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Washoe County herewith submits the Final budget for the
fiscal year ending June 30, 2013

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 168,762,067

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 21 governmental fund types with estimated expenditures of \$ 465,220,258 and
6 proprietary funds with estimated expenses of \$ 99,411,160

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

APPROVED BY THE GOVERNING BOARD

I Sheri Mendez
(Printed Name)
Finance Director
(Title)

Handwritten signatures of Bonnie Weber and another official.

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

Signed [Handwritten Signature]

Dated: 5/18/12

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2012 at 8:30 a.m.

Publication Date May 11, 2012

Place: Washoe County Commission Chambers 1001 E. Ninth Street, Reno NV 89512

A-5/21/2012
8

FINAL BUDGET
COUNTY OF WASHOE
Fiscal Year 2012-2013

TABLE OF CONTENTS

| | Page |
|---|------|
| I. <u>INTRODUCTION</u> | |
| 1. Transmittal Letter | i |
| 2. Table of Contents | ii |
| 3. Budget Message | iv |
| II. <u>SUMMARY FORMS</u> | |
| 1. Schedule S-1 -- Budget Summary - All Funds | 1 |
| 2. Schedule S-2 -- Statistical Data | 3 |
| 3. Schedule S-3 --Property Tax Rate Reconciliation | 4 |
| 4. Schedule A and A-1 -- Governmental Fund Types, Expendable Trust Fund and Tax Supported Proprietary Fund Types | 5 |
| 5. Schedule A-2 -- Proprietary Funds | 9 |
| III. <u>GOVERNMENTAL FUND TYPES</u> | |
| 1. Schedule B -- General Fund | 10 |
| 2. Schedule B -- Special Revenue Funds | |
| Health | 24 |
| Library Expansion | 26 |
| Animal Services | 28 |
| Regional Communications System | 30 |
| Indigent Tax Levy | 32 |
| Child Protective Services | 34 |
| Senior Services | 36 |
| Enhanced 911 | 38 |
| Regional Public Safety | 40 |
| Truckee River Flood Management | 42 |
| Roads Special Revenue | 44 |
| Central Truckee Meadows Remediation District | 46 |
| Other Restricted Special Revenue | 48 |
| 3. Schedule B -- Capital Projects Funds | |
| Capital Facilities Tax | 57 |
| Parks Capital | 59 |
| Capital Improvements Fund | 61 |
| Infrastructure | 63 |
| Stormwater Impact Fee | 65 |
| 4. Schedule B -- Expendable Trust Funds | N/A |
| 5. Schedule C -- Debt Service Funds | |
| Washoe County Debt Service | 67 |
| Debt Service: Special Assessment Districts | 71 |

TABLE OF CONTENTS CONTINUED

| | | |
|-----|---|-----|
| IV. | <u>PROPRIETARY FUNDS</u> | |
| 1. | Schedules F-1 & F-2 -- Enterprise Funds | |
| | Building & Safety | 73 |
| | Water Resources | 75 |
| | Golf Course | 77 |
| 2. | Schedules F-1 & F-2 -- Internal Service Funds | |
| | Health Benefits | 79 |
| | Risk Management | 81 |
| | Equipment Services | 83 |
| V. | <u>SUPPLEMENTARY INFORMATION</u> | |
| 1. | Schedule C-1 -- Indebtedness | 85 |
| 2. | Schedule T -- Transfer Reconciliation | 89 |
| 3. | Form 30 - Lobbying Expense Estimate | 92 |
| 4. | Form 31 - Existing Contracts | 93 |
| 5. | Form 31 REV - Privatization Contracts | 104 |



WASHOE COUNTY

Department of Finance

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DATE: May 18, 2012
TO: Katy Simon, County Manager
FROM: Sheri Mendez, Director of Finance
SUBJECT: 2012-2013 Final Budget

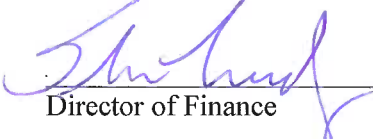
Attached is the 2012-2013 Washoe County Final Budget. The budget is comprised of 21 Governmental Funds and 6 Proprietary Funds. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$556,108,150. Estimated expenses in the Proprietary Funds total \$101,161,160.

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. This tax is shared with the cities and the State of Nevada with 60 percent being diverted to State of Nevada, pursuant to AB 543 (2009). The Debt Service Fund is financed, in part, by property tax and the recommended rate is \$0.0393. 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 tax in support of the Family court is a \$0.0192 tax rate. The General Fund includes the State mandated Indigent Insurance tax rate of \$0.015, the allowed Detention Center tax rate of \$0.0774, the Youth Services tax rate of \$0.0095, a general operating rate of \$0.9791, the SCCRT makeup rate authorized pursuant to NRS 354.59813 of \$0.005, and the AB 104 Fair Share tax of \$0.0272. The effects of Assembly Bill 489 on property tax revenues have been included in this budget. The details of these adjustments are delineated on page 4 (schedule 3).

The General, Health, and Capital Improvement Funds comprise the unrestricted resources of the County and are generally referred to as the General Tax Supported Budget of the County. For the General Tax Funds, the estimate of available resources (opening fund balances plus 2012-2013 revenues) totals \$328,070,613. The budgeted unassigned ending fund balance in the General Fund (which is part of the General Tax Supported Budgets) is 8%, which is in compliance with the Board of Commissioners fund balance policy.

The Final Budget includes approximately \$6.3 million in departmental reductions as approved by the Board of Commissioners at the public hearing on May 21, 2012 as part of the budget reduction strategy for FY 2012-2013. These reductions are contingent upon possible association concessions during the fiscal year. Should concessions be reached, the impacts of these reductions could be reduced or eliminated. Placeholders for the recommended reductions have been placed in the department budgets and will be acted upon if there are no concessions. If concessions are reached, the budget authority in the affected service areas will be reduced accordingly and the placeholders cleared.

Special thanks to the Budget Division staff: Anna Heenan, Kim Carlson, Pamela Fine, Valerie Wade, and Alan Rosen for their many hours of hard work and dedication. In addition, I would like to thank all those department heads and staff for coming forward with ideas, plans and processes to make the organization more efficient and effective.


Director of Finance

"Dedicated to Excellence in Public Service"
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