

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2013 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2011 (1)	ESTIMATED CURRENT YEAR 6/30/2012 (2)	BUDGET YEAR 6/30/2013 (3)		
REVENUES					
Property Taxes	187,708,967	174,160,675	168,762,067	0	168,762,067
Other Taxes	2,523,548	4,773,308	2,494,513	0	2,494,513
Licenses and Permits	9,712,950	9,276,324	9,821,222	0	9,821,222
Intergovernmental Resources	155,017,807	184,005,482	143,889,946	0	143,889,946
Charges for Services	28,246,524	26,764,434	34,120,168	90,710,107	124,830,275
Fines and Forfeits	10,996,337	10,028,112	10,227,481	0	10,227,481
Miscellaneous	9,901,226	11,959,411	9,468,112	8,180,592	17,648,704
<b>TOTAL REVENUES</b>	<b>404,107,359</b>	<b>420,967,746</b>	<b>378,783,509</b>	<b>98,890,699</b>	<b>477,674,208</b>
EXPENDITURES-EXPENSES					
General Government	64,095,618	95,238,788	75,440,940	61,901,713	137,342,653
Judicial	55,849,462	61,538,628	60,574,670	0	60,574,670
Public Safety	122,424,601	130,674,170	145,933,075	1,673,464	147,606,539
Public Works	18,126,474	45,120,786	17,224,278	0	17,224,278
Sanitation	750,000	0	0	31,220,402	31,220,402
Health	18,746,853	19,778,439	26,892,685	0	26,892,685
Welfare	66,407,894	70,921,967	71,257,424	0	71,257,424
Culture and Recreation	24,089,764	41,469,518	43,717,050	969,514	44,686,564
Community Support	305,307	398,156	349,561	0	349,561
Intergovernmental Expenditures	16,980,736	9,246,383	8,821,366	0	8,821,366
Contingencies	0	0	975,000	0	975,000
Debt Service - Principal	22,824,861	7,824,413	7,684,310	0	7,684,310
Interest Costs	8,531,745	7,432,892	7,242,556	2,485,963	9,728,519
Escrow on Refunding	0	29,445,578	0	0	0
Service Fees	182,236	1,322,930	82,343	0	82,343
Other	0	0	0	1,160,104	1,160,104
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>419,315,550</b>	<b>520,412,648</b>	<b>466,195,258</b>	<b>99,411,160</b>	<b>565,606,418</b>
Excess of Revenues over (under) Expenditures-Expenses	(15,208,191)	(99,444,902)	(87,411,749)	(520,461)	(87,932,210)

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2011 (1)	ESTIMATED CURRENT YEAR 6/30/2012 (2)	BUDGET YEAR 6/30/2013 (3)	BUDGET YEAR 6/30/2013 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	0	25,952,787	0	0	0
Sales of General Fixed Assets	36,834	158,760	1,500	100,000	101,500
Proceeds of Medium-term Financing	0	12,565,000	0	0	0
Operating Transfers In	38,375,222	59,405,495	41,601,811	0	41,601,811
Operating Transfers (Out)	(38,132,371)	(35,805,495)	(39,851,811)	(1,750,000)	(41,601,811)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>279,685</b>	<b>62,276,547</b>	<b>1,751,500</b>	<b>(1,650,000)</b>	<b>101,500</b>
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>(14,928,506)</b>	<b>(37,168,355)</b>	<b>(85,660,249)</b>	<b>(2,170,461)</b>	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>					
Restricted/Committed/Assigned	0	14,982,466	4,431,077	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unassigned	187,818,191	157,907,219	131,290,252	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>187,818,191</b>	<b>172,889,685</b>	<b>135,721,330</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>					
Committed	0	4,431,077	4,055,559	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unassigned	172,889,685	131,290,252	46,005,522	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>172,889,685</b>	<b>135,721,330</b>	<b>50,061,081</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/2013
General Government	378.0	347.2	338.8
Judicial	489.9	477.1	476.8
Public Safety	986.1	930.1	927.9
Public Works	89.7	72.0	72.2
Sanitation	0.0	0.0	0.0
Health	173.5	165.4	162.4
Welfare	278.4	272.2	256.5
Culture and Recreation	228.9	208.9	211.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,624.4	2,472.9	2,445.9
Utilities	86.5	79.7	78.7
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2,710.9	2,552.6	2,524.6

Employees' Retirement Contribution is paid by: Employee ( ) Local Government (X)  
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1) *	417,379	421,593	423,654
	*State of Nevada	*State of Nevada	*State of Nevada

\* Population certified by the state in March.

Assessed Valuation Excluding NPM	13,648,350,544	12,675,216,318	12,282,778,238
Net Proceeds of Mines	10,500,377	157,976	7,331,210
TOTAL ASSESSED VALUE	13,658,850,921	12,675,374,294	12,290,109,448
TAX RATE			
General Fund	1.0715	1.0960	1.1052
Special Revenue Funds	0.1850	0.1800	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0580	0.0385	0.0393
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2012-2013

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	2.1833	12,282,778,238	268,169,897	0.9891	121,488,960	(2,040,527)	119,448,433
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	7,331,210	160,062	Same as above	72,513	(1,218)	71,295
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	12,290,109,448	12,290,109	0.1000	12,290,109	(206,424)	12,083,685
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,843,516	0.0150	1,843,516	(30,964)	1,812,552
E. Medical Indigent (NRS 428.285)	0.1000	"	12,290,109	0.0600	7,374,066	(123,855)	7,250,211
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,145,055	0.0500	6,145,055	(103,212)	6,041,843
G. Youth Services Levy (NRS 62B.150)	0.0095	"	1,167,560	0.0095	1,167,560	(19,610)	1,147,950
H. Detention (AB395) (1993)	0.0774	"	9,512,545	0.0774	9,512,545	(159,773)	9,352,772
I. SCCRT Loss NRS 354.59813	0.2199	"	27,025,951	0.0050	614,505	(10,321)	604,184
J. Other: Family Court (NRS 3.0107)	0.0192	"	2,359,701	0.0192	2,359,701	(39,634)	2,320,067
K. Other: AB 104 (See Note 1)	0.0272	"	3,342,910	0.0272	3,342,910	(56,147)	3,286,763
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5182		63,687,347	0.2633	32,359,858	(543,516)	31,816,342
M. Subtotal A, B, C, L	2.8015		344,307,415	1.3524	166,211,440	(2,791,685)	163,419,755
N. Debt	0.0393		4,830,013	0.0393	4,830,013	(81,125)	4,748,888
O. TOTAL M AND N (see Note 2)	2.8408		349,137,428	1.3917	171,041,453	(2,872,810)	168,168,643

Note 1: This tax is levied and collected by Washoe County, transferred to the State of Nevada Comptroller, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,113,398 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,766,788

WASHOE COUNTY  
SCHEDULE S-3 AD VALOREM TAX RATE  
AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for Washoe County  
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	31,096,601	69,970,441	137,040,070	1.1324	61,257,332	1,500	1,834,400	301,200,344
Health	2,627,962	0	0	0.0000	8,717,929	0	8,623,891	19,969,782
Library Expansion	459,719	0	2,451,737	0.0200	15,000	0	0	2,926,456
Animal Services	4,960,508	0	3,665,106	0.0300	580,250	0	0	9,205,864
Regional Communications System	1,745,530	0	0	0.0000	1,116,227	0	0	2,861,757
Indigent Tax Levy	334,500	0	7,350,211	0.0600	132,500	0	0	7,817,211
Child Protective Services	10,639,097	0	4,883,474	0.0400	33,238,615	0	0	48,761,186
Senior Services	430,507	0	1,222,369	0.0100	1,987,887	0	936,272	4,577,035
Enhanced 911	1,200,146	0	0	0.0000	1,601,200	0	0	2,801,346
Regional Public Safety	434,606	0	0	0.0000	619,000	0	0	1,053,606
Central Truckee Meadows Remediation Dist	7,545,478	0	0	0.0000	1,393,587	0	0	8,939,065
Truckee River Flood Mgt Infrastructure	17,687,652	0	0	0.0000	8,664,640	0	0	26,352,292
Roads Special Revenue Fund	838,216	0	0	0.0000	7,176,340	0	5,448,106	13,462,662
Other Restricted Special Revenue	2,586,628	0	1,223,369	0.0100	11,464,986	0	1,000,000	16,274,983
Capital Facilities Tax	9,694,993	0	6,111,843	0.0500	60,000	0	0	15,866,836
Parks Construction	23,456,261	0	0	0.0000	674,780	0	0	24,131,041
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	115,738,404	69,970,441	163,948,179	1.3524	138,700,273	1,500	17,842,669	506,201,466
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	4,504,687	0	0	0	260,000	0	2,135,800	6,900,487
Infrastructure	4,753,202	0	0	0	46,400	0	12,428,108	17,227,710
Washoe County Debt	8,864,567	0	4,813,888	0	0	0	9,195,234	22,873,689
SAD Debt	1,860,470	0	0	0	1,044,328	0	0	2,904,798
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	19,982,926	0	4,813,888	0.0393	1,350,728	0	23,759,142	49,906,684
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	135,721,330	69,970,441	168,762,067	1.3917	140,051,001	1,500	41,601,811	556,108,150

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for

Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST 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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		121,736,453	72,638,901	59,192,414	423,590	975,000	20,102,445	26,131,541	301,200,344
Health	R	10,457,703	4,054,532	4,586,845	255,000	0	0	615,702	19,969,782
Library Expansion	R	1,011,399	436,115	919,463	0	0	280,430	279,049	2,926,456
Animal Services	R	1,778,508	736,391	2,319,616	80,000	0	0	4,291,349	9,205,864
Regional Communications System	R	407,204	146,149	550,761	1,543,000	0	0	214,643	2,861,757
Indigent Tax Levy	R	0	0	7,767,211	0	0	0	50,000	7,817,211
Child Protective Services	R	13,789,002	5,614,477	25,905,002	50,000	0	400,000	3,002,705	48,761,186
Senior Services	R	1,608,084	636,333	2,070,432	0	0	0	262,186	4,577,035
Enhanced 911	R	27,694	12,450	1,884,550	751,652	0	0	125,000	2,801,346
Regional Public Safety	R	280,077	117,094	328,236	145,000	0	0	183,199	1,053,606
Central Truckee Meadows Remediation	R	621,131	223,145	6,694,329	0	0	0	1,400,460	8,939,065
Truckee River Flood Mgt Infrastructure	R	1,101,256	411,073	10,060,022	0	0	14,779,941	0	26,352,292
Roads Special Revenue Fund	R	3,216,177	1,475,587	4,830,096	2,940,664	0	0	1,000,138	13,462,662
Other Restricted Special Revenue	R	3,030,342	1,425,385	7,484,534	1,205,896	0	1,398,995	1,729,831	16,274,983
Capital Facilities Tax	C	0	0	4,368,175	9,608,661	0	1,890,000	0	15,866,836
Parks Construction	C	0	0	0	23,131,041	0	1,000,000	0	24,131,041
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		159,065,030	87,927,632	138,961,686	40,134,504	975,000	39,851,811	39,285,803	506,201,466

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

\*\* Includes debt services requirement.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for

Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST 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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	0	0	0	6,900,487	0	0	0	6,900,487
Infrastructure	C	0	0	0	17,227,710	0	0	0	17,227,710
Washoe County Debt	D	0	0	14,066,468	0	0	0	8,807,221	22,873,689
SAD Debt	D	0	0	936,741	0	0	0	1,968,057	2,904,798
SUBTOTAL		0	0	15,003,209	24,128,197	0	0	10,775,278	49,906,684
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		159,065,030	87,927,632	153,964,895	64,262,701	975,000	39,851,811	50,061,081	556,108,150

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

\*\* Includes debt services requirement.

\*\*\* Includes residual equity transfers.

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for

Washoe County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	1,450,000	1,673,114	9,000	350	0	0	(214,464)
Water Resources	E	29,937,663	31,220,402	7,369,042	3,646,067	0	1,450,000	990,236
Golf Course	E	1,228,910	969,514	19,500	0	0	0	278,896
Health Benefit	I	44,915,800	45,274,570	320,500	0	0	0	(38,270)
Risk Management	I	6,754,057	8,659,303	330,650	0	0	0	(1,574,596)
Equipment Services	I	6,423,677	7,967,840	231,900	0	0	300,000	(1,612,263)
TOTAL		90,710,107	95,764,743	8,280,592	3,646,417	0	1,750,000	(2,170,461)

\*FUND TYPES: E-Enterprise  
I-Internal Service  
N-Nonexpendable Trust

\*\* Includes debt services requirement.