

# Western Regional Water Commission

## STAFF REPORT

**DATE:** May 15, 2023  
**TO:** Chairman and Members, Western Regional Water Commission (WRWC)  
**FROM:** Kim Rigdon, Water Resources Program Manager  
**SUBJECT:** PUBLIC HEARING, action, discussion, and possible direction to staff on the adoption of the WRWC Tentative Budget for Fiscal Year 2024 (FY24)

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### **SUMMARY**

On March 15, 2023, the WRWC approved a draft WRWC tentative budget for FY24. Staff submitted the approved tentative budget to the State of Nevada, Department of Taxation (Attachment 9b) and scheduled a public hearing for adoption by the WRWC on May 18, 2023, at 9am in the Washoe County Chambers. The meeting was publicly noticed on May 4, 2023, in accordance with NRS 354.596.

The tentative budget includes Regional Water Management Fund (RWMF) revenues, cash on hand and expenses for staff and non-staff professional services. Additional budget worksheets include details for professional services related to priority projects and routine operating expenses.

The Department of Taxation approved the draft tentative budget (Attachment 9a). Upon WRWC adoption of the tentative budget it will become final, and staff will remit the final adopted budget to the State of Nevada, Department of Taxation as required.

### **BACKGROUND**

In accordance with NRS 354.596, the WRWC is required to file the tentative budget with the Department of Taxation no later than April 17, 2023, and must adopt the final budget before June 1, 2023. A public hearing must be held after May 15 and before May 31, 2023, and noticed a minimum of 7 days and not more than 14 days in advance of the final budget adoption hearing.

On October 5, 2022, the Northern Nevada Water Planning Commission (NNWPC) held a workshop to review and prioritize projects and allocate FY24 funding to projects deemed to be of the highest priority.

On November 2, 2022, a concurrent NNWPC and WRWC meeting was held to review the workshop results and consider draft tentative professional services budget details to consider for inclusion in the tentative budget. No action was taken.

On February 1, 2023, the NNWPC approved the professional services budget detail (Attachment 9c page 2) for inclusion in the draft tentative budget.

On March 1, 2023, the NNWPC approved the draft WRWC FY24 tentative budget (Attachment 9c pages 1-3) and made a recommendation to the WRWC for approval.

On March 15, 2023, the WRWC approved the draft WRWC FY24 tentative budget and directed staff to submit the budget to the State of Nevada, Department of Taxation by April 15 for review as required.

On April 26, 2023, the State Department of Taxation found the WRWC FY24 tentative budget in compliance with the law and appropriate regulations (Attachment 9a)

**FISCAL IMPACT**

The draft WRWC FY24 tentative budget projects \$1,730,000 in total revenue, approximately \$2,881,672 in expenses, and an ending cash balance of approximately \$613,678. Budget expenses include a maximum of \$2,160,000 for WRWC work plan activities, \$617,572 for three full time staff, one part-time temporary staff and legal services, and routine operating expenses in the amount of \$104,100.

**RECOMMENDATION**

Staff recommends that the WRWC adopt the draft WRWC tentative budget for FY24 and direct staff to submit and file the adopted "final" budget to the State of Nevada, Department of Taxation as required by statute.

**POSSIBLE MOTION**

"Move to adopt the draft WRWC tentative budget for FY24, direct staff to submit and file the adopted 'final' budget as required by statute."

KR:BW:jp

Attachment: 9a Letter from Department of Taxation

Attachment: 9b Department of Taxation Form 4404LGF

Attachment: 9c Draft WRWC FY24 Tentative Budget



STATE OF NEVADA  
DEPARTMENT OF TAXATION  
Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
TONY WREN  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

April 26, 2023

Ms. Susan Dees  
Western Regional Water Commission  
1001 E. 9<sup>th</sup> Street  
Reno, NV 89502

Re: Tentative Budget – Fiscal Year 23/24  
**Western Regional Water Commission**

Dear Ms. Dees:

The Department of Taxation has examined your fiscal year 2023/2024 tentative budget for Western Regional Water Commission pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

**Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget (NRS 354.598 (3)).**

If you should have any questions, please do not hesitate to call me at (775) 684-2065 or e-mail me at [kgrahmann@tax.state.nv.us](mailto:kgrahmann@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink that reads "Kellie Grahmann".

Kellie Grahmann  
Budget Analyst  
Local Government Finance  
Department of Taxation



Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Western Regional Water Commission herewith submits the FINAL budget for the
fiscal year ending June 30, 2024

This budget contains 0 fund, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 2,881,672 and
0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

I Samantha Turner
(Print Name)
Division Director Finance & Administration CSD
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed: Samantha Turner

Dated: May 4, 2023

APPROVED BY THE GOVERNING BOARD
Only necessary for FINAL Budget
(Signature by Docusign is acceptable)

[Signature lines for Governing Board approval]

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: May 18, 2023, 9:00 a.m.

Publication Date: May 4, 2023

Place: Washoe County Chambers, 1001 East Ninth Street, Building A, Reno, Nevada

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

Personnel support services are provided to the Commission pursuant to an interlocal agreement with Washoe County Community Services Department.

POPULATION (AS OF JULY 1)			
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Western Regional Water Commission  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Western Regional Water Commission  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	1,924,330	-	-	-	1,730,000	-	-	3,654,330
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds								
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	1,924,330	-	-	-	1,730,000	-	-	3,654,330

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Western Regional Water Commission  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	-	-	2,866,694				787,636	3,654,330
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		-	-	2,866,694	-	-	-	787,636	3,654,330

\* FUND TYPES:   R - Special Revenue  
                  C - Capital Projects  
                  D - Debt Service  
                  T - Expendable Trust

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
Water surcharge fees	1,718,182	1,720,000	1,720,000	1,720,000
Earnings on investments	(65,699)	5,000	10,000	10,000
Subtotal of Revenues	1,652,483	1,725,000	1,730,000	1,730,000
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)	-	-	-	-
Subtotal of Other Financing Sources	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	1,827,777	2,091,713	1,924,330	1,924,330
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	1,827,777	2,091,713	1,924,330	1,924,330
<b>TOTAL RESOURCES</b>	3,480,260	3,816,713	3,654,330	3,654,330
<b>EXPENDITURES</b>				
Services and Supplies	1,388,547	1,892,383	2,866,694	2,881,672
Subtotal of Expenditures	1,388,547	1,892,383	2,866,694	2,881,672
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
Subtotal of Other Uses	-	-	-	-
<b>ENDING FUND BALANCE</b>	2,091,713	1,924,330	787,636	772,658
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	3,480,260	3,816,713	3,654,330	3,654,330

Western Regional Water Commission  
(Local Government)



**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2023 - 2024**

**Local Government:** Western Regional Water Commission  
**Contact:** Kimberly Rigdon  
**E-mail Address:** [krigdon@washoecounty.gov](mailto:krigdon@washoecounty.gov)  
**Daytime Telephone:** 775-225-5246

Total Number of Existing Contracts:   17  

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-24	Reason or need for contract:
1	Washoe County	07/01/22	06/30/23	488,677	520,594	Professional and administrative staff services
2	McDonald Carano Law Offices	11/01/20	06/30/23	81,000	81,000	Legal services
3	Regional Planning Governing Board	07/01/22	06/30/23	50,000	50,000	Shared work program
4	SoSu	07/01/22	06/30/23	5,000	5,000	Video production services
5	Schettler, Macy & Associates, LLC	07/01/22	06/30/23	9,100	9,100	Financial audit services
6	Desert Research Institute	07/01/22	06/30/23	20,000	20,000	Plan Implementation-Precipitation Monitoring
7	Desert Research Institute	07/01/22	06/30/23	5,000	5,000	Plan Implementation-Washoe ET Project
8	Truckee Meadows Water Authority	07/01/22	06/30/23	100,000	100,000	Plan Implementation-Water Usage Review
9	Nevada Landscape Association	07/01/22	06/30/23	12,500	12,500	Plan Implementation-Certified Landscape Program
10	Data Instincts	09/01/22	06/30/23	100,000	100,000	Plan Implementation-IPR Outreach
11	University of Nevada, Reno	07/01/22	06/30/23	150,000	160,000	Plan Implementation-A+ Leadership
12	National Water Research Institute	07/01/22	06/30/23	50,000	50,000	Plan Implementation-A+ Expert Panel
13	University of Nevada, Reno	07/01/21	06/30/23	100,000	200,000	Plan Implementation-Source Water Control Plan
14	City of Reno	07/01/22	06/30/23	262,500	262,500	Plan Implementation-Stormwater Program
15	One Truckee River	07/01/22	06/30/23	75,000	75,000	Plan Implementation-Program Administration
16	City of Reno	07/01/21	06/30/23	200,000	100,000	Plan Implementation-Water Quality Credit Program
17	Washoe County	07/01/21	06/30/23	150,000	TBD	Plan Implementation-Steamboat Ditch Study
18						
19						
20						
21						
22						
23						
24						
25						
<b>Total Proposed Expenditures</b>				<b>1,858,777</b>	<b>1,750,694</b>	

Additional Explanations (Reference Line Number and Vendor):  
Line 17 - Existing agreement with Washoe County, pending phase 2 scope of work and budget.

**SCHEDULE OF PRIVATIZATION CONTRACTS**

**Budget Year 2023 - 2024**

**Local Government:** Western Regional Water Commission  
**Contact:** Kimberly Rigdon  
**E-mail Address:** [krigdon@washoecounty.gov](mailto:krigdon@washoecounty.gov)  
**Daytime Telephone:** 775-225-5246

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None - N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**Western Regional Water Commission  
Fiscal Year July 1, 2023 - June 30, 2024  
Tentative Budget Summary Worksheet**

Budget Category	1.5% WMF	NOTES
<b>REVENUE</b>	<b>Amount</b>	
Estimated Water Surcharge Revenues	\$1,720,000	
Grant and/or Other Revenue	-	
Estimated Interest Income	10,000	
<b>Total Revenue</b>	<b>1,730,000</b>	
<b>PROFESSIONAL SERVICES/SUPPLIES</b>	<b>Amount</b>	
Estimated Professional Services (Page 2)	2,160,000	1
Staff Services (Page 3)	617,572	2,3
Non-Staff Services (Page 3)	104,100	
<b>Total Professional Services/Supplies</b>	<b>2,881,672</b>	
<b>OTHER EXPENSES</b>	<b>Amount</b>	
Estimated Misc.		
<b>Total Other Expense</b>	-	
<b>Total Expenses</b>	<b>2,881,672</b>	

Net Change in Cash Reserves **(\$1,151,672)**

**Budget Analysis**

Cash balance as of 7/1/22 (from Audit)	<b>\$1,932,733</b>
Estimated 2022/2023 revenue (Cash Flow)	<b>1,725,000</b>
Estimated 2022/2023 expenditures (Page 4)	<b>(\$1,892,383)</b>
Estimated cash balance as of 7/1/23	<b>\$1,765,350</b>
Net change in cash reserves for FY 2023-24	<b>(\$1,151,672)</b>
Estimated cash balance as of 6/30/24	<b>\$613,678</b>

**NOTES:**

1. Proposed budget provides legal spending authority for projects yet to be approved by the WRWC upon recommendations provided by the NNWPC.  
Specific per project scope and cost yet to be developed and approved by the WRWC.
2. Proposed budget provides legal spending authority for contract staff services previously approved by the WRWC.
3. Includes Washoe County estimate for overhead: human resources, information technology, office space, utilities, computer hardware, software, copier, supplies, routine/administrative and GIS/drafting services.
4. Estimated cash balance reflects Required minimum six month operating budget

### Tentative Professional Services Budget Detail Fiscal Year 2023/2024

<b>New WP Project Numbers</b>	<b>General Ledger Account Number</b>	<b>Professional Services Project Name</b>	<b>FY24 Budget</b>	<b>Agreement Notes</b>
WP310008	710100	<i>Precipitation Monitoring</i>	20,000	Annual ILA
		<b>Regional Water Planning Projects</b>	<b>20,000</b>	
WP310102	710100	<i>Washoe ET Project</i>	5,000	Annual ILA
WP310101	710100	<i>Water Usage Review Program</i>	100,000	Annual ILA
WP310111	710100	<i>Certified Landscape Technician Program</i>	12,500	Bi-annual agreement
		<b>Regional Water Conservation</b>	<b>117,500</b>	
WP310211	710100	<i>NWRI-Expert Panel APW Planning</i>	50,000	Annual ILA
WP310212	710100	<i>Regional Effluent Guidance Document</i>	50,000	Multi-year ILA
WP310213	710100	<i>NWII-Enhanced Wastewater Source Control Phase II</i>	200,000	Multi-year ILA
WP310214	710100	<i>Data Instincts-OneWater Nevada Communications Plan</i>	100,000	Multi-year agreement
WP310215	710100	<i>NWII-Regional Water Management Coordination</i>	160,000	Multi-year ILA
WP310200	710100	<i>Sierra Nevada Journey's-APW STEM Education OneWater NV</i>	TBD	Pending Proposal-Spring 2023
WP310200	710100	<i>NWII-Research Hub Planning at American Flat</i>	TBD	Pending Proposal
		<b>Regional WW &amp; Reclaimed Water Planning Projects</b>	<b>560,000</b>	
WP310303	710100	<i>Regional NPDES Storm Water Quality Management Program</i>	262,500	Annual Ongoing Commitment
WP310307	710100	<i>Truckee River Foundation-One Truckee River</i>	75,000	Continued support for program administration
WP310308	710100	<i>Environmental Incentives-Water Quality Credit Program</i>	100,000	Ongoing SWPCC-Environmental Incentives
WP310300	710100	<i>Watershed Assessments</i>	TBD	Pending Proposal
WP310300	710100	<i>Truckee Meadows Regional Storm Water Management Program (NPDES permit requirement)</i>	TBD	Pending Proposal & permit update
		<b>Regional Storm Water Planning Projects</b>	<b>437,500</b>	
WP310402	710100	<i>Stantec-Steamboat Ditch Flooding Study Phase 2</i>	TBD	Pending Proposal-Spring 2023
WP310400	710100	<i>Cold Springs Water Balance Modeling</i>	TBD	Pending Proposal-Spring 2023
WP310400	710100	<i>Lemmon Valley Long-Term Flood Mitigation Analysis</i>	TBD	Pending Proposal-Spring 2023
		<b>Regional Flood Control Planning Projects</b>	<b>0</b>	
WP310600	710100	<i>Project Contingency Funds</i>	900,000	Pending Projects
WP310605	710100	<i>WRWC-Regional Water Management Plan</i>	75,000	Annual Budget for RWMP
WP310720	710100	<i>WRWC-TMRPA Shared Work Program</i>	50,000	Annual ILA
		<b>Comprehensive Plan</b>	<b>1,025,000</b>	
		<b>Professional Services Budget Total</b>	<b>\$2,160,000</b>	

Note: Budget amounts may be transferred between categories

## Western Regional Water Commission Tentative Routine Operation Budget Fiscal Year 2023/2024

	Annual Routine Operating Budget Total	Expense Description/Example
<b>WRWC Employees</b>	\$519,520	Cost of <i>Support Staff</i> services as defined by employee services contract entered into between Washoe County and WRWC. Includes finance and administrative staff labor cost
Salaries and benefits for WRWC staff	\$438,437	
Temporary employees	\$50,000	
GF OH OPEB - allocated	\$19,083	
Support Services from CSD F&A	\$12,000	
<b>Washoe County Overhead</b>	\$16,052	
GF OH Utilities - direct	\$446	
GF OH - direct	\$0	
GF OH - allocated	\$15,606	
<b>Mileage Expenses</b>	\$1,000	Annual routine daily vehicle mileage expenses.
<b>Legal Services</b>	\$81,000	Cost of <i>Legal Counsel</i> services as defined by contract as entered into between McDONALD CARANO and WRWC
<b>Lobbying Registration</b>	\$0	Cost of registration for staff members as state lobbyists
<b>Staff Services Subtotal</b>	<b>\$617,572</b>	
<b>WRWC Tech Development and Services</b>	\$50,000	Development of enhanced website, web-based tools and other programming services for regional water programming and updates. Program integration and maintenance related services: website updating, maintenance and hosting; programming services; digital library development and updating; hosting, development, and maintenance of databases; licensing fees, software and software updates, training/programming reference materials and website content and design services.
<b>RWMP Support Services</b>	\$25,000	Support services related to report preparation and packaging: GIS, updated cost burden analysis memo, professional services for work group facilitation, public comment solicitation tools, and/or website updates/modifications.
<b>Video Coverage</b>	\$5,000	Annual expense for video coverage of WRWC and NNWPC meetings.
<b>ACFR &amp; Audit</b>	\$9,100	Annual expense for ACFR development and financial audit.
<b>Regional Training</b>	\$1,000	Cost of training for staff members <i>not covered by in-kind services</i> including registration and other miscellaneous cost such as reference materials, field trips, etc.
<b>Regional Travel</b>	\$1,000	Cost of travel for staff members <i>not covered by in-kind services</i> including transportation services, mileage reimbursement, lodging, meals, and other miscellaneous cost such as parking, etc.
<b>Advertising</b>	\$1,000	Such as advertising and legal notices.
<b>Misc. Operating</b>	\$12,000	Such as printing & reproduction, publications, and public notices, refreshments for volunteer boards/commissions, general tech service support, GIS and other in-house member agency support (not covered by in-kind services), equipment & supplies (i.e. computers, computer related supplies such as CDs, DVDs, etc.), projectors, printers, poster board, reproduction services, software licensing and fees, labels, business cards, periodicals, subscriptions, books, postage & mailing, promotion and public materials, misc. equipment rental, insurances, staff office supplies, and other expenses not included as part of overhead.
<b>Non-Staff Services Subtotal</b>	<b>\$104,100</b>	
<b>Totals</b>	<b>\$721,672</b>	