residents across the lifespan. Social Workers provide case management services for those in group care, extended care facilities, and other supportive housing and emergency and non-emergency shelter needs, and connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services and other supportive services. Additionally, indigent funding provides support to the State of Nevada for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.• Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.• Senior Services (Special Revenue Fund) administers programs at four senior center sites and provides extensive support for vulnerable seniors living in their homes through the congregate meals and home delivered meals programs, Information and Referral program, Case Management, Advocacy, Caregiver Support, DayBreak Adult Day Health, and Homemaker programs. Senior Services serves more than 1,200+ seniors and caregivers per day.
Statutory Authority	NRS 428 – Indigent Persons; NRS 432B – Protection of Children from Abuse and Neglect; Washoe County Code Chapter 45 – Public Welfare

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Human Services (continued)

Funding

Source(s): County General Fund and charges for services supports Human Services administration, a portion of child welfare, adult general assistance and indigent assistance, which also supports the shelter care and housing program along with Federal grant funding. Child Protective Services receives dedicated property tax funding, Federal reimbursement and Federal, State and private grant and donation funding along with charges for services, fees and miscellaneous collections. Senior Services receives dedicated property tax revenue, general fund support, Federal reimbursements, grants, donations and fees. The Indigent Levy receives revenue from property tax levy (see Special Revenue Funds and Other Restricted Fund).

General Fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 2,060,215	\$ 2,406,476	\$ 2,792,263	16.0%
Employee Benefits	872,914	1,058,600	1,211,445	14.4%
Services & Supplies	14,717,310	15,291,429	13,114,057	-14.2%
Total General Fund	\$ 17,650,439	\$ 18,756,505	\$ 17,117,765	-8.7%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	41.00	41.00	41.00	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Maintain Third Party Administrator to manage HCAP costs with a validated rate structure	M: Process all HCAP claims through contracted third party vendor. T: 100%
	1.1.2 Maintain indigent services costs in conjunction with the Affordable Care Act and position realignment (eligibility/support services)	M: Establish eligibility caseloads standards and job specifications in accordance with the ACA. T: Continuation of caseload standards and Human Resources approved job classifications with any newly required standards as a result of the ACA and staff reassignments.
1.2 Plan and implement funding and risk based strategies to address identified capital and infrastructure, service level, and workforce needs.	1.2.1 Explore collaboration with the State of Nevada to deliver indigent services including creating efficiencies across the Department.	M: Complete and explore collaborative options with the State Division Welfare and Supportive Services to expedite welfare eligibility for both Adult Services and Children's Services clients.
	1.2.2 Create efficiencies by combining Account Clerks from Adult and Children's Services and under-filling vacant clerical supervisory position in Adult Services	M: Complete cross training of Adult Services Account Clerks, collocate with Children's Services accounting staff. T: October 1, 2013 complete.

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Human Services (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Ensure that staff has access to the most current information to ensure we are efficient	% of statistical reports provided by deadlines	95%	95%	95%	100%
Increase collaboration with Community Providers to improve diversion of child abuse and neglect and indigent referrals.	# of providers involved in diversion programs.	10	16	16	16
Identify and hire qualified staff necessary to fulfill expectations of department programs	Avg % of authorized positions filled	90%	86%	83%	85%
Ensure timely assessment and processing of referrals for home nursing care	% of nursing home care eligibility determinations made within 45 days of receipt of referral	100.0%	100.0%	100%	100%
Ensure that deceased county residents who have no resources receive timely burial/cremation services	% of burial/cremation eligibility determinations within 30 days of referral	97.37%	100.00%	100%	100%
Ensure timely eligibility decisions in the AS Program	% of AS program eligibility decisions determined within 30 days of the interview	92.87%	94.8%	95%	100%

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

INCLINE CONSTABLE

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

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

Statutory Authority NRS Chapter 258 - Constables

Funding Source General Fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 66,124	\$ 65,686	\$ 65,686	0.0%
Employee Benefits	26,944	26,736	27,488	2.8%
Services & Supplies	13,276	14,635	17,432	19.1%
Total Incline Constable	\$ 106,344	\$ 107,057	\$ 110,606	3.3%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	1.39	1.39	1.39	0.0%

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

JUSTICE COURT – INCLINE

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

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

Statutory Authority NRS 4 – Justice Courts

Funding Source General Fund, administrative assessments (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 329,961	\$ 331,329	\$ 355,893	7.4%
Employee Benefits	119,375	126,488	143,827	13.7%
Services & Supplies	16,436	29,613	28,911	-2.4%
Total General Fund	\$ 465,771	\$ 487,431	\$ 528,631	8.5%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	5.46	5.46	5.46	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

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 (\leq \$5,000) and other civil matter (\leq \$10,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court's records.

Statutory Authority NRS 4 – Justice Courts

Funding Source(s) General Fund, administrative assessments, grants (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 3,221,795	\$ 3,465,030	\$ 3,578,731	3.3%
Employee Benefits	1,183,695	1,346,559	1,386,464	3.0%
Services & Supplies	200,367	211,382	211,382	0.0%
Total General Fund	\$ 4,605,857	\$ 5,022,971	\$ 5,176,577	3.1%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	51.68	51.68	51.68	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

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.

Funding Source(s) General Fund, administrative assessments (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,422,982	\$ 1,501,904	\$ 1,575,721	4.9%
Employee Benefits	535,291	592,466	660,114	11.4%
Services & Supplies	80,473	122,306	122,306	0.0%
Total General Fund	\$ 2,038,745	\$ 2,216,675	\$ 2,358,141	6.4%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	23.41	23.41	24.41	4.3%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

JUSTICE COURT – WADSWORTH/GERLACH

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

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

Statutory Authority: NRS 4 – Justice Courts

Funding Source: General Fund, administrative assessments

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 163,024	\$ 164,220	\$ 174,414	6.2%
Employee Benefits	58,352	60,972	64,827	6.3%
Services & Supplies	16,700	15,540	15,540	0.0%
Total General Fund	\$ 238,075	\$ 240,732	\$ 254,781	5.8%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	2.49	2.49	2.49	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

**JUVENILE SERVICES
SECOND JUDICIAL DISTRICT COURT**

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

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

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

The *Early Intervention Division* operates through three units:

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

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

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

Statutory Authority NRS Chapter 62 – Juvenile Justice

Funding Source(s) General Fund, grants, Medicaid reimbursement (see Other Restricted Fund)

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 7,504,092	\$ 7,877,340	\$ 8,172,765	3.8%
Employee Benefits	3,343,608	3,510,835	3,658,379	4.2%
Services & Supplies	1,685,831	1,720,237	1,719,832	0.0%
Capital Outlay	-	-	-	0.0%
Total General Fund	\$ 12,533,530	\$ 13,108,411	\$ 13,550,976	3.4%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	120.71	120.96	119.67	-1.1%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources	
FY 14/15 Department Goal	Department Measure & Target
1.1 Provide cost effective alternatives to detention while maintaining public safety.	M: # of appropriate youth placed on House Arrest and Electronic Monitoring T: 415 M: % of youth who complete the program without a new arrest T: 51% M: # of youth placed in Evening Reporting T: 111 M: % of youth who complete the program without a new arrest T: 70 % M: Maintain average daily population below 72 M: Reduce yearly detention cost by \$685,500
1.2 Provide temporary out of home placement in a non secure environment on a contract basis.	M: Contract for respite placement as needed. T: TBD
1.3 Leverage state funding to meet out of home placement needs and provide community-based interventions	M: Work within state appropriated budget authority T: 360,434.25
2.0 County Strategic Objective: Economic development and diversification	
FY 14/15 Department Goal	Department Measure & Target
2.1 Provide employability skills and on the job training to at risk youth	M: Number of youth participants T: 100 youth
2.2 Provide supervised and educated workforce to county parks system	M: Number of work hours provided T: 4000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

2.3 Continue partnership with the university of Nevada to provide fellowship and internship opportunities	M: Number of students completing internships and fellowships T: 100%
2.4 Continue collaboration with the Washoe County School District to keep kids in school and increase graduation rates	M: Number of teachers allocations in Wittenberg Hall T: 2
3.0 County Strategic Objective: Safe, secure and healthy communities	
FY 14/15 Department Goal	Department Measure & Target
3.1 Provide victim restoration	M: Number of victims receiving monetary restitution T: 110 M: Dollar amount paid to victims T: \$82,446.02
3.2 Reduce recidivism of youth placed on probation supervision	M: % of youth who do not commit an additional gross misdemeanor or felony offense while placed on probation supervision T: 89%
3.3 Provide probation supervision to all court-ordered youth	M: Number of court-ordered youth receiving probation supervision T: 100%
3.4 Provide mental health assessment, treatment, and referral for youth identified with self harm and mental health concerns	M: % of youth who have access to appropriate services T: 100%
3.5 To provide secure detention to juveniles with identified risk to the community	M: # of youth who are detained T: 912

4.0 County Strategic Objective: Public participation and open, transparent communication	
FY 14/15 Department Goal	Department Measure & Target
4.1 Stakeholder participation in Juvenile Detention Alternatives and Project One meetings	M: # of meetings per year T: 6
4.2 Conduct ongoing community presentations	M: # of presentations per year T: 30
4.3 Publish annual reports	M: Department annual report for Juvenile Services Committee T: yearly M: Governor's Disproportionate Minority Report (DMC) T: yearly
5.0 County Strategic Objective: Valued, engaged employee workforce	
FY 14/15 Department Goal	Department Measure & Target
5.1 Ongoing training and professional development	M: % of staff who maintain professional licensure or certification T: 100%
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and creativity	M: Conduct general staff meetings T: Monthly M: Award recognition of staff T: Monthly / Annual M: Complete employee evaluations T: 100%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

1.0 Department Strategic Objective: To operate a healthy, safe and secure detention facility		
Strategic Goal	Goal	Measure & Target
1.1 Provide medical services to 100% of detained youth	1.1.1 Update vaccinations of detained youth through WEB IZ State program	M: Number of parental authorized vaccinations provided T: 100%
	1.1.2 Provide health assessments/physicals to detained youth	M: Number of parental authorized physicals completed T: 100%
	1.1.3 Provide ongoing care to youth in need of treatment	M: Number of youth receiving care T: 100%
Strategic Goal	Goal	Measure & Target
1.2 Evaluate and treat detained youth with mental health conditions	1.2.1 Administer Massachusetts Youth Screening Inventory (MAYSI) to all detained youth.	M: Mental health evaluations are completed when MAYSI indicates suicide or depression T: 100%
	1.2.2 Evaluate youth identified as having high risk mental health concerns	M: % of youth provided treatment identified as high risk T: 100%
	1.2.3 Provide mental health treatment to youth identified as high risk for self harm and mental health concerns	M: % of detained youth who completes treatment T: 100%
	1.2.4 Continue contracting for psychiatric consultation and medication oversight for appropriate youth in detention	M: Number of psychiatric consultations while detained T: 95%
	1.2.5 Provide detention staff 4 hours of training in identifying and addressing mental health conditions of detained youth	M: Number of detention staff meeting training requirements T: 100%
1.3 Implement updated suicide prevention policy	1.3.1 Provide detention staff 8 hours pre-service and 2 hours annual training on suicide prevention	M: Number of detention staff meeting training requirements T: 100%
1.4 Implement the PREA standards	1.4.1 Evaluate current facility standards and update to PREA as deemed necessary	M: PREA compliance T: 60%

2.0 Department Strategic Objective: To provide probation supervision, case management strategies, accountability and public safety		
Strategic Goal	Goal	Measure & Target
2.1 Provide community supervision or case management services to all law enforcement referrals	2.1.1 Provide probation supervision to all court-ordered youth	M: Number of court-ordered youth receiving probation supervision T: 100%
	2.1.2 Provide targeted supervision strategies based on objective criteria to determine level of intervention or needs required	M: % of cases assigned to specialized probation units T: 95%
	2.1.3 Assessment and sanction for all non adjudicated misdemeanor referrals	M: % of misdemeanor referrals sanctioned T: 90%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

2.2 Provide cost effective alternatives to detention while maintaining public safety	2.2.1 Continue to utilize Evening Reporting, Supervised Release Program, Electronic Monitoring, House Arrest, and Conditional Release as alternatives to detention	M: # of appropriate youth placed on House Arrest and Electronic Monitoring T: 415 M: % of youth who complete the program without a new arrest T: 51% M: # of youth placed in Evening Reporting T: 111 M: % of youth who complete the program without a new arrest T: 70%
2.3 Develop strategies associated with JDAI Deep End Initiative	2.3.1 Develop case management strategies to reduce the number of adjudicated youth requiring out of home placements	M: Participate with AECF as a self-guided deep end site T: Project completion January 2015
	2.3.2 Designate outreach specialist to address behaviors and develop interventions for youth who are Seriously Emotionally Disturbed	M: % of identified high risk youth provided case management services T: 100%
	2.3.3 Reassign probation officers to provide comprehensive reentry supervision for youth exiting China Springs and Aurora Pines	M: % of transitioning youth receiving targeted supervision T: 100%
2.4 Collaborate with other community agencies to provide Graffiti Abatement	2.4.1 Utilize existing work program resources to target identified areas for graffiti removal	M: Number of work hour provided to public parks T: TBD
3.0 Department Strategic Objective: Develop, maintain, and enhance community partnerships		
Strategic Goal	Goal	Measure & Target
3.1 Continue partnership with the University of Nevada	3.1.1 Provide student internship opportunities as an educational service and enhance case management capabilities	M: Number of students that completed internship and number of hours of case management services provided to agency T: 90% complete internship and earn college credit M: Number of case management hours T: 2490
	3.1.2 Provide fellowship practicum for child psychiatric fellows to provide psychiatric assessments to youth involved with Juvenile Services	M: Percentage of MD's who complete fellowship rotation and number of psychiatric evaluations completed T: 100% M: Evaluations completed T: 25
	3.1.3 Contract with medical school to provide oversight of detention health clinic	M: Compliance with state regulations and licensing requirements for health clinic T: 100% compliance
3.2 Continue partnership with Children's Cabinet	3.2.1 Engage parental involvement in China Springs/ Aurora Pines aftercare services at success pod meetings	M: Number of families involved in aftercare services T: 50%
	3.2.2 Engage Juveniles in educational transitional services with the Washoe County School District while they are detained	M: Number of juveniles receiving educational transitional services through the Children's Cabinet T: 50%
3.4 Expand partnership with the Washoe County School District	3.4.1 Continue to share data to analyze the relationship between school performance and juvenile delinquency	M: Percentage of parents who authorize school data to be shared with juvenile services T: 90%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

	3.4.2 Continue to implement changes to Wittenberg Hall's classroom as recommended in the 2011 Facility Site Assessment	M: Number of academic performance plans developed and shared with zoned school T: 100%
3.5 Continue partnership with the Regional Gang Unit	3.5.1 Provide probation supervision, intervention and suppression strategies for youth who are gang involved	M: Number of youth involved in collaborative supervision T: 45
3.6 Participate in Project One	3.6.1 Develop community strategies and procedures to improve outcomes for youth who are mutually involved in child welfare and juvenile justice	M: Identify the number of dually involved youth. T: TBD
4.0 Department Strategic Objective: Realign services to meet fiscal realities		
Strategic Goal	Goal	Measure & Target
4.1 Provide temporary out of home placement in a non secure environment on a contract basis	4.1.1 Coordinate community resources to provide respite and crisis management services	M: Maintain contract to secure available beds on a yearly basis T: 2
4.2 Contract for out of home placements and specialized foster care for court ordered youth	4.2.1 Utilize State funding allocated for room and board expenses	M: Number of youth placed in this level of care T: 43
4.3 Contract for specialized programming and therapeutic services	4.3.1 Utilize State funding allocated for treatment services	M: Number of youth receiving services T: 100

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
1. To operate a healthy, safe and secure detention facility	Total booked at Wittenberg Hall	2,157	1766	1800	1800
	Total detained at Wittenberg Hall	1,029	912	912	912
	Detention rate	48%	52%	52%	52%
	Average Daily Population	39	33	40	40
	Average stay in days	14	13	14	14
	Average Cost per day per youth detained	183.00	183.00	183.00	183.00
	# of intake physicals	200	209	200	200
	# of kids receiving medical care	1,100	1732	1760	1760
	# of vaccinations given	470	247	300	300
	# of MAYSI'S*	1315	916	1000	1000
	# of RTC placements*	93	117	125	125
	# of RTC placements within timeframe*	60	77	80	80
	# of group homes placements*	60	61	61	61
	# of group homes placements	53	42	42	42

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
	within timeframe*				
	# of MHE's*	460	300	350	350
	# of Mental Health Client Contacts	1,176	1200	1220	1220
2. To provide probation supervision, case management strategies, accountability and public safety.	Juvenile delinquency cases investigated (referrals)	4,426	3,843	4000	4000
	# of cases under active supervision	954	692	700	700
	Average # of days youth on probation	447	419	430	430
	# of juveniles on electronic monitoring	281	205	230	230
	# of juveniles who successfully complete EM without an arrest*	175	141	150	150
	# of juveniles on house arrest	330	210	215	215
	# of juveniles who successfully complete HA without an arrest*	107	69	80	80
	# of juveniles placed on probation	578	415	430	430
	# of petitions (charges): Requested by Probation	1,156	948	1,000	1,000
	Filed by DA	1,016	669	700	700
	# of wards committed to DCFS	46	44	44	44
	# of terminations from probation	453	305	320	320
	# of juveniles committed to camp programs:				
	Males	55	37	37	37
	Females	6	5	5	5
	# of intake assessment referrals	2,216	1,830	2,000	2,000
	of those, # of intake referrals closed *total agency including	1,891	1588	1,700	1,700

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
	McGee				
	# of probation assessment cases	756	707	715	715
	# of new diversion cases (informal supervision)	120	89	100	100
	# of diversion cases closed (informal supervision)	144	98	110	110
	# of Juvenile Court hearings (total)	4,213	n/a	4213	4213
	Detention hearings	1,284	n/a	1284	1284
	# of mental health case evaluations:				
	Psychological	176	162	180	180
	Psychiatric	109	153	165	165
	Substance Abuse	384	301	300	300
	# of preventive mental health cases*	n/a	n/a	80	90
	# of high risk mental health cases*	n/a	n/a	50	60
	# of victims contacted	885	728	735	735
	# of victims requesting reimbursement for financial losses	214	110	120	120
	Restitution collected	\$58,182	\$82,446.04	\$82,446.04	\$82,446.04
	# of youth assigned to Evening Reporting Program	151	111	120	120
	# of youth who successfully completed ERP	117	78	82	82
	# of youth assigned to Supervised Released Program	103	114	120	120
	# of youth who successfully completed SRP	88	88	92	92
	# of Conditional Releases	267	127	135	135
	# of youths assigned to competency development programs	1,498	470	480	480
	# of youths successfully completing their assigned program*	n/a	n/a	450	450
	# of youth assigned to work program*	n/a	n/a	1,100	1,100
	# of youth successfully completing work program	n/a	n/a	1,000	1,000
	# of traffic hearings conducted	1,508	1,416	1,420	1,420

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Juvenile Services (continued)

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
	# of kids referred to traffic school*	n/a	n/a	338	676
	# of youth completing traffic school*	n/a	n/a	295	590
	Fines levied in dollars	\$121,928	\$133,057.00	\$133,057.00	\$133,057.00
	Fine dollars collected	\$115,891	\$123,316.77	\$123,316.77	\$123,316.77
	# of youth served by AFFIRM grant	n/a	30	0	0
3. Develop, maintain, and enhance community partnerships	# of community presentations	24	28	30	30
	# of participants at presentations	356	464	470	470
	# of student internships provided	5	6	6	6
	# of clinical evaluations completed by UNR fellows	30	30	30	30
*New measure added for FY13-14					

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

LIBRARY

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

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

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

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

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

Statutory

Authority: NRS 379 Public Libraries

Funding Source: General fund, miscellaneous grants and donations, voter approved tax override

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 5,043,269	\$ 5,184,327	\$ 5,324,211	2.7%
Employee Benefits	1,996,254	2,117,911	2,176,225	2.8%
Services & Supplies	300,585	375,078	422,370	12.6%
Total General Fund	\$ 7,340,108	\$ 7,677,316	\$ 7,922,806	3.2%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	94.67	94.67	94.32	-0.4%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources Department Strategic Objective: A healthy, engaged and sustainable Library organization [see also 4.0 County Strategic Objective]		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities. <u>Library 1.1:</u> Improve the long-term health of the Library's tax-based funding sources	1.1.1 Move Expansion Fund operational expenditures into the General Fund 1.1.2 Request above-base dollars for FY 2015/16 to absorb Expansion Fund spending authority	M: Expansion Fund ending balance T: Increases minimum 10% per year M: Percentage of total operational expenses allocated to General Fund T: Increases steadily, reaching 100% by FY 2019/20

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Library (continued)

<u>Library 1.2:</u> Achieve a sustainable mix of branches/hours, supplemented by other service points	1.2.1 Obtain an updated Master Facilities Plan and draft a plan to implement its recommendations	M & T: Library Board accepts the Facilities Plan M & T: Implementation plan is approved by the Library Board
<u>Library 1.3:</u> Use comparative statistics as a guide for planning	1.3.1 Determine ranking of WCLS within recognized national indices	M & T: Rankings are completed
2.0 County Strategic Objective: Economic development and diversification Department Strategic Objective: Deliver resources and services that meet individual and community needs [see also Department Strategic Objective 2.0 below]		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
2.2 Implement the Washoe County Economic Development Action Plan as approved <u>Library 2.2:</u> Build collaborations with community organizations to help meet identified needs	2.2.1 Continue supporting WCSD's "Striving Readers" grant	M: % of district-identified schools that receive Library outreach services T: 100%
	2.2.2 Investigate having a Social Services worker on site at an urban library	M & T: Decision made re: Social worker; if yes, action plan is developed and implemented
	2.2.3 Explore collaboration options better serve job seekers and small-business owners	M: Number of individuals served through collaborations T: Establish baseline
3.0 County Strategic Objective: Safe, secure and healthy communities Department Strategic Objective: Library is the "third place" (after home and work) [see also Department Strategic Objective 3.0 below]		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.5 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live. <u>Library 3.5:</u> Maintain safe, welcoming environments	3.5.1 Provide advanced safety training to staff	M: Percentage of staff trained T: Establish baseline
4.0 County Strategic Objective: Public participation and open, transparent communication Department Strategic Objective: Foster open communication between the community and the Library Department Strategic Objective: A healthy, engaged and sustainable Library organization. [see also 4.0 Department Strategic Objective]		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.2 Expand methods for connecting with citizens, employees, and volunteers. <u>Library 4.2a:</u> Deliver consistent messaging incorporating mission, vision and values <u>Library 4.2b:</u> Gather and apply public feedback <u>Library 4.2c:</u> Build relationships with library users	4.2.1 Develop and implement a communications plan (with possible assistance from a marketing firm)	M & T: Communications plan is implemented M & T: One survey of public needs is conducted
5.0 County Strategic Objective: Valued, engaged employee workforce Department Strategic Objective: A healthy, engaged and sustainable Library organization [see also 4.0 Department Strategic Objective]		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Library (continued)

5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees. <u>Library 5.1:</u> Plan for future workforce-development needs.	5.1.1 Begin drafting a workforce-development plan (carryover from FY 13/14)	M & T: Outline completed; draft is begun
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation. <u>Library 5.2:</u> Provide well-trained staff	5.2.1 Implement training plan	M: Percentage of employees receiving requisite training T: Establish baseline
1.0 Department Strategic Objective: Reaching more people through expanded methods of service delivery		
Strategic Goal	Goal	Measure & Target
1.1 Serve people where they are	1.1.1 Implement plan to rebuild outreach program	M & T: Establish baseline number of contacts made (individual and/or group)
	1.1.2 Complete redesign of Library's website	M: Number of website visits T: Increases 5% (assuming redesign is completed)
	1.1.3 Enable online payments for fines and certain fees	M: Money received for library fines T: Increases 5%
2.0 Department Strategic Objective: Deliver resources and services that meet individual and community needs [see also 2.0 County Strategic Objective above]		
Strategic Goal	Goal	Measure & Target
2.1 Maintain a well-used mix of print and digital resources	2.1.1 Evaluate & modify digital offerings based on usage and unmet needs 2.1.2 Integrate e-books and databases into online catalog	M: Usage of databases T: Increases 3 %
		M: Borrowing of e-books T: Increases 5 %
		M: Collection turnover T: Increases average of 5% per year
	2.1.2 Develop a long-range plan to provide content-creation services (carryover from 13/14)	M & T: Plan is created
2.2 Enhance technology training and assistance	2.2.1 Continue classes on basic computer skills; continue drop-in help for patrons owning mobile devices	M: Number of class attendees and satisfaction rating T: Attendance increases by 10%; at least 80% are satisfied M: Number of patrons helped via drop-in T: Increases by 5%
2.3 Build collaborations with community organizations to help meet other needs	2.3.1 Expanding existing network of collaborations	M: Number of new services/programs developed through collaborations T: 3 new services/programs
	2.3.1 Support WCSD's "Striving Readers" grant	M: Number of students assisted T: Establish baseline
3.0 Department Strategic Objective: Library is the "third place" (after home and work) [see also 3.0 County Strategic Objective above]		
3.1 Maintain safe, welcoming environments	3.1.1 Provide staff training on situational awareness and responding to active shooters	M: % of staff trained T: 75% by end of FY 2014/15
	3.1.2 Work with County staff on security audits of	M: Number of library audits performed

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Library (continued)

	library buildings	T: Audits for top two priorities (Downtown Reno and Sparks) are completed
	3.1.3 Obtain an updated Facility Study	M & T: Facility Study is obtained
3.2 Continue delivering programs that support reading, and that educate and enrich	3.2.1 Evaluate options to present a major exhibit of national or state interest (carryover from 13/14)	M: Number of attendees per program T: Increases 3%
3.3 Expand usage of meeting rooms	3.3.1 Offer after-hours use to students and other groups 3.3.2 Reevaluate the current imposition of a reservation fee	M: Number of people using meeting rooms T: Increases by 5% over FY 2013/14
4.0 Department Strategic Objective: Build a healthy, engaged, sustainable Library organization		
4.1 Use information technology to help improve service and operate more cost-effectively	4.1.1 Evaluate alternatives to existing public-PC/printing management software	M & T: Decision on software made (keep/replace; and if replacing, product is selected)
	4.1.2 Improve network performance between libraries and Data Center	M: Number of network slowdowns T: Decreases by 10 %
	4.1.3 Create staff wi-fi networks in large branches (for tablets)	M: Staff use of wi-fi networks T: Daily
	4.1.4 Investigate thin-client workstations at circulation desks and for public catalogs	M & T: Thin-clients are installed and working where most appropriate

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Library-brokered resources and services that meet individual & community needs	Library Visits per Open Hour	69.0	69.6	70.0	70.5
	Average Attendance per Program	28.6	26.8	24.6	25.1
	Items Borrowed per Open Hour	130.8*	129.1	125.2	127.7
	Collection Turnover	2.81*	3.09	3.3	3.4
	Computer Uses per Open Hour	14.0	14.1	15.3	15.5
Reaching more people through expanded methods of service delivery	Web Site Visits per Hour (24/7)	105.5	109.8	107.1	112.4

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

**MEDICAL EXAMINER
~Seek Truth – Show Mercy~**

Vision	Comprehensive, scientifically sound, compassionate death investigations are a community standard.
Mission	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	<p>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 examinations. Medical doctors specializing in forensic pathology, conduct these autopsy and medical examinations. Responsibilities of the office include:</p> <ul style="list-style-type: none">• 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 <p>The Washoe County Medical Examiner also provides full postmortem examination services and assistance with death investigations to 18 other counties within Nevada and California.</p>
Statutory Authority	NRS 259 – Coroners
Funding Source(s)	General Fund, Coroner fees, Grants (see Other Restricted Fund)

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Medical Examiner (continued)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,165,856	\$ 1,231,195	\$ 1,407,618	14.3%
Employee Benefits	400,225	431,117	517,270	20.0%
Services & Supplies	344,294	349,273	368,613	5.5%
Total General Fund	\$ 1,910,374	\$ 2,011,585	\$ 2,293,501	14.0%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	13.97	14.97	16.18	8.1%

Department FY14/15 Strategic Plan

1.0 Strategic Objective: Scientific Integrity is Ensured for all Jurisdictional Death Investigations *(County Strategic Alignment 3, 4, 5)			
	Goal	Measure & Target	Status
1.1 Cause and Manner of Death are reported.	1.1.1 Cases are completed/finalized promptly	M: Cases Completed Within 90 days T: 90%	90% (6/2014) Ongoing
		M: Expedite toxicology reporting T: Cases reported within 30 days	90% (6/2014) Ongoing
1.2 Property & Evidence is secured	1.2.1 Secure property and evidence	M: Upgrade tracking system T: Implement VertiQ CMS 10/2014	80%
		M: Collect, store ad track specimens/evidence T: New CMS Tracks Specimens 12/2014	75% Ongoing
1.3 Policies & Procedures are refined	1.3.1 Comprehensive written policies & procedures	M: Update Policies & Procedures T: All	50%
		M: Regularly review Policies & Procedures T: Monthly staff meetings, attended, acknowledged and updated	Instituted 12/2010 Lapsed 7/2011 Re-established 1/2014
1.4 Notifications	1.4.1 Timely death notifications	M: Next of kin notified T: 90% @ 24 hours	Completed Ongoing
1.5 Claimed Bodies	1.5.1 Identify/claim bodies	M: Bodies claimed/promptly placed T: 95% (5% unclaimed), 100% in 24 hours	90% Ongoing
1.6 Decedents positively identified	1.6.1 Identification of all decedents	M: Upgrade missing/unidentified database T: NamUs case entry & search weekly T: Accomplish ID	90% Old (Cold) Case ID'd!! 51 Unidentified aged to 1970's
		M: Positive Scientific Mode T: 75% includes OAA, all suspicious cases	75%
2.0 Strategic Objective: Compassion and Professionalism are Demonstrated in Death Investigations *(County Strategic Alignment 1, 2, 3, 4, 5)			
Outcome	Goal	Measure & Target	Status
2.1 Scene response is prompt	2.1.1 Timely scene response	M: Prompt scene response T: One (1) hour	75%
		M: Rapid case/body removal T: Within 45 minutes	50%
		M: Establish Funeral Home criteria T: Agreements est. 11/2013	Completed
2.2 Families are attended to	2.2.1 Compassionate service for families	M: Follow Up Family Contact T: "All cases", Memory Box, Bereavement	50%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Medical Examiner (continued)

		Baskets	
		M: Resource packet available and distributed T: Publish (current) packet by 7/2014	50%
2.3 Unidentified remains are proactively reviewed	2.3.1 Identify all remains	M: Missing & Unidentified proactively searched T: Monthly	75%
2.4 Unclaimed/Indigent remains are managed	2.4.1 Cases are proactively completed	M: Dedicate Workforce to Task T: 2 FTE @ 8 hr. weekly	Accomplished
		M: Secure new search engine resources T: 12/2014 (with new CMS)	50%
3.0 Strategic Objective: Operational Facilities are Sufficient and Safe *(County Strategic Alignment 1, 2, 3, 4, 5)			
Outcome	Goal	Measure & Target	Status
3.1 A new facility is constructed and utilized	3.1.1 New MECO Building	M: CIP – New MECO T: April 2013	90%
		M: Exploration Committee Established T: 9/2013	90%
		M: Real Estate/Partnerships Established T: 8/2014	75%
		M: Funds Established T: 12/2014	50%
3.2 N.A.M.E. Accreditation is obtained	3.2.1 Become accredited thru National Association of Medical Examiners	M: P&P are revised and completed T: 10/2014	50%
		M: Pre-inspection checklist complete T: 2/2014	15% (outdated)
		M: Perform facility repairs/upgrades T: 3/2016 (New Facility)	0%
3.3 Mass fatality response is planned and tested	3.3.1 Complete new ASPR grants – Inventory/Plans Practice	M: Implement Inventory System T: Utilize new CMS	0% 2/2015
		M: Develop Disaster Victim Recovery Team T: Equip and Exercises thru WCDHD	75%
		M: Regional training for FAC T: 10/2013	Completed
3.4 Personnel safety is ensured	3.4.1 Safety officer is trained and proactive	M: Meet with County Safety Officer/Address Facility Issues T: 10/2014	50%
		M: Provide regular training to MECO T: 9/2014	75%
4.0 Strategic Objective: Employees are Trained, Healthy and Motivated *(County Strategic Alignment 1, 2, 3, 4, 5)			
Outcome	Goal	Measure & Target	Status
4.1 Training is continuous, high quality and appropriate	4.1.1 Annual training	M: Annual training per employee T: One per year, minimum	100% Ongoing
	4.1.2 Employees are cross trained in duties	M: Tech/Inv. Cross training T: All staff	80%
	4.1.3 Broad office coverage is available (deep staffing)	M: I.H. Staffing is expanded and maintained T: 10/2014	75%
		M: Reduce M.E. caseload to N.A.M.E. standards T: 250 cases per year (Fewer for C.M.E.)	50%
		M: Use part-time M.E. for regular assistance T: 1 week per month	75%
		M: Employ 3 rd M.D. T: 1/2015	25% (Funding Approved)

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Medical Examiner (continued)

	4.1.4 Burnout and job turnover are minimal	M: Regular & consistent schedules/10 hour shifts T: Enacted 8/2012/Continuing 2014	Accomplished
		M: Reevaluate shifts to offer time out flexing T: 7/2014	75%
	4.1.5 Provide staffing adequate for workload	M: Provide training for OAA case response T: Offered to all agencies 12/14	50%
		M: One new FT MLDI/T hired T: 11/2013	Completed
		M: Expand IC Pathologist coverage T: 1 New ICME by 12/2014	50%
	4.1.6 Performance incentives are offered	M: Time off utilized T: As allowed by schedules	50%
		M: Internal small rewards given T: Policy/practice by 6/2013	50%
	4.1.7 Appropriate relief and CISM is offered	M: Provide mandatory twice annual sessions T: 9/2013	25%
5.0 Strategic Objective: Educate Stakeholders about Work Duties/Services and Costs ** (County Strategic Alignment 1, 2, 3, 4, 5)			
Outcome	Goal	Measure & Target	Status
5.1 Public may access accurate information	5.1.1 Provide public information resource	M: PIO assistance obtained via IC T: 9/2014	25%
	5.1.2 Media accurately records and publishes M.E. functions	M: Establish written or filmed briefings at least quarterly T: 9/2014	25%
		M: PIO is available for critical incidents T: 9/2014	25%
5.2 Case management system is efficient	5.2.1 Implement New CMS	M: VertiQ CMS is implemented T: 12/2014	50%
5.3 Cost per case decreases Revenue per case increases	5.3.1 Decrease in office task times	M: Use web program from scene T: 3/2015	0%
	5.3.2 Efficient funeral home response management	M: BCC establishes requirements T: 6/2013	100% (11/2013)
		M: Invoice services per case T: 7/2013	0% Not sought or approved

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Medical Examiner (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Investigate and report on unattended, unnatural, or unexpected deaths	# of cases investigated	3,215	3,300	3,500	3,500
	Avg. cost per case (all cases)	\$575	*\$420 *Utilizes expenditures less revenue (e.g.net operating expense)	\$450	\$450
	Investigations per FTE	325	360	350	350
	# of court testimonies/trial preps.	50	50	50	70
	# of reports distributed/# of pages	5,000* Anticipates utilizing electronic reporting	2,000* Anticipates utilizing electronic reporting	2,000*	2,000*
	Jurisdiction Terminated with Scene Response	127	120	97	100
	Jurisdiction Terminated (Abandoned/Unclaimed)	57	70	106	110
Conduct autopsies upon those victims wherein scene investigation compels the need for proof or analysis meeting court acceptable diagnostic standards	# of autopsies conducted for WC	310	310	312	315
	# of autopsies conducted for external agencies	270	250	254	260
	Total autopsies per year	580	560	566	575
	Total Medical Examinations per year (includes external agencies & HP)	420	320	417	420
	Total Autopsy-Med Exams per ME/MD	455	375 *Anticipates increased use of independent contract pathologist	*447	452
Provide post mortem and lab support to regional, state, and federal agencies lacking facilities or technical staff to perform this function	# of outside agency assistance cases	400	400	429	430
	Revenue from external services	\$570,000	\$550,000 *assumes no staff or equipment reductions	*\$600,000	\$600,000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

OTHER POST EMPLOYMENT BENEFITS (OPEB)

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

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Employee Benefits	\$ 17,400,000	\$ 18,700,000	\$ 18,700,000	0.0%
		-	-	0.0%
Total Accrued Benefits	\$ 17,400,000	\$ 18,700,000	\$ 18,700,000	0.0%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	-	-	-	0.0%

Due to the nature of these expenditures, there are no positions or performance measures associated with activity.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

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 253 – Public Administrators and Guardians

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 634,949	\$ 655,258	\$ 669,889	2.2%
Employee Benefits	261,364	272,354	288,261	5.8%
Services & Supplies	35,578	52,195	52,853	1.3%
General Fund Total	\$ 931,890	\$ 979,807	\$ 1,011,003	3.2%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	9.60	10.00	10.00	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Meet the Board's Financial Sustainability metrics.	1.1.1 Continue to work toward cost based fee schedule and collections.	M: Amount of revenue collected T: \$200,000
1.2 Increase reported understanding of the County's financial sustainability objectives.	1.2.1 Increase public's awareness of fee schedule and revenue collection by posting fee schedule on website and in office lobby	M: Amount of revenue collected T: \$200,000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Public Administrator (continued)

2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
2.1 Implement the Washoe County Economic Development Action Plan as approved.	2.1.1 Continue to pay creditors and vendors of estates with estate funds so that local businesses survive	M: Amount paid to creditors from estate assets T: \$200,000
2.2 Support the retention and expansion of local businesses.	2.2.1 Hire local professionals such as accountants, attorneys, appraisers, realtors, auctioneers, etc. to assist in the administration of estates.	M: Amount paid to attorneys, accountants, and other professionals from estate assets. T: \$250,000
3.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Maintain skilled, valued staff who understands the intricacies of probate administration.	3.1.1 Maintain staff of 10 full time employees	M: # of full time employees T: 10
3.2 Provide team building, development, and safety training.	3.2.1 Participation by all staff members in team building, development and safety training.	M: # of staff members participating T: 10

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Safeguard Assets of Estates Referred	Value of Real Property Managed	\$1,886,618	\$1,900,000	\$1,500,000	\$1,500,000
Safeguard Assets of Estates Referred	Value of Personal Property Managed	\$100,590	\$150,000	\$100,000	\$125,000
Administer Estates of Qualified Decedents	Funds Distributed to Heirs	\$2,301,567	\$2,500,000	\$3,000,000	\$3,000,000
Administer Estates of Qualified Decedents	Value of Creditors Debts Paid (Includes Claims & Medicaid Recovery)	\$240,540	\$250,000	\$300,000	\$200,000
Administer Estates of Qualified Decedents	Taxes, IRS Paid (Includes Washoe County Property Taxes)	\$ 77,219	\$175,000	\$200,000	\$125,000

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

PUBLIC DEFENDER'S OFFICE

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

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

Statutory Authority: NRS 260 – County Public Defenders.

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 4,786,842	\$ 4,995,607	\$ 5,199,176	4.1%
Employee Benefits	1,751,125	1,841,678	1,997,785	8.5%
Services & Supplies	324,928	399,002	426,328	6.8%
Total Public Defender's Office	\$ 6,862,895	\$ 7,236,288	\$ 7,623,289	5.3%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	54.00	54.34	55.45	2.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Re-evaluate imputed conflict policy based upon new Nevada Supreme Court decision.	M: Solicit opinion from state bar and department counsel. T: New policy resulting in reduction of cases conflicted.
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Develop a video conferencing system for standardized statewide training for Family Court	M: Obtain the ability to transmit and receive video training T: Standardized training conducted at least quarterly
	3.1.2 Develop a statewide re-entry website	M: Conduct at least 2 statewide organizational meetings with urban/rural stakeholders T: Launch website
	3.1.3 Manageable caseloads	M: Reduce caseloads T: Reach NAC/NLADA caseload recommendations
	3.1.4 Assist in developing Community Court Model in Reno Justice Court	M: Increase participation in Community Court. T: Convert Pilot Program to permanent through the 2015 Nevada Legislature.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Public Defender (continued)

	3.1.4 Adequate time and resources to provide high quality and efficient client service	M: Conduct thorough investigation of case T: Independently review and investigate all allegations
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Active participation in community school programs	M: Present ourselves at the schools to educate on criminal justice T: Present to at least 2 schools
	4.2.2 Active participation in community service and outreach programs	M: Educate the community regarding criminal justice T: Attorneys to participate in 1 or more community outreach events
4.3 Increase the number of volunteer hours.	4.3.1 Evaluate investigative internship program with local colleges	M: Communicate with local colleges T: Secure interns
1.0 Department Strategic Objective: Safe, Secure and Healthy Communities		
Strategic Goal	Goal	Measure & Target
1.1 Community confidence in public/government institutions	1.1.1 Develop a standardized immigration/federalization training program and create a Practitioners Guide in collaboration with national non-profit	M: # of trainings and publication of guide T: At least 1 training per year and Practitioners Guide is published
	1.1.2 Increase supervisor training for Public Defender conflict policy	M: # of trainings per year T: 2 per year
2.0 Department Strategic Objective: State and Regional Collaboration		
Strategic Goal	Goal	Measure & Target
2.1 Agreement on roles and responsibilities of governmental entities with commensurate funding	2.1.1 Evaluate indigent defense provision for local courts	M: Determine funding levels necessary for provision of municipal court defense T: Propose contract for representation of municipal courts
	2.1.2 Identify and develop a consistent funding stream for 432B representation	M: Investigate possible resources T: Obtain funding
	2.1.3 Argue bail/OR motions for defendants at initial arraignments	M: PD's are present at initial arraignments T: 100% of PD clients have counsel at initial arraignments
	2.1.4 Family Court representation at PC hearings	M: Parents have counsel at PC hearings T: 100% of parents have counsel at PC hearings
2.2 Increase in private sector and non-governmental organization participation in interlocal agreements	2.2.1 Regular in-house consular training including capital litigation	M: # of consular trainings per year T: 2 per year
2.3 Utilize technology to increase department efficiency	2.3.1 Develop case management system	M: Help design software to meet the office needs T: Software designed and ready for training
		M: Conduct office-wide training on new system T: Go live on new system
	2.3.2 Reports accurately represent workloads	M: Analyze and modify reports T: Reports are validated
	2.3.3 Utilize tablets/laptops with new case management system	M: Have functionality in system T: Attorneys acquire and access system with tablets/laptops
	2.3.4 Increase utilization of lweb desktop visiting with clients in the jail	M: # of lweb visits per month T: 5% increase in visits per year
	2.3.5 Obtain technology for inmates to view and sign e-documents	M: Inmates can view and sign documents electronically T: Attorneys receive at least 50% of in-custody client signatures electronically
	2.3.6 Maximize download opportunities for all case types	M: Case types available for download T: 100% of case types are downloaded
	2.3.7 Scan documents for retention	M: Transfer/scan documents as received T: 100% of current documents are scanned

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Public Defender (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
<p>Provide professional legal representation to indigent clients.</p> <p>Note: Recommended caseloads have been adopted by the American Bar Association (ABA) and the National Association of Criminal Defense Lawyers (NACDL) on the recommendation of the National Advisory Commission (NAC). The commission is made up of elected officials, law enforcement officers, corrections officials, community leaders, prosecutors, judges, and defense attorneys.</p>	# of cases received	9,085	9,100	9,100	8,800
	Felony/Gross Misdemeanor Cases:				
	# of felony cases	4,134	4,200	4,000	4,000
	# of gross misdemeanor cases	508	530	530	530
	# of companion misdemeanors*	34	35	35	35
	# of cases per attorney	161			
	Recommended caseload per atty (*not included in cases per atty)	150	150	150	150
	# of homicide cases	13	13	12	9
	# of capital cases	0	0	0	0
	Trial rate	0.7	0.8	0.7	0.7
	National trial rate is 3-5%				
	Jury trial success rate	38%	66%	38%	38%
	Misdemeanor cases:				
	# of misdemeanor cases	2,469	2,152	2,500	2,500
	# of cases per attorney	401	302	400	
	Recommended caseload per atty	400	400	400	400
	Juvenile Court cases:				
	# of juvenile court cases	1,046	1,050	800	800
	# of cases per attorney	229	184	180	
	Recommended caseload per atty	200	200	200	200
	Family Court cases:				
	# of family court cases	415	415	640	650
	# of cases per attorney	84	100	100	
	Recommended caseload per atty	80	80	80	80
	Appeals:				
	# of appeals	46	43	43	43
	# of capital appeals	0	0	0	0
	# of cases per attorney	26	29	43	
	Recommended caseload per atty	25	25	25	25
	Civil Commitment cases:				
	# of civil commitments	509	500	525	550
	# of cases per attorney	509	500	525	
	Recommended caseload per atty	200	200	200	200

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Public Defender (continued)

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
<p>Provide professional legal representation to indigent clients.</p> <p>Note: Recommended caseloads have been adopted by the American Bar Association (ABA) and the National Association of Criminal Defense Lawyers (NACDL) on the recommendation of the National Advisory Commission (NAC). The commission is made up of elected officials, law enforcement officers, corrections officials, community leaders, prosecutors, judges, and defense attorneys.</p> <p>(continued)</p>	Specialty Court cases:				
	# of Mental Health Court	223	220	220	220
	# of DUI Court	240	240	240	240
	# of Veterans Court	45	50	50	50
	# of Diversion Court	168	190	190	190
	# of Drug Court	354	400	400	400
	TOTAL SPECIALTY COURTS:	1,030	1,254	1,300	1,350
	# of community outreach programs/events participated in by staff	31	32	25	25
	# of in-house training programs open to local attorneys	16	17	17	17
	# of in-house training programs	22	17	17	17
	# of in-house CLE credit hours earned by staff	342	300	300	300

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

PUBLIC GUARDIAN

Vision Providing professional, efficient guardianship services which fulfill mandated legal responsibilities and protection of assets; including the enhancement of wards' quality of life; educating the community on available less restrictive alternatives; and participating in proposing innovative legislative changes.

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

Values

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

Statutory Authority

NRS 159 – Guardianships; NRS 253 – Public Guardians

Funding Source(s)

General fund and miscellaneous donations (see Other Restricted Fund)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 981,257	\$ 1,009,035	\$ 1,045,880	3.7%
Employee Benefits	408,836	418,866	433,540	3.5%
Services & Supplies	43,387	68,799	69,800	1.5%
General Fund Total	\$ 1,433,480	\$ 1,496,700	\$ 1,549,220	3.5%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	15.48	15.48	15.48	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Public Guardian (continued)

Department FY14/15 Strategic Plan

Strategic Objective:			
1. Secure welfare and address unique needs of persons with limited capacity through comprehensive assessment, intervention (legal & case management), and coordination of services			
Link: Safe, secure and healthy communities - Sustainability of our financial, social and natural resources			
Outcome	Goal	Measure	Target
1.1 Maximize quality of life of incapacitated person to include increased probability of long term stabilization of ward	1.1.1 Complete annual Guardianship Plan to address personal and financial needs	% of cases with completed guardianship plan/year	100 %
	1.1.2 Complete monthly observational assessments	% of observational assessments completed monthly	95 %
	1.1.3 Complete assessments quarterly to determine personal and financial needs	% of quarterly needs assessments prepared on time/year	100 %
2. Strategic Objective: Protection of assets of the ward and minimize unnecessary loss to community services and vendors			
Link: Safe, secure and healthy communities - Sustainability of our financial, social and natural resources			
Outcome	Goal	Measure	Target
2.1 Investigate, locate, and secure assets, entitlements and benefits	2.1.1 Secure assets through guardianship of estate	Average # of estate guardianships/month	118
	2.1.2 Complete Inventory and Record of Value court reports to meet statutory requirement	% of Inventory and Record of Value Reports to court completed on time	80 %
2.2 Wind up the affairs and case termination of deceased ward's estates (statutory authority for estates \$100,000.00 and under)	2.2.1 Wind up wards' estates through the termination process	# of case terminations	40
2.3 Manage estates, process payment to community vendors and service providers	2.3.1 Payments processed to community vendors and service providers through guardianship of estates	Average # of estate cases open/month from which pay community vendors.	118
3. Strategic Objective: Employees informed, trained/educated			
Link: Valued, engaged employee workforce			
Outcome	Goal	Measure	Target
3.1 Provide opportunities for employee growth and development	3.1.1 Provide opportunities for education and training for employees	# of in house provided training/year	6
		% of staff (case managers) that are current with certification/CEU requirements	80 %
4. Strategic Objective: Continuous Process Improvement & Financial Sustainability			
Link: Sustainability of our financial, social and natural resources			

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Public Guardian (continued)

Outcome	Goal	Measure	Target
4.1 Improve method of quality control	4.1.1 Utilization of direct deposit for ward accounts and collective account	Percent of wards (estates) receiving income through direct deposit	80%
4.2 Maximize the use of community services to provide alternatives to guardianship and to support family guardians	4.2.1 Support suitable and willing family to serve as guardian for family members by Facilitating/hosting quarterly Family Guardian Training	# of Family Guardianship Trainings	4

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

RECORDER

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

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

Statutory

Authority: NRS 247 – County Recorders.

Funding Source: General fund and restricted funding for technology

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,145,482	\$ 1,211,504	\$ 1,229,693	1.5%
Employee Benefits	480,940	535,465	548,259	2.4%
Services & Supplies	122,109	147,628	147,628	0.0%
Total General Fund	\$ 1,748,531	\$ 1,894,597	\$ 1,925,580	1.6%
Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	22.00	22.00	22.00	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level, and workforce needs.	1.2.1 Reduce direct costs associated with internal printing needs.	M: Evaluate use of and need for existing printers and copiers. Collaborate with Technology Services for recommendations and best practices. T: Target completion mostly complete; ongoing through 12/31/14.
	1.2.2 Continue to achieve a balanced and high level of customer service, while providing effective and efficient assistance to the public.	M: Through enhanced internal awareness of customer service activities, identify and implement process improvements. Success measured through observation by management staff and feedback from customer provided surveys that service levels are meeting the department goals. T: Target ongoing through FY14/15.
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.2 Expand methods for connecting with citizens, employees, and volunteers	4.2.1 Update website design to be user-friendly and easy to navigate.	M: Design and implement website changes. T: Target completion 12/31/14.
	4.2.2 Make marriage record data available on line to allow customers to search and locate marriage records.	M: Add online availability of marriage record data. T: Target completion by 12/31/14.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Recorder (continued)

	4.2.3 Establish online marriage certificate copy order process with credit card payment for customer convenience and to reduce operating costs.	M: Implement online marriage certificate order process utilizing credit card payment. T: Target completion date by 6/30/15.
	4.2.3 Identify improvement opportunities in customer service levels utilizing survey tools.	M: Implement online survey and over-the-counter survey to gather customer feedback. T: Target completion of surveys 9/30/14. M: Evaluate completed survey forms and make customer service level improvements as appropriate. T: Target completion 6/30/15.
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Maintain engaged multi-generational workforce, encouraging professionalism and innovation by acknowledging differences in values, characteristics and learning styles.	M: Utilize available training, effectively manage multigenerational workforce, encourage employee input and information sharing. T: Target completion by 6/30/15.
	5.2.2 Increase succession plan opportunities in anticipation of staff retirements and resulting loss of institutional knowledge.	M: Document mission critical office processes and procedures. T: Target completion by 6/30/15.
1.0 Department Strategic Objective: Collaborative relationships with County departments		
Strategic Goal	Goal	Measure & Target
1.1 Strengthen collaborative relationships with County departments to improve internal services and support to the public, and reduce costs of services through practical and effective use of technology.	1.1.1 Explore partnerships with interested departments for strategic opportunities to provide increased access to public records and enhanced customer service.	M: Develop scope of work with desired benefit to be reduction in staff time required to assist customers by empowering public to effectively locate records. T: Target completion by 6/30/15.
2.0 Department Strategic Objective: Evaluate business process improvements		
Strategic Goal	Goal	Measure & Target
2.1 Utilize feedback and acquire input from users, including public, staff and peers to make business process improvements.	2.1.1 Review effectiveness of Optical Character Recognition (OCR) technology to determine feasibility of automated indexing.	M: Evaluate OCR technology software for accuracy and implement a pilot project to determine practicality. T: Target completion 6/30/15.
3.0 Department Strategic Objective: Assure permanent preservation of historic records		
Strategic Goal	Goal	Measure & Target
3.1 Utilize technology and industry best practices to permanently protect and preserve public records.	3.1.1 Convert public records on go-forward basis to microfilm for permanent preservation using industry best practices. This service was previously provided by Technology Services.	M: All go-forward images of public record (effective 7/1/2014) to be converted to microfilm and brown toned to provide industry standard record of permanent preservation. T: Process to be sustainable by 12/31/14
	3.1.2 Remediate historic public records microfilm to reestablish record of permanent preservation using industry best practices.	M: Evaluate damage to existing microfilm, implement corrective action to meet industry standards. T: Target completion 6/30/15
	3.1.3 Provide off-site storage of microfilm for permanent preservation of all public records. This service was previously provided by Technology Services.	M: Move all microfilm records from Washoe County Records Center to appropriate permanent storage facility. T: Target completion 6/30/15

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Recorder (continued)

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Recorded real estate documents	# of real estate documents recorded	144,267	167,527	152,250	155,000
	# of pages processed	515,780	656,431	520,000	560,000
Recorded marriage certificates	# of marriage certificates recorded	8,988	8,256	8,450	8,500
Recorded maps	# of maps recorded	145	112	140	165
Provided copies of real estate and marriage records to customers	# of real estate record copies	38,023	46,178	38,621	35,000
	# of marriage certificates or abstract copies provided	22,820	21,442	22,162	22,000
Collect taxes and fees	Transfer tax revenue collected*	10,009,638	12,789,773	15,000,000	16,000,000
	Recordation fees collected	2,065,422	2,829,548	2,500,000	2,600,000
	Technology fees collected	297,489	342,603	313,750	320,000

*Transfer tax revenues are transmitted to the NV Dept of Taxation.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

REGISTRAR OF VOTERS

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

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

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

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

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 367,974	\$ 434,680	\$ 505,944	16.4%
Employee Benefits	147,765	174,333	174,939	0.3%
Services & Supplies	781,590	796,407	701,407	-11.9%
Capital Outlay	3,569	45,000	45,000	0.0%
Total Registrar of Voters	\$ 1,300,898	\$ 1,450,420	\$ 1,427,290	-1.6%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	6.00	6.00	10.00	66.7%

Note: The increase in FTE's is due to an IRS requirement that poll workers who earn more than \$1600 annually have to be reported on a W-2 instead of a 1099 form; therefore, they are now considered County employees and not contract help.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Registrar of Voters (continued)

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Continue to operate with fewer, better trained temps and poll workers – continue all cost saving measures that have been instituted for the Sample Ballot	M: How many fewer poll workers and temp-hire employees are hired for the 2014 General Election while still maintaining short processing time for voters who vote on the General Election Day T: Reduce the number of temp workers hired by 5, saving the County approx. \$15,000
1.3 Develop and initiate implementation of a Natural Resource Sustainability Strategy.	1.3.1 .Began discussions to substantially reduce production of Sample Ballots	M: How many fewer Sample Ballots are printed and mailed T: Initial target 10%

Output Measures

Department Objective	Measure	FY 11-12 (Actual 11-10)	FY 12-13 Actual (6-12)	FY 13-14 2014 Primary	FY 14-15 (Est for 14 General)
Maintain accurate voter registration rolls	# of registrants	217,905	241,213	217,655	240,000
Conduct fair elections	# of elections	1	1	1	1
	# of polling sites (early)	17	22	16	20
	Aggregate early polling hours	1,560	2,038	1,600	1,427
	# of polling sites (election day)	85	90	81	83
	# of Provisional votes/valid	46/36	1987/990	7/4	750/250
	Median time to cast a ballot (mins.)	4.5	4.5	4.0	4.5
	Elapsed Time to complete tabulations (hours)	4.00	4.00	3	4
	Turnout rate	20%	78%	23.43%	60%

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Registrar of Voters (continued)

Conduct fair elections (continued)	% of votes cast early	50%	59%	45%	55%
	% cast by absentee ballot	6%	11%	7%	10%
	% of votes election day	44%	30%	48%	35%
	# of Voter pamphlets mailed	217,905	241,213	217,521	240,000
	Cost per pamphlet (includes printing, postage & mail service)	\$0.31	\$0.50	\$.55	\$.58
	# of political maps sold	131	60	599	60
Petitions/Ballot Questions (Includes Referenda, Initiative and Recall)	# of Petitions Received	8	1	2	4
	Petitions Signatures Raw Count/Verified	1,305/1,305	24,685/1,234	243/112	15,000/10,000
	Questions on Ballot	0	4	0	5

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

SHERIFF

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

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

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

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

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

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

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

The Operations Bureau enforces state and local laws and responds to I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous multi-agency task forces (All Threats All Crimes (ATAC) Unit, Drug Enforcement Agency (DEA) Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, U. S. Marshals Fugitive Investigative Strike Team (FIST), Special Investigations Unit (SIU), Regional Gang Unit (RGU) and the Consolidated Bomb Squad), provides fugitive extraditions, provides air support during patrol, search and rescue and fire incidences and provides Civil Service.

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

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

Funding Source: General fund, miscellaneous grants and donations

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Sheriff (continued)

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 49,613,869	\$ 49,297,037	\$ 52,625,376	6.8%
Employee Benefits	25,073,089	26,007,708	27,982,623	7.6%
Services & Supplies	13,609,859	14,559,331	15,048,513	3.4%
Capital Outlay	14,325	-	-	0.0%
Total General Fund	\$ 88,311,142	\$ 89,864,076	\$ 95,656,512	6.4%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	680.03	711.44	716.27	0.7%

Department FY13/14 Strategic Plan

1.0 Department Strategic Objective: Manage the agency in a fiscally responsible manner (Detention)		
Goal	Measure & Target	Status as of 3/31/14
1.1. Expand partnerships with volunteers	Volunteer participation increased by 5%	50%
1.2 . Explore alternative operating methods for fiscal savings	M. Reduce the Avg Length of Stay by .5 days by 6/30/14 M. Improved procedure for Mental Health placements in place by 6/30/14 M. Pool of intermittent hourly employees expanded to stay within budget	50% 55% 50%
1.3 Promote and expand WCSO programs	M: Implemented a re-entry program for inmates by 6/30/14	50%
1.4 Increase efficiency of operations	M: AC 4 Laundry in use by 3/1/14 M. Comprehensive review of Detention Accounting practices by 4/1/14	50% 85%
1.2 Department Strategic Objective: Plan to address identified capital and infrastructure, service level and workforce needs (Detention)		
1.2.1. Identify capital and infrastructure, service level and workforce needs and assign priority level to each.	M. Infrastructure concerns identified by 6/30/14	35%
3.0 Department Strategic Objective: Safe, secure and healthy communities (Detention)		
Goal	Measure & Target	Status as of 3/30/14
3.1 Increase reported perception of individuals and community safety	M: ACES statistics reviewed weekly and deployment plans developed within 5 days M: Determine standard line of deviation for Detention Part I crimes by 6/30/14 M: Determine standard line of deviation for Detention Part II crimes by 6/30/14	50% 0% 0%
3.2 Provide law enforcement, administration services and detention services with integrity, honesty, trust, and mutual respect.	M. Electronic Inmate request and grievance tracking 4/1/2014 M. Compliance with PREA guidelines by 6/30/14 M. Quarterly contract reviews	75% 75% 50%
1.0 Department Strategic Objective: Manage the agency in a fiscally responsible manner (Operations)		
1.1. Expand partnerships with volunteers	M. Graduate 100 citizens from the CERT Academy by 6/30/14 M. Funding Sources for Cyber Center identified by 6/30/14 M. All K9 authorized positions filled and in active status by 6/30/14	75% 75% 80%

**WASHOE COUNTY, NEVADA
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GENERAL FUND (CONTINUED)**

Sheriff (continued)

1.2 Partner with the community to sustain the natural resources	M. Decrease the number of illegal dump sites	On-going
3.0 Department Strategic Objective: Safe, Secure and healthy communities (Operations)		
Goal	Measure & Target	Status as of 3/30/14
3.1 Increase reported perception of individuals and community safety	M. Reduce Part I crimes	50%
	M. Reduce Part II Crimes, excluding graffiti	50%
	M. Meet with 5 CABs by 6/30/14	100%
	M. Cyber Center Operational Guidelines completed by 6/30/14	95%
	M. Cold Case Unit activated by 6/30/14	90%
	M. Develop specific public outreach campaigns 6/30/14	60%
1.0 Department Strategic Objective: Manage the agency in a fiscally responsible manner (Administration)		
1.1.2. Transfer hard case files to electronic case files. (OPI)	M. Complete project by 12/31/14	25%
1.1.3. Increase efficiency of operations (OPI)	M. Complete project by 12/31/14	25%
1.1.4. Increase efficiency of operations	M. Reach agreement on a shared services dispatch operation by 6/30/14	40%
	M. Implement a paperless information flow between the Sheriff's Office and the District Attorney's Office by 6/30/14	75%
1.2 Implement a technology business model for WCSO to stabilize systems in use and accommodate future growth (Administration).		
Goal	Measure & Target	Status as of 3/30/14
1.2.1 Conduct a study of technology specific to WCSO including problems and issues	M. Technology study completed by 6/30/14	25%
3. Departmental Strategic Objective: Safe, secure and healthy communities (Administration)		
3.1 Increase reported perception of individuals and community safety	M. Decrease the >90 day backlog for the entire Division by 30% (FSD)	50%
3.6 Provide law enforcement, administration services and detention services with integrity, honesty, trust, and mutual respect.	M. Complete implementation of early intervention program by 1/1/15. (OPI)	Deferred to 11/14
	M. Receive ISO 17025 accreditation by 3/30/14 (FSD)	70%
	M. Curriculum and policy updated by 6/30/14 (Training)	50%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Manage the agency in a fiscally responsible manner.	1.1.1 Explore alternative operating methods for fiscal savings (DETENTION)	M: Reduce Average Length of Stay by .5 days; M. Improve procedure for Mental Health placements in place; M. Implement new alternative programs for inmates T: 6/30/15
1.2. Plan to address identified capital and infrastructure, service level and workforce needs	1.2.2 Identify capital and infrastructure, service level and workforce needs and assign priority level to each (DETENTION)	M: Infrastructure concerns identified and prioritized plans activated T: 6/30/15
	1.1.1 Implement new Laboratory Information Management (LIMS) (FORENSIC SCIENCE DIVISION)	M. LIMS implemented and fully operational T. 3/15/15
1.2. Implement a technology business model for WCSO to stabilize systems in use and accommodate future growth.	1.2.1 .Conduct a study of technology specific to WCSO including problems and issues (ADMIN DIVN)	M: Technology study completed T: 6/30/14

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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GENERAL FUND (CONTINUED)**

Sheriff (continued)

1.1 Ensure financial sustainability of RPSTC	1.1.1 Evaluate RPSTC Model based on usage and implementation of new interlocal agreement for partnership	M: Review and evaluate recommendations of consultant and contracted transitional manager T By 12/1/14:
	1.1.2 Seek local business relationships and federal grant opportunities to enhance RPSTC infrastructure	M: Net workshop and rental revenue T: By \$10,000
	1.1.3 Increase training opportunities for regional law enforcement agencies	M: Increase the number of tuition-free courses for the RPSTC T: By 20%
	1.1.4 Develop alternative revenue resources to expand and support RPSTC program facilities	M: Establish public/private partnerships to fund the development and building of a new indoor shooting range facility and "city grid" Expansion T: 6/30/15 M: Create a RPSTC Non-Profit Foundation to fund programs and facilities T: By 6/30/15
2.0 County Strategic Objective: Economic Development and diversification		
2.1 Increase accessibility of the highest quality resources and training opportunities available to first responders	2.1.1 Identify and utilize leading edge technology to maximize efficiency and enhance learning opportunities. (RPSTC)	M: 90% of Center administered courses rated outstanding by all participants completing course surveys
	2.1.2 Provide training that meets the needs of the RPSTC partnering agencies (RPSTC)	M: Implement 8 courses determined by requests from partnering agencies
		M: Implement 6 new web-based courses available on the Learning Content Management System
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Reduce criminal activity in the Detention Facility (DETENTION)	M: Review ACES stats weekly and deploy action plans T: Within 5 days M: Determine Standard Deviation for Detention Part I Crimes T: 6/30/15 M: Determine Standard Deviation for Detention Part II crimes T: 6/30/15 M: Compliance with PREA guidelines T: 6/30/15
	3.1.1. Reduce Part I Crimes (PATROL)	M: Reduce Part I crimes T: By 5% over FY 13/14
	3.1.2 . Reduce Part II Crimes (PATROL)	M: Reduce Part II crimes excluding graffiti T: By 5% over FY 13/14
	3.1.3. Network with the community to combat criminal activities of all types (PATROL)	M: Meet with 20 CABs T: By 6/30/15
	3.1.4. Increase effectiveness of regional teams (ATAC, SET, ROP, AND HIDTA) through co-location with partnering agencies (SOD)	M: Complete co-location of teams and partnering agencies T: By 6/30/15
	3.1.1. Implement a paperless information flow between the SO and the DA's Office (ADMIN SERVICES)	M: Paperless system implemented and working T: By 1/15/15
	3.1.2 Ensure training curriculum addresses tactical issues encountered in daily operations (ADMIN DIVN)	M: Curriculum and policy updated T: By 6/30/15
	3.1.3 All Patrol deputies are certified in Drug and Alcohol	M: Certification completed

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Sheriff (continued)

	Recognition (ADMIN DIVN)	T: By 6/30/15
3.1 Provide training resources that enhance effectiveness and efficiency of public safety employees	3.1.1 Create business plan to develop additional training opportunities at RPSTC	M: Provide basic training and continuing education needs of RPSTC partners T:
	3.1.2 Develop a city grid training facility (RPSTC)	M: Purchase one training prop per year
	3.1.3 Design and plan an new indoor shooting facility for use by local law enforcement agencies, Washoe County, UNR Athletic Department, Rifle Team and restricted members of the public (RPSTC)	M: Funding raised for facility T: by 6/30/15
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Partner with community agencies to broaden citizen awareness of animal issues (RAS)	M: Participate in 6 public awareness activities related to animals T: By 12/30/14
4.3 Increase the number of volunteer hours.	4.3.1 Expand partnerships with volunteers (DETENTION)	M: Volunteer participation increase T: By 5%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

TECHNOLOGY SERVICES

Mission The mission of the Technology Services (TS) Department is to make your day better – with technology.

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

- The *Administrative Division* provides Department planning, strategy, oversight and financial management, as well as all personnel support.
- The *Business Solutions & Integration Division (BSI)* 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)* includes the Help Desk, PC and other computer peripheral support. It also administers and coordinates the County's records and imaging functions and physical security.
- The *SAP Division* is a SAP competency center that maximizes the County's use of its SAP investment and strives to achieve industry best practices for SAP supported functions.
- The *Enterprise Infrastructure Division (EID)* operates and maintains the County's wired and wireless network, internet and intranet, email, telephones and server farms. EID provides security, database, server, storage and network administration and assists departments with existing and new infrastructure technology.
- The *Regional Services (RS) Division* focuses on critical regional services and partnership with other entities. It provides geographic information in digital and hardcopy format through the development of an enterprise spatial database and the support of the County's property and permits systems. Its Internet based GIS map pages, including map warehouse, quick map and data warehouse, etc., are available 24 hours per day, 7 days per week to County departments, policy makers, and the public. It also leads the Washoe County Regional Communication System (WCRCS), administers e911 functions and has a regional radio shop.

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

Funding Source: General fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 5,275,055	\$ 5,133,164	\$ 5,617,703	9.4%
Employee Benefits	2,081,179	2,390,778	2,274,679	-4.9%
Services & Supplies	2,691,585	3,074,953	3,537,718	15.0%
Capital Outlay	121,745	-	-	0.0%
Total General Fund	\$ 10,169,564	\$ 10,598,895	\$ 11,430,100	7.8%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund	77.25	74.35	73.35	-1.3%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Technology Services (continued)

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level and workforce needs.	1.2.1 Implement a formal move to production process, integrated with the above downtime strategy and process.	M: % of network availability T: 99.7%
	1.2.2 Revise as needed and communicate technology helpdesk ticket prioritization processes.	M: Employee satisfaction with TS ticket handling. T: Good to excellent.
	1.2.3 Continue to update and make current critical technical infrastructure so that our business units can continue to operate effectively. Specifically focus on VoIP, wireless, storage and network.	M: % of network availability T: 99.7% M: % of email availability T: 99.8% M: % of SAP availability T: 99.0% M: Technology Sustainability Indices T: Varies
	1.2.4 Implement new document processor software and hardware for Treasurer's Office.	M: Re-investment opportunity. ¹ T: TBD
2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
2.1 Support Regional Economic Development efforts, including those of EDAWN, WNDD, GOED, NNDA and other regional partners.	2.1.1 Support Reno Smarter Cities recommendations and follow-up actions.	M: TBD T: TBD
	2.1.2 Coordinate with and begin implementation with regional partners for a shared permits and licensing platform and processes.	M: TBD/Re-investment opportunity. T: TBD
	2.1.3 Develop County big data strategy and roadmap.	M: Strategy and roadmap prepared. T: 100%
	2.1.4 Improve and enhance GIS information available to the public and to businesses via the County's website.	M: Citizen satisfaction with Washoe County. T: Good to excellent.
	2.1.5 Make available more recent and more accurate pictometry image and elevation data for regional GIS partners to assist with business development and service delivery (e.g., fire delivery, permits, inspections, etc.).	M: Citizen satisfaction with Washoe County. T: Good to excellent.
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Support the upgrade of critical Tiburon system (records, dispatch, reporting, cases, etc.) for the Washoe County Sheriff's Office.	NOTE: This is a mandatory upgrade to be compliant with vendor's release strategy. M: Re-investment opportunity. T: TBD
	3.1.2 Implement case management system for Public Defender.	M: Re-investment opportunity. T: TBD
	3.1.3 Implement security awareness and training.	M: # of Files Infected and cleaned T: 700 M: # of Equipment Quarantined & Fixed T: 25
	3.1.4 Implement new laboratory and case tracking system for Crime Lab.	M: Re-investment opportunity. T: TBD

¹ TS is in the process of revamping its performance measures. We are exploring a "Re-investment Opportunity" measure that can be: 1). Cost reductions (hard dollars that can be re-invested/used elsewhere); 2). Cost avoidance (hard dollars that can be used elsewhere) and/or 3). Time efficiencies for County employees (hours that are translated to dollars and can be used elsewhere for other needed tasks, value-add activities, etc.).

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Technology Services (continued)

	3.1.5 Implement new laboratory and case tracking system for Medical Examiner.	M: Re-investment opportunity. T: TBD
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Implement Content Management System replacement to improve web experience, have more flexibility and be more cyber secure on the County intranet and internet sites.	M: Employee satisfaction with intranet experience. T: Good to excellent. M: Citizen satisfaction with County website internet experience (TBD if can do). T: Good to excellent.
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Implement mobile applications as requested by departments.	M: Re-investment opportunity. T: TBD
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.	5.1.1 Continue to offer core Microsoft Office and SAP training to County employees.	M: Employee satisfaction with technology training experience. T: Good to excellent.
	5.1.2 Invest more in Technology Services' staff training to become current with technology trends and expertise needed to sustain the County's technology investments.	N/A – in support of other initiatives.
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Review Relationship, Communication & Facilitation model with departments and make improvements as needed.	M: Department leadership satisfaction with TS partnership. T: Good to excellent.
1.0 Department Strategic Objective: Connecting		
Strategic Goal	Goal	Measure & Target
1.1 Connect customers and information through practical and usable technology.	1.1.1 See Reno Smarter Cities above.	See above.
	1.1.2 See Content Management System above.	See above.
	1.1.3 See regional permits and licensing above.	See above.
	1.1.4 See mobile applications above.	See above.
	1.1.5 See big data strategy above.	See above.
	1.1.6 See GIS improvements above.	See above.
	1.1.7 See pictometry above.	See above.
	1.1.8 Develop and begin implementation of a County mobility strategy.	M: Strategy and roadmap prepared. T: 100%
2.0 Department Strategic Objective: Support and Value		
Strategic Goal	Goal	Measure & Target
2.1 Enable more efficiency and effectiveness in our County employee workforce by delivering training.	2.1.1 See Microsoft and SAP training above.	See above.
	2.1.2 Train County employees as needed with the deployment of new or changed processes, systems, etc.	M: Employee satisfaction with technology training experience. T: Good to excellent.
2.2 Improve sustainability and efficiency through continuous improvement studies and implementations.	2.2.1 Study and provide recommendations for strategic next steps for Records & Imaging.	M: Study prepared. T: 100%
	2.2.2 As part of shared permits and licensing platform, increase number of shared processes with other agencies and make Washoe specific processes more efficient.	M: Implementation of shared (regional) platform. T: 50% or more complete by fiscal year-end; will carry over to Fiscal Year 2015-2016.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Technology Services (continued)

	2.2.3 See Treasurer's Office above.	See above.
3.0 Department Strategic Objective: Safe, Secure and Healthy		
Strategic Goal	Goal	Measure & Target
3.1 Elevate the County's ability to nurture a community of safety, security and health by delivering technology based business solutions.	3.1.1 See Tiburon above.	See above.
	3.1.2 See Public Defender above.	See above.
	3.1.3 See implement security awareness and training above.	See above.
	3.1.4 See Crime Lab above.	M: Re-investment opportunity. T: TBD
	3.1.5 See Medical Examiner above.	M: Re-investment opportunity. T: TBD
	3.1.6 Deliver improvements for Health processes and systems – examples include immunization phone appointments and family planning.	M: Re-investment opportunity. T: TBD
4.0 Department Strategic Objective: Consultative		
Strategic Goal	Goal	Measure & Target
4.1 Grow more into business information technology consultants.	4.1.1 See Relationship, Communication & Facilitation above.	See above.
	4.1.2 Continue to implement business systems analyst job series as possible.	M: Employee satisfaction with TS packaged system end-to-end services. T: Good to excellent.
	4.1.3 Train technology staff on practical and usable project and organizational change management methods and practices.	M: Employee satisfaction with TS project end-to-end services. T: Good to excellent.
5.0 Department Strategic Objective: Balance & Deliver + First Choice		
5.1 Balance what we have with what we can do.	5.1.1 See move to production above.	See above.
	5.1.2 See helpdesk ticket prioritization above.	See above.
	5.1.3 See sustaining infrastructure above.	See above.
5.2 Be the County's first choice for business technology solutions.	5.2.1 See technology training for Technology Services' staff above.	See above.
	5.2.2 Research and begin the revamp of Technology Services' performance measures, with a focus on measuring business impact and results.	M: Measures re-vamped. T: 50% M: Department leadership satisfaction with understanding TS measures and relevance to their business. T: Good to excellent.

TS Overview - Annual Measures

The following annual measures include industry standards for which baselines are available from research. The annual measure for work breakdown is depicted as maintenance vs. new. Common industry definitions are: maintenance = run, operations, changes to existing and new = activities that grow or transform. Finally, due to the unique breadth and depth of Technology Services coverage at Washoe County the number of applications and buildings/facilities are reported.

Standard Industry Measures - State and Local Government

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
IT Effort – Maintenance * Maintenance = Run = operations, changes to existing	Gartner Baseline = 78% "To Run" State/Local Government; 63% for all industries – projected for 2012	88%	73%	70%	70%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Technology Services (continued)

IT Effort – New Projects, Infrastructure, etc. *New = Grow and Transform	Gartner Baseline = 22% to “Grow & Transform” State/Local Government; 37% for all industries – projected for 2012	12%	27%	30%	30%
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General Information Technology – Annual Measures

A variety of core technology services are: email, network, technology related work tickets and applications. These annual measure reflect how TS delivers in these areas.

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Supported Software Applications (Excluding Sap)	# of Applications	142	146	147	148
Supported Buildings / Facilities	# of Buildings / Facilities	214	216	226	180
Email Uptime	% of availability	99.8%	99.8%	99.8%	99.7%
Network Uptime	% of availability	99.6%	99.6%	99.7%	99.8%
SAP - (including ESS, OLR, GRC) Uptime	% of availability	98.0% ²	98.9%	98.8%	98.8%
Support and trouble-shoot user requests	# of New Tickets # of Closed Tickets Avg Days Open (for Resolved Tickets) - Helpdesk Avg Days Open-Technical Support Average Ticket Backlog	14,259 14,166 3.95 15.20 190's	12,069 11,924 2.98 16.26 180's	14,111 14,076 3.73 19.00 180's	14,500 14,100 4.00 17.00 170's
Software Applications (Excluding SAP)	# of New Vendor # of New In-house # of Re-engineering of Existing # of New Open Source ³	4 2 5 3	5 0 7 0	4 0 5 1	2 1 5 0
Implement new SAP Functionality	# of New Functionality # of Continuous Improvement # of HR Configuration Changes ⁴	11 21 49	9 24 60	5 15 59	3 10 53

² The decrease in SAP uptime is due to a Solaris bug that caused SAP performance issues in late January 2012 – beginning of February 2012.

³ Open Source is software and its source code that is publicly available to download and implement. Key benefits include reduced software development time, access to source code (so it may be changed) and access to a community of developers with common passions for the need / application being addressed.

⁴ HR Configuration Requests in SAP are the means by which bargaining unit changes and new payroll edits and calculations are made.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

Technology Services (continued)

Geographic Information Systems (GIS) – Annual Measures

GIS provides critical regional and Washoe County geographic data presentation and sharing functions. TS resources in this area support the services being delivered by the Assessor, Treasurer, Sheriff, fire protection agencies, Water Resources, emergency operations and other regional partners in Sparks and Reno.

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Internal County Department Map Support	# Mapping Support Hours	4,737	7319	5103	5200
Internal County Department Permits Support	# Internal Departments supported by permits staff	8	5 ⁵	5	5
External Agency Permits Support	# External Agencies supported by permits staff	6	4	5	7
Mapping Maintenance	# Software, Hardware, and Data Maintenance	4,201	3546	4056	3900

Cyber Security – Annual Measures

Cyber crimes are on the rise. While the number of County cyber infections and quarantines show increases, the crimes being perpetrated are on the rise at an exponentially higher rate.

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Security	# of Blocked / Potentially Harmful Connections	223,764,990	305,400,000 ⁶	384,000,000	460,000,000
	# of Files Infected and cleaned	1,350	618 ⁷	710	815
	# of Equipment Quarantined & Fixed	21	24	11	15
Email Security	# of Emails Received	40,508,000	128,000,000 ⁸	139,000,000	145,000,000
	# of Emails Blocked	33,235,000	121,000,000	125,000,000	130,500,000
	% of Emails Accepted	9.52%	9.40%	10.10%	10.00%
	# of Emails Accepted	5,503,000	7,000,000	14,000,000	14,500,000

⁵ Reduced number due to consolidation of multiple departments into one Community Services Department.

⁶ The attacks on our network and email systems are on the rise due to increasing external threats.

⁷ Substantial decrease is likely due to newer PCs being deployed, improved remote device patching and a more robust internet proxy. This is very positively significant given the increased threats noted above.

⁸ This increase is likely due to increased security threats as well as the trend that many, many more data sources and day-to-day items now flow through email. Examples include workflow, phone messaging to email, fax to email.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

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

Funding Sources: General Fund

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,111,644	\$ 1,092,418	\$ 1,145,191	4.8%
Employee Benefits	460,769	492,912	513,396	4.2%
Services & Supplies	601,745	445,024	480,024	7.9%
Total Treasurer Department	\$ 2,174,159	\$ 2,030,354	\$ 2,138,611	5.3%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
General Fund Fund	19.00	19.00	19.00	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Encourage electronic Payments for taxes and other revenue.	M: % increase in online payments T: Increase by 15%
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level and workforce needs.	1.2.1 Maintain Peak Performing Software/ Hardware to ensure reliability of key revenue sources.	M: Status of Aumentum Tax System/Interfaces M: Status of Remittance Processing hardware/software T: Maintain current versioning of department tax software T: Implement new Remittance Processing hardware/ software in first half of 2014/15.
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
GENERAL FUND (CONTINUED)**

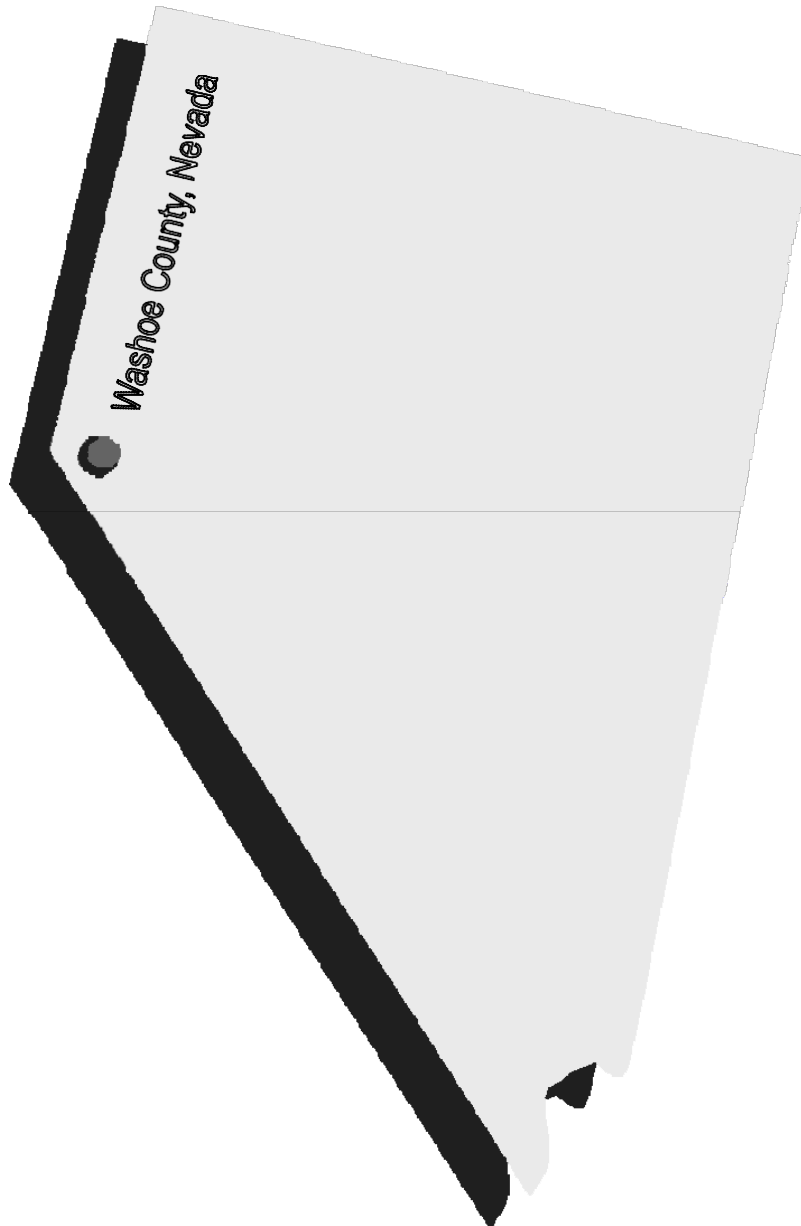
Treasurer (continued)

3.1 Increase reported perception of individual and community safety.	3.1.1 Maintain and update Continuation of Operations Plan for Treasurer's Office	M: Quarterly data/information updates. M: Annual review for processes/supply needs T: Complete reviews as scheduled.
3.5 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.	3.5.1 Improve Customer Use of Online Services	M: Addition of electronic tax bill presentment – requires upgrades to software T: Work with service providers/vendors toward implementation for 2015/2016 tax billing.
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Improve Customer Use of Online Services	M: Annual website review for upgrades/improvements T: Build on countywide CMS upgrade to enhance Treasurer's webpages.
	4.2.2 Customer Friendly Payment options Countywide	M: Work with Technology Services to establish countywide protocols and PCI Compliance tests/standards T: Complete by early 2015



Washoe County Annual Budget 2014-2015

Special Revenue Funds



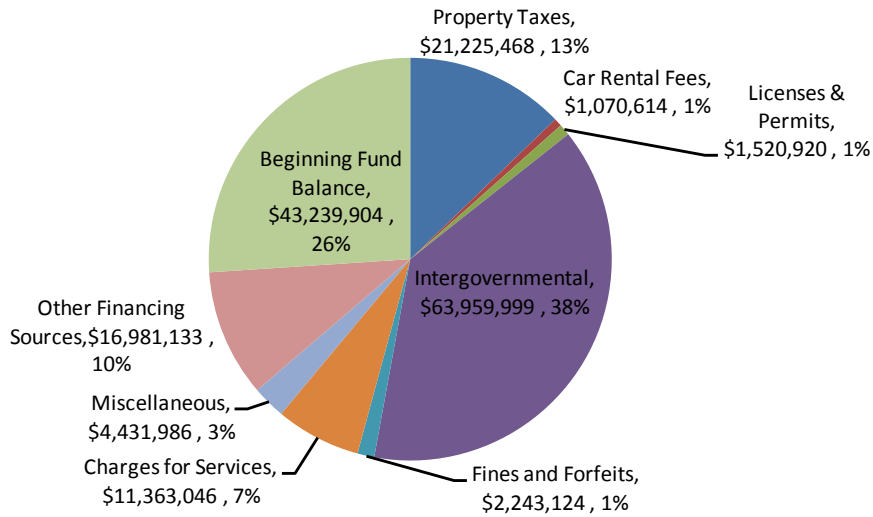
“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

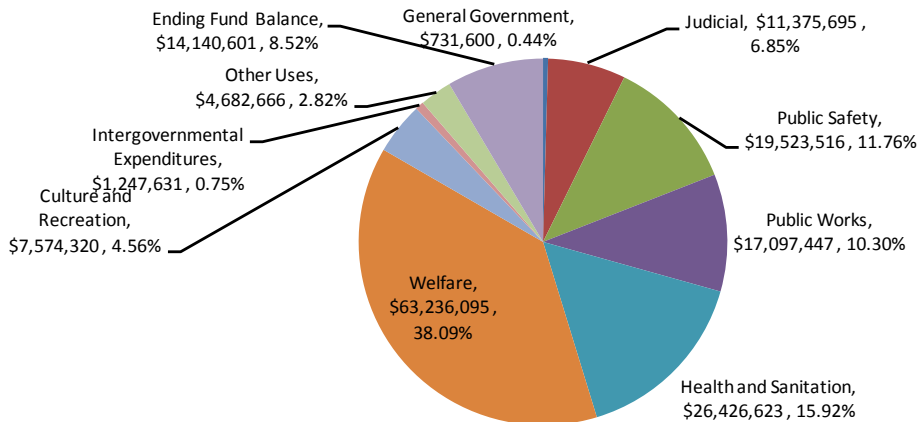
SPECIAL REVENUE FUNDS

Description The Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. Included in the summary charts below are the Central Truckee Meadows Remediation District Fund, Child Protective Services Fund, Enhanced 911 Fund, Health Fund, Indigent Tax Levy Fund, Library Expansion Fund, Other Restricted Special Revenue Fund, Regional Animal Services Fund, Regional Public Safety Training Center, Senior Services Fund, Regional Communications System Fund, Roads and the Truckee River Flood Project Fund.

**Special Revenue Funds Revenues and Sources
Budget 2014 - 2015
\$166,036,194**



**Special Revenue Funds Expenditures Summary
Budget 2014 - 2015
\$166,036,194**



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

Revenue and Sources Summary – Special Revenue Funds

Revenue Type	FY12/13 Actual	FY13/14 Budget	FY14/15 Final Budget	% Change 13/14-14/15
Property Taxes	\$ 20,683,443	\$ 20,748,136	\$ 21,225,468	2.3%
Car Rental Fees	1,196,251	1,017,428	1,070,614	5.2%
Licenses & Permits	1,434,235	1,682,004	1,520,920	-9.6%
Intergovernmental	67,550,251	64,169,510	63,959,999	-0.3%
Fines and Forfeits	2,264,252	2,050,781	2,243,124	9.4%
Charges for Services	11,052,128	11,139,041	11,363,046	2.0%
Miscellaneous	3,178,479	2,940,240	4,431,986	50.7%
Other Financing Sources	16,290,723	13,779,055	16,981,133	23.2%
Beginning Fund Balance	58,560,714	36,574,915	43,239,904	18.2%
Total Sources	\$182,210,476	\$ 154,101,110	\$ 166,036,194	7.7%

Expenditures and Uses – Special Revenue Funds

Expenditure Functional Type	FY12/13 Actual	FY13/14 Budget	FY14/15 Final Budget	% Change 13/14-14/15
General Government	\$ 977,734	\$ 407,277	\$ 731,600	79.6%
Judicial	5,372,493	6,241,459	11,375,695	82.3%
Public Safety	25,298,771	19,668,114	19,523,516	-0.7%
Public Works	13,091,280	16,574,545	17,097,447	3.2%
Health and Sanitation	20,558,002	26,360,964	26,426,623	0.2%
Welfare	47,988,071	54,102,669	63,236,095	16.9%
Culture and Recreation	7,219,353	6,596,604	7,574,320	14.8%
Intergovernmental Expenditures	1,157,871	1,220,537	1,247,631	2.2%
Other Uses	4,921,161	4,497,703	4,682,666	4.1%
Ending Fund Balance	55,625,740	18,431,238	14,140,601	-23.3%
TOTAL USES	\$182,210,476	\$ 154,101,110	\$ 166,036,194	7.7%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

**CHILD PROTECTIVE SERVICES FUND
SOCIAL SERVICES DEPARTMENT**

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

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

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

Funding Source Child Protective Services receives dedicated property tax funding, Federal reimbursement and Federal, State and private grant and donation funding along with charges for services, fees and miscellaneous collections.

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 12,903,028	\$ 13,885,018	\$ 14,240,041	2.6%
Employee Benefits	5,196,717	5,906,813	6,023,043	2.0%
Services & Supplies	25,958,410	26,181,768	28,101,033	7.3%
Capital Outlay	24,470	-	-	0.0%
Total Child Protective Services Fund	\$ 44,082,625	\$ 45,973,599	\$ 48,364,117	5.2%

Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Child Protective Services Fund	214.47	216.47	217.02	0.3%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Maintain Federal Title IV-E and Targeted Case Management funding through the Center for Medicaid Services.	M: Sustain funding at maximized level with 1996 poverty guidelines and federally approved Cost Allocation Plans. T: Maintain penetration rate of 60% or higher.
	1.1.2 Sustain reduction of children placed in the legal custody of the Department through improved practice and service delivery to children and families of abuse and neglect	M: M: : Maintain out-of-home population between 700-800 T: 100%

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SPECIAL REVENUE FUNDS (CONTINUED)**

Child Protective Services Fund (continued)

	1.1.3 Establish the feasibility and benefit of sharing crossover functions among Social Services, Senior Services and the Public Guardian.	M: Complete feasibility study and present Staff Report to BCC with recommended action plan by January 1, 2014. T: 100%
1.2 Plan and implement funding and risk-based strategies to address identified capital and infrastructure, service level, and workforce needs.	1.2.1 Explore collaboration the State of Nevada to delivery indigent services including create efficiencies across the Department.	M: Complete and explore collaborative options with the State e of Nevada Division of Welfare and Supportive Services to expedite welfare eligibility for Children's Services and Adult Services clients. T: Feasibility analysis completed to determine implementation of a pilot or alternative service delivery model.

3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Implementation of national best practice model in assessing and providing services to ensure child safety across the life of a case.	M: % of staff who complete pass curriculum to provide new service delivery T: 95 %:
	3.1.2 Increase public private contracts with community providers to sustain and enhance case management services of youth who age out of foster care to create staffing efficiencies.	M: Increase community based contracts for services to this population; T: Increase # of contracts by 20%
	3.1.3 Implement alternative service delivery model for children in need of therapeutic residential services to keep children in least restrictive setting, reduce costs and improve outcomes.	M: M: # of children served in new model. T: 30 children
	3.1.4 Implement web based foster parent training program to improve quality and create fiscal efficiencies.	M: Implementation of program for a percentage of required foster parent training. T: 40% of training completed
3.4 Improve security of housing, income and basic human needs for vulnerable populations.	3.4.1 Maintain supportive housing through implementation of HUD housing grant.	M: Completion of construction per scope of HUD approved project. T: Established HUD housing maintains less than 10% vacancy rate.
3.5 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.	3.5.1 Provide support and education outreach to citizens regarding efforts to reduce child abuse fatalities.	M: Increased public media and communication specific to the Children's Services Division. T: 10 outreach events or public information messages specific to child fatality.
4.0 County Strategic Objective: Public participation and open, transparent communication		
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Initiate volunteer program through use of Department staffing and grants.	M: Establish Department volunteer program to assist with Department Mission. T: Provide on-going support of Department volunteer program.
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Initiate communication program through use of technology and media methods .	M: Increased public media and communication specific to both Children's and Adult Services Divisions. T: 10 public information messages.
4.3 Increase the number of volunteer hours.	4.3.2 Establish baseline goal for volunteer hours and increase volunteer participation to assist indigent and child abuse/neglect programming.	M: M: Establish Department volunteer program to assist with Department Mission. T: Completion of Department volunteer program.
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability	5.1.1 Conduct a Departmental workforce assessment to improve sustainability, recruitment, and employee development	M: Completion of a workforce assessment in conjunction with the Department of Human Resources. T: Completed review and implementation of recruitment for

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Child Protective Services Fund (continued)

Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.		positions and sustaining positions with Human Resources approval.
	5.1.2 Develop and implement a social worker/case manager workforce action plan based upon Organizational Capacity Assessment Survey, PII Drivers, Assessment results, staff input, and other available Department workforce data.	M: Action Plan developed and implemented. T: 100%
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Utilize workforce assessment to support a positive workforce culture through implementation of Departmental activities and training.	M: Departmental workforce cultural assessment through use of internal or external consultant T: Implemented coaching model at all staff levels.

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Increase the number of children who remain safely at home after a stay in foster care	Avg % of children who entered foster care during the year under review who reentered foster care within 12 months of a prior foster care episode	10.03%	10.00%	10.76%	10%
Ensure that children aging out of foster care have an independent living case plan and are provided services to promote individual self-sufficiency, including application for Medicaid coverage	# of children aging out of foster care who have an independent living case plan	38	38	34	34
	# of children aging out of foster care who have received a Medicaid application	38	38	31	34
Reduce the number of children who are re-victimized by abuse and neglect	% of children not victims of another substantiated or indicated maltreatment allegation within a six month period.	98.00%	98.00%	97.5%	98%
Improve assessment of risk and safety	% of cases in compliance with safety and risk related policy and practice	95%	95%	100%	100%
Expand foster care resources for children in Washoe County	# of new foster homes licensed	100	108	100	110

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SPECIAL REVENUE FUNDS (CONTINUED)**

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

Mission: The mission of the Department of Community Services is to provide residents in the unincorporated areas of the County a broad range of municipal-type services including:

- Issuing and overseeing compliance with business, liquor and gaming licenses
- Providing land use and community planning and development services
- Developing and enforcing relevant provisions of County Code
- Providing Public Works services, including managing, maintaining, and rehabilitating the County's buildings and other facilities, and managing real property.

Description: The newly created Community Services Department was formed to consolidate the existing County departments of Building and Safety, Community Development, Public Works, Regional Parks and Open Space, and Water Resources. During Fiscal Year 2014-2015, this new department will continue the transition from existing organizational structures and ways of doing business to approaches that will emphasize customer service, work process improvement, and sharing resources among departments while complying with financial and administrative requirements that limit the use of restricted fund resources to the purposes for which they were collected.

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

Funding Source:

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 457,714	\$ 631,652	\$ 645,991	2.3%
Employee Benefits	195,052	252,123	261,718	3.8%
Services & Supplies	1,089,825	6,155,226	6,075,662	-1.3%
Capital Outlay	-	-	-	0.0%
Total Remediation District Fund	\$ 1,742,591	\$ 7,039,001	\$ 6,983,371	-0.8%

Department Full-Time Equivalent Information

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Remediation District Fund	7.00	7.19	7.19	0.0%

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

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SPECIAL REVENUE FUNDS (CONTINUED)**

**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description The Enhanced 911 (E911) Fund was established to account for the surcharge dollars collected to enhance the telephone system for reporting emergencies. The 1995 Legislature enacted NRS 244A.7643 to allow up to a twenty-five cent surcharge per line on customers in Washoe County. The surcharge is imposed by the Board of County Commissioners. This surcharge was originally scheduled to sunset in December of 2001 but legislation in the 2001 Nevada Legislature made this a permanent funding source.

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

Funding Source: Surcharge on telephone bills

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 27,580	\$ 29,128	\$ 24,668	-15.3%
Employee Benefits	12,417	13,371	12,272	-8.2%
Services & Supplies	1,389,610	1,572,960	1,634,713	3.9%
Capital Outlay	476,549	860,000	350,000	-59.3%
Total Other Restricted Fund	\$ 1,906,156	\$ 2,475,459	\$ 2,021,653	-18.3%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Enhanced 911 Fund	0.50	0.50	0.50	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Maintain or reduce existing expenditure levels.	M: Budget not to exceed \$2,021,653 T: \$2,021,653
1.2 Sustain operational execution.	1.2.3 Develop shared performance measures for efficiency and sustainability across all regional dispatch centers.	M: Reported citizen perception of safety T: Improvement from previous year M: Performance measures T: Agreement to common base for all dispatch centers
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Maintain or improve regional 911 capabilities and responsiveness.	M: Reported citizen perception of safety T: Improvement from previous year
	3.1.2 Exploration of newer 911 features and functions such as using address intelligence to determine more precise locations in places such as apartment complexes, GIS geo-spatial data for call locating and text to 911.	M: Reported citizen perception of safety T: Improvement from previous year

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Enhanced 911 Fund (continued)

3.1 Increase reported perception of individual and community safety (continued).	3.1.3 Evaluate the feasibility of developing an evacuation center for use by all Public Safety Answering Points (dispatch) in the event of disaster evacuation.	M: Reported citizen perception of safety T: Improvement from previous year M: Develop a feasibility plan for a Public Safety Answering Point (dispatch) evacuation center within budget capabilities T: Get plan approved for a Public Safety Answering Point (dispatch) evacuation center
	3.1.4 Evaluate solutions to increase reliability of E911 recording system.	M: Develop and implement a plan to produce a reliable E911 recording system. T: A reliable E911 recording system
3.2 Support a sustainable regional fire service.	3.2.1 Improve communication reliability and number of communication avenues for fire volunteer fighters.	M: Reported citizen perception of safety T: Improvement from previous year
3.3 Resolve and support identified improvements to the regional emergency medical services system.	3.3.1 Continued support of network connection from REMSA to Intrado.	M: Network connection from REMSA to Intrado T: Continued connectivity
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Continue to communicate via 911 Emergency Response Advisory Committee meetings.	M: Reported citizen perception of safety T: Improvement from previous year M: Number of meetings T: 6 meetings

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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SPECIAL REVENUE FUNDS (CONTINUED)**

DISTRICT HEALTH

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

Description: The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. The Health District reports to a District Board of Health composed of representatives appointed by the governing bodies of the Cities of Reno and Sparks, and Washoe County. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of the Health District and the duties of the Health Officer. The Health District operates through five (5) divisions and the Office of the District Health Officer.

- The *Administrative Health Services Division* (AHS) ensures administrative compliance with fiscal and operational policies of the District Board of Health and Board of County Commissioners, and is responsible for planning, personnel management, policy and procedures, and for intergovernmental relations.
- The *Air Quality Management Division* (AQM) takes actions to maintain air quality at levels that do not exceed the U.S. Environmental Protection Agency's (EPA) health based standards by monitoring and reporting levels of air pollutants, regulating sources of industrial pollution, and encouraging reductions of motor vehicle emissions.
- The *Community and Clinical Health Services Division* (CCHS) provides clinical services, community and individual health education, oversight for WIC, and partners with other community organizations and health care providers to improve the health of our community.
- The *Environmental Health Services Division* (EHS) enforces sanitation standards in regulated facilities, monitors potable water quality, performs mosquito and vector-borne disease control, assures that local solid waste management conforms to Local, State and Federal laws, and maintains a high state of preparedness to respond to public health threats including releases of hazardous materials.
- The *Epidemiology and Public Health Preparedness Division* (EPHP) conducts surveillance on reportable diseases and conditions; analyzes communicable & chronic disease data to identify risk factors; disease control strategies; investigates disease outbreaks; serves as the local registrar for births & deaths; and develops departmental capabilities for response to biological terrorism and other public health emergencies; and the Emergency Medical Services Program.

Statutory

Authority: NAC 361 – Property Tax; NRS 244 - Counties: Government; NRS 251 - County Auditors and Comptrollers; NRS 268 - Powers and Duties Common to Cities and Town Incorporated under General or Special Laws; NRS 278 - Planning & Zoning; NRS – 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

Funding Source: General fund, grants and charges for services

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 9,803,867	\$ 10,087,858	\$ 10,302,991	2.1%
Employee Benefits	3,794,135	4,149,737	4,193,569	1.1%
Services & Supplies	5,004,786	4,979,868	4,879,635	-2.0%
Capital Outlay	212,624	104,499	67,057	-35.8%
Total District Health Department	\$ 18,815,411	\$ 19,321,963	\$ 19,443,252	0.6%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

District Health (continued)

Department Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Health Fund	154.89	149.64	150.72	0.7%

District FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 District Goal	District Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Plan and implement funding and risk-based strategies to address resource needs.	M: Align District costs with available revenues. T: Annually.
1.3 Develop and initiate implementation of a Natural Resource Sustainability Strategy.	1.3.1 Implement plans to preserve air quality.	M: Attain National Ambient Air Quality Standards. T: Attainment.
	1.3.2 Participate in Regional Resiliency Study.	M: Utilize information for completion of Hazard Risk Assessment and Mitigation Plan (HRAMP). T: Complete HRAMP.
2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 14/15 District Goal	District Measure & Target
2.1 Support Regional Economic Development efforts, including those of EDAWN, WNDD, GOED, NNDA and other regional partners.	2.1.1 Communicate with economic development entities and participate at meetings.	M: Participate in monthly Development Services Forum and other meeting initiatives. T: Eight meetings/year.
	2.1.2 Air Quality Permits are processed in a timely manner.	M: Minor Sources Permits processed when deemed complete. T: Within 30 days.
2.2 Implement the Washoe County Economic Development Action Plan as approved..	2.2.1 Participate to identify key economic vitality indicators.	M: Report data from Health District identified for indicators. T: Routinely provide data as scheduled.
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 District Goal	District Measure & Target
3.1 Increase reported perception of individual and community safety.	3.1.1 Air Quality Index is published daily.	M: Air Quality Index published. T: Daily.
	3.1.2 Advisories are provided on actions to preserve air quality or protect health.	M: Yellow and Red Burn Code Days, and other advisories. T: Advisories issued when appropriate.
3.2 Resolve and support identified improvements to the regional emergency medical services system.	3.2.1 Participate in EMS working group along with partners from Cities and County 3.2.2 Establish EMS Advisory Committee	M: WCHD will participate in all EMS working group and EMS Advisory Committee meetings T: Implement amendments to REMSA franchise in accordance with EMS working group consensus and new agreement approved by REMSA Board and DBOH.
3.3 Improve security of housing, income and basic human needs for vulnerable populations.	3.3.1 Reduce household food insecurity and in so doing reduce hunger and malnutrition. .	M: WIC participants receive supplemental foods, education and referrals to other health and social services. T: Report to Board monthly WIC caseload at least 5,500.
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 District Goal	District Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Expand methods for connecting with citizens, employees and volunteers.	M: Establish measure to track District Goals T: Review and update annually
4.2 Expand methods for connecting with citizens, employees, and volunteers.	4.2.1 Outreach is conducted to engage community in behaviors that protect air quality.	M: Initiatives to communicate and outreach to citizens. T: Initiatives addressing summertime and wintertime pollutants of concern.

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

District Health (continued)

4.3 Increase the number of volunteer hours.	4.3.1 Volunteers, interns and students are incorporated into the organization.	M: Number of volunteers, interns and students T: Annually
5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 District Goal	District Measure & Target
5.1 Develop and begin implementation of a Workforce Sustainability Action Plan for recruitment, retention, succession planning, training, workload prioritization and professional development of employees.	5.1.1 Conducted Performance Evaluations	M: Review conducted on Schedule. T: 85% Compliance
	5.1.2 Provide training and professional development as resources allow.	M: Training and professional development provided. T: As resources allow.
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Staff engaged in Quality Improvement (QI) initiatives.	M: Documentation of training and ongoing projects. T: Completion of QI projects that enhance capabilities and services.
	5.2.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	M: Update District Board of Health on activities/initiatives. T: Annually.
1.0 District Strategic Objective:		
Strategic Goal	Goal	Measure & Target
1.1 Monitor health status and understand health issues facing the community.	1.1.1 Reportable disease and syndromic surveillance data are collected and analyzed	M: Leading causes of death T: Detailed Comparison Data Available for Peer Counties and Median for all Counties from the Community Health Status Report (communityhealth.hhs.gov)
	1.1.2 Vital statistics (births and deaths) are tabulated and available	M: # of reported births and deaths T: Accurate accounting of births and deaths
	1.1.3. Ambient air quality indices are calculated and published	M: National Ambient Air Quality Standards T: Calculate and publish
	1.1.4. Lab reports and data on contaminants impacting water quality	M: Safe Drinking Water Act Requirements T: Calculate and publish
	1.1.5. Prepare Community Health Needs Assessment	M: Completion T: Report published January, 2015
2.0 District Strategic Objective:		
Strategic Goal	Goal	Measure & Target
2.1. Protect population from health problems and health hazards.	2.1.1 Available safety net of public health services	M: Collect and analyze data on safety net clinical services, including Immunizations, STD/HIV, Family Planning, TB clinic and WIC.
	2.1.1.a. Protect the population from the spread of infectious diseases that can lead to further medical complications, poor health, and death.	T: Analyze data and report to District Board of Health. Projected visits for FY 15 – Immunizations: 6,500 and– > 68.2% of 2 year olds will obtain required immunizations;
	2.1.1.b. Prevent health related problems from developing or progressing.	STD/HIV: 2,500; Family Planning: 5,000; TB: 2,000; and WIC FY caseload: 66,000.
	2.1.2 Communicable disease outbreaks are monitored, investigated controlled	M: % of reported communicable disease outbreaks that are investigated. T: 100% of communicable disease outbreaks receive timely and appropriate investigations.
	2.1.3 Air Quality, solid waste management and food plans are implemented.	M: Plans implemented. T: Plans are to be updated every five years.

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SPECIAL REVENUE FUNDS (CONTINUED)**

**INDIGENT TAX LEVY FUND
SOCIAL SERVICES DEPARTMENT**

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

Statutory Authority NRS428 – Indigent Persons

Funding Source The Indigent Levy receives revenue from property taxes and interest earnings.

	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Expenditures by Type				
Services & Supplies	\$ 3,812,337	\$ 8,129,070	\$ 14,781,979	81.8%

Full-Time Equivalent Information				
	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
FTE Summary by Fund				
Indigent Tax Levy Fund	-	-	-	0.0%

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SPECIAL REVENUE FUNDS (CONTINUED)**

**LIBRARY EXPANSION FUND
LIBRARY DEPARTMENT**

- Description** The Library Expansion Fund was established to account for a 30 year two-cent ad valorem tax override for expansion of library services approved by the voters in 1994. This fund supports:
- Construction and expansion of library facilities, including debt service as needed
 - Purchase of library materials to expand collections throughout the Library System
 - New or expanded library services

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

Funding Source: Voter approved tax override

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Adopted Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 802,780	\$ 845,248	\$ 685,108	-18.9%
Employee Benefits	352,235	380,937	302,964	-20.5%
Services & Supplies	871,206	899,818	905,495	0.6%
Total Library Expansion Fund	\$ 2,026,221	\$ 2,126,003	\$ 1,893,567	-10.9%
Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Adopted Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Library Expansion Fund	18.91	15.91	12.38	-22.2%
Total Library Department	18.91	15.91	12.38	-22.2%

Library Expansion FY14/15 Strategic Plan

See: Library – General Fund Section

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SPECIAL REVENUE FUNDS (CONTINUED)**

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.

Because the intent of the Budget Book is to provide information on how resources are used to provide services to the public, restricted fund supported performance goals have been presented with those operating departments appropriated restricted funds in the General Fund department pages. Below is a summary of total restricted expenditures by function. Sources of revenue include: ad valorem tax for Cooperative Extension, car rental tax for the Reno Baseball Stadium project, court administrative assessments, grants, and statutorily designated revenues.

Total Other Restricted Fund				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 3,363,016	\$ 3,295,604	\$ 2,923,110	-11.3%
Employee Benefits	1,220,918	1,412,210	1,145,714	-18.9%
Services & Supplies	9,306,210	6,332,464	9,298,443	46.8%
Capital Outlay	1,777,248	585,896	3,877,786	561.9%
Total Other Restricted Fund	\$ 15,667,393	\$ 11,626,174	\$ 17,245,053	48.3%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Total Other Restricted Revenue Fund	52	53	50	-4.3%

Other Restricted Fund - Alternative Sentencing				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 26,289	\$ 12,000	50,000	316.7%
Capital Outlay	102	-	-	0.0%
Total Other Restricted Fund	\$ 26,391	\$ 12,000	\$ 50,000	316.7%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Alternative Sentencing	0.28	0.28	1.15	310.7%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Assessor				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 75,006	\$ -	\$ 140,000	0.0%
Capital Outlay	105,026	-	260,000	0.0%
Total Other Restricted Fund	\$ 180,032	\$ -	\$ 400,000	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Assessor	-	-	-	0.0%

Other Restricted Fund - Clerk				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 16	\$ 6,000	\$ 6,000	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Clerk	-	-	-	0.0%

Other Restricted Fund - Community Services				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 245,643	\$ 235,062	\$ 301,218	28.1%
Employee Benefits	73,151	90,736	82,655	-8.9%
Services & Supplies	873,626	897,577	1,876,460	109.1%
Capital Outlay	44,134	-	-	0.0%
Total Other Restricted Fund	\$ 1,236,553	\$ 1,223,376	\$ 2,260,333	84.8%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Community Services	4.52	6.15	7.15	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Cooperative Extension				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 1,157,871	\$ 1,220,537	\$ 1,247,631	2.2%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Cooperative Extension	-	-	-	0.0%

Other Restricted Fund - County Manager				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 25,320	\$ 86,539	\$ 44,832	-48.2%
Employee Benefits	7,423	31,140	16,278	-47.7%
Services & Supplies	782,039	1,583	2,134	34.9%
Capital Outlay	7,698	-	-	0.0%
Total Other Restricted Fund	\$ 822,480	\$ 119,262	\$ 63,244	-47.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
County Manager	-	1.00	0.50	-50.0%

Other Restricted Fund - District Attorney				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,442,928	\$ 1,467,668	\$ 1,477,516	0.7%
Employee Benefits	613,489	655,923	668,689	1.9%
Services & Supplies	295,210	230,133	230,922	0.3%
Capital Outlay	38,558	-	-	0.0%
Total Other Restricted Fund	\$ 2,390,185	\$ 2,353,724	\$ 2,377,126	1.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
District Attorney	23.90	23.90	23.90	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - District Court				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 556,092	\$ 715,700	\$ 683,747	-4.5%
Employee Benefits	228,228	268,668	276,586	2.9%
Services & Supplies	1,182,652	1,403,197	1,108,774	-21.0%
Capital Outlay	-	535,896	3,617,786	575.1%
Total Other Restricted Fund	\$ 1,966,972	\$ 2,923,462	\$ 5,686,893	94.5%
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
District Court	9.00	9.00	9.00	0.0%

Other Restricted Fund - Human Resources				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 1,155	\$ -	\$ -	0.0%
Total Human Resources Department	\$ 1,155	\$ -	\$ -	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Other Restricted Fund	-	-	-	0.0%

Other Restricted Fund - Human Services				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,245	\$ -	\$ -	0.0%
Employee Benefits	526	-	-	0.0%
Services & Supplies	91,338	-	90,000	0.0%
Total Other Restricted Fund	\$ 93,109	\$ -	\$ 90,000	0.0%
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Human Resources	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Justice Court - Incline				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 4,106	\$ 28,000	\$ 157,000	460.7%
Capital Outlay	39,106	50,000	-	0.0%
Total Other Restricted Fund	\$ 43,212	\$ 78,000	\$ 157,000	101.3%
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Justice Court - Incline	-	-	-	0.0%

Other Restricted Fund - Justice Court - Reno				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 6,606	\$ 50,000	\$ 100,000	100.0%
Employee Benefits	96	-	-	0.0%
Services & Supplies	229,562	510,853	2,145,255	319.9%
Capital Outlay	-	-	-	0.0%
Total Other Restricted Fund	\$ 236,264	\$ 560,853	\$ 2,245,255	300.3%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Justice Court - Reno	-	1.33	2.67	0.0%

Other Restricted Fund - Justice Court - Sparks				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 75,289	\$ 90,420	\$ 509,420	463.4%
Capital Outlay	21,264	-	-	0.0%
Total Other Restricted Fund	\$ 96,553	\$ 90,420	\$ 509,420	463.4%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Justice Court - Sparks	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Justice Court - Wadsworth				
Expenditures by Type	FY2013/2014 Final Budget	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 60,986	\$ 95,000	\$ 275,000	189.5%
Capital Outlay	42,496	-	-	0.0%
Total Other Restricted Fund	\$ 103,482	\$ 95,000	\$ 275,000	189.5%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Justice Court - Wadsworth	-	-	-	0.0%

Other Restricted Fund - Neighborhood Mediation Center - Administrative Assessments				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 120,500	\$ 140,000	\$ 125,000	-10.7%
Capital Outlay				0.0%
Total Other Restricted Fund	\$ 120,500	\$ 140,000	\$ 125,000	-10.7%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Justice Court - Admin Assess.	-	-	-	0.0%

Other Restricted Fund - Juvenile Services				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 63,384	\$ 118,139	\$ 105,569	-10.6%
Employee Benefits	12,489	50,371	51,761	2.8%
Services & Supplies	462,911	973,839	680,847	-30.1%
Total Other Restricted Fund	\$ 538,784	\$ 1,142,349	\$ 838,177	-26.6%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Juvenile Services	2.00	2.00	2.00	0.0%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Library				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 250,764	\$ -	\$ -	0.0%
Total Other Restricted Fund	\$ 250,764	\$ -	\$ -	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Library	-	-	-	

Other Restricted Fund - Medical Examiner				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	-	0.0%
Services & Supplies	5,280	26,000	26,000	0.0%
Capital Outlay	-	-	-	0.0%
Total Other Restricted Fund	\$ 5,280	\$ 26,000	\$ 26,000	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Medical Examiner	-	-	-	0.0%

Other Restricted Fund - Recorder				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Services & Supplies	\$ 473,417	\$ 285,600	\$ 285,600	0.0%
Total Other Restricted Fund	\$ 473,417	\$ 285,600	\$ 285,600	0.0%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Recorder	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
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SPECIAL REVENUE FUNDS (CONTINUED)**

Other Restricted Revenue Fund (continued)

Other Restricted Fund - Sheriff				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 940,206	\$ 540,831	\$ 210,228	-61.1%
Employee Benefits	253,776	282,083	49,745	-82.4%
Services & Supplies	3,090,125	411,000	302,400	-26.4%
Capital Outlay	1,478,864	-	-	0.0%
Total Other Restricted Fund	\$ 5,762,972	\$ 1,233,915	\$ 562,373	-54.4%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Sheriff	12.00	9.00	4.00	-55.6%

Other Restricted Fund - Technology Services				
Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 81,593	\$ 81,663	\$ -	-100.0%
Employee Benefits	31,740	33,288	-	-100.0%
Services & Supplies	48,067	726	40,000	5409.6%
Total Other Restricted Fund	\$ 161,400	\$ 115,677	\$ 40,000	-65.4%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Technology Services	-	-	-	0.0%

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

REGIONAL ANIMAL SERVICES FUND

Mission Protecting public safety and animal welfare while supporting a more humane community through public education, collaboration with stakeholders and the professional enforcement of laws.

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

Statutory Authority: Washoe County Code Chapter 55 – Animals and Fowl

Funding Source: Dedicated Property tax revenue, miscellaneous grants and donations

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 1,743,513	\$ 1,907,032	\$ 2,072,597	8.7%
Employee Benefits	728,067	767,987	891,909	16.1%
Services & Supplies	1,682,782	1,975,028	1,573,437	-20.3%
Capital Outlay	-	150,000	150,000	0.0%
Total Regional Animal Services Fund	\$ 4,154,362	\$ 4,800,047	\$ 4,687,944	-2.3%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Regional Animal Services Fund	33.00	35.00	37.00	5.7%

Department FY14/15 Strategic Plan

1.0 Department Strategic Objective: Provide customer service in a professional and efficient manner		
Goal	Measure & Target	Status
1.1.1 Maintain the level of service currently provided to customers	M: Hire nine (9) additional personnel for improved level of service by 12/30/2014 M: Euthanasia rate to remain steady at 6 % to 8% thru partnership with rescue groups and partnering agency.	Under review On-going
1.1.2 Manage the agency in a fiscally responsible manner	M: Implement a revised Professional Services Agreement by January 2015 M: Adhere to Washoe County Strategic Plan and	Under Review
3.0 Department Strategic Objective: Safe and Secure Healthy Communities		
Goal	Measure & Target	Status
3.1. Maintain the integrity of Washoe County Regional Animal Services in the public's opinion	M: Submit revised Chapter 55 to Board of County Commissioners for approval for first reading for public input and to be completed by 12/30/2014 M: Maintain quarterly safety inspections with Washoe County Risk Management. M: Ensure Policies and Standard Operating Procedures are current. M: Review alternative funding sources (Grants)	50% Complete 100% complete 75% complete On-going
4.0 Strategic Objective: Public participation and open transparent communication		
Goal	Measure & Target	Status
4.1. Maintain the integrity of WCRAS in the public's opinion	M: Participate in six (6) public awareness activities related to animal welfare in Washoe County by 12/30/2014	50% Complete

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Regional Animal Services (continued)

4.3 Maintain an Animal Rescue Team (ART) Corp Program	M: Increase the ART Corp Program by 10% by the end of December 2014	75% Complete
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Study being completed by Washoe County Management to determine the management of Regional Animal Services Fund for FY 14/15. Fund will not be managed under Washoe County Sheriff's Office.

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

REGIONAL COMMUNICATIONS SYSTEM FUND

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 Users 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

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 343,759	\$ 353,147	\$ 364,058	3.1%
Employee Benefits	137,630	137,128	133,756	-2.5%
Services & Supplies	530,199	701,409	817,453	16.5%
Capital Outlay	177,826	1,477,000	1,582,000	7.1%
Total Regional Comm System Fund	\$ 1,189,414	\$ 2,668,684	\$ 2,897,267	8.6%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Regional Comm System Fund	4.25	4.15	4.15	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Maintain or reduce existing expenditure levels	M: Operations Budget not to exceed \$1,333,642.50 T: \$1,333,642.50
2.0 Department Strategic Objective: Support and Value		
Strategic Goal	Goal	Measure & Target
2.2 Improve sustainability and efficiency through continuous improvement studies and implementations.	2.1.1 Testing and piloting of new 700 MHz communication technologies to replace end of life 800 MHz technologies.	M: Reported citizen perception of safety T: Improvement from previous year M: Technology testing and piloting. T: Test with at least 3 different agencies.
	2.1.2 Continued improvement of power backup capabilities at mountaintop sites.	M: Reported citizen perception of safety T: Improvement from previous year M: Number of sites converted. T: At least two sites.
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.1 Increase reported	3.1.1 Work with our partnering agencies to	M: Reported citizen perception of safety

**WASHOE COUNTY, NEVADA
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SPECIAL REVENUE FUNDS (CONTINUED)**

Regional Communications System (continued)

perception of individual and community safety.	begin the multi-year migration to a digital P25 (new technology) Public Safety Communications System.	<p>T: Improvement from previous year</p> <p>M: Install IP Core and interface it with our existing system T: Dispatch Centers utilize new IP based console systems for day to day operations..</p> <p>M: Upgrade communications site infrastructure to support expanded system capacity/reliability needs. T: Replacement of Power and RF management systems to accommodate new requirements, (DC Power Conversions and expanded TTA/Combiner./Antenna components).</p>
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Regional Communications System Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Maintain WCRCS radio system in reliable working order.	# of Radios In WCRCS	6,154	6,355	6,420	6,530
	# of repair requests fulfilled	1,650	1,694	1,754	1,800
WCRCS - Process the maximum number of Push to Talk's possible & maintain queuing goal of <2%.	# Calls Granted (Push to Talk's – PTTs)	51,947,549	45,749,667	43,200,692	42,896,925
	% Calls Granted – No Queue	99.9983%	99.9963%	99.9987%	99.9979%

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SPECIAL REVENUE FUNDS (CONTINUED)**

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

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

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

Funding Source: Fees charged to partner agencies

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 200,935	\$ 229,249	\$ 210,817	-8.0%
Employee Benefits	90,601	124,680	98,083	-21.3%
Services & Supplies	302,297	325,563	367,402	12.9%
Capital Outlay	84,167	145,000	145,000	0.0%
Total Regional Public Safety Center Fund	\$ 678,001	\$ 824,492	\$ 821,301	-0.4%

FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Regional Public Safety Training Center	4.75	4.75	4.75	0.0%

RPSTC FY13/14 Strategic Plan

1.0 Department Strategic Objective: Ensure Financial Sustainability of RPSTC		
Goal	Measure & Target	Status as of 3/31/14
1.1.1 Evaluation of Operational Model for RPSTC to improve efficiency and implement best practices.	M: Review and evaluate recommendations of consultant and contracted transitional manager T: Board agreement on model of RPSTC by 12/31/12	50%
1.1.2 Increase shared cost opportunities through affiliate agency partnerships and facility use agreements	M: Net Workshop & Rental Revenue T: \$10,000	10%
1.1.3 Decrease local government expenditures for training by hosting No-cost and grant funded courses	M: # of tuition-free courses of the total courses administered by RPSTC T: 30	50%

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SPECIAL REVENUE FUNDS (CONTINUED)**

Regional Public Safety Training Center (continued)

2.0 Department Strategic Objective: Increase accessibility to the highest quality resources and opportunities available to first responders.		
Goal	Measure & Target	Status
2.1.1 Identify and utilize leading edge technology to maximize efficiency and enhanced learning opportunities.	M: % of Center administered courses rated outstanding by all participants completing course surveys for "resources available to present training" T: 95%	20%
2.1.2 Provide training that meets the needs of the partners and affiliates of RPSTC	M: Implement 8 courses determined by needs assessment T: 95%	50%
	M: Implement 6 new web-based courses available on the Learning Content Management System. T: 6/30/14	50%
3.0 Strategic Objective: Provide training resources that enhance effectiveness and efficiency of public safety employees.		
Goal	Measure & Target	Status
3.1.1 Create business plan to develop additional training opportunities to enhance RPSTC city grid	M: Provide basic training and continuing education needs of RPSTC partners and affiliates. T: Ensure courses meet certification requirements of various disciplines as they apply to RPSTC partners and affiliates.	10%

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SPECIAL REVENUE FUNDS (CONTINUED)**

**ROADS FUND
COMMUNITY SERVICES DEPARTMENT**

Mission The mission of the Roads Division is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways and related structures.

Description The Roads Division maintains 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage and traffic signals. Maintenance activities include street sweeping, road grading, snow and ice control, weed abatement, sign installs and repair, striping roads, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, and Gerlach.

Expenditures by Type	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Salaries & Wages	\$ 3,056,619	\$ 3,321,693	\$ 3,413,977	2.8%
Employee Benefits	1,387,055	1,540,646	1,615,068	4.8%
Services & Supplies	4,119,237	5,045,532	5,903,728	17.0%
Capital Outlay	4,446,196	5,970,000	5,445,000	-8.8%
Total Roads Fund	\$ 13,009,107	\$ 15,877,871	\$ 16,377,773	3.1%

Full-Time Equivalent Information				
FTE Summary by Fund	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Roads Fund	56.00	58.58	58.58	0.0%

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

SENIOR SERVICES FUND

Mission The mission of the Senior Services Department is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal and health services and opportunities they may utilize to achieve their goals.

Description Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services and the Senior Citizens *ad valorem* Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Department (WCSSD) is the first point of contact for Washoe County's estimated 75,000+ seniors, their families and caregivers, and is the focal point for the community in planning and implementing services for them. WCSSD administers programs at four Senior Centers and provides extensive support for vulnerable seniors living in their homes (Congregate Meals and Home Delivered Meals, Senior Law Project, Information and Referral, Case Management, Advocacy, Caregiver support, DayBreak Adult Day Health Care, Homemaker, Personal Care Aide, Medication Management and volunteer opportunities). A variety of non-profit and volunteer agencies use space at all centers to provide services, classes and activities that address the diverse interests and needs of seniors. Senior Services currently serves 1,200+ seniors and caregivers per day, and is implementing the Senior Services Strategic Plan in anticipation of the population becoming more than 20% of the total population by 2030, with those over age 85 – the most vulnerable – growing the fastest.

Statutory Authority County Code Chapter 45 Public Welfare, Washoe County Department of Senior Service

Funding Source: Dedicated property tax levy, General Fund transfer, grants and donations.

	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Expenditures by Type				
Salaries & Wages	\$ 1,561,689	\$ 1,331,758	\$ 1,348,259	1.2%
Employee Benefits	662,396	552,801	583,121	5.5%
Services & Supplies	2,083,459	2,059,341	2,208,714	7.3%
Capital Outlay	42,494	-	-	0.0%
Total Senior Services Department	\$ 4,350,037	\$ 3,943,900	\$ 4,140,094	5.0%

Department Full-Time Equivalent Information

	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
FTE Summary by Fund				
Total Senior Services Fund	28.10	22.72	22.72	0.0%

Department FY14/15 Strategic Plan

1.0 County Strategic Objective: Sustainability of our financial, social and natural resources		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
1.1 Maintain a balanced budget that accounts for long-term liabilities.	1.1.1 Establish the sharing of crossover functions among the Department and Washoe County Social Services.	M: Implement strategies for efficient operation of Human Services Agency, provide shared services across the life span and implement <i>Master Plan for Aging Services</i> strategies with a status report to BCC by June 2014 T: 100 % complete

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

Senior Services Fund (continued)

	1.1.2 Administer the <i>Master Plan for Aging Services</i> .	M: Establish annual goals and outcome measures for the <i>Master Plan for Aging Service</i> ; conduct annual evaluation and updates. T: 100% complete
2.0 County Strategic Objective: Economic development and diversification		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
2.1 Support Regional Economic Development efforts, including those of EDAWN, WNDD, GOED, NNDA and other regional partners.	2.1.1 Use alternative service delivery to provide mandated home and community-based services	M: # of contractors providing WCSS mandated home and community-based services T: 5
3.0 County Strategic Objective: Safe, secure and healthy communities		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
3.4 Improve security of housing, income and basic human needs for vulnerable populations.	3.4.1 Prioritize services to seniors at greatest social and economic risk	M: % of total clients who live alone.* T: 55%
		M: % of total clients 85+ years of age.* T: 16%
		M: % of Home Delivered Meal clients with 3+ Activity of Daily Living (ADL) limitations.* T: 12%
		M: % of total clients with incomes below federal poverty level * T: 50%
		M: % of Home Delivered Meal clients at high nutritional risk.* T: 60%
		M: % of total clients living in rural areas. * T: 25%
3.5 Improve percentage of citizens rating Washoe County "good to excellent" as a place to live.	3.4.2 Increase access to Home and Community Based Services for seniors and people with disabilities.	M: # of state, local and regional partners of WCSS Aging and Disability Resource Center T: 30
		M: % of family members of DayBreak Adult Day Health clients reporting services exceed expectations. T: 92%
	3.5.1 Client and family satisfaction with Home and Community-based Services	M: % of congregate meal clients rating customer service as very good or excellent. T: 95%
4.0 County Strategic Objective: Public participation and open, transparent communication		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
4.1 Increase citizen involvement in Washoe County government.	4.1.1 Advice and advocacy from Senior Services Advisory Board for Department's Strategic Planning and high level decisions	M: Agenda and minutes of monthly Advisory Board meetings T: 12 meetings
4.3 Increase the number of volunteer hours.	4.3.1 Complete revised volunteer recruitment orientation and oversight procedures	M: Increase Volunteer Hours by 25% T: 12,500 volunteer hours reported in FY '13-14

* Measures based on US Administration on Aging annual Performance Report, "FY 2012 Online Performance Appendix" <http://www.hhs.gov/budget/>.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

Senior Services Fund (continued)

5.0 County Strategic Objective: Valued, engaged employee workforce		
Strategic Goal	FY 14/15 Department Goal	Department Measure & Target
5.2 Foster and sustain a culture of engagement, respect, recognition, professionalism and innovation.	5.2.1 Hold Department wide staff meetings under direction of Department's Leadership Team	M: Agenda and minutes of quarterly staff meetings T: 4 meetings

Output Measures

Department Objective	Measure	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Projected
Provide Home and Community-based Services as a substitute for institutional care.	# of unduplicated persons served through: Visiting Nurse Case Management Representative Payee Home Care Services Senior Law Project Adult Day Health	240 260 40 110 800 48	240 260 40 100 700 40	0 ¹ 300 39 170 1200 43	150 300 40 150 1400 43
Provide seniors the resource and supports they need to maintain independence and vitality, through programs, secure services, and advice which they can use to plan and make informed decisions.	Congregate meals served Home Delivered Meals Second Home Delivered Meal Advocacy/Information Contacts Pantry Bags Commodity boxes	105,000 110,400 0 18,000 3,900 1,450	105,000 110,000 0 20,000 4,200 1,450	108,000 130,000 25,000 ² 3,450 hr. ³ 5,000 1,600	108,000 130,000 60,000 3,450 hr. 5,000 1,500
Provide cost effective programs that assist seniors to age in place and avoid institutional placement. (NV average annual per person cost for nursing home care = \$86K)	Total unduplicated Count Senior Services Department Avg. annual cost per client for community based care	5,235 \$790.39	5,500 \$852.17	5,600 ⁴ \$904.82	5,600

¹ Grant funded program terminated by Nevada Aging and Disability Services Division, July 1, 2013. Department is seeking its restoration through the Indigent Fund NRS 428 by way of subcontracted services.

² New service through the Indigent Fund, NRS 428

³ Revised program standards report time spent with clients

⁴ This includes all subcontracted services such as Nutrition and Legal Services.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SPECIAL REVENUE FUNDS (CONTINUED)**

**TRUCKEE RIVER FLOOD MANAGEMENT FUND
TRUCKEE RIVER FLOOD PROJECT**

Mission The mission of the Truckee River Flood Management Department is to reduce the impact of flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee River Flood Management Project.

Description Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund flood control and public safety projects. In October, 2000 the Board of County Commissioners direct that upon completion of the public safety projects all funds go towards the Truckee River flood management. The Truckee River Flood Management Department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

Statutory Authority: NRS 377B Tax for Infrastructure

Funding Source: 1/8th cent sales tax

	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
Expenditures by Type				
Services & Supplies	\$ 868,865	\$ 886,047	\$ 898,430	1.4%
Employee Benefits	329,144	345,819	345,527	-0.1%
Services & Supplies	9,031,920	162,140	6,311,599	3792.7%
Capital Outlay	-	-	-	0.0%
Total Senior Services Department	\$ 10,229,929	\$ 1,394,006	\$ 7,555,556	442.0%

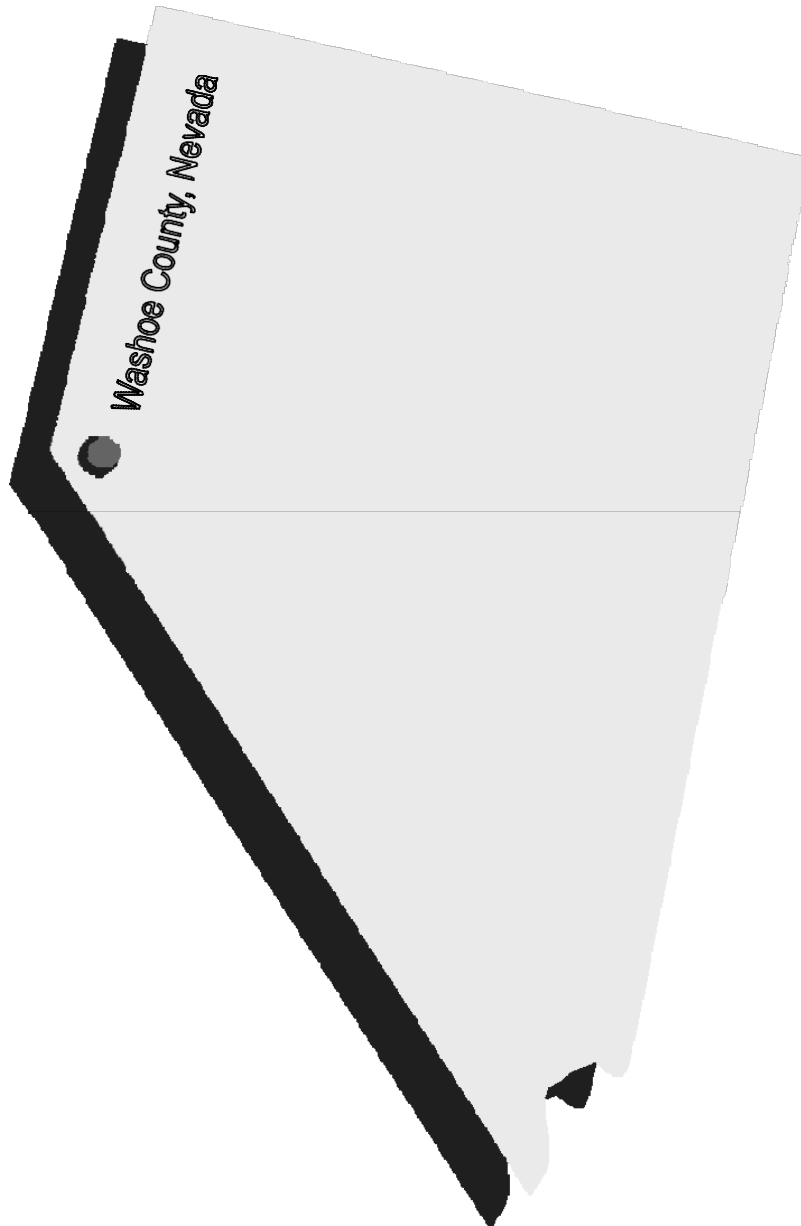
Department Full-Time Equivalent Information

	FY2012/2013 Actual	FY2013/2014 Final Budget	FY2014/2015 Final Budget	% Change 2013/2014- 2014/2015
FTE Summary by Fund				
Flood Project	14.00	14.00	9.00	-35.7%



Washoe County Annual Budget 2014-2015

Debt Service Funds



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

DEBT SERVICE FUNDS

Description The Debt Service Fund accounts 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 debt and operating debt, as well as Special Assessment District debt.

**WASHOE COUNTY
STATUTORY DEBT LIMITATION
(as reported in the 2013 Debt Management Policy)
June 30, 2013**

<hr/>	
Assessed valuation for 2014	\$12,496,924,602
(includes assessed valuation of the Reno Redevelopment Agency and the Sparks Redevelopment Agency with a total assessed value of \$178,972,052)	
<hr/>	
Statutory Debt Limitation	\$1,249,692,460
Less:	
Outstanding General Obligation Indebtedness	\$ <u>281,388,365</u>
Additional Statutory Debt Capacity	\$ 968,304,095
<hr/>	

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 assessed valuation for 2014 of \$12,496,924,602 (includes assessed valuation of the Reno Redevelopment Agency and the Sparks Redevelopment Agency with a total assessed value of \$178,972,052), the County's debt limit for general obligations is \$1,249,692,460.

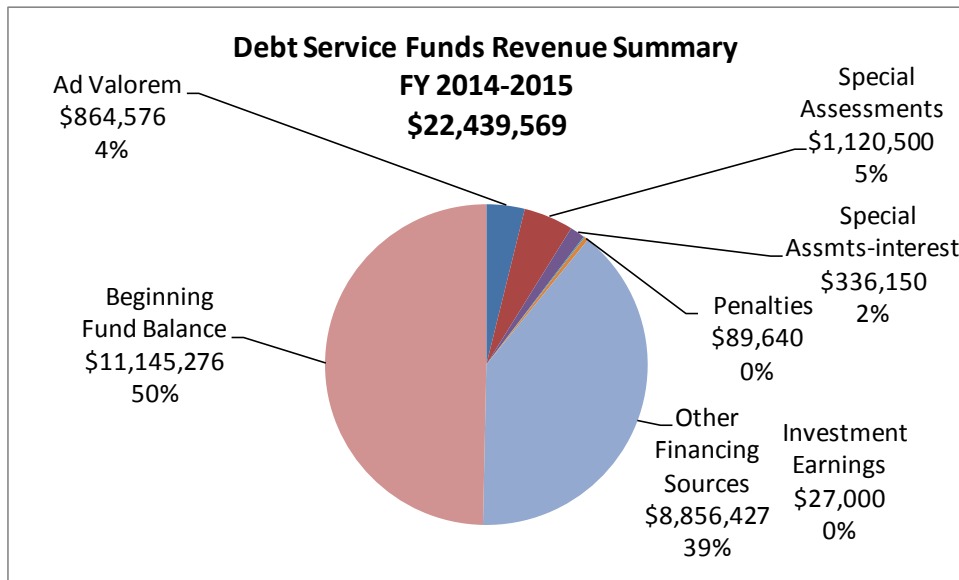
In addition to the county's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
DEBT SERVICE FUNDS (CONTINUED)**

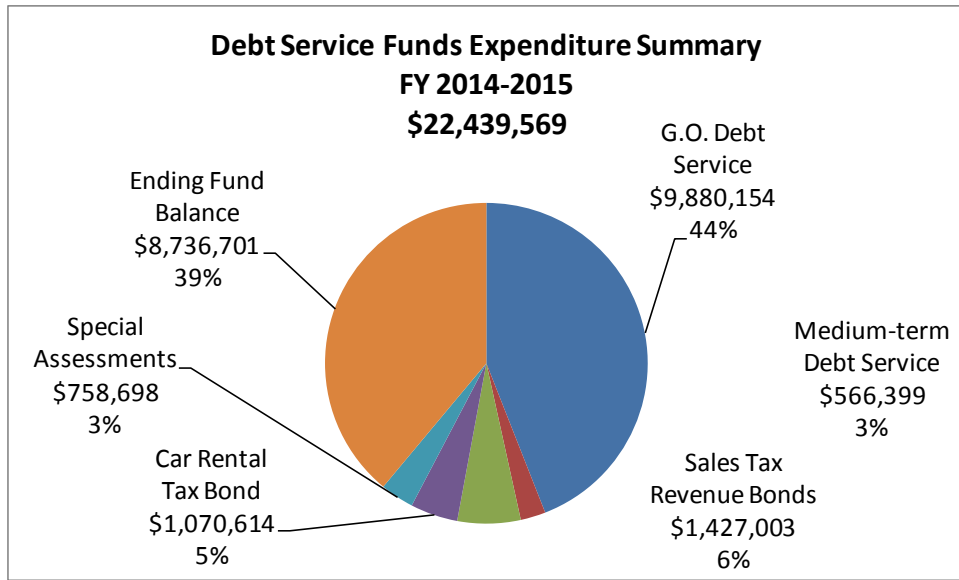
**Schedule of Five Year Debt Service Requirements as of June 30, 2013 Based on the most current
Washoe County, Nevada Debt Management Policy**

	Fiscal Year				
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Current General Obligation Debt Service Supported by Ad Valorem Taxes	\$ 4,073,865	\$ 4,078,208	\$ 4,633,040	\$ 4,646,090	\$ 3,056,370
Medium Term Bonds	566,051	566,399	566,019	566,912	-
Current & Proposed General Obligation Debt Service Supported by the Consolidated Tax	4,316,929	4,305,843	5,227,756	5,234,199	5,228,017
Current General Obligation Debt Service Supported by Water and Sewer Revenues	5,054,742	5,054,747	5,054,743	5,054,744	5,054,745
Facilities and Convention Center Bonds-Room Tax General Obligation Revenue Bonds	9,592,094	9,591,794	9,669,044	9,664,044	9,664,044
Current-Proposed Superior and Parity Bonds-Sales Tax Pledged Revenue Bonds	2,360,449	2,372,784	2,383,353	2,392,304	2,404,298
Car Rental Fee Revenue Bonds	1,014,428	1,067,614	1,129,340	1,202,731	1,137,342
TOTALS	\$26,978,558	\$27,037,389	\$28,663,295	\$28,761,024	\$26,544,816

Revenue and Expenditure Summaries – Debt Service Funds



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
DEBT SERVICE FUNDS (CONTINUED)**



Revenue Summary – Debt Service Funds

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Ad Valorem:				
General	\$ 4,856,114	\$ 4,043,273	\$ 864,576	-78.6%
Special Assessments	933,447	1,018,000	\$ 1,120,500	10.1%
Miscellaneous:				
Special Assmts-interest	483,241	275,300	\$ 336,150	22.1%
Investment earnings	7,027	27,000	\$ 27,000	0.0%
Penalties	91,151	74,710	\$ 89,640	20.0%
Other Financing Sources	59,997,064	8,423,344	\$ 8,856,427	5.1%
Beginning Fund Balance	10,808,238	11,682,339	\$ 11,145,276	-4.6%
Total	\$ 77,176,282	\$ 25,543,966	\$ 22,439,569	-12.2%

Expenditure Summary – Debt Service Funds

Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
G.O. Debt Service	\$ 61,725,137	\$ 9,488,238	\$ 9,880,154	4.1%
Medium-term Debt Service	566,014	566,051	\$ 566,399	0.1%
Sales Tax Revenue Bonds	1,423,723	1,423,955	\$ 1,427,003	0.2%
Car Rental Tax Bond	1,146,241	1,017,428	\$ 1,070,614	5.2%
Special Assessments	2,102,716	873,341	\$ 758,698	-13.1%
Ending Fund Balance	10,212,451	12,174,953	\$ 8,736,701	-28.2%
Total	\$ 77,176,282	\$ 25,543,966	\$ 22,439,569	-12.2%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
DEBT SERVICE FUNDS (CONTINUED)**

DEBT SERVICE FUND

Fund

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

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Ad valorem & Other	\$ 4,856,114	\$ 4,043,273	864,576	-78.6%
Other Financing Sources				
(Uses)	59,982,362	8,423,344	\$ 8,856,427	5.1%
Beginning Fund	8,949,428	10,099,563	8,840,551	-12.5%
Total	\$ 73,787,904	\$ 22,566,180	\$ 18,561,554	-17.7%

Expenditures	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
G.O. Backed Revenue				
Principal	\$ 18,468,406	\$ 5,384,008	\$ 5,790,546	7.6%
Interest	5,126,025	4,073,312	4,046,358	-0.7%
Fees&Escrow Debt	38,130,706	30,918	43,250	39.9%
Subtotal	61,725,137	9,488,238	9,880,154	4.1%
Medium Term				
Principal	469,000	487,000	506,000	3.9%
Interest	97,014	79,051	60,399	-23.6%
Fees	-	-	-	0.0%
Subtotal	566,014	566,051	566,399	0.1%
Sales Tax Revenue Bonds				
Principal	625,000	655,000	690,000	5.3%
Interest	798,223	768,455	736,503	-4.2%
Fees	500	500	500	0.0%
Subtotal	1,423,723	1,423,955	1,427,003	0.2%
Car Rental Tax Bond				
Principal	463,200	522,200	592,100	13.4%
Interest	680,041	492,228	475,514	-3.4%
Fees	3,000	3,000	3,000	0.0%
Subtotal	1,146,241	1,017,428	1,070,614	5.2%
Ending Fund Balance	8,926,789	10,070,508	5,617,384	-44.2%
Total	\$ 73,787,904	\$ 22,566,180	\$ 18,561,554	-17.7%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
DEBT SERVICE FUNDS (CONTINUED)**

DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

Fund

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

- District 21 - Cold Springs: Sewer treatment plant
- District 29 - Mount Rose: Sewer Line project
- District 30 - Antelope Valley: Road project
- District 31 – Spearhead/Running Bear: Road project
- District 32 – Spanish Springs Valley Ranches: Roads
- District 35 – Rhodes Road: Street Grading, Paving
- District 36 - Evergreen Hills Drive: Road Extension
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

Description

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

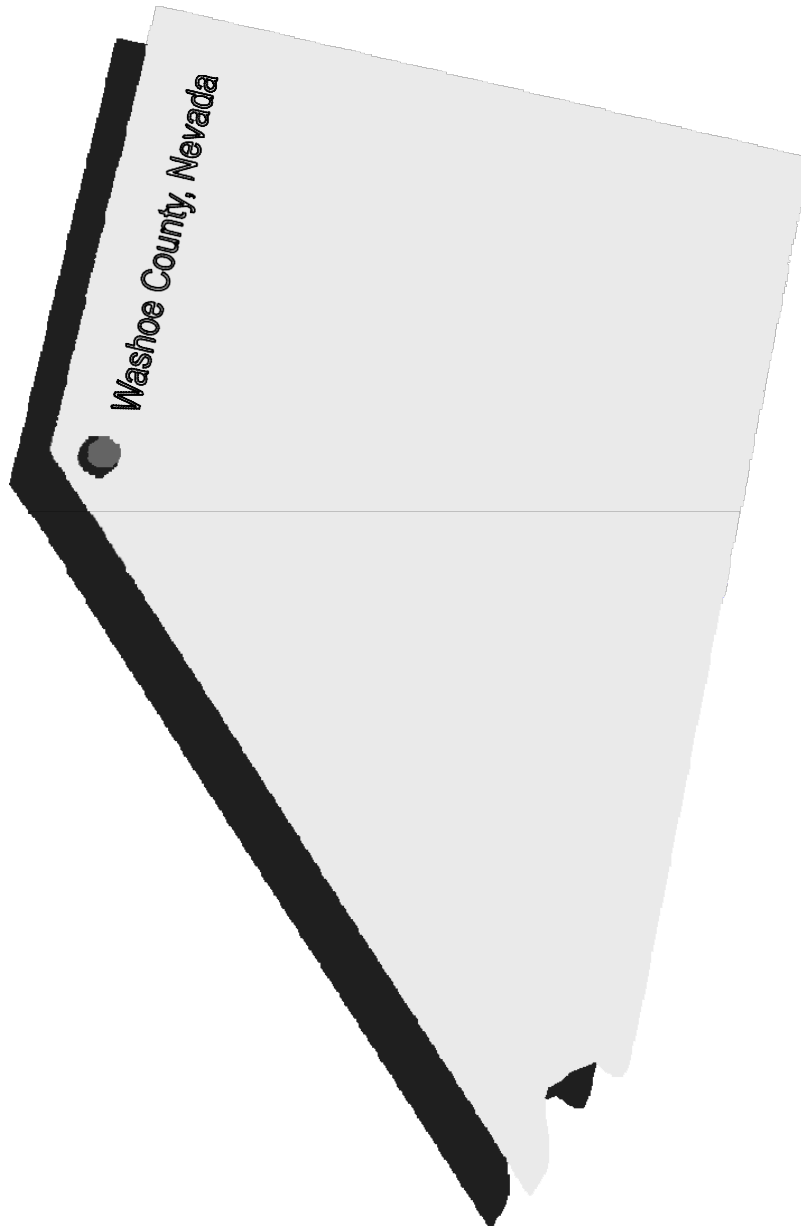
	FY12/13	FY13/14	FY14/15	% Change
Revenue Type	Actual	Final Budget	Final Budget	13/14-14/15
Special Assessments	\$ 933,447	\$ 1,018,000	\$ 1,120,500	10.1%
Special Assmt-Interest	483,241	275,300	336,150	0.0%
Investment Earnings	7,027	27,000	27,000	0.0%
Penalties	91,151	74,710	89,640	20.0%
Other	14,702	-	-	0.0%
Beginning Fund Bal	1,858,810	1,582,776	2,304,725	45.6%
Total	\$ 3,388,378	\$ 2,977,786	\$ 3,878,015	30.2%

	FY12/13	FY13/14	FY14/15	% Change
Expenditures	Actual	Final Budget	Final Budget	13/14-14/15
Principal	\$ 1,663,704	\$ 459,495	\$ 405,177	-11.8%
Interest	388,928	346,391	318,821	-8.0%
Assessment Refunds	-	-	-	0.0%
Fees	50,084	67,455	34,700	-48.6%
Ending Fund Bal	1,285,662	2,104,445	3,119,317	48.2%
Total	\$ 3,388,378	\$ 2,977,786	\$ 3,878,015	30.2%



Washoe County Annual Budget 2014-2015

Enterprise Funds



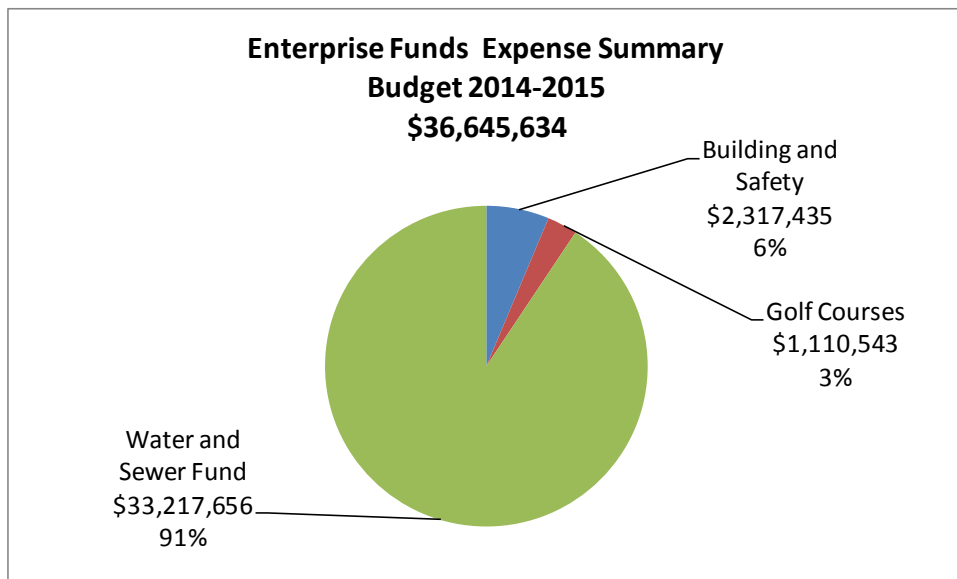
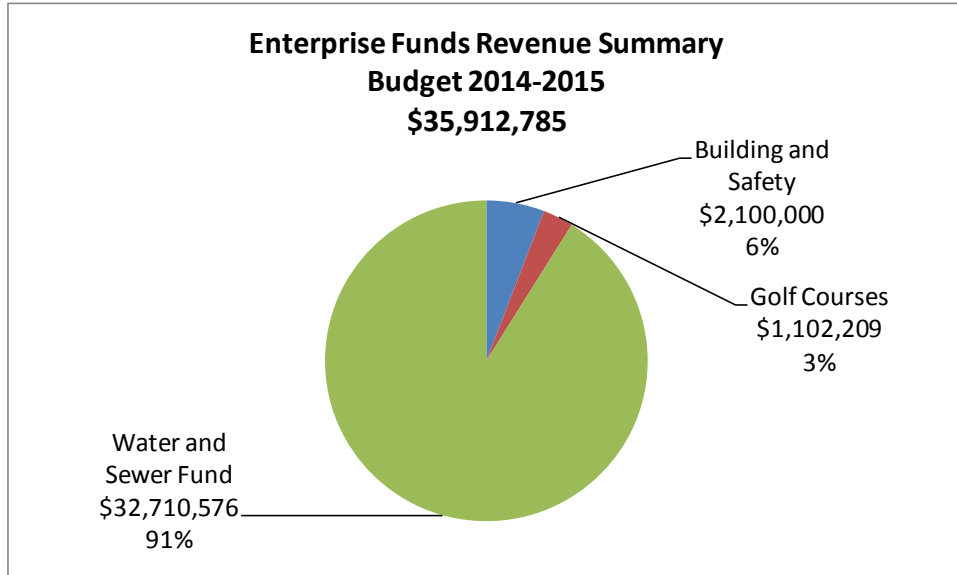
“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

ENTERPRISE FUNDS

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

Revenue and Expenditure Summaries – Enterprise Funds



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

Revenue, Expenses, and Net Income Trend – Enterprise Funds

ENTERPRISE FUNDS				
	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Building and Safety	\$ 1,724,360	\$ 1,725,000	\$ 2,100,000	21.7%
Golf Courses	1,037,308	1,073,372	1,102,209	2.7%
Water and Sewer Fund	31,538,901	31,843,972	32,710,576	2.7%
Total Operating Revenue	34,300,569	34,642,344	35,912,785	3.7%
Operating Expenses				
Building and Safety	1,622,680	1,756,632	2,317,435	31.9%
Golf Courses	1,074,197	1,131,951	1,110,543	-1.9%
Water and Sewer Fund	26,975,359	31,700,029	33,217,656	4.8%
Total Operating Expenses	\$ 29,672,236	\$ 34,588,612	\$ 36,645,634	5.9%
Operating Income or (Loss)	4,628,333	53,732	(732,849)	-1463.9%
NonOperating, Capital Contributions and Transfers				
Building and Safety	(1,017)	3,216	132,721	4026.9%
Golf Courses	2,664	11,500	85,164	640.6%
Water and Sewer Fund	(1,780,835)	1,615,179	11,879,806	635.5%
Net Income (Loss)				
Building and Safety	100,663	(28,416)	(84,714)	198.1%
Golf Courses	(34,225)	(47,079)	76,830	-263.2%
Water and Sewer Fund	2,782,707	1,759,122	11,372,726	546.5%
Net Income (Loss)	\$ 2,849,145	\$ 1,683,627	\$ 11,364,842	575.0%
Statement of Cash Flows				
Cash and Cash Equivalents at June 30				
Building and Safety	\$ 685,440	\$ 563,044	\$ 761,605	35.3%
Golf Courses	846,327	950,584	1,069,199	12.5%
Water and Sewer Fund	109,923,536	101,714,308	110,738,314	8.9%
Cash and Cash Equivalents at June 30	\$ 111,455,303	\$ 103,227,936	\$ 112,569,118	9.0%
Full-Time Equivalent Information				
	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
FTE Summary by Fund				
Building and Safety	12.70	13.10	15.60	19.1%
Golf Courses	7.25	7.28	7.28	0.0%
Water and Sewer Fund	69.23	68.06	66.06	-2.9%
Total Enterprise Fund FTEs	89.18	88.44	88.94	0.6%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

**BUILDING AND SAFETY FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Department of Community Services – Building and Safety Division is to provide to residents in the unincorporated areas of the County municipal-type services including: building permitting, inspection and plan review.

Description: The newly created Community Services Department was formed to consolidate the existing County departments of Building and Safety, Community Development, Public Works, Regional Parks and Open Space, and Water Resources. During Fiscal Year 2012-2013, this new department will be in transition from existing organizational structures and ways of doing business to approaches that will emphasize customer service, work process improvement, and sharing resources among departments while complying with financial and administrative requirements that limit the use of restricted fund resources to the purposes for which they were collected.

The following pages describe the Building and Safety aspect of the Community Services Department which falls under the Public Safety Function. The other aspects of Community Services are described on their pages in other Function sections throughout this book.

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

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Building Permits	\$1,652,043	\$ 1,665,000	\$2,030,000	21.9%
Tahoe Regional Planning Agency	62,678	50,000	60,000	20.0%
Other	9,639	10,000	10,000	0.0%
Total Operating Revenue	1,724,360	1,725,000	2,100,000	21.7%
Operating Expenses				
Salaries and Wages	826,173	875,155	1,167,373	33.4%
Employee Benefits	341,688	380,579	406,927	6.9%
Services and Supplies	442,240	487,433	721,335	48.0%
Depreciation	12,579	13,465	21,800	61.9%
Total Operating Expenses	\$ 1,622,680	\$ 1,756,632	\$ 2,317,435	31.9%
Operating Income or (Loss)	101,680	(31,632)	(217,435)	587.4%
Net Nonoperating	(1,017)	3,216	7,000	117.7%
Net Income before Operating Transfers	100,663	(28,416)	(210,435)	640.6%
Net Operating Transfers	-	-	125,721	0.0%
Net Income (Loss)	\$ 100,663	\$ (28,416)	\$ (84,714)	198.1%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

Building and Safety Fund (continued)

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Statement of Cash Flows				
Net cash provided (used) by operating activities	\$ 122,756	\$ (14,667)	\$ (192,135)	1210.0%
Net cash provided (used) by noncapital financing activities	-	-	102,394	0.0%
Net cash provided (used) by capital & related financing activities	-	-	(160,000)	0.0%
Net cash provided (used) by investing activities	(986)	3,216	7,000	117.7%
Net Increase (decrease) in cash and cash equivalents	121,770	(11,451)	(242,741)	2019.8%
Cash and Cash Equivalents at July 1	563,670	574,495	1,004,346	74.8%
Cash and Cash Equivalents at June 30	\$ 685,440	\$ 563,044	\$ 761,605	35.3%
Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Building and Safety	12.70	13.10	15.60	19.1%

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

**GOLF COURSE FUND
COMMUNITY SERVICES DEPARTMENT**

Fund The Golf Course Fund accounts for golf operations of the two County golf courses – Washoe and Sierra Sage – including the related fixed assets and depreciation.

Description Washoe Golf Course and Sierra Sage Golf Courses are 18-hole regulation length golf courses. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range, cart storage and maintenance facility are also located on the courses. Washoe hosts approximately 40,000 rounds and Sierra approximately 25,000 rounds per year. Sierra Sage and Washoe Golf Course are operated through contracted vendors providing golf professional services and food and beverage services.

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Golf Course	\$ 919,033	\$ 1,058,095	\$1,016,009	-4.0%
Other	118,275	15,277	86,200	464.2%
Total Operating Revenue	1,037,308	1,073,372	1,102,209	2.7%
Operating Expenses				
Salaries and Wages	299,319	320,638	325,522	1.5%
Employee Benefits	117,365	122,681	127,249	3.7%
Services and Supplies	435,395	470,964	433,804	-7.9%
Depreciation	222,118	217,668	223,968	2.9%
Total Operating Expenses	\$ 1,074,197	\$ 1,131,951	\$ 1,110,543	-1.9%
Operating Income or (Loss)	(36,889)	(58,579)	(8,334)	-85.8%
Net Nonoperating	2,664	11,500	11,500	0.0%
Net Income before Operating Transfers	(34,225)	(47,079)	3,166	-106.7%
Net Operating Transfers	-	-	73,664	0.0%
Net Income (Loss)	\$ (34,225)	\$ (47,079)	\$ 76,830	-263.2%
Statement of Cash Flows				
Net cash provided (used) by operating activities	\$ 121,859	\$ 159,089	\$ 215,634	35.5%
Net cash provided (used) by noncapital financing activities	2,005	-	58,460	0.0%
Net cash provided (used) by capital & related financing activities	(51,771)	(115,000)	(145,000)	26.1%
Net cash provided (used) by investing activities	(460)	11,500	11,500	0.0%
Net Increase (decrease) in cash and cash equivalents	71,633	55,589	140,594	152.9%
Cash and Cash Equivalents at July 1	774,694	894,995	928,605	3.8%
Cash and Cash Equivalents at June 30	\$ 846,327	\$ 950,584	\$ 1,069,199	12.5%
Full-Time Equivalent Information				
	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
FTE Summary by Fund				
Golf Fund	7.25	7.28	7.28	0.0%

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

**WATER RESOURCES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Department of Community Services – Water Resources is to provide to residents in the unincorporated areas of the County a broad range of municipal-type services including delivering water, wastewater and reclaimed water utility services, managing water rights, and managing, maintaining and rehabilitating the County's utility infrastructure.

Description: The newly created Community Services Department was formed to consolidate the existing County departments of Building and Safety, Community Development, Public Works, Regional Parks and Open Space, and Water Resources. During Fiscal Year 2014-2015, this new department will continue the transition from existing organizational structures and ways of doing business to approaches that will better emphasize customer service, work process improvement, and sharing resources among departments while complying with financial and administrative requirements that limit the use of restricted fund resources to the purposes for which they were collected.

The following pages describe the Water Resources aspect of the Community Services Department

Statutory Authority: NRS 244-County Governments; NRS 444-Sanitation; NRS 444A-Water Quality Standards; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources; NRS 540A-Central Truckee Meadows Remediation District; Washoe County Code Chapter 40 (Water Resources).

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Charges for Services	\$ 31,538,901	\$ 31,843,972	\$ 32,710,576	2.7%
Total Operating Revenue	31,538,901	31,843,972	32,710,576	2.7%
Operating Expenses				
Salaries and Wages	4,199,010	4,171,353	4,285,586	2.7%
Employee Benefits	1,692,297	1,842,961	1,774,159	-3.7%
Services and Supplies	12,526,486	17,167,770	18,480,247	7.6%
Depreciation	8,557,566	8,517,945	8,677,664	1.9%
Total Operating Expenses	\$ 26,975,359	\$ 31,700,029	\$ 33,217,656	4.8%
Operating Income or (Loss)	4,563,542	143,943	(507,080)	-452.3%
Net Nonoperating	(4,778,458)	(1,244,422)	(1,023,067)	-17.8%
Net Income before Operating Transfers	(214,916)	(1,100,479)	(1,530,147)	39.0%
Capital Contributions	4,447,623	2,859,601	11,205,000	291.8%
Net Operating Transfers	(1,450,000)	-	1,697,873	0.0%
Net Income (Loss)	\$ 2,782,707	\$ 1,759,122	\$ 11,372,726	546.5%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
ENTERPRISE FUNDS (CONTINUED)**

Water Resources Fund (continued)

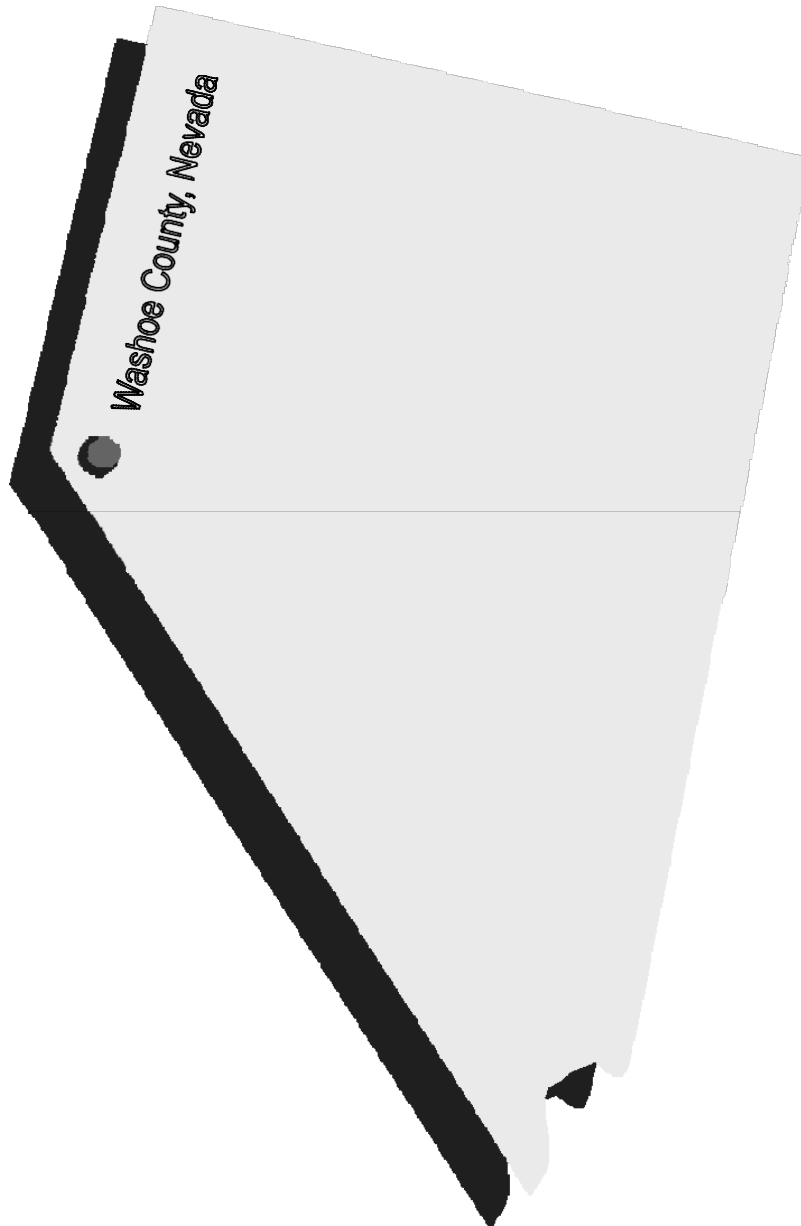
Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Statement of Cash Flows				
Net cash provided (used) by operating activities	\$ 10,956,126	\$ 7,662,685	\$ 7,647,184	-0.2%
Net cash provided (used) by noncapital financing activities	(1,337,992)	70,000	1,618,495	0.0%
Net cash provided (used) by capital & related financing activities	(6,457,423)	(15,226,476)	(12,267,770)	-19.4%
Net cash provided (used) by investing activities	(79,018)	2,145,547	1,564,958	-27.1%
Transfer out of Fund	-	-		
Net Increase (decrease) in cash and cash equivalents	3,081,693	(5,348,244)	(1,437,133)	-73.1%
Cash and Cash Equivalents at July 1	106,841,843	107,062,552	112,175,447	4.8%
Cash and Cash Equivalents at June 30	\$ 109,923,536	\$ 101,714,308	\$ 110,738,314	8.9%
Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Water Resources	69.23	68.06	66.06	-2.9%

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



Washoe County Annual Budget 2014-2015

Internal Service Funds



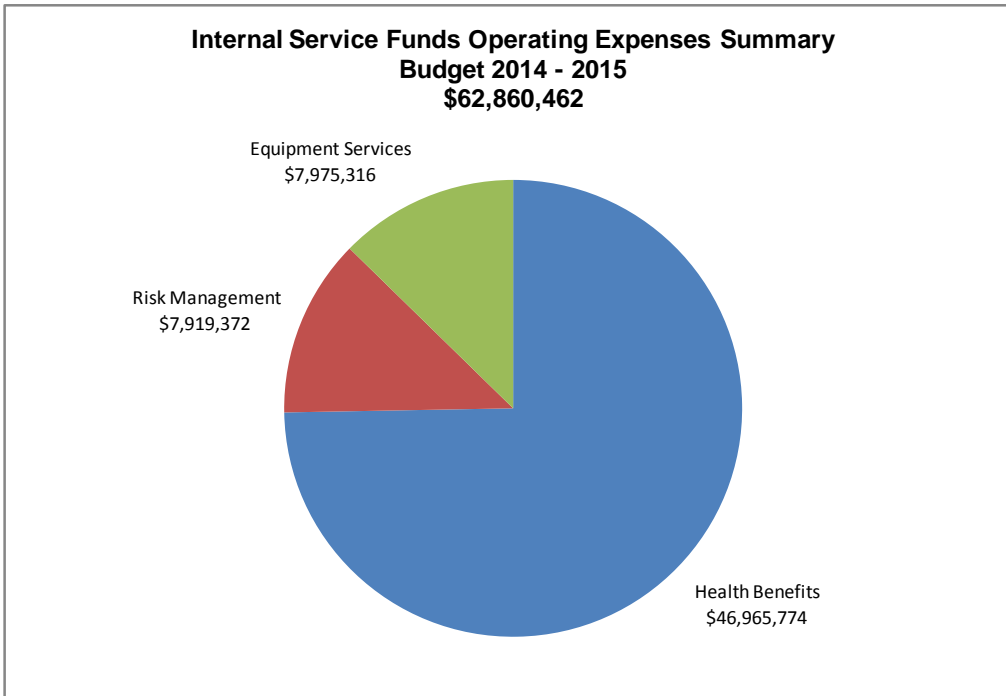
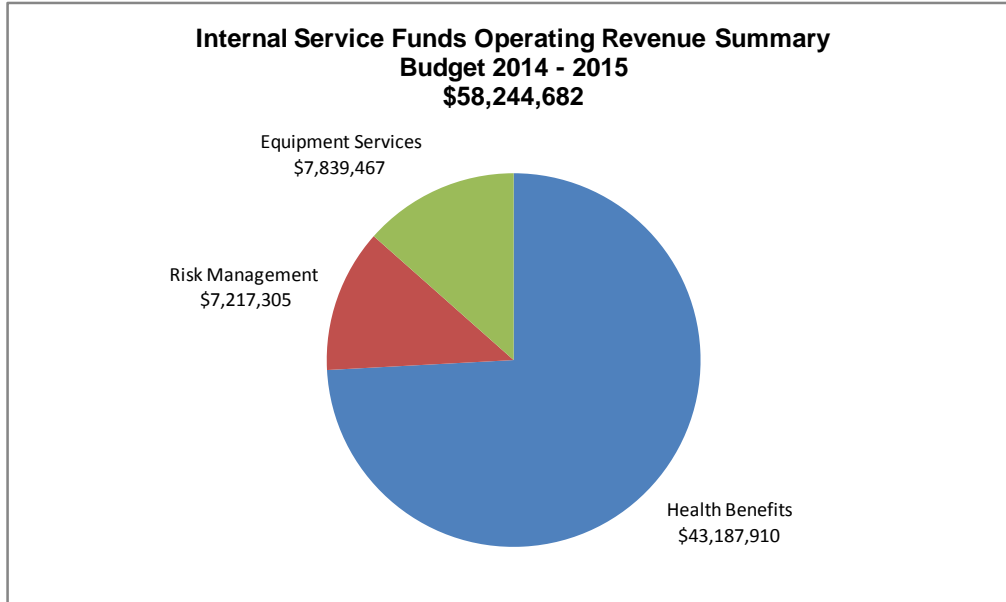
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**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS**

INTERNAL SERVICE FUNDS SUMMARY

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

Operating Revenue and Expense Summary – Internal Service Funds



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS (CONTINUED)**

Operating Revenue, Operating Expenses and Net Income – Internal Service Funds

Revenue, Expenses, and Net Income Trend - Internal Service Funds Summary				
Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Charges for Services	\$ 53,988,443	\$ 55,469,089	\$ 58,244,682	5.0%
Total Operating Revenue	\$ 53,988,443	\$ 55,469,089	\$ 58,244,682	5.0%
Operating Expenses				
Salaries and Wages	\$ 1,688,655	\$ 1,771,485	\$ 1,812,021	2.3%
Employee Benefits	690,177	766,598	793,220	3.5%
Services and Supplies	52,164,201	57,859,468	58,679,777	1.4%
Depreciation	1,786,802	1,420,235	1,575,444	10.9%
Total Operating Expenses	\$ 56,329,835	\$ 61,817,786	\$ 62,860,462	1.7%
Operating Income or (Loss)	\$ (2,341,392)	\$ (6,348,697)	\$ (4,615,780)	-27.3%
Net Nonoperating	1,799,662	968,050	968,050	0.0%
Net Income before Operating Transfers	(541,730)	(5,380,647)	(3,647,730)	-32.2%
Capital Contributions	95,418	-	-	
Net Operating Transfers	(334,675)	-	934,242	0.0%
Net Income (Loss)	\$ (780,987)	\$ (5,380,647)	\$ (2,713,488)	-49.6%

Statement of Cash Flows	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Net cash provided (used) by operating activities	\$ 760,512	\$ (2,177,459)	\$ (824,536)	-62.1%
Net cash provided (used) by noncapital financing activities	(61,594)	300,000	1,422,151	0.0%
Net cash provided (used) by capital & related financing activities	(1,154,723)	(1,919,288)	(1,500,000)	-
Net cash provided (used) by investing activities	292,859	(463,850)	436,150	-194.0%
Net Increase (decrease) in cash and cash equivalents	(162,946)	(4,260,597)	(466,235)	-89.1%
Cash and Cash Equivalents at July 1	36,865,236	39,113,929	35,102,893	-10.3%
Cash and Cash Equivalents at June 30	\$ 36,702,290	\$ 34,853,332	\$ 34,636,658	-0.6%

Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Health Benefits Fund	2.99	3.49	3.25	-6.9%
Risk Management Fund	3.00	3.00	3.30	10.0%
Equipment Services Fund	21.20	21.08	21.08	0.0%
Total Internal Service Fund FTEs	27.19	27.57	27.63	0.2%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS (CONTINUED)**

**EQUIPMENT SERVICES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission The mission of the Equipment Services Division (ESD) is to provide safe and reliable vehicles and equipment to County departments to meet their transportation and specialized heavy equipment needs at the lowest life cycle costs.

Description The Equipment Services Division maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village and Gerlach, and at the Parr Blvd. Sheriff's Complex. ESD is operated as an internal service fund to track revenues and expenditures for the purchase, maintenance, repair, and replacement of fleet vehicles and specialized heavy equipment. ESD bills user departments for operation and capital replacement of vehicles.

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue, Expenses, and Net Income				
Revenue				
Charges for Services	\$ 5,778,778	\$ 6,799,035	\$ 7,839,467	15.3%
Total Operating Revenue	\$ 5,778,778	\$ 6,799,035	\$ 7,839,467	15.3%
Operating Expenses				
Salaries and Wages	\$ 1,243,083	\$ 1,267,685	\$ 1,312,784	3.6%
Employee Benefits	520,261	569,107	597,391	5.0%
Services and Supplies	4,348,881	4,547,395	4,489,697	-1.3%
Depreciation	1,786,802	1,420,235	1,575,444	10.9%
Total Operating Expenses	\$ 7,899,027	\$ 7,804,422	\$ 7,975,316	2.2%
Operating Income or (Loss)	\$ (2,120,249)	\$ (1,005,387)	\$ (135,849)	-86.5%
Net Nonoperating	313,385	231,900	231,900	0.0%
Net Income before Operating Transfers	(1,806,864)	(773,487)	96,051	-112.4%
Capital Contributions	95,418	-	-	0.0%
Net Operating Transfers	(334,675)	-	(1,897,258)	0.0%
Net Income (Loss)	\$ (2,046,121)	\$ (773,487)	\$ (1,801,207)	132.9%

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS (CONTINUED)**

Equipment Services Fund (continued)

Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Statement of Cash Flows				
Net cash provided (used) by operating activities	\$ (324,435)	\$ 741,351	\$ 1,732,395	133.7%
Net cash provided (used) by noncapital financing activities	(334,675)	-	(1,709,349)	0.0%
Net cash provided (used) by capital & related financing activities	(1,154,723)	(1,919,288)	(1,500,000)	-21.8%
Net cash provided (used) by investing activities	299,800	(900,000)	-	-100.0%
Net Increase (decrease) in cash and cash equivalents	(1,514,033)	(2,077,937)	(1,476,954)	-28.9%
Cash and Cash Equivalents at July 1	5,717,898	4,105,770	2,277,394	-44.5%
Cash and Cash Equivalents at June 30	\$ 4,203,865	\$ 2,027,833	\$ 800,440	-60.5%
Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Equipment Services Fund	21.20	21.08	21.08	0.0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS (CONTINUED)**

**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 a self-funded health plan and contractual health insurance plans. The Fund includes medical, dental, prescription drug, vision and life insurance.

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.

Health Benefits Fund				
Revenue, Expenses, and Net Income	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue				
Charges for Services	\$41,068,632	\$42,002,000	\$43,187,910	2.8%
Total Operating Revenue	\$41,068,632	\$42,002,000	\$43,187,910	2.8%
Operating Expenses				
Salaries and Wages	\$ 240,850	\$ 243,717	\$ 248,797	2.1%
Employee Benefits	97,201	98,934	97,442	-1.5%
Services and Supplies	43,082,942	44,842,033	46,619,535	4.0%
Depreciation	-	-	-	0.0%
Total Operating Expenses	\$43,420,993	\$45,184,684	\$46,965,774	3.9%
Operating Income or (Loss)	\$ (2,352,361)	\$ (3,182,684)	\$ (3,777,864)	18.7%
Net Nonoperating	1,497,268	405,500	405,500	0.0%
Net Income before Operating Transfers	(855,093)	(2,777,184)	(3,372,364)	21.4%
Net Operating Transfers			2,831,500	-
Net Income (Loss)	\$ (855,093)	\$ (2,777,184)	\$ (540,864)	-80.5%
Statement of Cash Flows	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Net cash provided (used) by operating activities	\$ 568,257	\$ (3,061,684)	\$ (3,656,864)	19.4%
Net cash provided (used) by noncapital financing activities	273,081	300,000	3,131,500	0.0%
Net cash provided (used) by capital & related financing activities	-	-	-	-
Net cash provided (used) by investing activities	(17,276)	105,500	105,500	0.0%
Net Increase (decrease) in cash and cash equivalents	824,062	(2,656,184)	(419,864)	-84.2%
Cash and Cash Equivalents at July 1	8,370,252	9,536,141	6,879,957	-27.9%
Cash and Cash Equivalents at June 30	\$ 9,194,314	\$ 6,879,957	\$ 6,460,093	-6.1%

Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Health Benefits Fund	2.99	3.49	3.25	-6.9%

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
INTERNAL SERVICE FUNDS (CONTINUED)**

**RISK MANAGEMENT FUND
COMPTROLLER'S OFFICE**

Mission The mission of the Risk Management Division is to protect the County from financial loss due to risks inherent in county operations by taking measures to eliminate or reduce such risks and/or by administering coverage for exposure to liabilities associated with risks.

Description The Risk Management Division self-administers all claims against the County for bodily injury and property damage liability; investigates and settles all claims involving damage to County property; monitors and settles all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in injury. Risk Management is a division of the Comptrollers.

Risk Management Fund				
Revenue, Expenses, and Net Income	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Revenue				
Charges for Services	\$ 7,141,033	\$ 6,668,054	\$ 7,217,305	8.2%
Total Operating Revenue	\$ 7,141,033	\$ 6,668,054	\$ 7,217,305	8.2%
Operating Expenses				
Salaries and Wages	\$ 204,722	\$ 260,083	\$ 250,440	-3.7%
Employee Benefits	72,715	98,557	98,387	-0.2%
Services and Supplies	4,732,378	8,470,040	7,570,545	-10.6%
Depreciation				
Total Operating Expenses	\$ 5,009,815	\$ 8,828,680	\$ 7,919,372	-10.3%
Operating Income or (Loss)	\$ 2,131,218	\$ (2,160,626)	\$ (702,067)	-67.5%
Net Nonoperating	(10,991)	330,650	330,650	0.0%
Net Income before Operating Transfers	2,120,227	(1,829,976)	(371,417)	-79.7%
Capital Contributions				
Net Operating Transfers				
Net Income (Loss)	\$ 2,120,227	\$ (1,829,976)	\$ (371,417)	-79.7%

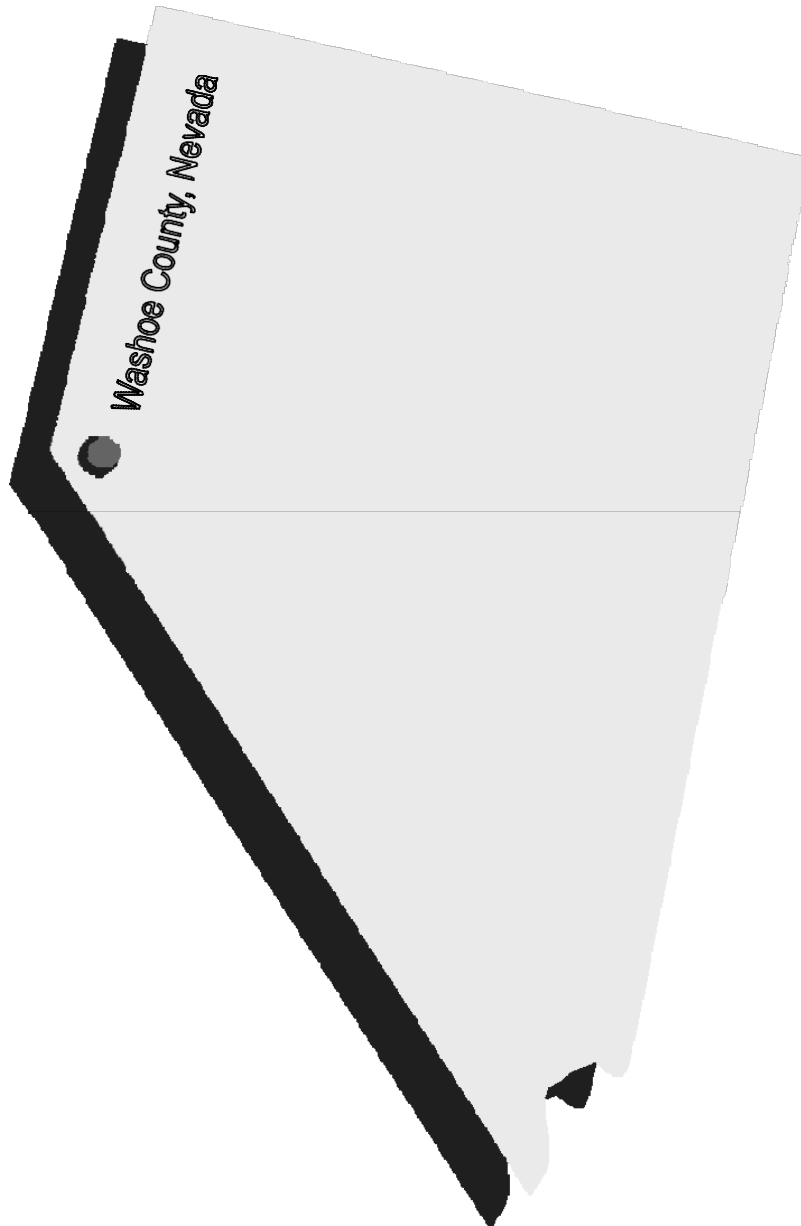
Fund/Division Summary	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Statement of Cash Flows				
Net cash provided (used) by operating activities	\$ 516,690	\$ 142,874	\$ 1,099,933	669.9%
Net cash provided (used) by noncapital financing activities	-	-	-	0.0%
Net cash provided (used) by capital & related financing activities	-	-	-	0.0%
Net cash provided (used) by investing activities	10,335	330,650	330,650	0.0%
Net Increase (decrease) in cash and cash equivalents	527,025	473,524	1,430,583	202.1%
Cash and Cash Equivalents at July 1	22,777,086	25,472,018	25,945,542	1.9%
Cash and Cash Equivalents at June 30	\$ 23,304,111	\$ 25,945,542	\$ 27,376,125	5.5%
Full-Time Equivalent Information				
FTE Summary by Fund	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Risk Management Fund	3.00	3.00	3.30	10.0%

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



Washoe County Annual Budget 2014-2015

Capital Project Funds



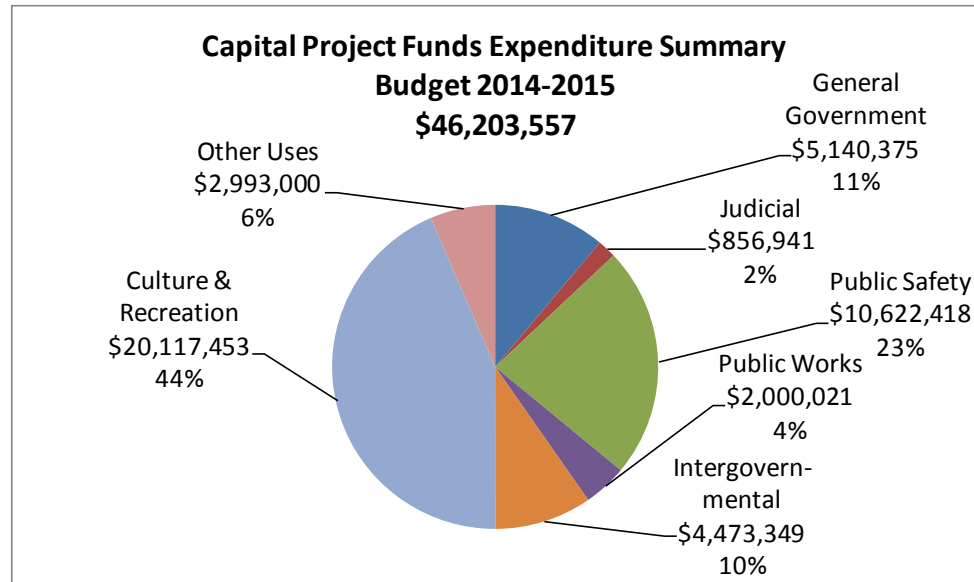
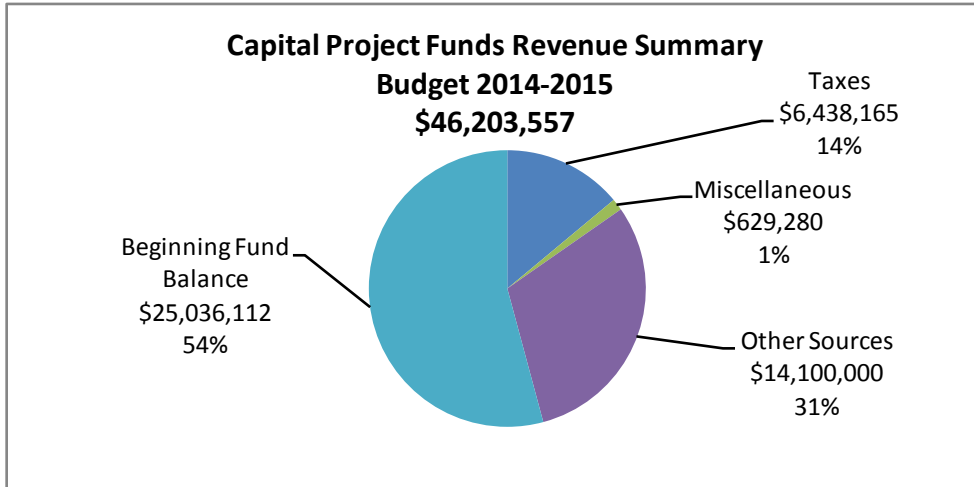
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**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

CAPITAL PROJECTS FUNDS

Description The Capital Project Funds account for revenues used for the acquisition or construction of major capital facilities. The Capital Project Funds include the Capital Facilities Tax Fund, Capital Improvement Fund, Parks Capital Projects Fund, and the Infrastructure Fund.

Revenue and Expenditure Summaries – Capital Project Funds



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
CAPITAL PROJECTS FUNDS (CONTINUED)**

Revenue Summary – Capital Project Funds

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Taxes	\$ 6,197,952	\$ 6,134,687	\$ 6,438,165	4.9%
Intergovernmental	8,140,750	-	-	0.0%
Miscellaneous	380,500	664,280	629,280	-5.3%
Other Sources	2,460,970	3,000,000	14,100,000	370.0%
Beginning Fund Balance	48,795,172	21,288,541	25,036,112	17.6%
Total	\$ 65,975,344	\$ 31,087,508	\$ 46,203,557	48.6%

Expenditure Summary – Capital Project Funds

Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
General Government	\$ 3,330,760	\$ 3,109,010	\$ 5,140,375	65.3%
Judicial	3,216,834	372,000	856,941	130.4%
Public Safety	470,377	1,022,448	10,622,418	938.9%
Public Works	10,123,388	1,658,000	2,000,021	20.6%
Health	-	85,160	-	0.0%
Intergovernmental	4,108,162	4,353,626	4,473,349	2.7%
Culture & Recreation	4,214,081	18,594,264	20,117,453	8.2%
Other Uses	7,502,174	1,893,000	2,993,000	58.1%
Ending Fund Balance	33,009,568	-	-	0.0%
Total	\$ 65,975,344	\$ 31,087,508	\$ 46,203,557	48.6%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
CAPITAL PROJECTS FUNDS (CONTINUED)**

CAPITAL FACILITIES TAX FUND

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.

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Taxes	\$ 6,062,912	\$ 6,097,687	\$ 6,238,165	2.3%
Miscellaneous	33,250	67,000	125,000	86.6%
Other Financing Sources	-	-	10,000,000	0.0%
Beginning Fund Balance	9,219,818	1,842,557	3,340,565	81.3%
Total Sources of Funds	\$ 15,315,980	\$ 8,007,244	\$ 19,703,730	146.1%
Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
General Government Function	250,107	309,010	639,681	107.0%
Judicial Function	2,890,441	222,000	-	-100.0%
Public Safety Function	151,871	1,022,448	10,550,000	931.8%
Public Works	25,434	-	25,000	0.0%
Health	-	85,160	-	-100.0%
Culture and Recreation Function	12,928	125,000	1,025,700	720.6%
Intergovernmental	4,108,162	4,353,626	4,473,349	2.7%
Other Uses	1,890,000	1,890,000	2,990,000	58.2%
Ending Fund Balance	5,987,037	-	-	0.0%
Total Uses of Funds	\$ 15,315,980	\$ 8,007,244	\$ 19,703,730	146.1%

CAPITAL IMPROVEMENTS FUND

Description The primary resources are derived from transfers and investment earnings which are applied to various capital projects. Projects in this fund include Technology and Facilities Infrastructure, Public Works Projects and Erosion Control projects at Lake Tahoe.

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Taxes	\$ 2,942	\$ -	\$ -	0.0%
Intergovernmental	2,588,128	-	-	0.0%
Miscellaneous & Other	145,560	60,000	61,500	2.5%
Other Financing Sources	2,443,090	3,000,000	4,100,000	36.7%
Beginning Fund Balance	12,719,670	1,548,000	3,952,877	155.4%
Total Sources of Funds	\$ 17,899,390	\$ 4,608,000	\$ 8,114,377	76.1%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
CAPITAL PROJECTS FUNDS (CONTINUED)**

Capital Improvements Fund (Continued)

Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
General Government Function	3,080,653	2,800,000	4,500,694	60.7%
Judicial Function	326,393	150,000	856,941	471.3%
Public Safety Function	49,916	-	72,418	0.0%
Public Works Function	10,097,954	1,658,000	1,975,021	19.1%
Culture and Recreation Function	417,389	-	709,303	0.0%
Other Financing Uses	17,880	-	-	0.0%
Ending Fund Balance	3,909,205	-	-	0.0%
Total Uses of Funds	\$17,899,390	\$ 4,608,000	\$ 8,114,377	76.1%

INFRASTRUCTURE FUND

Description This fund is the capital project fund for the Truckee River Flood Management Infrastructure Fund. In March 2011 the Truckee River Flood Management Authority, a joint powers authority, was formed so in fiscal year 2013 all funds were transferred to the Flood Management Authority and this Infrastructure Fund was closed.

Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Intergovernmental	\$ 268,590	\$ -	\$ -	0%
Miscellaneous	-	-	-	0%
Other Sources	-	-	-	0%
Beginning Fund Balance	-	-	-	0%
Total Sources of Funds	\$ 268,590	\$ -	\$ -	0%

Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Public Safety Function	\$ 268,590	\$ -	\$ -	0%
Other Uses	-	-	-	0%
Ending Fund Balance	-	-	-	0%
Total Uses of Funds	\$ 268,590	\$ -	\$ -	0%

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
CAPITAL PROJECTS FUNDS (CONTINUED)**

PARKS CAPITAL PROJECTS FUND

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.

Fiscal Year 2014-2015 Budgeted Costs by District and Project Category

District 1	2,454,660
District 2	2,962,119
District 3	217,187
District 4	1,022,804
Special Projects	2,457,374
Bond Projects	<u>9,268,306</u>

Culture & Recreation Function Total \$ 18,382,450

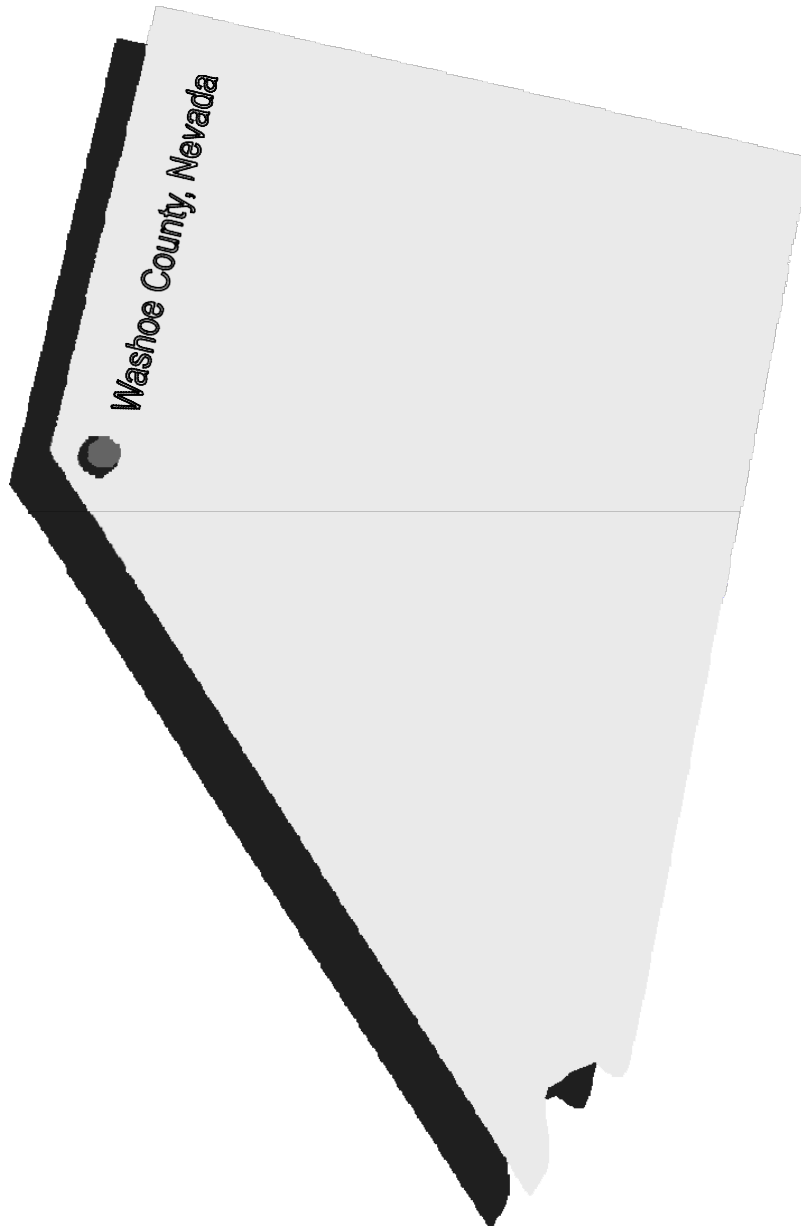
Revenue Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Taxes	\$ 132,098	\$ 37,000	\$ 200,000	440.5%
Intergovernmental	5,284,032	-	-	0.0%
Miscellaneous	201,690	537,280	442,780	-17.6%
Other Sources	17,880	-	-	0.0%
Beginning Fund Balance	26,855,684	17,897,984	17,742,670	-0.9%
Total Sources of Funds	\$ 32,491,384	\$ 18,472,264	\$ 18,385,450	-0.5%

Expenditure Type	FY12/13 Actual	FY13/14 Final Budget	FY14/15 Final Budget	% Change 13/14-14/15
Culture and Recreation Function	3,783,764	18,469,264	18,382,450	-0.5%
Other Uses (includes debt fees)	5,594,294	3,000	3,000	0.0%
Ending Fund Balance	23,113,326	-	-	0.0%
Total Uses of Funds	\$ 32,491,384	\$ 18,472,264	\$ 18,385,450	-0.5%



Washoe County Annual Budget 2014-2015

Capital Improvement Program



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

5-YEAR CAPITAL IMPROVEMENTS PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that are \$100,000 or larger for assets that have a life-span of more than 1 year as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$284.4 million in capital expenditures, while the planned expenditures for FY 14/15 totals slightly over \$78.4 million. Projects in years 2-5 of the CIP are essentially presented in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 14/15 budget submittal as described in the Nevada Revised Statute 354.5945.

BACKGROUND

Due to fiscal challenges and limited resources over the past several years, the FY 14/15 CIP is a scaled back plan. The current proposed projects have a very high priority, or in the case of Parks Capital Fund projects, are projects that have special funding sources like grants or dedicated funding from local or state voter-approved initiatives.

CIP project selection includes a risk based analysis of projects based on their necessity to complete the strategic objectives as determined by the Board of County Commissioners, the impacts to the public, and requirements determined by law.

The selection process prioritizes projects first into five categories:

1. Necessary to do work
2. Provides a benefit or service to customers
3. Efficiency project that is nice to have (process can still be performed without the enhancement)
4. Has been determined as a necessity in the past (may not currently be seen as necessary)
5. Future need or want

They are then ranked based on providing benefit:

- 1 Provides a benefit to the public
- 2 Provides a benefit to employees

Finally a third pass ranks the projects as:

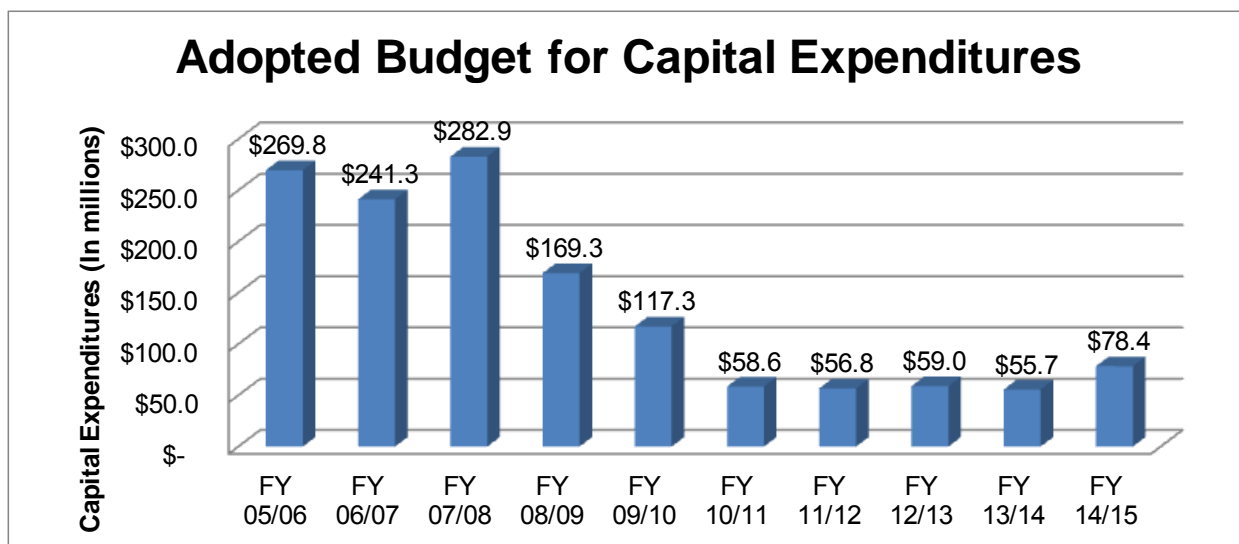
- 1 Required by a law, code, etc
- 2 There is lack of an operational solution

Because of the greatly diminished funding available during the last several years and based on a similar projection for the near future, the CIP process has been streamlined somewhat to reflect the simplification of the plan itself. Even though funding levels for capital projects have been reduced in light of the current economic climate, the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical given the fact that the County has an investment in capital facilities of approximately \$1 billion.

Over the next five years, the CIP plan totals just over \$284.4 million with the primary sources of funding coming from dedicated sources such as Water Resources, Parks Construction, grants, voter initiatives, and future debt financing. The chart and information below illustrate the current Washoe County Capital Improvement Plan.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

5-Year Capital Improvements Plan (continued)



For FY 14/15, capital plan funding totals \$78,411,367. However, most of this money represents the continuation of projects from previous years and ongoing projects like infrastructure preservation. Some examples of these include: ongoing major maintenance (to roads, buildings, and utility infrastructure), equipment services purchases and leases, and regular replacement of currently owned technology hardware and software among others. Some of the new projects for FY 14/15 include:

- \$875,000 for technology infrastructure preservation
- \$765,000 for new files servers and network infrastructure
- \$902,000 for software application upgrades for the County
- \$1,124,916 for facilities infrastructure preservation
- \$397,000 for parks infrastructure preservation
- \$10,450,000 for a Medical Examiner building
- \$3,445,000 in new Roads projects for the County
- \$20,153,024 dedicated for Water and Sewer projects

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

The following tables summarize the capital expenditures by fund, function, and revenue sources followed by a list of all approved projects for the adopted 5-year CIP.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

5-Year Capital Improvements Plan (continued)

WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2015-2019						
FUND SUMMARY						
CAPITAL FUNDS SUMMARY	Year 1 2014/2015	Year 2 2015/2016	Year 3 2016/2017	Year 4 2017/2018	Year 5 2018/2019	Total 5 Years
Fund						
Capital Improvement Fund	8,114,377	3,344,000	3,642,000	3,050,000	2,035,000	20,185,377
Parks Capital Fund	18,385,450	-	-	-	-	18,385,450
Capital Facilities Tax Fund	19,703,730	47,399,310	28,477,353	6,389,847	6,435,795	108,406,036
Other Funds	9,654,786	4,400,000	4,400,000	4,400,000	4,400,000	27,254,786
Water Resources Enterprise Fund	20,153,024	13,708,000	20,467,900	22,423,876	17,300,000	94,052,800
Equipment Services Fund	2,400,000	2,500,000	2,600,000	4,016,000	4,635,000	16,151,000
Total Funding Sources and Uses	\$ 78,411,367	\$ 71,351,310	\$ 59,587,253	\$ 40,279,723	\$ 34,805,795	\$284,435,449

FUNCTIONAL SUMMARY						
Functional Summary	Year 1 2014/2015	Year 2 2015/2016	Year 3 2016/2017	Year 4 2017/2018	Year 5 2018/2019	Total 5 Years
Function						
Culture and Recreation	20,120,453	950,000	5,938,000	550,000	550,000	28,108,453
General Government	15,028,724	23,049,310	9,937,353	10,255,847	10,920,795	69,192,030
Health	-	-	-	150,000	-	150,000
Judicial	4,734,727	644,000	2,185,000	100,000	135,000	7,798,727
Public Safety	12,804,418	27,100,000	14,745,000	-	-	54,649,418
Public Works	5,570,021	5,900,000	6,314,000	6,800,000	5,900,000	30,484,021
Utilities	20,153,024	13,708,000	20,467,900	22,423,876	17,300,000	94,052,800
Total	\$ 78,411,367	\$ 71,351,310	\$ 59,587,253	\$ 40,279,723	\$ 34,805,795	\$284,435,449

REVENUE SOURCES SUMMARY						
Revenue Summary	Year 1 2014/2015	Year 2 2015/2016	Year 3 2016/2017	Year 4 2017/2018	Year 5 2018/2019	Total 5 Years
Revenue Source						
Ad Valorem	17,931,607	8,633,310	9,989,353	9,289,847	8,300,795	54,144,913
Grants	3,877,786	-	-	-	-	3,877,786
Fees and Charges	24,585,024	16,208,000	23,067,900	26,439,876	21,935,000	112,235,800
Interest Earnings	629,280	110,000	130,000	150,000	170,000	1,189,280
Fuel Taxes	3,445,000	4,400,000	4,400,000	4,400,000	4,400,000	21,045,000
Parks Bonds, Grants, and Taxes	17,942,670	-	-	-	-	17,942,670
Debt Financing	10,000,000	42,000,000	22,000,000	-	-	74,000,000
Total	\$ 78,411,367	\$ 71,351,310	\$ 59,587,253	\$ 40,279,723	\$ 34,805,795	\$284,435,449

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

5-Year Capital Improvements Plan (continued)

**CONSOLIDATED PROJECT LIST
FISCAL YEAR 2015-2019**

FY 2014/2015 - 2018/2019 Project List	Year 1 2014/2015	Year 2 2015/2016	Year 3 2016/2017	Year 4 2017/2018	Year 5 2018/2019	Total 5 Years
Projects						
Capital Improvements Fund Projects						
Child Advocacy Center McGee	96,727	-	-	-	-	96,727
District Court Add'l Handicap Parking	100,000	-	-	-	-	100,000
District Court Facilities Improvements	-	374,000	185,000	100,000	135,000	794,000
Health Entrance Safety Improvements	-	-	-	150,000	-	150,000
Gerlach Fire Station	72,418	-	-	-	-	72,418
Facilities Infrastructure	1,124,916	1,000,000	1,000,000	1,000,000	1,000,000	5,124,916
Parking Lot Infrastructure Program	-	500,000	500,000	500,000	500,000	2,000,000
Ground Remediation - Rancho San Rafael	60,000	-	-	-	-	60,000
North Valleys Operations Building	-	-	414,000	-	-	414,000
Parks Infrastructure Preservation	397,000	400,000	400,000	400,000	400,000	1,997,000
Golden Valley Stormwater Basin	-	-	-	900,000	-	900,000
Incline Commercial	50,000	-	-	-	-	50,000
Marr Project Bartley Ranch Storage Unit	312,303	-	-	-	-	312,303
Technology Services Infrastructure	875,000	-	-	-	-	875,000
TS Server/Storage Infrastructure	350,000	-	-	-	-	350,000
Network Infrastructure	415,000	-	-	-	-	415,000
Application Infrastructure Replacement	902,000	-	-	-	-	902,000
VOIP Infrastructure	775,315	700,000	-	-	-	1,475,315
Permits Plus 402	1,033,379	-	-	-	-	1,033,379
District Court Courtroom Sound Systems	-	270,000	-	-	-	270,000
Records & Imaging	100,000	100,000	-	-	-	200,000
My Avatar/CWS Upgrade	-	-	195,000	-	-	195,000
E Builder Project Management Software	-	-	198,000	-	-	198,000
Data Management & Analysis	-	-	750,000	-	-	750,000
District Court Expansion	660,214	-	-	-	-	660,214
Warm Springs Project	785,105	-	-	-	-	785,105
Services and Supplies	5,000	-	-	-	-	5,000
Capital Improvements Fund Total	8,114,377	3,344,000	3,642,000	3,050,000	2,035,000	20,185,377
Parks Capital Projects						
Undesignated Expense-District 1A	71,689	-	-	-	-	71,689
Crystal Peak Park One-Way Exit	100,000	-	-	-	-	100,000
Undesignated expense-District 1B	483,062	-	-	-	-	483,062
Undesignated expense-District 1C	1,764,923	-	-	-	-	1,764,923
Undesignated expense-District 1D	34,986	-	-	-	-	34,986
Undesignated expense District 2A	1,472,655	-	-	-	-	1,472,655
Undesignated expense-District 2B	370,630	-	-	-	-	370,630
Undesignated expense-District 2C	709,578	-	-	-	-	709,578
Eagle Canyon Park Restroom/Concession	275,000	-	-	-	-	275,000
Undesignated expense-District 2D	134,256	-	-	-	-	134,256
Undesignated expense District 3A	577	-	-	-	-	577
Undesignated expense-District 3B	120,583	-	-	-	-	120,583
Undesignated expense-District 3C	96,027	-	-	-	-	96,027
Undesignated expense District 4A	517,135	-	-	-	-	517,135
Undesignated expense-District 4B	505,669	-	-	-	-	505,669
SQ-1 Recreation/Restoration/Land Projects	765,153	-	-	-	-	765,153
WC-1 Open Space	5,268,690	-	-	-	-	5,268,690
Ballardini Ranch Trailhead	369,170	-	-	-	-	369,170
Ballardini Ranch Trailhead Land	250,000	-	-	-	-	250,000
WC-1 Trails	295,215	-	-	-	-	295,215
Huffaker Hills Trailhead	61,048	-	-	-	-	61,048
Hunter Creek Trailhead	126,432	-	-	-	-	126,432
WC-1 Parks	2,134,097	-	-	-	-	2,134,097
Parks Special Projects Undesignated	31,277	-	-	-	-	31,277
Parks Donations & Projects Undesignated	687,927	-	-	-	-	687,927
Slide Mountain Trailhead	86,368	-	-	-	-	86,368
Rancho Wetland Mitigation UNR	131,064	-	-	-	-	131,064
Water Rights Undesignated	98,212	-	-	-	-	98,212
North Valley Recreation Phase IV	1,400,000	-	-	-	-	1,400,000
ARRA Fire Restoration Projects	24,027	-	-	-	-	24,027
Parks Capital Total	18,385,450	-	-	-	-	18,385,450

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

5-Year Capital Improvements Plan (continued)

**CONSOLIDATED PROJECT LIST
FISCAL YEAR 2015-2019**

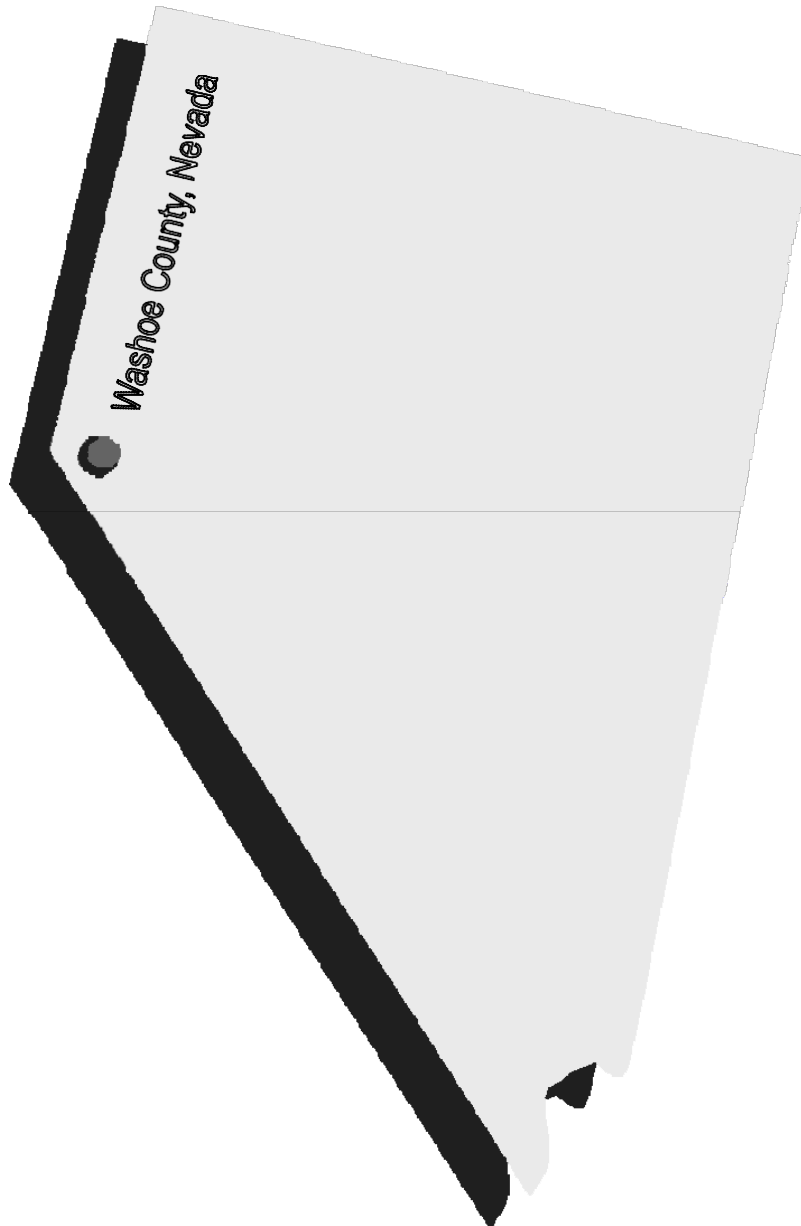
FY 2014/2015 - 2018/2019 Project List	Year 1 2014/2015	Year 2 2015/2016	Year 3 2016/2017	Year 4 2017/2018	Year 5 2018/2019	Total 5 Years
Capital Facilities Tax Fund Projects						
Rancho San Rafael-Irrigation System Replacement	400,700	-	-	-	-	400,700
Senior Services Building Updates	125,000	150,000	150,000	150,000	150,000	725,000
Medical Examiner Building	10,450,000	-	-	-	-	10,450,000
Medical Examiner Equipment Replacement	100,000	-	-	-	-	100,000
Sparks Library HVAC	500,000	-	-	-	-	500,000
Permits Plus 489	634,065	-	-	-	-	634,065
Sheriff Detention Infirmary	-	600,000	14,745,000	-	-	15,345,000
Sheriff Data Center	-	1,500,000	-	-	-	1,500,000
Voting Machines	-	6,500,000	-	-	-	6,500,000
District Court Case Management System	-	-	2,000,000	-	-	2,000,000
North Valleys Library	-	400,000	5,388,000	-	-	5,788,000
Replace or Upgrade SAP	-	8,000,000	-	-	-	8,000,000
Regional Communications Backbone	-	25,000,000	-	-	-	25,000,000
Other Expenditures/Uses Total	7,493,965	5,249,310	6,194,353	6,239,847	6,285,795	31,463,271
Capital Facilities Tax Fund Projects Total	19,703,730	47,399,310	28,477,353	6,389,847	6,435,795	108,406,036
Other Funds Projects						
General Fund Projects	150,000	-	-	-	-	150,000
Animal Services Fund Projects	150,000	-	-	-	-	150,000
Enhanced 911 Fund Projects	450,000	-	-	-	-	450,000
Regional Communications System Projects	1,582,000	-	-	-	-	1,582,000
Roads Fund Projects	3,445,000	4,400,000	4,400,000	4,400,000	4,400,000	21,045,000
Other Restricted Special Revenue Fund Projects	3,877,786	-	-	-	-	3,877,786
Other Funds Total	9,654,786	4,400,000	4,400,000	4,400,000	4,400,000	27,254,786
Water Resources Fund Projects						
Water Rehabilitation Projects	2,770,550	5,072,000	1,155,000	1,100,000	100,000	10,197,550
Reclaimed Water Rehabilitation Projects	110,000	800,000	500,000	125,000	125,000	1,660,000
Sewer Rehabilitation Projects	6,462,800	3,437,000	5,237,900	615,000	975,000	16,727,700
General Water New Construction	3,234,450	100,000	100,000	4,808,876	8,250,000	16,493,326
South Truckee Meadows Water New Construction	2,935,000	-	1,500,000	2,450,000	2,825,000	9,710,000
Spanish Springs New Water Construction	-	-	-	-	1,750,000	1,750,000
South Truckee Meadows New Sewer Construction	2,039,200	3,774,000	11,650,000	13,000,000	800,000	31,263,200
Spanish Springs New Sewer Construction	2,526,024	-	-	-	-	2,526,024
Cold Springs New Sewer Construction	-	-	50,000	50,000	300,000	400,000
Arsenic Remediation New Construction	-	-	-	-	1,900,000	1,900,000
Reclamation New Construction	-	450,000	200,000	200,000	200,000	1,050,000
Golden Valley Water Rights / Recharge	75,000	75,000	75,000	75,000	75,000	375,000
Water Resources Fund Projects Total	20,153,024	13,708,000	20,467,900	22,423,876	17,300,000	94,052,800
Equipment Services Fund Projects						
Heavy Equipment Lease/Purchase	-	-	-	1,416,000	2,035,000	3,451,000
Heavy Equipment Replacement	600,000	700,000	800,000	800,000	800,000	3,700,000
Light Equipment Replacement	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	9,000,000
Equipment Services Fund Projects Total	2,400,000	2,500,000	2,600,000	4,016,000	4,635,000	16,151,000
Total All Projects	\$ 78,411,367	\$ 71,351,310	\$ 59,587,253	\$ 40,279,723	\$ 34,805,795	\$284,435,449

Note: Other Expenditures/Uses include items such as: apportionment payments to other government agencies, minimal amounts remaining from old projects, and transfers to other funds.



Washoe County Annual Budget 2014-2015

Personnel Information



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS**

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)						
Department/Program	Authorized Positions					FTE'S
	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Budget
General Fund General Government:						
Assessor's Office	62	59	59	59	59	59.00
Board of County Commissioners	5	5	5	6	5	5.00
Clerk's Office	18	15	14	14	14	14.00
County Manager	18	16	16	18	27	27.25
Comptroller's Office	31	31	31	27	26	24.12
Human Resources Department	17	17	17	16	16	14.92
Community Services Department	5	5	5	5	-	-
Recorder's Officer	24	22	22	22	22	22.00
Registrar of Voters	6	6	6	7	7	10.00
Technology Services Department	90	82	82	79	79	78.00
Treasurer's Office	21	19	19	19	19	19.00
Total General Government	297	277	276	272	274	273.29
Total General Fund Judicial Functions:						
Alternate Public Defenders Office	15	14	14	14	15	15.00
Constable - Incline	3	2	2	2	2	1.39
District Attorney's Office	172	164	161	167	168	168.00
District Court	175	170	170	170	169	165.02
Justice Court - Incline	4	5	6	6	6	5.46
Justice Court - Reno	50	50	51	53	53	54.35
Justice Court - Sparks	23	23	25	24	25	24.41
Justice Court - Wadsworth	3	3	3	3	3	2.49
Public Defender's Office	57	54	54	54	56	55.45
Total Judicial Functions	502	485	486	493	497	491.57
General Fund Public Safety Functions:						
Alternative Sentencing Department	7	7	7	7	7	6.97
County Manager - Emergency Management	3	2	2	2	2	2.00
Juvenile Services Department	129	122	121	122	122	121.67
Medical Examiner/Coroner's Office	16	16	16	17	18	16.18
Public Administrator's Office	10	10	10	10	10	10.00
Public Guardian Department	16	18	18	16	16	15.48
Sheriff's Office	739	689	701	704	711	720.27
Total Public Safety Functions	920	864	875	878	886	892.57
General Fund Public Works Functions:						
Community Services	155	73	78	74	75	72.12
Total Public Works Functions	155	73	78	74	75	72.12
General Fund Health and Welfare Functions:						
Social Services Department	46	44	44	41	42	41.50
Total Health and Welfare Functions	46	44	44	41	42	41.50
General Fund Culture and Recreation Functions:						
Library	136	121	116	116	118	94.32
Regional Parks & Open Space Department	45	42	42	42	42	39.49
Total Culture and Recreation Functions	181	163	158	158	160	133.81
General Fund Grand Total	2,101	1,906	1,917	1,916	1,934	1,904.86

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)						
Department/Program	Authorized Positions					FTE'S
	2010-11 Actual	2011-12 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Budget
Other funds:						
Regional Animal Services	37	33	33	35	37	37.00
Building & Safety Department	13	12	12	13	16	15.60
Child Protective Services	235	231	231	221	221	217.52
District Health Department	169	163	165	157	159	150.72
Equipment Services Division	23	21	21	21	21	21.08
Golf Course Fund	8	7	7	8	8	7.28
Health Benefits	2	4	4	3	3	3.25
Library Expansion Fund	23	20	20	17	13	12.38
May Operations (Other Restricted Fund)	3	3	3	7	8	7.15
Regional Public Safety Training Center	5	5	5	5	5	4.75
Risk Management Division	4	3	3	3	3	3.30
Roads Fund	-	54	56	59	59	58.58
Senior Services Department	35	32	32	26	25	22.72
Truckee River Flood Management	13	15	15	15	9	9.00
Water Resources - Remediation District	8	8	8	7	7	7.19
Water Resources Fund	86	81	69	68	66	66.06
Total	664	692	684	665	660	643.58
Total All Funds	2,765	2,598	2,601	2,581	2,594	2,548.44

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY14/15 Total Position Count (a+b+c)	
Alternate Public Defender's Office (#128-0)	Alternate Public Defender	MWX	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	8	7	7	7	7			7	7.00
	Deputy PD IV	AUU	0	0	0	0	1			1	1.00
	Investigator II (PD)	WLM	2	2	2	2	2			2	2.00
	Legal Secretary	WII	1	1	1	1	1			1	1.00
	Legal Secretary Lead	WJJ	1	1	1	1	0			0	0.00
	Legal Secretary Supervisor	YKK	0	0	0	0	1			1	1.00
	Office Support Specialists	WHH	2	2	2	2	2			2	2.00
	Totals		15	14	14	14	15	0	0	15	15.00
Alternative Sentencing (#154-0)	Asst. Alt Sentencing Officer	C ENN	4	4	4	4	2		1	3	3.00
	Asst. Alt Sentencing Officer Supv	C EO	0	0	0	0	1			1	1.00
	Chief Alt Sentencing Officer	MQQ	1	1	1	1	1			1	1.00
	Office Assistant	WEE	1	1	1	1	0		1	1	0.97
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Totals		7	7	7	7	5	0	2	7	6.97
Animal Services Fund (#205-0)	Animal Control Officer	WII	12	10	10	11	11			11	11.00
	Animal Services Assistant	WEE	4	3	3	3	3			3	3.00
	Animal Services Caretaker	WCC	6	6	6	6	6			6	6.00
	Animal Services Kennel Asst	WFF	3	2	2	2	2			2	2.00
	Animal Services Manager	YQQ	1	1	1	1	1			1	1.00
	Animal Services Supervisor	YLL	2	2	2	2	2			2	2.00
	Director - Animal Services	CUU	0	0	0	0	1			1	1.00
	Administrative Assistant II	YLL	0	0	0	0	1			1	1.00
	Lead Animal Control Officer	WJJ	5	5	5	6	5			5	5.00
	Office Assistant II	WEE	2	1	1	1	2			2	2.00
	Office Support Specialist	WHH	1	2	2	2	2			2	2.00
	Veterinary Technician	WJJ	1	1	1	1	1			1	1.00
		Totals		37	33	33	35	37	0	0	37
Assessor's Office (#102-0)	Administrative Asst II	YLL	1	1	1	1	1			1	1.00
	Appraisal Asst	WGG	4	4	4	3	3			3	3.00
	Appraiser III	YNN	19	18	18	18	18			18	18.00
	Chief Deputy Assessor	CUU	1	1	1	1	1			1	1.00
	Chief Property Appraiser	YRR	1	1	1	1	1			1	1.00
	Commissioner - Elected	E011	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	2	2	2	2	0			0	0.00
	Dept Systems Supp Analyst	YNN	1	1	1	0	0			0	0.00
	Dept Systems Supp Supervisor	YOO	0	0	0	1	1			1	1.00
	GIS Specialist	WKK	3	3	3	3	3			3	3.00
	GIS Mapping Supervisor	YLL	0	0	0	1	1			1	1.00
	Mapping Supervisor	YLL	1	1	1	0	0			0	0.00
	Office Asst III	WGG	16	15	15	15	15			15	15.00
	Office Suppt Specialist	WHH	3	3	3	3	3			3	3.00
	Personal Prprty Auditor/ Appraiser	YKK	0	0	0	1	1			1	1.00
	Principal Account Clerk	YJJ	3	3	3	3	3			3	3.00
	Sr Appraiser	YPP	5	4	4	4	4			4	4.00
	Sr Dept Programmer Analyst	YNO	1	1	1	1	3			3	3.00
	Totals		62	59	59	59	59	0	0	59	59.00
Board of County Commissioners (#100-0)	Commissioner - Elected	E010	5	5	5	5	5			5	5.00
	Public Service Interns	XO12	0	0	0	1	0		0	0	0.00
	Totals		5	5	5	6	5	0	0	5	5.00
Clerk's Office (#104-0)	Admin Clerk - County Commission	YKK	1	1	1	1	1			1	1.00
	Chief Deputy County Clerk	CNN	1	1	1	1	1			1	1.00
	County Clerk - Elected	E011	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	1	1	1	1	1			1	1.00
	Deputy Clerk	WII	3	3	2	2	2			2	2.00
	Deputy Commis-Civil Marriages	WEE	1	0	0	0	0			0	0.00
	Marriage Division-Oprs Manager	YLL	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	6	4	4	4	4			4	4.00
	Office Support Specialists	WHH	3	3	3	3	3			3	3.00
	Totals		18	15	14	14	14	0	0	14	14.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
Community Services	Admin Assistant	YKK	0	0	0	0	0			0	0.01
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
Building and Safety	Building and Safety Branch Mgr	YOO	1	1	1	0	0			0	0.00
	Building Inspector Supervisor	YNN	1	1	1	1	1			1	1.00
(#560-0)	Building Inspector	WLL	0	0	0	1	2			3	3.00
	Building Permit Technician	WHH	3	3	3	3	4		1	4	3.50
	County Building Official	MUU	1	1	1	1	1			1	1.00
	Deputy Building Official	YQQ	1	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.03
	Division Director-Finance&Admin	CTT	0	0	0	0	0			0	0.01
	Division Director-Plan&Development	CUU	0	0	0	0	0			0	0.05
	Permit Services Coordinator	YKK	0	0	0	0	1			1	1.00
	Plans Examiner	WLM	5	5	5	7	5			5	5.00
	Totals		13	12	12	13	15	0	1	16	15.60
Community Services	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Administrative Assistant	YKK	0	0	0	0	0			0	0.18
Public Works	Administrative Secretary	WJJ	0	1	1	0	0			0	0.00
Function	Administrative Secretary Supervisor	YKK	3	1	1	2	2			2	2.00
General Fund	APWD Engineering	CVV	1	1	1	1	1			1	1.00
	APWD Facilities	CVV	1	1	1	0	0			0	0.00
	BuildingSystemControlSpecialist	WMM	2	2	2	2	2			2	2.00
	Carpenter	WJJ	3	2	2	2	2			2	2.00
	Carpenter - Supervisor	YLL	1	1	1	1	1			1	1.00
	Chief of Building Operations	YPP	1	1	1	1	1			1	1.00
	Civil Engineer II	YNO	2	1	1	1	1			1	1.00
	Code Enforcement Officer	WKK	2	2	2	2	2			2	2.00
	County Surveyor/Land Developer	CRR	1	1	1	1	1			1	1.00
	Custodial Worker	WBB	2	1	1	1	1			1	1.00
	Dir Community Development	MYV	1	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	1	1	1			1	0.15
	Div Dir of Engineering&Projects	CVV	0	0	1	1	1			1	0.27
	Div Dir of Finance & Admin	CTT	0	0	1	1	1			1	0.12
	Div Dir Planning & Development	CUU	0	0	1	1	1			1	0.92
	Div Dir Programs & Projects	CTT	0	0	1	1	1			1	1.00
	Div Dir Operations	CWW	0	0	1	1	1			1	1.00
	Engineering Inspector	WLL	1	1	0	0	0			0	0.00
	Facilities Contract&Srvs Superv.	YLL	1	1	1	1	1			1	1.00
	Facilities Technician Supervisor	YMM	2	2	2	2	2			2	2.00
	Facility Technician	WKK	14	13	13	13	13			13	13.00
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Geomatics Specialist	WMM	1	1	1	1	1			1	1.00
	Geomatics Technician	WKK	2	2	2	2	2			2	2.00
	Heavy Equipment Operator	WII	16	0	0	0	0			0	0.00
	Lead Custodial Worker	WFF	1	1	1	1	1			1	1.00
	Lead Heavy Equipment Operator	WJJ	6	0	0	0	0			0	0.00
	Licensed Engineer	YQR	3	3	3	3	3			3	3.00
	Maintenance Worker I	WCC	2	0	0	0	0			0	0.00
	Maintenance Worker II	WFF	11	0	0	0	0			0	0.00
	Medium Equipment Operator	WGG	20	0	0	0	0			0	0.00
	Office Assistant I	WDD	2	1	1	1	1			1	1.00
	Office Assistant II	WEE	3	2	2	2	2	1		3	2.48
	Office Support Specialist	WHH	5	4	4	4	4			4	4.00
	Painter	WII	3	2	2	2	2			2	2.00
	Painter - Supervisor	YKK	1	1	1	1	1			1	1.00
	Park Planner	WNN	2	2	2	2	2			2	2.00
	Planner	WNN	5	4	4	4	4			4	4.00
	Planning Manager	YRR	2	2	2	1	1			1	1.00
	Planning Technician	WHH	1	1	1	1	1			1	1.00
	Plans/Permits/Appcln/aide	WGG	1	1	1	1	1			1	1.00
	Program Assistant	YKK	1	0	0	0	0			0	0.00
	Project Manager	YQR	2	1	1	1	1			1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Property Prog&Fiscal Compl Mgr	YQQ	1	1	1	1	1			1	1.00
	Public Works Director	MYT	1	0	0	0	0			0	0.00
	Project Coordinators - CSD	YNN	2	2	2	2	2			2	2.00
	Road Equip Training Coordinator	WLL	1	0	0	0	0			0	0.00
	Roads Superintendent	CSS	1	0	0	0	0			0	0.00
	Roads Supervisor	YLL	5	0	0	0	0			0	0.00
	Senior Duplicating Equip Op.	WHH	1	0	0	0	0			0	0.00
	Senior Planner	YOO	5	5	5	4	4			4	4.00
	Sign Fabricator	WFF	3	0	0	0	0			0	0.00
	Sign Shop Supervisor	YJJ	1	0	0	0	0			0	0.00
	Sr Licensed Engineer	YRS	2	2	2	1	1			1	1.00
	Surveying Technician	WJJ	1	0	0	0	0			0	0.00
	Totals		155	73	78	74	74	1	0	75	72.12
Community Svcs.	Duplicating Equipment Operator II	WGG	3	2	2	2	0			0	0.00
Reprographics	Office Assistant II	WEE	0	1	1	1	0			0	0.00
General Gov.	Office Support Specialist	WHH	1	1	1	1	0			0	0.00
General Fund	Repograph/Mail Services Sup	YLL	1	1	1	1	0			0	0.00
	Totals		5	5	5	5	0	0	0	0	0.00
Community Svcs.	Auto Body Repairer	WII	1	1	1	1	1			1	1.00
Equipment	Auto Mechanic	WJJ	4	3	3	2	2			2	2.00
Services	Automotive Mechanic Lead	WKK	0	0	0	1	1			1	1.00
Fund	Administrative Assistant	YKK	0	0	0	0	0			0	0.01
(#669-0)	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.02
	Equip Parts Inventory Control Sup	YII	1	1	1	1	1			1	1.00
	Equipment Parts Specialist	WGG	1	1	1	1	1			1	1.00
	Equipment Svcs Superintendent	YRR	1	1	1	1	1			1	1.00
	Equipment Svcs Supv.	YMM	2	2	2	2	2			2	2.00
	Equipment Svcs Worker II	WFF	3	3	3	3	3			3	3.00
	Heavy Diesel Equip Mechanic	WKK	8	6	6	6	6			6	6.00
	Heavy Diesel Equip Mechanic-Sup	YLL	1	1	1	1	1			1	1.00
	Lube Truck Driver	WFF	0	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Totals		23	21	21	21	21	0	0	21	21.08
Community Svcs.	Administrative Assistant I	YKK	0	0	0	0	0			0	0.19
Roads Fund	Director of Community Services	MZZ	0	0	0	0	0			0	0.20
(#216-0)	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.15
FY 11 reported	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.12
above in Public	Engineering Inspector	WLL	0	0	1	2	1		2	3	1.66
Works-General	Heavy Equipment Operator	WII	0	12	12	11	11			11	11.00
Fund	Lead Heavy Equipment Operator	WJJ	0	5	5	4	4			4	4.00
	Maintenance Worker II	WFF	0	10	10	13	10		1	11	12.59
	Medium Equipment Operator	WGG	0	18	18	19	18		2	20	18.67
	Office Support Specialist	WHH	0	1	1	1	1			1	1.00
	Roads Superintendent	CRR	0	1	1	1	1			1	1.00
	Roads Supervisor	YLL	0	4	4	4	4			4	4.00
	Sign Fabricator	WFF	0	2	2	2	2			2	2.00
	Sign Shop Supervisor	YJJ	0	1	1	1	1			1	1.00
	Sr Licensed Engineer	YRS	0	0	1	1	1			1	1.00
	Totals		0	54	56	59	54	0	5	59	58.58
Community	Account Clerk	WGG	1	1	1	0	0			0	0.00
Services	Asst Director Regional Parks	CDTT	1	1	1	0	0			0	0.00
Culture and	Director, Parks & Open Space	MWW	1	0	0	0	0			0	0.00
Recreation	District Park Manager	YOO	2	2	2	2	2			2	2.00
Regional Parks	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
& Open Space	Horticulture Assistant	WII	1	1	1	1	1			1	1.00
(#140-0)	Horticulturist	YNN	1	1	1	1	1			1	1.00
	Inmate Work Program Leader	WGG	2	2	2	2	2			2	2.00
	Irrigation Specialist	WGG	2	2	2	2	2			2	2.00
	Maint Worker II	WFF	13	12	12	11	9	2		11	10.33
	Medium Equipment Operator	WGG	0	0	0	1	1			1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Park Ranger I	WII	0	4	4	4	3	1		4	3.67
	Park Ranger II	WKK	7	6	6	6	5	1		6	5.39
	Parks Coordinator	WII	4	0	0	0	0			0	0.00
	Parks Maintenance Supervisor	YLL	2	2	2	2	2			2	2.00
	Parks Operation Superintendent	YRR	2	1	1	1	1			1	1.00
	Planning Manager	YRR	1	0	0	0	0			0	0.00
	Playground Safety Spec	WHH	1	0	0	0	0			0	0.00
	Public Information Officer	YLL	1	0	0	0	0			0	0.00
	Rangemaster	WJJ	1	1	1	1	1			1	1.00
	Seasonal Workers	003-S007	0	5	5	6	0		6	6	5.10
	Volunteer Coordinator	WII	1	0	0	1	1			1	1.00
	Totals		45	42	42	42	32	4	6	42	39.49
Community Svcs.	Curator	YLL	1	1	1	1	1			1	1.00
Regional Parks	Recreation Coordinator	YII	0	0	0	0	1			1	1.00
(May operations)	Seasonal Positions	003-S006	2	2	2	6	0		6	6	5.15
	Totals		3	3	3	7	2	0	6	8	7.15
	Administrative Assistant I	YKK	0	0	0	0	0			0	0.01
Community Svcs.	Account Clerk II	WHH	1	0	0	0	0			0	0.00
Regional Parks	Director of Community Services	MZZ	0	0	0	0	0			0	0.02
Golf Course	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.01
Fund (#520-0)	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.01
	Golf Maintenance Supervisor	YLL	1	1	1	1	1			1	1.00
	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
	Horticulture Assistant	WII	1	1	1	0	0			0	0.00
	Horticulturist	YNN	1	1	1	0	0			0	0.00
	Maintenance Worker II	WFF	1	1	1	1	1			1	1.00
	Seasonal Park Aide(Maint,Ranger)	SO05	1	1	1	4	0		4	4	3.23
	Sr Grounds Maintenance Worker	YJJ	1	1	1	1	1			1	1.00
	Totals		8	7	7	8	4	0	4	8	7.28
Community Svcs.	Account Clerk	WGG	4	4	3	3	3			3	3.00
Water	Account Clerk II	WHH	1	1	1	1	1			1	1.00
Resources	Accountant II	YNN	2	2	2	2	2			2	2.00
	Administrative Assistant I	YKK	0	0	1	1	1			1	0.50
	Admin Secretary	WJJ	2	1	1	1	1			1	1.00
	Admin Secretary Supv	YKK	1	2	0	0	0			0	0.00
	Business Analyst	YNN	1	0	0	0	0			0	0.00
	Department Programmer Analyst	WLL	1	1	1	1	1			1	1.00
	Department Sys Support Anlayst	YNN	1	1	1	1	1			1	1.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.50
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.55
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.70
	Div Dir Planning & Development	CUU	0	0	0	0	0			0	0.03
	Director Water Resources	MYV	1	1	1	0	0			0	0.00
	Engineering Services Technician	YII	0	0	0	1	1			1	1.00
	Engineering Technician	WHH	1	1	1	1	1			1	1.00
	Environmental Engineer II	YNO	2	1	0	0	0			0	0.00
	Finance & Customer Svcs Mgr	CDTT	1	1	1	0	0			0	0.00
	GIS Specialist	WKK	3	2	1	1	1			1	1.00
	Hydrogolist II	YNN	0	0	0	0	0			0	0.00
	Laborer	WAA	2	2	1	1	0		1	1	0.62
	Licensed Engineer	YQR	5	4	3	3	3			3	3.00
	Office Assistant I	WDD	1	1	1	1	1			1	1.00
	Office Assistant III	WGG	3	3	2	2	1			1	1.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Public Information Officer	YLL	1	1	0	0	0			0	0.00
	Public Service Intern	X012	1	1	1	3	0		3	3	2.16
	Sewer Systems Worker II	WII	5	4	4	4	4			4	4.00
	Senior Accountant	YPP	1	1	1	1	1			1	1.00
	Sr. Environmental Engineer	YOP	1	1	1	1	1			1	1.00
	Sr. Financial Analyst	YPP	1	1	1	1	1			1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents												
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)		
			Actual Position Count				FY15 Budgeted Position Count					
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)	
	Sr. Hydrogeologist	YPQ	3	3	2	2	2				2	2.00
	Sr. Licensed Engineer	YRS	4	4	4	4	4				4	4.00
	Sr. Utility Worker	WJJ	2	2	2	2	2				2	2.00
	Supervisor Utility Worker	YKK	2	2	2	2	2				2	2.00
	Techology Systems Developer II	YNO	1	1	1	1	0				0	0.00
	Utility Div Engineer Mgr	CTT	1	1	1	0	0				0	0.00
	Utility Operations Manager	YQR	0	1	1	0	0				0	0.00
	Utility Operations Supervisor	YNN	1	1	0	0	0				0	0.00
	Utility System Control Specialist	WMM	1	1	1	1	1				1	1.00
	Utility Worker II	WII	12	11	9	9	9				9	9.00
	Wastewater Collections Syst Sup	WKK	1	1	1	1	1				1	1.00
	Water & Sewer Project Inspector	WLL	4	3	3	3	3				3	3.00
	Water & Sewer Proj Inspector Super	YNN	0	1	1	1	1				1	1.00
	Water Meter Tech II	WHH	3	3	3	3	3				3	3.00
	Water Mgmt Planner	YNN	1	1	1	1	1				1	1.00
	Water Rsrce Program Manager	YQR	1	1	1	1	1				1	1.00
	Water Rights Manager	YPP	1	1	1	1	1				1	1.00
	Water Rights Technician	WJJ	1	1	1	1	1				1	1.00
	Water Treatment Plant Operator	WNN	2	2	2	2	2				2	2.00
	Totals		86	81	69	68	62	0	4		66	66.06
Community Svcs.	Administrative Assistant I	YKK	0	0	0	0	0				0	0.10
Remediation	Environmental Engineer II	YNO	1	1	1	1	1				1	1.00
District	Hydrogeologist II	YNN	1	1	1	1	1				1	1.00
(#266-0)	Director of Community Services	MZZ	0	0	0	0	0				0	0.05
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0				0	0.02
	Div Dir of Finance & Admin	CTT	0	0	0	0	0				0	0.02
	Public Service Intern	XO12	1	1	1	0	0				0	0.00
	Sr. Hydrogeologist	YPQ	2	2	2	2	2				2	2.00
	Techology Systems Developer II	YNO	1	1	1	1	1				1	1.00
	Water Management Planner	YNN	1	1	1	1	1				1	1.00
	Water Rsrces Program Manager	YQR	1	1	1	1	1				1	1.00
	Totals		8	8	8	7	7	0	0		7	7.19
Comptroller's	Account Clerk II	WHH	6	5	5	3	3				3	3.00
(#103-0)	Accountant II	YNN	4	4	4	4	4				4	4.00
	Accounting Manager	CTT	0	0	0	2	2				2	2.00
	Admin Secretary Supervisor	YKK	1	1	1	1	1				1	1.00
	Admin. Secretary	WJJ	1	1	1	1	1				1	0.70
	Assistant Buyer	WKK	1	1	1	0	0				0	0.00
	Assistant Comptroller	CTT	0	0	0	0	0				0	0.00
	Assistant Finance Director	MWW	0	0	0	0	0				0	0.00
	Budget Manager	MVV	1	1	1	0	0				0	0.00
	Buyer	YLL	3	4	4	3	2		1		3	2.42
	Chief Deputy Comptroller	CTT	1	1	1	0	0				0	0.00
	Collections Supervisor	YKK	1	1	1	1	1				1	1.00
	Collections Analyst	WII	2	2	2	2	2				2	2.00
	County Comptroller	MWW	1	1	1	1	1				1	1.00
	Director of Finance	MZZ	1	1	1	0	0				0	0.00
	Payroll Supervisor	YLL	1	1	1	1	1				1	1.00
	Payroll Technician II	WJJ	1	1	1	2	2				2	2.00
	Principal Account Clerk	YJJ	1	1	1	1	1				1	1.00
	Principal Fiscal Analyst	CRR	0	0	0	1	0				0	0.00
	Purchasing & Contracts Manager	CSS	1	1	1	1	1				1	1.00
	Sr.Accountant (1 FTE in HR)	YPP	1	1	1	3	3				3	2.00
	Senior Fiscal Analyst	CPP	3	3	3	0	0				0	0.00
	Totals		31	31	31	27	25	0	1		26	24.12
Comptroller's	Administrative Secretary	WJJ	1	1	1	0	0				0	0.30
Risk Mgt (#619-0)	Claims Analyst	YNN	0	0	0	1	1				1	1.00
	Risk Manager	MTT	1	0	0	0	0				0	0.00
	Risk Management Analyst	YNN	1	1	1	1	1				1	1.00
	Senior Risk Management Analyst	CPP	1	1	1	1	1				1	1.00
	Totals		4	3	3	3	3	0	0		3	3.30

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents												
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)		
			Actual Position Count				FY15 Budgeted Position Count					
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)	
Constable - Incline	Constable	E0000	1	1	1	1	1			1	1.00	
	Justice Support Specialist	J106	1	1	1	1			1	1	0.39	
	Office Support Specialist	WHH	1	0	0	0				0	0.00	
	Totals		3	2	2	2	1	0	1	2	1.39	
County Manager (#101-0)	Administrative Assistant I	YKK	1	0	0	1	1				1	1.00
	Administrative Assistant II	YLL	0	1	1	2	2				2	2.00
	Administrative Secretary	WJJ	1	1	1	1	1				1	1.00
	Assistant County Manager	M100	2	2	2	2	2				2	2.00
	Assistant to County Manager	CNN	1	0	0	0	0				0	0.00
	Community Outreach Coordinator	YNN	2	1	1	1	1				1	1.00
	Community Relations Manager	CRR	0	0	0	1	1				1	1.00
	Community Support Administrator	YPP	1	1	1	0	0				0	0.00
	County Grants Administrator	YPP	0	0	0	1	1				1	1.00
	County Manager	M105	1	1	1	1	1				1	1.00
	Director of Community Relations	CDSS	1	0	0	0	0				0	0.00
	Director of Finance	MZZ	0	0	0	1	0				0	0.00
	Director, Management Services	CSS	1	1	1	1	1				1	1.00
	Duplicating Equipment Operator II	WGG	0	0	0	0	2				2	2.00
	E-Gov Information Officer	YNN	1	1	1	1	1				1	1.00
	Emergency Mgt.Administrator(PS)	CQQ	1	1	1	1	1				1	1.00
	Fire Services Coordinator	CRR	1	1	1	0	0				0	0.00
	Government Affairs Manager	CQQ	0	0	0	0	1				1	1.00
	Grants Coordinator (PS)	WLL	1	1	1	1	1				1	1.00
	HR Analyst Trainee (Fire Svcs)	CKK	0	2	2	0	0				0	0.00
	Internal Audit Manager	CRR	0	0	0	1	1				1	1.00
	Internal Auditor	CNN	1	1	1	0	0				0	0.00
	Marketing Coordinator	YLL	1	0	0	0	0				0	0.00
	Office Assistant II	WEE	0	0	0	0	2				2	2.00
	Office Support Specialist	WHH	2	2	2	1	1				1	1.00
	Org.Development Manager	CSS	0	1	1	1	0				0	0.00
	Principal Fiscal Analyst	CRR	0	0	0	0	1				1	1.00
	Program Assistant (Gnrl Gv/mt)	YKK	0	0	0	2	2				2	2.00
	Program Assistant (Public Safety)	YKK	1	0	0	0	0				0	0.00
	Public Service Intern	X012	0	0	0	0	0			1	1	1.25
	Reprographics/Mail Svcs Supv	YLL	0	0	0	0	1				1	1.00
	Sr. Fiscal Analyst	CPP	0	0	0	0	3				3	3.00
	Program Assistant (Public Safety)	YKK	1	0	0	0	0				0	0.00
		Totals		21	18	18	20	28	0	1	29	29.25
District Attorney's Office (#106-0)	Administrative Assistant II	YLL	2	2	2	1	1				1	1.00
	Assistant Manager/Family Support	YOO	1	1	1	1	1				1	1.00
	Chief Investigator (DA)	CIESS	1	1	1	1	1				1	1.00
	DA Investigator II (ER)	IENO	9	9	9	9	9				9	9.00
	DA Investigator III (ER)	EPQ	2	2	2	2	2				2	2.00
	Dept Computer Specialist	WKL	1	1	1	0	0				0	0.00
	Dept Support Analyst	YOO	1	1	1	0	0				0	0.00
	Dept Support Supervisor	YOO	0	0	0	1	1				1	1.00
	Dept Systems Specialist	WKL	0	0	0	1	1				1	1.00
	Deputy DA III	ATT	29	29	29	33	33				33	33.00
	Deputy DA IV	AUU	7	7	7	7	7				7	7.00
	Deputy DA V	CAWW	2	2	2	2	2				2	2.00
	Deputy DA III (Civil)	CATT	15	14	14	14	14				14	14.00
	Deputy DA IV (Civil)	CAUU	2	2	2	2	2				2	2.00
	Deputy DA III Grant	CATT	1	1	1	1	1				1	1.00
	District Attorney	E013	1	1	1	1	1				1	1.00
	Family Support Program Mgr.	YQQ	1	1	1	1	1				1	1.00
	Family Support Specialist	WII	21	21	21	21	21				21	21.00
	Family Support Supervisor	YKK	4	4	4	4	4				4	4.00
	Fiscal Compliance Officer	YNN	1	1	1	1	1				1	1.00
	Law Office Manager	CRR	1	1	1	1	1				1	1.00
	Legal Secretary	WII	26	23	23	25	26				26	26.00
	Legal Secretary Lead	WJJ	3	3	2	1	1				1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Legal Secretary Supervisor	YKK	5	5	6	7	7			7	7.00
	Office Assistant II	WEE	25	25	22	22	22			22	22.00
	Office Support Specialist	WHH	3	2	2	2	2			2	2.00
	Program Assistant	YKK	1	0	0	0	0			0	0.00
	Project Coordinator - DA	YLL	0	0	0	1	1			1	1.00
	Sr. Dept Programmer Analyst	YNO	1	0	0	0	0			0	0.00
	Victim Witness Advocate	WII	5	4	4	4	4			4	4.00
	Video Program Coordinator	WJJ	1	1	1	1	1			1	1.00
	Totals		172	164	161	167	168	0	0	168	168.00
District Court (#120-0)	Accounting Technician	K443	1	0	0	0	0			0	0.00
	Administrative Assistant	K406	1	1	1	1	1			1	1.00
	Administrative Secretary II	K408	5	2	2	2	2			2	2.00
	Assistant Clerk of the Court	K462	1	1	1	1	1			1	1.00
	Asst District Court Administrator	K462	1	1	1	1	1			1	1.00
	Case Manager	K424	3	3	3	3	3			3	3.00
	Court Clerk II	K410	42	1	1	1	1			1	1.00
	Crt Fiscal Services Administrator	K466	1	1	1	1	1			1	1.00
	Court HR Administrator	K466	1	1	1	1	1			1	1.00
	Court IT & Facilities Administrator	K451	1	1	1	1	1			1	1.00
	Court IT Business Syst Analyst II	K449	1	1	1	1	1			1	1.00
	Court IT Systems Administrator	K452	1	1	1	1	1			1	1.00
	Court IT Technology Tech II	K407	0	1	1	1	1			1	1.00
	Court Interpreter	K436	3	3	3	3	1	1		2	1.53
	Court Master	K446	9	9	9	9	5	4		9	5.76
	Court Tech Network Engineer II	K420	1	1	1	1	1			1	1.00
	Court Tech Sr Network Engineer	K453	1	1	1	1	1			1	1.00
	Deputy Clerk I	K403	2	0	0	0	0			0	0.00
	Deputy Clerk II	K407	23	0	0	0	0			0	0.00
	Deputy Clerk III	K409	4	0	0	0	0			0	0.00
	Director, Pre-Trial Services	K465	1	1	1	1	1			1	1.00
	Discovery/ARB Commissioner	K446	1	1	1	1	1			1	1.00
	District Court Administrator	K464	1	1	1	1	1			1	1.00
	District Court Clerk II	K410	0	40	40	40	40			40	40.00
	District Court Deputy Clerk I	K403	0	1	1	1	1			1	1.00
	District Court Deputy Clerk II	K407	0	22	22	22	21	1		22	21.53
	District Court Deputy Clerk III	K409	0	4	4	4	4			4	4.00
	Family Svcs Program Manager	K461	1	1	1	1	1			1	1.00
	Fiscal Services Clerk	K443	0	2	2	2	2			2	2.00
	Human Services Support Spec I	K437	1	1	1	1	0		1	1	1.10
	Integrated Case Services Mgr	K447	1	1	1	1	1			1	1.00
	Judges Admin Assistant	K444	15	15	15	15	15			15	15.00
	Jury Commissioner	K441	1	1	1	1	1			1	1.00
	Law Clerk	K438	15	15	15	15	15			15	15.00
	Law Librarian II	K449	0	1	1	1	1			1	1.00
	Law Librarian/Self Help Cntr Mgr	K462	1	1	1	1	1			1	1.00
	Law Library Assistant II	K437	0	1	1	1	1			1	1.00
	Law Library Assistant III	K417	0	3	3	3	3			3	3.00
	Pre Trial Services Officer I	K415	1	1	1	1	0		1	1	1.10
	Pre Trial Services Officer II	K443	20	18	18	18	18			18	18.00
	Pre Trial Services Officer III	K444	3	3	3	3	3			3	3.00
	Probate Commissioner	K446	1	1	1	1	1			1	1.00
	Records Clerk (District Court)	K401	2	2	2	2	2			2	2.00
	Specialty Court Program Manager	K461	1	1	1	1	1			1	1.00
	Sr. Law Library Assistant	K418	0	1	1	1	1			1	1.00
	Supervising Clerk III	K444	2	0	0	0	0			0	0.00
	Unit Manager	K444	0	2	2	2	2			2	2.00
	Totals		170	170	170	170	161	6	2	169	165.02

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
District Health	Account Clerk	WGG	1	1	1	1	1			1	1.00
Dept (#202-0)	Account Clerk II	WHH	1	0	0	0	0			0	0.00
	Administrative Assistant I	YKK	2	2	2	2	2			2	2.00
	Administrative Assistant II	YLL	1	0	0	0	0			0	0.00
	Administrative Health Svcs Officer	CTT	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	2	3	3	3	3			3	3.00
	Advanced Practitioner of Nursing	NQQ	3	3	3	4		3	1	4	2.21
	Air Quality Specialist II	YNN	7	8	8	8	8			8	8.00
	Air Quality Supervisor	YQQ	2	2	2	2	2			2	2.00
	Community Health Aide	WEE	8	7	7	7	6		1	7	6.00
	Community Health Nutritionist	YNN	2	2	2	2	2			2	2.00
	Dept.Computer Applic Spec	WJJ	2	2	2	2	2			2	2.00
	Development Officer	YNN	1	0	0	0	0			0	0.00
	Disease Intervention Specialist	NNO	4	4	4	4	4			4	4.00
	District Health Officer	M0001	1	1	1	1	1			1	1.00
	Division Director-Air Quality	CTT	1	1	1	1	1			1	1.00
	Division Director-CCHS	CVV	1	1	1	1	1			1	1.00
	Div Director-Environmental Svcs	CVV	1	1	1	1	1			1	1.00
	EMS Program Manager	YQQ	0	0	0	0	1			1	1.00
	Emergency Medical Svcs Coord	YNN	1	1	1	1	1	1		2	1.53
	Environmental Engineer II	YNO	3	3	3	2	2			2	2.00
	Environmental Health Aid	WFF	0	0	1	1	0		1	1	0.00
	Environmental Health Specialist	YNN	21	21	21	21	20		1	21	20.75
	Environmentalist Supervisor	YQQ	3	3	3	3	3			3	3.00
	Epi Center Director	CWZ	1	1	1	1	1			1	1.00
	Epidemiologist	YOO	2	3	3	3	2		1	3	2.05
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Hazardous Materials Specialist	YNN	1	0	0	0	0			0	0.00
	Health Educator Coordinator	YNN	0	0	0	2	2			2	2.00
	Health Educator II	YMM	4	4	4	3	2		1	3	2.72
	Human Svcs Support Specialist II	WHH	3	4	4	4	4			4	4.00
	Licensed Engineer	YQR	2	2	2	2	1		1	2	1.00
	Licensed Practical Nurse	NJJ	1	1	1	1	0			0	0.00
	Office Assistant I	WDD	0	0	0	1	0		1	1	0.00
	Office Assistant II	WEE	19	20	20	18	17	3		20	19.00
	Office Assistant III	WGG	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	6	4	4	4	5			5	5.00
	Plans/Permits/Application Aide	WGG	4	4	4	4	3			3	3.00
	Program Coordinator	YLL	3	3	3	1	1			1	1.00
	Public Health Em Response Coord	YOO	2	2	2	2	2			2	2.00
	Public Health Investigator	WLL	2	3	3	3	2		1	3	2.05
	Public Health Nurse II	NNO	16	15	16	13	10	2	1	13	13.50
	Public Health Nurse Supervisor	OQQ	3	3	3	3	3			3	3.00
	Public Health Preparedness Mgr	YQQ	1	1	1	1	1			1	1.00
	Public Health Program Manager	YOO	1	0	0	0				0	0.00
	Public Information Officer	YLL	3	2	2	1	1			1	1.00
	Public Service Intern	XO12	1	1	1	1			1	1	2.01
	Registered Nurse I	NKK	2	2	2	2			1	1	0.90
	Senior Air Quality Specialist	YOO	3	3	3	3	3			3	3.00
	Senior Environmental Health	YOO	7	6	6	6	6			6	6.00
	Senior Epidemiologist	YPP	2	1	1	1	1			1	1.00
	Senior Licensed Engineer	YRS	1	1	1	0	0			0	0.00
	Statistician	YNN	1	1	1	1	1			1	1.00
	Storekeeper	WEE	1	1	1	1	1			1	1.00
	Vector-borne Disease Specialist	YNN	3	3	3	2	2			2	2.00
	Vector Control Coordinator	YQQ	1	1	1	1	1			1	1.00
	WIC Program Manager	YOO	1	1	1	1	1			1	1.00
	Totals		169	163	165	157	138	9	12	159	150.72

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
Human Resources (#109-0)	Administrative Assistant II	CLL	1	1	1	1	1			1	1.00
	Benefits Manager	CRR	0	0	0	0	0			0	0.25
	Director of Human Res/Labor Rel	MXX	1	1	1	1	1			1	1.00
	HR Admin Manager	CTT	1	1	1	1	1			1	1.00
	Human Resource Analyst II (0.5 FTE reported in CPS & 0.5 FTE reported in Indigent Fund)	CNN	5	5	5	6	6			6	6.00
	Human Resource Specialist I	WHH	1	1	1	0	0			0	0.00
	Human Resource Specialist II	WJJ	3	3	3	3	2		1	3	2.17
	Human Resource Specialist III	YKK	1	1	1	1	1			1	1.00
	Labor Relations Manager	MUU	1	1	1	0	0			0	0.00
	Learning&Performance Specialist	CQQ	1	1	1	0	0			0	0.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.50
	Senior HR Analyst (FTE is counted .5 in Child Protective Services and .5 in Indigent Tax Levy Fund)	CPP	0	0	0	1	1			1	0.00
	Workforce Development Manager	CRR	1	1	1	1	1			1	1.00
	Totals		17	17	17	16	15	0	1	16	14.92
Human Resources	Benefits Analyst	CNN	1	1	1	0	0			0	0.00
Health Benefits	Benefits Specialist	WKK	1	1	1	1	1			1	1.00
Fund (#618-0)	Office Support Specialist	WHH	0	1	1	1	1			1	0.50
	Sr. Accountant (position in Finance)	YPP	0	0	0	0	0			0	1.00
	Benefits Manager	CRR	0	1	1	1	1			1	0.75
	Totals		2	4	4	3	3	0	0	3	3.25
Justice Court	Bailiff Supervisor (Incline)	J160	0	1	1	1	1			1	1.00
Incline (#125-1)	Deputy Clerk II	J110	1	0	0	0				0	0.00
	Interpreter Clerk	J135	1	1	1	1		1		1	0.80
	Judge	E205	1	1	1	1	1			1	1.00
	Justice Support Specialist	J106	0	1	2	2		1	1	2	1.66
	Supervising Clerk I	J150	1	1	1	1	1			1	1.00
	Totals		4	5	6	6	3	2	1	6	5.46
Justice Court	Account Clerk II-JC	J120	1	1	1	1	1			1	1.00
Reno (#125-3)	Accounting Supervisor	J170	1	1	1	1	1			1	1.00
	Asst. Court Administrator	J180	1	1	1	1	1			1	1.00
	Bailiff	J155	6	6	6	7	5	2		7	5.80
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00
	Court Clerk I	J130	7	7	7	7	7			7	7.00
	Court Clerk II	J157	3	3	3	3	3			3	3.00
	Court Clerk III	J175	1	1	1	1	1			1	1.00
	Court Reporter	J13	1	1	1	1	1			1	1.00
	Court Tech Bus Syst Analyst II	J	1	1	1	1	1			1	1.00
	Deputy Clerk I	J100	1	1	1	1	1			1	1.00
	Deputy Clerk II	J110	11	11	11	12	12			12	12.00
	Deputy Clerk III	J120	2	2	2	2	2			2	2.00
	Interpreter/Clerk	J135	1	1	1	1	1			1	1.00
	Judge Reno/Sparks	E200	5	5	6	6	6			6	6.00
	Judge's Secretary	J155	1	2	2	2	2			2	2.00
	Justice Court Administrator	J1	1	1	1	1	1			1	1.00
	Justice Court Records Clerk	J105	2	1	1	1	0		1	1	3.55
	Snr. Judge's Secretary	J170	1	1	1	1	1			1	1.00
	Supervising Clerk III	J178	2	2	2	2	2			2	2.00
	Totals		50	50	51	53	50	2	1	53	54.35
Justice Court	Account Clerk II	J120	1	1	0	0	0			0	0.00
Sparks (#125-4)	Accounting Supervisor	J178	0	0	1	1	1			1	1.00
	Assistant Court Administrator	J180	0	0	1	1	1			1	1.00
	Bailiff (Sparks)	J155	2	2	3	2	2			2	2.00
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00
	Court Clerk I	J130	3	3	4	2	3			3	3.00
	Court Clerk II	J157	0	0	0	1	1			1	1.00
	Court Clerk III	J175	0	0	0	1	1			1	1.00
	Court Control Officer	J135	0	0	1	1	1			1	1.00
	Deputy Clerk II	J110	7	7	6	6	6			6	6.00
	Deputy Clerk III	J120	0	0	1	1	1			1	1.00
	Interpreter Clerk	J135	1	1	1	1	1			1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Judge Reno/Sparks	E200	2	2	2	2	2			2	2.00
	Judge's Secretary	J155	1	1	0	0	0			0	0.00
	Justice Court Administrator	J185	1	1	1	1	1			1	1.00
	Reserve Judge	J150	1	1	1	1	0	1		1	0.41
	Sr Judges Secretary	J170	0	0	1	1	1			1	1.00
	Supervising Clerk II	J175	1	1	0	0	0			0	0.00
	Supervising Clerk III	J178	2	2	1	1	1			1	1.00
	Totals		23	23	25	24	24	1	0	25	24.41
Justice Court	Court Clerk II	J157	1	1	1	1	1			1	1.00
Wadsworth	Deputy Clerk I	J100	1	1	1	1			1	1	0.49
(#125-7)	Judge	E210	1	1	1	1	1			1	1.00
	Totals		3	3	3	3	2	0	1	3	2.49
Juvenile Services	Account Clerk II	PHH	1	1	1	1	0			0	0.00
(#127-0)	Admin Legal Secretary	PLL	1	1	1	1	1			1	1.00
	Admin Secretary	PJJ	2	2	1	1	1			1	1.00
	Advanced Practioner of Nursing	PNQQ	1	1	1	2	0	1	1	2	1.20
	Competency Develop Coordinator	PLL	1	1	1	1	1			1	1.00
	Cook	PHH	3	3	3	3	2		1	3	4.00
	Department Program Analyst	PLL	1	1	1	1	1			1	1.00
	Director - Juvenile Services	PYY	1	1	1	1	1			1	1.00
	Division Director Juv Services	PVV	2	2	2	2	2			2	2.00
	Fiscal Compliance Officer	PNN	0	0	0	0	1			1	1.00
	Food Manager	PLL	1	1	1	1	1			1	1.00
	Juvenile Svrs Support Specialist	PHH	1	1	1	1	1			1	1.00
	Juvenile Probation Officer II	PKK	11	11	11	12	12			12	11.00
	Legal Secretary	PII	6	5	5	5	2	3		5	3.35
	Legal Secretary Supervisor	PKK	1	1	1	1	1			1	1.00
	Maintenance Worker Juv Services	PCC	1	1	1	1	1			1	1.00
	Mental Health Counselor II	YPP	1	1	1	1	1			1	1.00
	Office Assistant II	PEE	2	2	2	2	2			2	2.00
	Outreach Specialist I	PKK			1	1	0		1	1	1.00
	Outreach Specialist II	PLL	9	9	9	9	9			9	10.00
	Outreach Specialist II Grant	PKK	2	2	2	0	0			0	0.00
	Program Assistant	PKK			1	1	1			1	1.00
	Program Coordinator	PLL	1	1	1	1	1			1	1.00
	Program Manager (ER)	PER	3	4	3	3	3			3	3.00
	Program Manager (RR)	PRR	2	1	1	2	1		1	2	3.00
	Psychologist/Administrator	PTU	1	1	1	1	1			1	1.00
	Registered Nurse I	PNKK	1	1	1	1	1			1	1.00
	Shift Supervisor	PNN	3	3	3	3	3			3	3.00
	Sr. Field Supervisor	PJJ	1	1	1	1	1			1	1.00
	Sr Juvenile Probation Officer	PPP	17	15	15	15	15			15	15.00
	Sr. Youth Advisor	PLL	7	7	7	7	7			7	7.00
	Victim Svcs. Coordinator	PII	1	1	1	1	1			1	1.00
	Work Program Field Supervisor	PII	3	3	3	3	1	1	1	3	2.56
	Youth Advisor (On Call)	PJJ	1	1	1	1	0		1	1	0.56
	Youth Advisor I	PJJ	1	1	1	1	0		1	1	2.00
	Youth Advisor II	PKK	39	35	34	34	34			34	34.00
	Totals		129	122	121	122	110	5	7	122	121.67
Law Library(#123)	Law Librarian II	LNN	2	0	0	0				0	0.00
under District Crt	Law Library Asst.II	L GG	1	0	0	0				0	0.00
as of FY 12	Law Library Asst III	L HH	1	0	0	0				0	0.00
	Sr Law Library Asst	L JJ	1	0	0	0				0	0.00
	Totals		5	0	0	0	0	0	0	0	0.00
Library	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
General Fund	Admin Secretary Supv	YKK	1	1	1	1	1			1	1.00
(#130-0)	Associate Library Director	CRR	1	0	0	0	0			0	0.00
	Dept Computer Applic Specialist	WJJ	4	3	3	3	0			0	0.00
	Dept Systems Specialist	WKL	0	0	0	0	3			3	3.00
	Development Officer	YNN	1	1	1	1	1			1	1.00
	Internet Services Librarian	YNN	0	1	1	1	1			1	1.00

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Librarian I	YKK	10	10	9	9	9			9	9.00
	Librarian II	YNN	10	7	6	6	6			6	6.00
	Librarian III	YOO	6	5	5	5	5			5	5.00
	Librarian Aide	WAA	28	25	23	23	0	24		24	9.42
	Library Asst II	WGG	51	46	47	47	33	16		49	39.90
	Library Asst III	WHH	13	11	10	10	10			10	10.00
	Library Director	MVV	1	1	1	1	1			1	1.00
	Marketing Coordinator	YLL	1	0	0	0	0			0	0.00
	Office Assistant II	WEE	4	4	2	2	1			1	1.00
	Program Assistant	YKK	1	1	0	0	0			0	0.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Sr Library Asst	YJJ	1	1	1	1	1			1	1.00
	Sr. Public Services Librarian	YQQ	0	1	1	1	1			1	1.00
	Storekeeper	WEE	0	0	2	2	2			2	2.00
	System/Access Svc Librn	YOO	1	1	1	1	1			1	1.00
	Totals		136	121	116	116	78	40	0	118	94.32
Library	Librarian I	YKK	3	3	3	2	2			2	2.00
Expansion Fund	Librarian II	YNN	2	1	1	1	0			0	0.00
(#204-0)	Librarian III	YOO	1	1	1	1	1			1	1.00
	Library Aide	WAA	2	2	2	2	0	0		0	0.00
	Library Asst II	WGG	10	9	9	7	6	1		7	6.38
	Library Asst III	WHH	3	2	2	2	1			1	1.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
	Totals		23	20	20	17	12	1	0	13	12.38
Medical Examiner	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00
(#153-0)	Assistant Medical Examiner	C0001	1	1	1	1	1			1	1.00
	Chief Deputy Medical Examiner	TBD	0	0	0	0	1			1	1.00
	Deputy Coroner (Investigator)	WMM	2	1	1	1	0		1	1	0.68
	Deputy Coroner (Technologist)	WMM	7	0	0	1	0		1	1	0.25
	Forensic Medical Transcriber	WHH	1	2	2	2	1		1	2	1.25
	Medical Examiner	M0003	1	1	1	1	1			1	1.00
	Medicolegal Death Invest Superv	YPP	2	2	2	2	2			2	2.00
	Medicolegal Death										
	Investigator/Tech	WMM	0	8	8	8	8			8	8.00
	Office Support Specialist	WHH	1	0	0	0	0			0	0.00
	Totals		16	16	16	17	15	0	3	18	16.18
Public	Account Clerk II	WHH	1	1	1	1	1			1	1.00
Administrator	Admin Secretary Supervisor	YKK	1	1	1	1	1			1	1.00
(#159-0)	Office Support Specialist	WHH	3	3	3	3	3			3	3.00
	Probate Estate Case Mgr	YOO	1	1	1	1	1			1	1.00
	Public Admin Estate Invst	WKK	3	3	3	3	3			3	3.00
	Public Administrator	E011	1	1	1	1	1			1	1.00
	Totals		10	10	10	10	10	0	0	10	10.00
Public Defender's	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00
Office (#124-0)	Chief Investigator (PD)	YPP	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	26	26	26	26	27			27	27.00
	Deputy PD IV	AUU	6	6	6	6	6			6	6.00
	Family Court Investigative Spec	WLL	2	2	2	2	1			1	1.00
	Family Court Investigative Spec II	YNN	0	0	0	0	1			1	1.00
	Investigator II (PD)	WLM	4	4	4	4	4			4	4.00
	Legal Secretary	WII	9	7	7	7	7		1	8	7.45
	Legal Secretary Supervisor	YKK	1	1	1	1	1			1	1.00
	Mitigation Specialist	WLM	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	1	1	1	1	1			1	1.00
	Office Support Specialists	WHH	4	3	3	3	3			3	3.00
	Public Defender - Appointed	MYZ	1	1	1	1	1			1	1.00
	Totals		57	54	54	54	55	0	1	56	55.45

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents												
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)		
			Actual Position Count				FY15 Budgeted Position Count					
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)	
Public Guardian (#157-0)	Account Clerk	WGG	1	2	2	1	1			1	1.00	
	Account Clerk II	WHH	1	1	1	1	1			1	1.00	
	Guardian Case Manager	WLL	8	8	8	8	8			8	8.00	
	Legal Secretary	WII	0	1	1	1	0	1		1	0.48	
	Office Assistant II	WEE	1	1	1	1	1			1	1.00	
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00	
	Public Guardian	MSS	1	1	1	1	1			1	1.00	
	Registered Nurse I	NKK	1	1	1	1	1			1	1.00	
	Supervising Guardian Case Mgr	YOO	2	2	2	1	1			1	1.00	
	Totals		16	18	18	16	15	1	0	16	15.48	
Recorder's Office (#111-0)	Administrative Asst I	YKK	1	1	1	1	1			1	1.00	
	Chief Deputy Recorder	COO	1	1	1	1	1			1	1.00	
	County Recorder - Elected	E011	1	1	1	1	1			1	1.00	
	Deputy County Recorder 1	WGG	12	10	10	11	11			11	11.00	
	PropertyTransferCompl Recorder	WII	1	1	1	1	1			1	1.00	
	Recording Supervisor	YKK	3	3	3	3	3			3	3.00	
	Senior Deputy Recorder	WHH	5	5	5	4	4			4	4.00	
		Totals		24	22	22	22	22	0	0	22	22.00
	Registrar of Voters (#112-0)	Administrative Assistant I	YKK	1	1	1	1	1			1	1.00
Elections Workers		XOOO	0	0	0	1	0		1	1	4.00	
Office Assistant II		WEE	1	1	0	0	0			0	0.00	
Office Support Specialist		WHH	3	3	4	4	4			4	4.00	
Registrar of Voters - Appointed		MVV	1	1	1	1	1			1	1.00	
		Totals		6	6	6	7	6	0	1	7	10.00
Senior Services (#225-0)	Account Clerk II	WHH	0	0	0	0	1			1	1.00	
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00	
	Administrative Secretary	WJJ	1	0	0	0	0			0	0.00	
	Attorney - Senior Law Project	ATT	3	1	1	0	0			0	0.00	
	Community Health Aide	WEE	6	6	6	6	5		1	6	5.40	
	Director - Senior Services	MUU	1	1	1	1	1			1	1.00	
	Eligibility Certification Specialist I	WHH	1	1	1	1	0			0	0.00	
	Eligibility Certification Specialist II	WII	0	0	0	0	1			1	1.00	
	Equipment Services Worker II	WFF	1	1	1	0	0			0	0.00	
	Human Services Support Spec I	WGG	1	1	1	1	1			1	1.00	
	Legal Secretary	WII	2	2	2	0	0			0	0.00	
	Legal Secretary Lead	WJJ	1	1	1	0	0			0	0.00	
	Licensed Practical Nurse	NJJ	1	1	1	1	1			1	1.00	
	Mental Health Counselor Sup	YQQ	1	0	0	0	0			0	0.00	
	Office Assistant II	WEE	2	3	3	4	1	3		4	2.83	
	Office Support Specialist	WHH	2	2	2	3	2			2	2.00	
	Paralegal - Senior Law Project	WKK	3	3	3	0	0			0	0.00	
	Public Health Nurse II	NOO	1	0	0	0	0			0	0.00	
	Public Health Nurse Supervisor	OQQ	1	1	1	1	1			1	1.00	
	Registered Nurse I	NKK	2	2	2	2	0		1	1	0.49	
	Social Services Supervisor	YPP	0	1	1	1	1			1	1.00	
	Social Worker III	YNN	4	4	4	4	4			4	4.00	
		Totals		35	32	32	26	20	3	2	25	22.72
Sheriff's Office (#150-0)	Account Clerk II	WHH	4	4	4	4	4			4	4.00	
	Admin Assistant II	YLL	2	2	2	2	2			2	2.00	
	Admin Secretary	WJJ	2	2	3	4	4			4	4.00	
	Admin Secretary Supervisor	WKK	3	3	3	2	2			2	2.00	
	Admin Services Manager	YPP	1	1	1	1	1			1	1.00	
	Air Craft Mechanic	WKK	2	2	2	1	1		1	2	1.17	
	Asst Food Manager	YJJ	1	1	1	1	0			0	0.00	
	Business Analyst	YNN	0	1	0	0	0			0	0.00	
	Captain	B015	6	5	5	5	5			5	5.00	
	Chief Deputy Sheriff	CD340	3	3	3	3	3			3	3.00	
	Chief Records Clerk	YII	3	2	2	2	2			2	2.00	
	Chief Toxicologist	YRU	1	0	0	0	0			0	0.00	
	Civil Supervisor	YKK	0	0	0	1	1			1	1.00	
	Communications Specialist	WJJ	15	21	21	27	27			27	27.00	

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
	Courthouse Security Officer	WEE	19	0	0	0	0			0	0.00
	Crthouse Security Officer-Sprvsr	YHH	1	0	0	0	0			0	0.00
	Crime Analyst/GIS Specialist II	YOO	1	1	1	1	2			2	2.00
	Crime Lab Director	CTV	1	1	1	1	1			1	1.00
	Criminalist II	YNP	14	14	15	15	16			16	16.00
	Department Computer Appl Spec	WJJ	0	0	1	0	0			0	0.00
	Department Computer Specialist	WKL	2	2	2	0	0			0	0.00
	Department Systems Specialist	WKL	0	0	0	1	1			1	1.00
	Dept. SystemsSupport Coordinator	YNN	0	0	0	1	1			1	1.00
	Department Systems Technician	WJJ	0	0	0	1	1			1	1.00
	Deputy Sheriff	D001	359	349	345	346	354		1	355	358.35
	Memo: 15 Deputy Sheriff										
	Recruits authorized but not Funded	C075	15	0	15	15	15			15	15.00
	Detention Operations Manager	YPP	1	1	1	1	1			1	1.00
	Detention Programs Coordinator	YMM	1	1	1	1	1			1	1.00
	Detention Services Mgr	YOO	1	1	1	1	1			1	1.00
	Evidence & Property Control Clerk	WHH	2	2	2	2	2			2	2.00
	Fiscal Manager/Sheriff's Office	YRR	0	0	0	1	1			1	1.00
	Food Manager	YLL	1	1	1	1	1			1	1.00
	Forensic Technician II	WJJ	4	4	4	4	4			4	4.00
	Grants Coordinator	WLL	1	1	1	1	1			1	1.00
	Inmate Class/Inmate Assist Spec	WJJ	6	6	6	6	6			6	6.00
	Inmate Property/Services										
	Supervisor	YJJ	0	0	1	1	1			1	1.00
	Inmate Storekeeper	WFF	2	2	2	0	0			0	0.00
	Inmate Work Program Leader	WGG	9	9	8	8	8		1	9	13.04
	Inmate Work Program Supervisor	YJJ	1	1	1	1	1			1	1.00
	Investigative Assistant	WII	7	4	3	2	2		1	3	4.78
	Investigative Assistant Supervisor	YKK	1	1	1	0	0			0	0.00
	Jail Cook	WHH	8	8	8	8	8			8	8.00
	Latent Fingerprint Examiner	WLL	1	1	1	1	1			1	1.00
	Lead Communication Specialist	WKK	1	1	1	0	0			0	0.00
	Lieutenant	B010	14	13	13	13	13			13	13.00
	Management Analyst	YNN	0	0	0	1	1			1	1.00
	NNCTC Infrastructure Liaison Coor	YPP	1	1	1	1	1			1	1.00
	NNCTC Intelligence Analyst	YQQ	4	4	4	4	1			1	1.00
	NNCTC Terrorism Liaison Officer	YPP	1	1	1	1	0			0	0.00
	Office Assistant II	WEE	11	10	10	9	7			7	7.00
	Office Assistant III	WGG	21	19	19	18	17			17	17.00
	Office Support Specialist	WHH	12	12	14	16	17			17	17.00
	Payroll/Personnel Clerk	WHH	2	2	2	2	2			2	2.00
	Pilot	CKO	1	1	1	0	0		1	1	0.42
	Principal Account Clerk	YJJ	0	0	0	1	1			1	1.00
	Program Assistant	YKK	1	1	1	1	1			1	1.00
	Property Inventory Clerk	WEE	5	5	5	4	4			4	4.00
	Public Information Officer	YLL	0	1	1	1	1			1	1.00
	Public Service Intern	X 012	1	1	1	0	0		1	1	0.36
	Sergeant	B005	47	46	46	46	46			46	46.00
	Sheriff	E012	1	1	1	1	1			1	1.00
	Sheriff Support Specialist B/C/PC	WHH	86	84	81	80	78		1	79	81.15
	Sheriff Support Specialist-Field	WGG	9	8	8	8	7			7	7.00
	Sheriff Support Spec-Supervisor	YKK	9	9	9	9	9			9	9.00
	Sheriff's Office Records Manager	YNN	1	1	1	1	1			1	1.00
	Sr Criminalist	YOQ	3	3	3	3	3			3	3.00
	Sr. Financial Analyst	YPP	1	1	1	0	0			0	0.00
	Supervising Communication Spec	YLL	2	2	3	4	4			4	4.00
	Supervising Criminalist	YQR	2	3	3	3	3			3	3.00
	Supply Specialist	WFF	0	0	0	2	2			2	2.00
	Undersheriff	CD 440	1	1	1	1	1			1	1.00
	Video Production Coordinator	WJJ	1	1	1	1	1			1	1.00
	Totals		739	689	701	704	704	0	7	711	720.27

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY14/15 Total Position Count (a+b+c)	
Sheriffs Office	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
Regional Public	Dept Computer Applic Specialist	WJJ	1	1	1	1		1		1	0.75
Safety Training	Dir Reg Public Safety Training Ctr	CRR	1	1	1	1	1			1	1.00
Center (#209-0)	Inmate Work Program Leader	WGG	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Totals		5	5	5	5	4	1	0	5	4.75
Social Services- Adult Services (#179-0)	Account Clerk	WGG	3	3	3	3	3			3	3.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Administrative Secretary Superv	YKK	1	1	1	1	1			1	1.00
	Division Director - Adult Services	CDTT	1	1	1	1	0			0	0.00
	Division Director-Social Services	CDVV	0	0	0	0	1			1	1.00
	Eligibility Case Compl Reviewer	YLL	1	1	1	1	1			1	1.00
	Eligibility Certification Specialist II	WII	15	14	14	13	13			13	13.00
	Eligibility Supervisor	YKK	2	2	2	2	2			2	2.00
	Human Resource Analyst II (Full time position counted in Social Services-Adult Services; .5 FTE reported in CPS Fund)	CNN	0	0	0	0	1			1	0.50
	Office Assistant II	WEE	10	10	10	9	9			9	9.00
	Office Support Specialist	WHH	1	1	1	0	0			0	0.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Registered Nurse I	NKK	0	0	0	0	0			0	0.00
	Social Services Director	MYI	1	1	1	1	1			1	1.00
	Senior Social Worker	YOO	1	1	1	1	1			1	1.00
	Social Worker III	YNN	7	6	6	6	6			6	6.00
	Totals		46	44	44	41	42	0	0	42	41.50
Child Protective Services Fund (#228-0)	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Administrative Secretary Sup	YKK	2	2	2	2	2			2	2.00
	Advanced Practitioner of Nursing	NQQ	1	1	1	1	1			1	1.00
	Case Compliance Reviewer	YQQ	1	1	1	1	1			1	1.00
	Children's Svcs Coordinator Sup	YRR	5	5	5	5	5			5	5.00
	CPS Intake Screener	WKK	5	5	5	5	3	2		5	4.06
	Dept Computer Application Spec	WJJ	1	1	1	0	0			0	0.00
	Division Director-Children's Svcs	CDVV	2	2	2	2	0			0	0.00
	Division Director Social Services	CDVV	0	0	0	0	2			2	2.00
	Eligibility Certification Specialist II	WII	4	3	3	3	3			3	3.00
	Eligibility Supervisor	YKK	1	1	1	1	1			1	1.00
	Fiscal Compliance Officer	YNN	1	2	2	2	2			2	2.00
	Fiscal Manager/Social Services	YTT	1	1	1	1	1			1	1.00
	Foster Care Training&Support Sp	YPP	4	3	3	3	3			3	3.00
	Grants Coordinator	WLL	0	1	1	1	1			1	1.00
	Human Resources Analyst II (Full time position counted under Social Services-Adult Services; .5 FTE reported in CPS Fund)	CNN	0	0	0	0	0			0	0.50
	Human Services Program Super	YPP	1	1	1	1	1			1	1.00
	Human Services Support Spec II	WHH	11	11	11	11	11			11	11.00
	Mental Health Counselor II	YPP	8	3	3	3	3			3	3.00
	Mental Health Counselor Super	YQQ	2	2	2	2	2			2	2.00
	Office Assistant II	WEE	29	29	29	28	28			28	28.00
	Office Support Specialist	WHH	11	11	11	11	11			11	11.00
	Pediatric Physician	CUZ	1	1	1	0	0			0	0.00
	Program Assistant	YKK	4	4	4	4	4			4	4.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Public Health Nurse II	NNO	1	1	1	1	1			1	1.00
	Social Svcs Program Specialist	YQQ	2	2	2	1	1			1	1.00
	Social Services Supervisor	YPP	19	18	18	20	20			20	20.00
	Social Worker III	YNN	103	105	105	98	90	7	1	98	94.96
	Sr Human Svcs Support Specialist	WII	5	5	5	5	5			5	5.00
	Sr Social Worker	YOO	8	8	8	7	7			7	7.00
	Totals		235	231	231	221	211	9	1	221	217.52

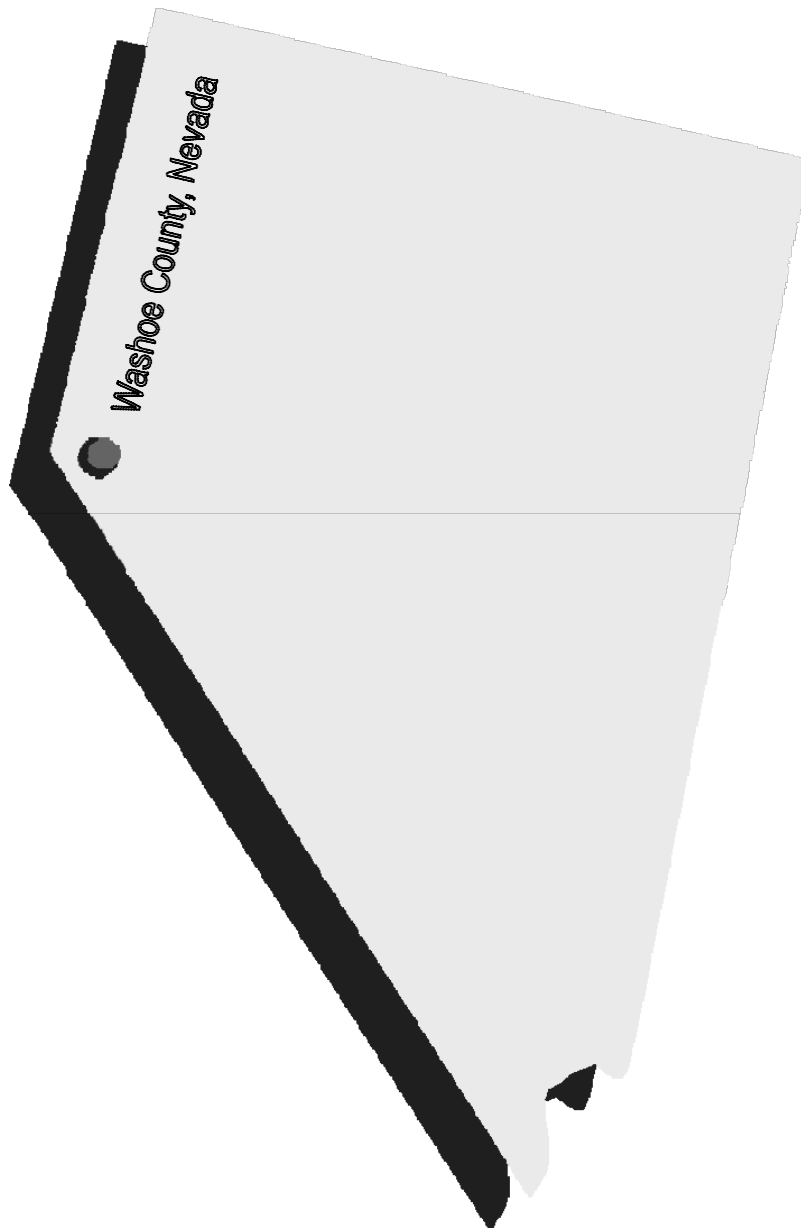
**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (CONTINUED)**

Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2014/15 (base 2080 hrs)	
			Actual Position Count				FY15 Budgeted Position Count				
			Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY14/15 Total Position Count (a+b+c)
Technology Services (#108-0)	Administrative Assistant I	Y KK	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
	Basis Administrator II	Y OO	0	2	2	2	2			2	2.00
	Business Systems Analyst II	Y NN	1	1	1	0	0			0	0.00
	Chief Info Mgt Officer	M XY	1	1	1	1	1			1	1.00
	Electronics Technician	W KK	2	2	2	0	0			0	0.00
	GIS Specialist	WKK	2	2	2	2	2			2	2.00
	Imaging & Record Mgt Super	YPP	1	1	1	1	1			1	1.00
	Imaging Equipment Tech II	WGG	4	4	4	4	4			4	4.00
	IT Manager	CTT	4	4	4	4	4			4	4.00
	Management Analyst	YNN	0	0	0	0			1	1	0.50
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Public Service Interns	XO12	0	0	0	1	0		1	1	0.50
	Radio Network Administrator	W NN	1	0	0	0	0			0	0.00
	Records Mgt Tech II	WEE	2	2	2	2	2			2	2.00
	Regional Communications Coord	YQR	0	0	0	1	1			1	1.00
	Security Electronics Administrator	WNN	1	1	1	1	1			1	1.00
	Sr Business Systems Analyst	Y PP	4	4	4	7	7			7	7.00
	Sr Technology Network Engineer	YPP	5	5	5	5	5			5	5.00
	Sr Technology Support Tech	WKK	5	4	4	3	3			3	3.00
	Sr Technology Sys Administrator	YPP	5	5	5	4	4			4	4.00
	Sr Technology Sys Developer	YPP	11	7	7	6	6			6	6.00
	Technology Network Engineer II	W LM	8	8	8	8	8			8	8.00
	Technology Project Coordinator	YQR	4	4	4	4	3			3	3.00
	Technology Support Technician II	WII	4	4	4	3	3			3	3.00
	Technology Sys Administrator II	WLM	5	5	5	3	3			3	3.00
	Technology Systems Developer II	YNO	15	11	11	14	13			13	13.00
	Telecommunications Manager	CDTT	1	1	1	0	0			0	0.00
	Telephone Technician	W KK	1	1	1	1	1			1	1.00
	Totals		90	82	82	79	77	0	2	79	78.00
Treasurer's Office (#113-0)	Account Clerk	WGG	9	8	8	7	7			7	7.00
	Account Clerk II	WHH	1	1	1	2	2			2	2.00
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Asst Chief Deputy Treasurer	YMM	1	0	0	1	1			1	1.00
	Chief Deputy Treasurer	CQQ	1	1	1	1	1			1	1.00
	Collections Analyst	WII	1	1	1	1	1			1	1.00
	Commissioner Elected Treasurer	E011	1	1	1	1	1			1	1.00
	Depart Computer App Specialist	WJJ	2	2	2	1	1			1	1.00
	Personal Property Field Rep	WII	1	1	1	1	1			1	1.00
	Principal Account Clerk	YJJ	3	3	3	3	3			3	3.00
	Totals		21	19	19	19	19	0	0	19	19.00
Truckee River Flood Management (#211-0)	Account Clerk	WGG	1	1	1	1	0			0	0.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Administrative Services Manager	YPP	1	1	1	1	1			1	1.00
	Deputy Director, TRFMP	CTT	1	1	1	1	0			0	0.00
	Executive Director, TRFMA	FM000	1	1	1	1	1			1	1.00
	General Counsel (TRFMA)	GCUU	0	1	1	1	1			1	1.00
	Land Acquisition Manager	YRR	1	1	1	1	0			0	0.00
	Licensed Engineer	YQR	1	1	1	1	1			1	1.00
	Natural Resources Manager	YRR	1	1	1	1	1			1	1.00
	Natural Resources Planner	WNN	1	1	1	1	0			0	0.00
	Public Information Officer	YLL	1	1	1	1	0			0	0.00
	Public Service Intern	XO12	0	1	1	1	0			0	0.00
	Sr. Financial Analyst	YPP	1	1	1	1	1			1	1.00
	Sr. Hydrogeologist	YPQ	1	1	1	1	1			1	1.00
	Sr. Licensed Engineer	YRS	1	1	1	1	1			1	1.00
	Totals		13	15	15	15	9	0	0	9	9.00
Total County			2,765	2,598	2,601	2,581	2,436	85	73	2,594	2,548.44



Washoe County Annual Budget 2014-2015

Glossary



“Dedicated to Excellence in Public Service”

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

GLOSSARY OF ACRONYMS AND TERMS

AB104 –[AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

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

ADA – Americans with Disabilities Act.

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

ADP – Average daily population.

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

Accrual Basis – Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

Ad Valorem Taxes – Property Taxes

Adopted Budget – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

Appropriations – Specific expenditures and obligations authorized by the Board of County Commissioners.

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

Authorized Position – A full or part time employment position with Washoe County approved by the Board of County Commissioners.

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

BCC – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

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

Balanced Budget – a final budget with no deficit spending.

Base Budget – Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

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

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

Budget – The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

CAB – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

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

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

CASA – Court Appointed Special Advocate.

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

CCW - Permit to carry a concealed weapon.

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

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

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

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

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

CNU – Consolidated Narcotics Unit, formerly comprised of members of the Reno and Sparks police departments, the Sheriff's Department and the United States Drug Enforcement Administration.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

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

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

CSI - Crime Scene Investigation.

Capital Outlay – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more.

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

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

Category – A major division of the program budget that contains programs and activities.

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

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

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

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

DWR – Department of Water Resources, the component of the Washoe County government responsible for the operation of the county's 19 water systems, its water treatment plant, 3 wastewater treatment plants, reclaimed water facilities, the planning and design of water systems, development of water resources, and customer service.

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

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

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

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

Disbursements – The total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

Efficiency Measures – Performance measures that quantify the relationship between input and output measures.

EIP – Environmental Improvement Program.

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

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

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

ESD- Equipment Services Division of the General Services Department, part of Washoe County Public Works, operates the county motor pool.

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

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

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

Expenditures – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

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

FIS – Forensic Investigation Section, a part of the Sheriff's Office also called the Crime Lab.

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

FTMS –Financial Trend Monitoring System.

Fiscal Year – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 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.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

Fund – A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

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

Fund Types –Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

GAAP – Generally Accepted Accounting Principles as adopted by accounting standards boards.

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

GFOA –Government Finance Officers Association.

GID – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

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

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

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

General Obligation Bond (GOB) – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

General Tax Supported Budget of the County – The General, Health and Public Works Construction Funds, which comprise the unrestricted resources of the County.

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

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

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

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

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

HMO – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

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

HVAC – Heating, ventilation, and air conditioning systems.

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

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

ICMA – International City/County Managers' Association.

ITAC –Information Technology Advisory Committee.

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

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

Intergovernmental Transactions – Transactions between two legally separate governmental entities.

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

JAG – Justice Assistance Grant.

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

LEOSA – Law Enforcement Officer Safety Act.

LEPC – Local Emergency Planning Council.

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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 (now the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30th, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

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

Liability – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

Line Item – A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

MSA – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget

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

Mandate – A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

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

NAC - Nevada Administrative Code.

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

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

NDOT –Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.

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

NHS – Also, the National Highway System, a division of the national road system.

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

NRS –Nevada Revised Statutes.

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

Operating Expenditures (Expenses) – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Outcome Measures – Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

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

Other Uses – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

PCI –Pavement Condition Index. The PCI is a numerical index between 0 and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

PAVER – Pavement management program utilized by the Washoe County Public Works Department to determine the Pavement Condition Index.

Per Capita – Per unit of population, per person.

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

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

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

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

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Proprietary Funds – The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

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

REMSA – Regional Emergency Medical Services Authority, Washoe County's regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

RFP – Requests for Proposals, issued by Purchasing, Public Works, and other departments to solicit vendors to submit proposals for a product or service thru a bidding process.

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

RPSTC –Regional Public Safety Training Center.

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

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

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

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

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

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Reservations – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Restricted Funds – Monies designated for a specific purpose only.

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

Revenue Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

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

SAFE – Special Advocate for Elders.

SAP –Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

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

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

SCAAP – State Criminal Alien Assistance Program.

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

STMGID –South Truckee Meadows General Improvement District. Created in 1981 to furnish water, sanitary sewer and storm drainage for a portion of the South Truckee Meadows although currently STMGID only provides water to its customers. The Board of County Commissioners is, *ex-officio*, the Board of Trustees for the District. The District grows by annexation.

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

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

Sources – The total of revenues and transfers in.

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

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

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

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

Tax Levy – The total amount eligible to be raised by general property taxes.

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

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

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

Unrestricted Funds – Monies not designated for a specific purpose.

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

WCRCS – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff's Office.

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

WMD – Weapons of Mass Destruction.

WMF – Water Management Fee.

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