

FUND SUMMARIES

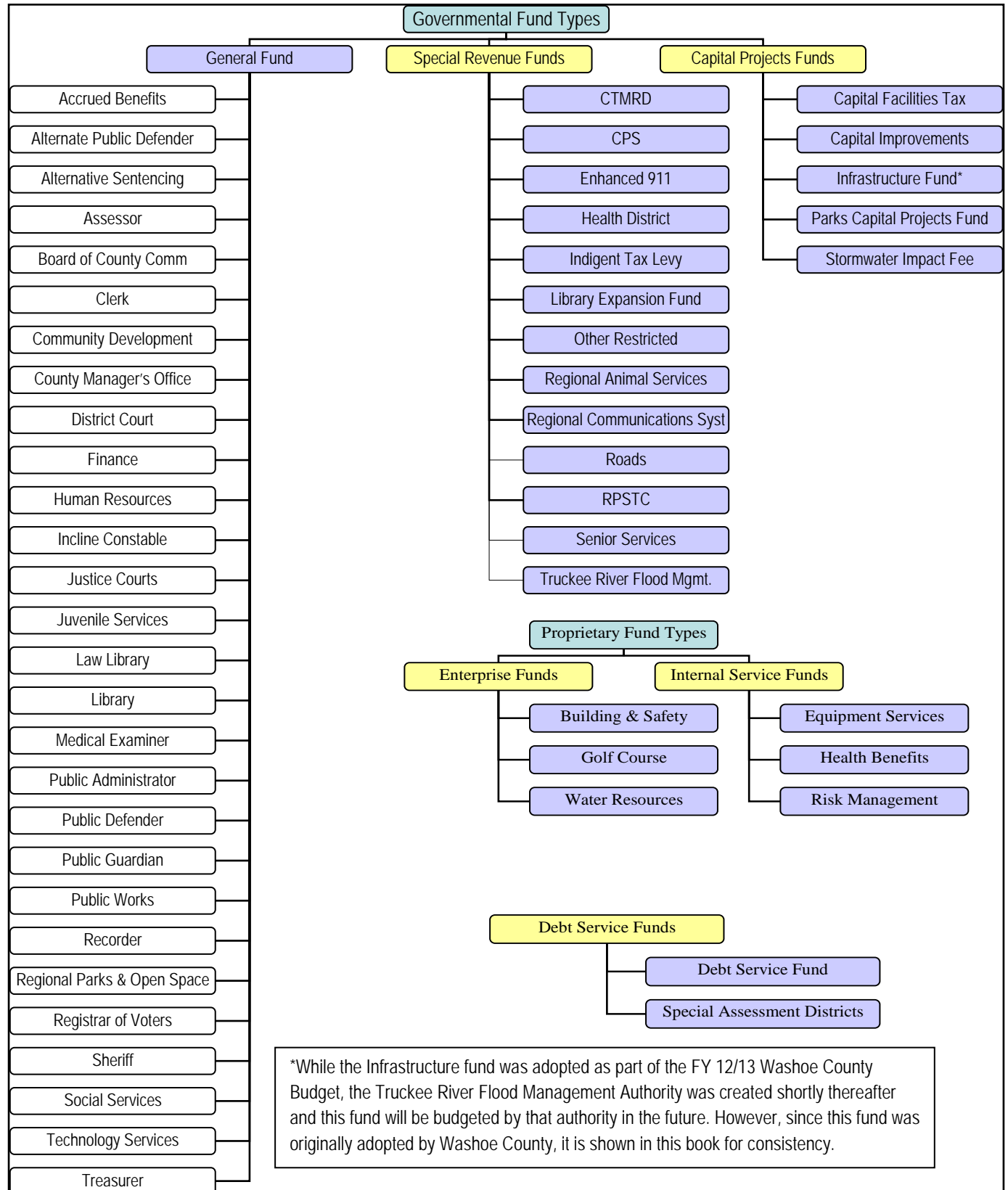
This section summarizes the financial information for the County over a 3-year period. Information provided includes a summary of all funds expenses/expenditures and other uses as well as a description and summary of all funds that account for Washoe County's finances.

The accounts of Washoe County 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. The County has 6 fund types and a total of 27 funds. The fund types are: General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Internal Service Funds, and Enterprise Funds.

As can be seen in the following pages, the Governmental Funds (General, Special Revenue, Capital, and Debt Service) all have a line describing their beginning and ending fund balance. The beginning fund balance is the cash each fund begins with at the start of the year. During the year, revenues are added and expenditures are taken away to arrive at an ending fund balance for each fund. The Enterprise and Internal Service fund descriptions work in much the same way, however, the terms used to describe their beginning and ending position are Beginning Net Assets and Ending Net Assets.

The following page illustrates the Washoe County fund structure, which details the relationships of the budgeted funds for the County. After this illustration, a summary of all budgeted funds is provided. This is followed by detailed budgetary information on each fund as well as a description of their purposes.

WASHOE COUNTY FUND STRUCTURE



CONSOLIDATED FUNDS SUMMARY

The Consolidated Fund Summary tables (below) represent all sources and uses budgeted by the County. The Governmental Fund Types Summary includes: the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. The Proprietary Fund Summary includes: Enterprise Funds and Internal Service Funds. After these summaries, each fund is presented individually.

GOVERNMENTAL FUND TYPES SUMMARY

Revenues	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Property Taxes	\$ 187,708,967	\$ 174,658,076	\$ 168,762,067	-3%
Other Taxes	2,523,548	3,704,270	2,494,513	-33%
Licenses and Permits	9,712,950	10,026,435	9,821,222	-2%
Intergovernmental Resources	155,017,807	142,828,837	143,889,946	1%
Charges for Services	28,246,524	25,178,360	34,120,168	36%
Fines and Forfeitures	10,996,337	10,439,879	10,227,481	-2%
Miscellaneous	9,901,226	9,342,268	9,468,112	1%
Total Revenues	\$ 404,107,359	\$ 376,178,125	\$ 378,783,509	1%

Expenditures	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenditures				
Community Support	\$ 305,307	\$ 388,401	\$ 349,561	-10%
Culture and Recreation	24,089,764	46,203,050	43,717,050	-5%
General Government	64,095,618	84,131,847	75,440,940	-10%
Health and Sanitation	19,496,853	26,621,437	26,892,685	1%
Intergovernmental	16,980,736	8,575,084	8,821,366	3%
Judicial	55,849,462	61,373,669	60,574,670	-1%
Public Safety	122,424,601	142,275,567	145,933,075	3%
Public Works	18,126,474	32,052,674	17,224,278	-46%
Welfare	66,407,894	74,783,335	71,257,424	-5%
Total Functional Expenditures	\$ 387,776,709	\$ 476,405,064	\$ 450,211,049	-5%

(Continued)

GOVERNMENTAL FUND TYPES SUMMARY (CONTINUED)

Expenditures (Continued)	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Debt Service Expenditures				
Principal	\$ 22,824,861	\$ 7,590,665	\$ 7,684,310	1%
Interest Costs	8,531,745	8,215,436	7,242,556	-12%
Service Fees	182,236	364,636	82,343	-77%
Total Debt Service Expenditures	31,538,842	16,170,737	15,009,209	-7%
Total Expenditures	419,315,551	492,575,801	465,220,258	-6%
Excess of Revenues Over (Under) Expenditures	\$ (15,208,192)	\$(116,397,676)	\$ (86,436,749)	26%

Other Financing Sources (Uses)	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Other Financing Sources (Uses)				
Alternative Service Delivery	\$ -	\$ 7,463,019	\$ -	-100%
Contingencies	-	(1,775,000)	(975,000)	-45%
Proceeds from Long-term Debt	-	13,500,000	-	-100%
Sales of General Fixed Assets	36,835	-	1,501	N/A
Operating Transfers In	38,375,222	32,050,569	41,601,811	30%
Operating Transfers (Out)	(38,132,371)	(24,550,569)	(39,851,811)	62%
Total Other Financing Sources (Uses)	279,686	26,688,019	776,501	-97%
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(14,928,506)	(89,709,657)	(85,660,248)	-5%
Beginning Fund Balance	187,818,191	145,979,640	135,721,329	-7%
Ending Fund Balance	\$ 172,889,685	\$ 56,269,983	\$ 50,061,081	-11%

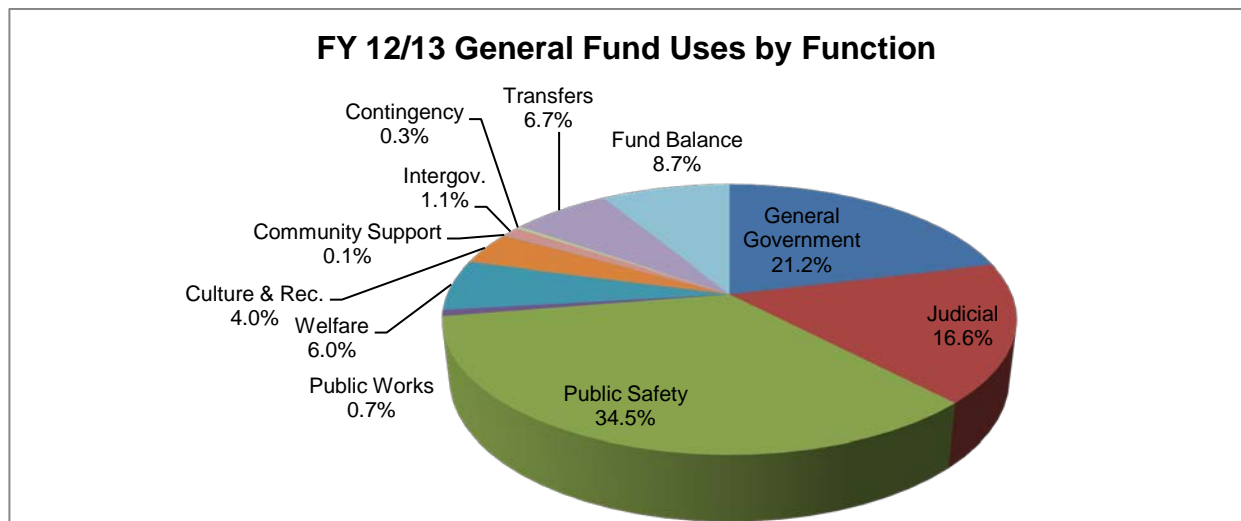
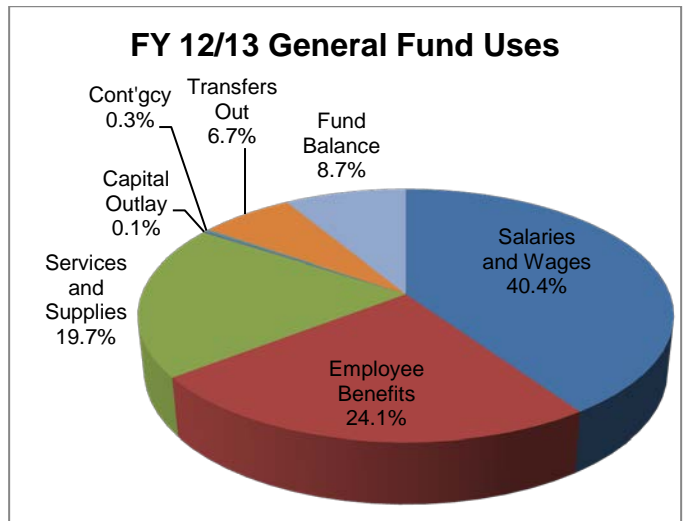
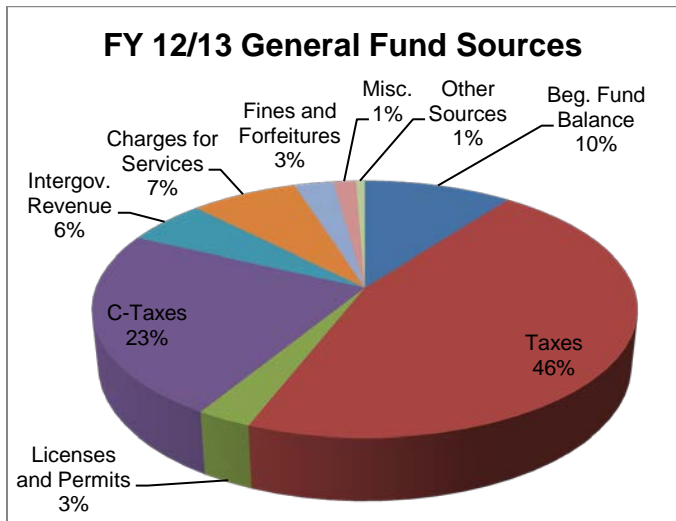
PROPRIETARY FUND TYPES SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 89,655,741	\$ 88,939,464	\$ 90,710,107	2%
Nonoperating	2,895,039	1,767,512	3,139,973	78%
Capital Contributions	4,307,547	5,327,706	4,979,515	-7%
Transfers	2,258,669	45,369	-	-100%
Total Revenues	\$ 99,116,996	\$ 96,080,051	\$ 98,829,595	3%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
Culture and Recreation	\$ 1,977,750	\$ 1,180,526	\$ 969,514	-18%
General Government	54,663,501	62,042,725	61,901,713	0%
Health and Sanitation	26,726,216	33,845,224	31,220,402	-8%
Public Safety	1,333,892	1,376,533	1,673,464	22%
Total Functional Expenses	84,701,359	98,445,008	95,765,093	-3%
Nonoperating Expenses				
Interest Costs	2,716,586	2,565,787	2,485,963	-3%
Other	575,879	1,029,288	1,000,000	-3%
Special Loss on Asset Impairment	8,061,107	-	-	0%
Total Nonoperating Expenses	11,353,572	3,595,075	3,485,963	-3%
Transfers	2,500,000	7,545,369	1,750,000	-77%
Total Expenses	98,554,931	109,585,452	101,001,056	-8%
Change in Net Assets	\$ 562,065	\$ (13,505,401)	\$ (2,171,461)	84%

General Fund

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.



GENERAL FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 34,173,297	\$ 35,018,015	\$ 31,096,601	-11%
Revenues				
Taxes	148,599,017	141,477,556	137,365,070	-3%
Licenses and Permits	8,419,828	8,814,351	8,467,685	-4%
Consolidated Taxes	69,330,862	69,199,021	69,970,441	1%
Other Intergovernmental Revenue	23,369,542	22,001,484	16,928,823	-23%
Charges for Services	14,697,692	14,332,778	22,510,563	57%
Fines and Forfeitures	8,904,186	8,581,591	8,213,700	-4%
Miscellaneous	4,752,096	4,715,855	4,811,561	2%
Total Revenues	278,073,223	269,122,636	268,267,843	0%
Other Sources				
Transfers In	2,738,110	7,759,400	1,834,400	-76%
Other	6,834	-	1,500	N/A
Total Other Sources	2,744,944	7,759,400	1,835,900	-76%
Total	\$ 314,991,464	\$ 311,900,051	\$ 301,200,344	-3%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Community Support Function				
Services and Supplies	\$ 305,307	\$ 388,401	\$ 349,561	-10%
Community Support Subtotal	305,307	388,401	349,561	-10%
Culture and Recreation Function				
Salaries and Wages	8,748,185	8,441,358	7,756,307	-8%
Employee Benefits	3,472,454	3,402,778	3,077,107	-10%
Services and Supplies	1,271,013	1,171,810	1,183,238	1%
Capital Outlay	15,848	-	-	0%
Culture and Recreation Subtotal	13,507,500	13,015,946	12,016,652	-8%
General Government Function				
Salaries and Wages	23,669,296	24,733,868	21,348,443	-14%
Employee Benefits	22,461,541	30,484,236	27,330,097	-10%
Services and Supplies	13,280,369	14,894,983	14,847,439	0%
Capital Outlay	208,644	451,895	413,090	-9%
General Government Subtotal	59,619,850	70,564,982	63,939,069	-9%
Health and Sanitation Function				
Services and Supplies	750,000	-	-	0%
Health and Sanitation Subtotal	\$ 750,000	\$ -	\$ -	0%

(Continued)

GENERAL FUND FINANCIAL SUMMARY (CONTINUED)

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Intergovernmental Function				
Services and Supplies	\$ 8,838,641	\$ 3,340,634	\$ 3,232,322	-3%
Intergovernmental Subtotal	8,838,641	3,340,634	3,232,322	-3%
Judicial Function				
Salaries and Wages	30,975,752	30,309,780	31,059,591	2%
Employee Benefits	10,877,671	11,566,038	11,994,835	4%
Services and Supplies	6,465,247	7,070,141	7,040,199	0%
Judicial Subtotal	48,318,670	48,945,959	50,094,625	2%
Public Safety Function				
Salaries and Wages	58,144,980	57,248,395	57,883,312	1%
Employee Benefits	27,724,871	28,386,120	28,694,722	1%
Services and Supplies	14,714,602	16,277,901	17,446,709	7%
Capital Outlay	83,380	-	10,500	N/A
Public Safety Subtotal	100,667,833	101,912,416	104,035,243	2%
Public Works Function				
Salaries and Wages	5,465,724	5,219,048	1,257,591	-76%
Employee Benefits	2,248,067	2,169,437	497,598	-77%
Services and Supplies	4,505,324	4,450,724	436,965	-90%
Capital Outlay	1,663,572	1,589,243	-	-100%
Public Works Subtotal	13,882,687	13,428,452	2,192,154	-84%
Welfare Function				
Salaries and Wages	2,443,614	2,547,999	2,431,209	-5%
Employee Benefits	995,809	1,065,704	1,044,542	-2%
Services and Supplies	12,480,272	14,388,102	14,655,981	2%
Welfare Subtotal	15,919,695	18,001,805	18,131,732	1%
Other Expenditures				
Contingency	-	1,775,000	975,000	-45%
Alternative Service Delivery	-	(7,463,019)	-	-100%
Transfers Out	14,409,796	19,860,145	20,102,445	1%
Other Expenditures Subtotal	14,409,796	14,172,126	21,077,445	49%
Ending Fund Balance	38,771,485	28,129,330	26,131,541	-7%
Total	314,991,464	311,900,051	301,200,344	-3%

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for one or more revenue sources that are legally restricted or committed for specific purposes. The Washoe County Special Revenue Funds include:

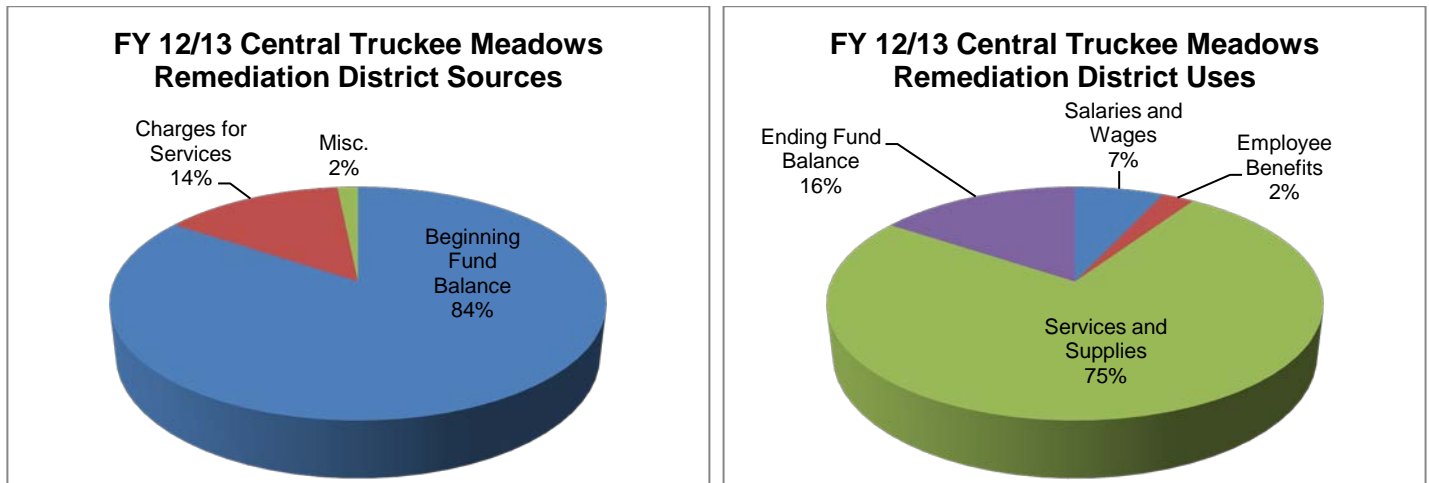
- Central Truckee Meadows Remediation Fund
- Child Protective Services Fund
- Enhanced 911 Fund
- Health Fund
- Indigent Tax Levy Fund
- Library Expansion Fund
- Other Restricted Special Revenue Fund
- Regional Animal Services Fund
- Regional Communications System Fund
- Regional Public Safety Fund
- Roads Special Revenue Fund
- Senior Services Fund
- Truckee River Flood Management Infrastructure Fund

SPECIAL REVENUE FUNDS TOTAL SOURCES AND USES

FUND	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Central Truckee Meadows Remediation	\$ 10,512,380	\$ 9,532,826	\$ 8,939,065	-6%
Child Protective Services	52,572,262	53,746,549	48,761,186	-9%
Enhanced 911	3,333,747	3,076,329	2,801,346	-9%
Health	20,465,586	19,351,618	19,969,782	3%
Indigent Tax Levy	12,380,961	10,036,476	7,817,211	-22%
Library Expansion	3,285,907	3,189,481	2,926,456	-8%
Other Restricted Special Revenue	34,480,634	16,363,553	16,274,983	-1%
Regional Animal Services	9,808,100	9,660,805	9,205,864	-5%
Regional Communications System	2,652,224	2,535,924	2,861,757	13%
Regional Public Safety	1,107,485	972,552	1,053,606	8%
Roads Special Revenue	-	-	13,462,662	N/A
Senior Services	4,545,387	4,200,650	4,577,035	9%
Truckee River Flood Mgmt. Infrastructure	30,601,318	28,532,826	26,352,292	-8%
Total	\$ 185,745,991	\$ 161,199,589	\$ 165,003,245	2%

Central Truckee Meadows Remediation Fund

The Central Truckee Meadows Remediation District (CTMRD) was created in 1995 as a result of Senate Bill 489 in order to respond to contaminated wells in Washoe County. The program is funded through a fee charged to all water users benefiting from the remediation of tetrachloroethene (PCE) contamination. The Remediation Fee is included on the annual property tax bills for all water-using parcels located within the CTMRD service area boundary. Since 1999, property tax bills for parcels within the CTMRD service area boundary have included this fee.



CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND FINANCIAL SUMMARY

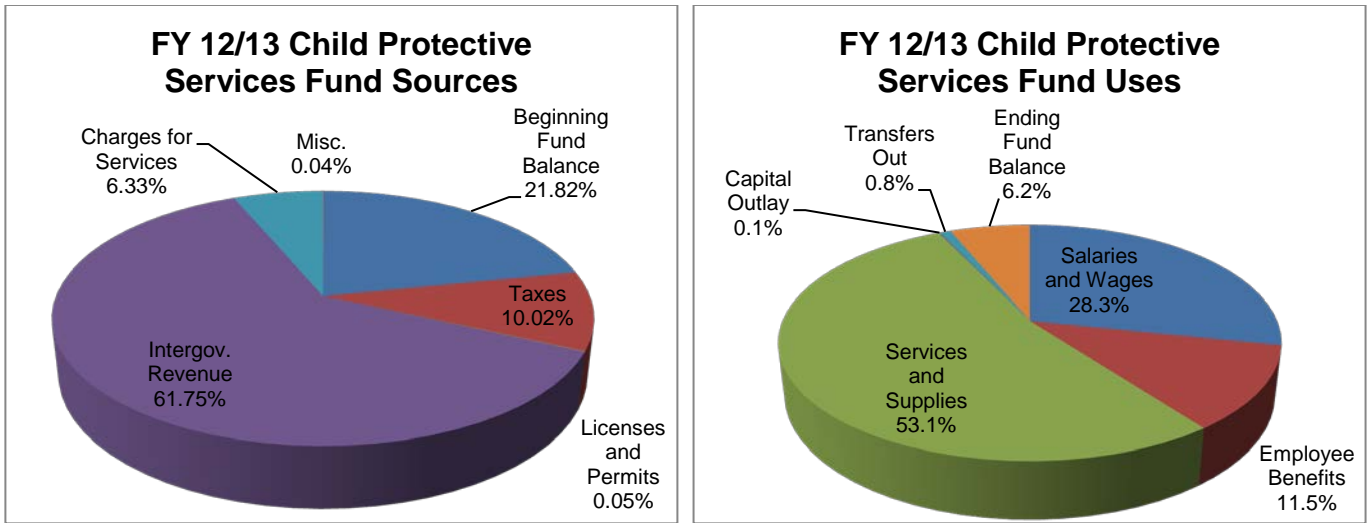
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 7,858,117	\$ 8,139,239	\$ 7,545,478	-7%
Revenues				
Charges for Services	2,506,381	1,250,000	1,250,000	0%
Miscellaneous	147,882	143,587	143,587	0%
Total Revenues	2,654,263	1,393,587	1,393,587	0%
Total	\$ 10,512,380	\$ 9,532,826	\$ 8,939,065	-6%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Health & Sanitation Function				
Salaries and Wages	\$ 523,463	\$ 693,594	\$ 621,131	-10%
Employee Benefits	172,135	252,258	223,145	-12%
Services and Supplies	1,200,229	7,423,485	6,694,329	-10%
Health & Sanitation Function Subtotal	1,895,827	8,369,337	7,538,605	-10%
Ending Fund Balance	8,616,553	1,163,489	1,400,460	20%
Total	\$ 10,512,380	\$ 9,532,826	\$ 8,939,065	-6%

Note: The Ending Fund Balance is expected to increase by 20% this year due to the cyclical nature of projects in this fund.

Child Protective Services Fund

The Child Protective Services Fund is established as a special fund to account for ad valorem tax revenues apportioned and specifically appropriated to protect against the neglect, abandonment, or abuse of children in Washoe County. To protect children from further harm, CPS investigates reports of child abuse and neglect, develops and manages case plans to promote the well being of children in permanent living arrangements, and licenses foster care and child care providers.



CHILD PROTECTIVE SERVICES FUND FINANCIAL SUMMARY

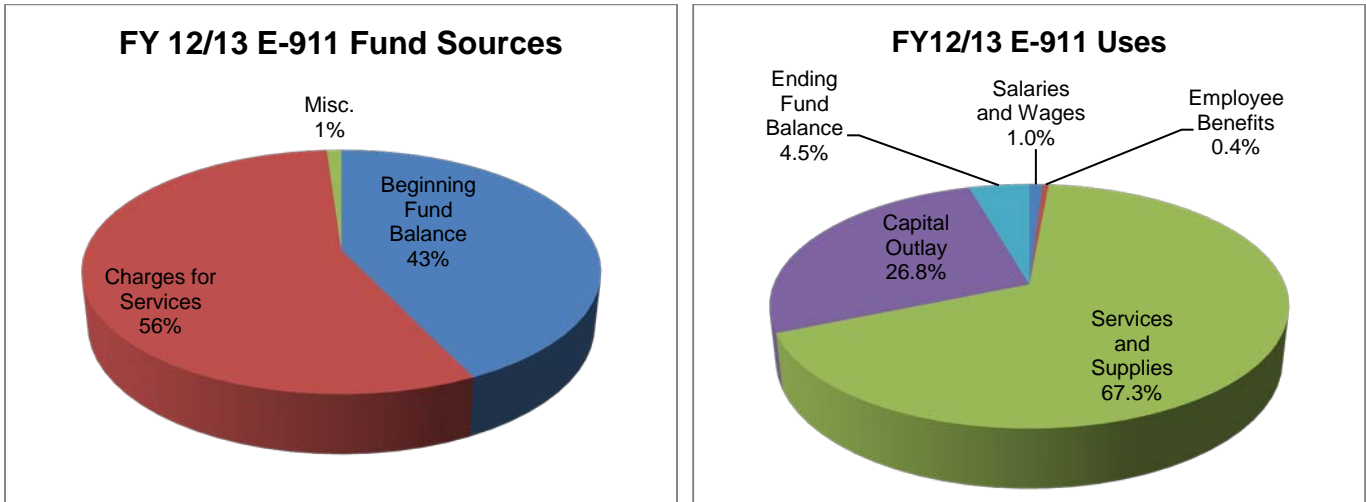
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 14,067,964	\$ 13,788,727	\$ 10,639,097	-23%
Revenues				
Taxes	5,422,233	5,055,069	4,883,474	-3%
Licenses and Permits	24,634	25,000	25,000	0%
Intergovernmental Revenue	28,630,002	31,032,119	30,108,615	-3%
Charges for Services	3,660,503	3,200,000	3,085,000	-4%
Miscellaneous	95,146	20,000	20,000	0%
Total Revenues	37,832,518	39,332,188	38,122,089	-3%
Transfers In	671,780	625,634	-	-100%
Total	\$ 52,572,262	\$ 53,746,549	\$ 48,761,186	-9%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Welfare Function				
Salaries and Wages	\$ 12,756,988	\$ 14,198,347	\$ 13,789,002	-3%
Employee Benefits	4,901,957	5,825,429	5,614,477	-4%
Services and Supplies	21,471,874	26,717,013	25,905,002	-3%
Capital Outlay	-	50,000	50,000	0%
Welfare Function Subtotal	39,130,819	46,790,789	45,358,481	-3%
Other Uses				
Transfers Out	400,000	400,000	400,000	0%
Other Uses Subtotal	400,000	400,000	400,000	0%
Ending Fund Balance	13,041,443	6,555,760	3,002,705	-54%
Total	\$ 52,572,262	\$ 53,746,549	\$ 48,761,186	-9%

Note: The decrease in the expected ending fund balance is due mainly to the significant decrease in sources from the previous year.

Enhanced 911 Fund

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.



ENHANCED 911 FUND FINANCIAL SUMMARY

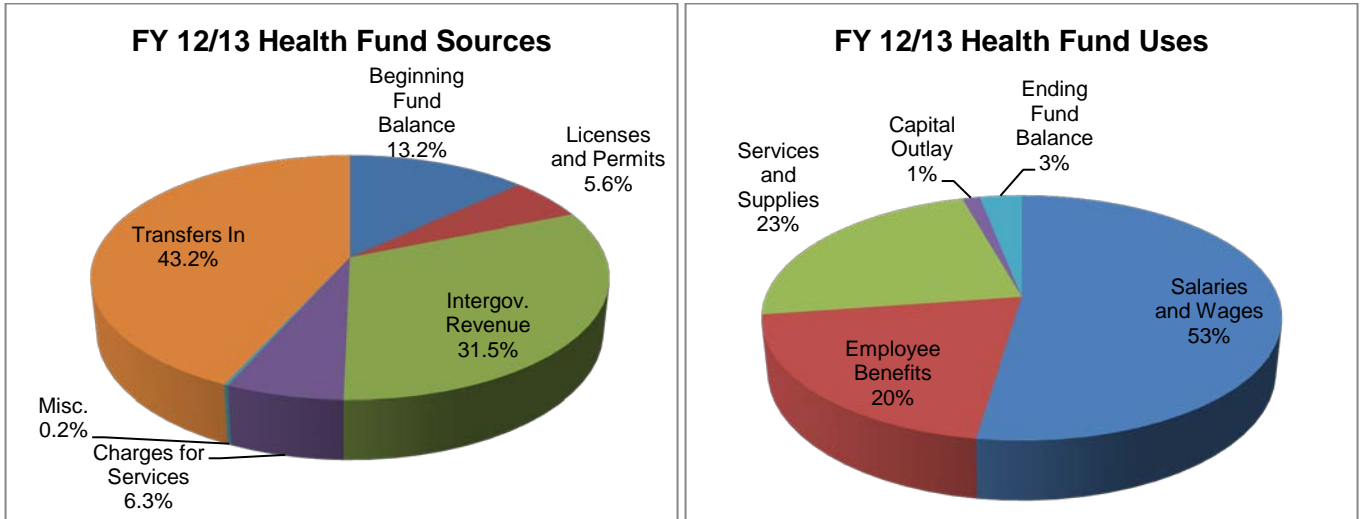
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 1,684,840	\$ 1,505,129	\$ 1,200,146	-20%
Revenues				
Charges for Services	1,614,192	1,561,200	1,571,200	1%
Miscellaneous	34,715	10,000	30,000	200%
Total Revenues	1,648,907	1,571,200	1,601,200	2%
Total	\$ 3,333,747	\$ 3,076,329	\$ 2,801,346	-9%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 16,362	\$ 18,369	\$ 27,694	51%
Employee Benefits	7,930	8,626	12,450	44%
Services and Supplies	924,510	2,244,101	1,884,550	-16%
Capital Outlay	-	500,000	751,652	50%
Public Safety Function Subtotal	948,802	2,771,096	2,676,346	-3%
Ending Fund Balance	2,384,945	305,233	125,000	-59%
Total	\$ 3,333,747	\$ 3,076,329	\$ 2,801,346	-9%

Note: The decrease in ending fund balance is due to the decrease in sources from the previous year.

Health Fund

The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of the Health District and the duties of the Health Officer.



HEALTH FUND FINANCIAL SUMMARY

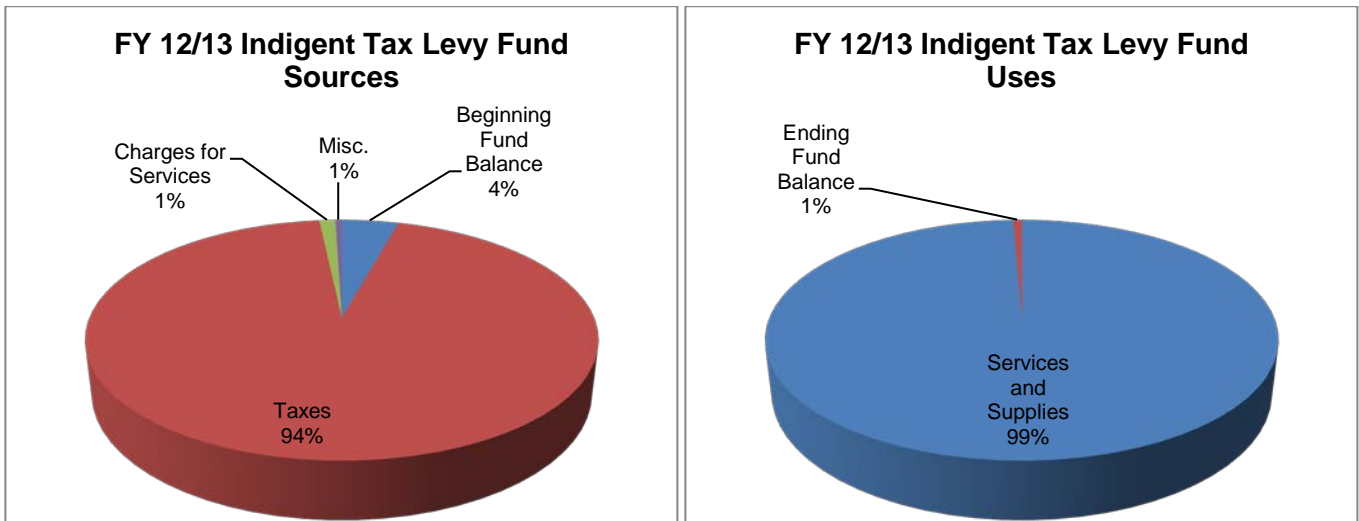
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 3,194,988	\$ 2,659,262	\$ 2,627,962	-1%
Revenues				
Licenses and Permits	1,042,434	1,008,585	1,124,537	11%
Intergovernmental Revenue	6,702,823	6,432,706	6,298,308	-2%
Charges for Services	1,288,165	1,153,115	1,253,150	9%
Miscellaneous	44,676	41,450	41,934	1%
Total Revenues	9,078,098	8,635,856	8,717,929	1%
Transfers In	8,192,500	8,056,500	8,623,891	7%
Total	\$ 20,465,586	\$ 19,351,618	\$ 19,969,782	3%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Health and Sanitation Function				
Salaries and Wages	\$ 10,500,051	\$ 10,996,577	\$ 10,457,703	-5%
Employee Benefits	3,752,436	4,642,815	4,054,532	-13%
Services and Supplies	2,382,696	2,539,708	4,586,845	81%
Capital Outlay	85,369	73,000	255,000	249%
Health and Sanitation Function Subtotal	16,720,552	18,252,100	19,354,080	6%
Ending Fund Balance	3,745,034	1,099,518	615,702	-44%
Total	\$ 20,465,586	\$ 19,351,618	\$ 19,969,782	3%

Note: The decrease in the expected Ending Fund Balance is due to the implementation of the Cost Allocation Plan charges. However, the Fund is working towards sustainability in future years.

Indigent Tax Levy Fund

The Indigent Tax Levy Fund was established to account for ad valorem tax revenues apportioned and specifically appropriated to provide medical assistance to the indigent. This fund is mandated by state law and the supporting tax rate must be at least six and no more than ten cents on each \$100 of assessed valuation. One cent is remitted to the State of Nevada and the remainder is issued to pay for medical services to indigent patients once the County General Fund dollars in medical assistance have been expended.



INDIGENT TAX LEVY FUND FINANCIAL SUMMARY

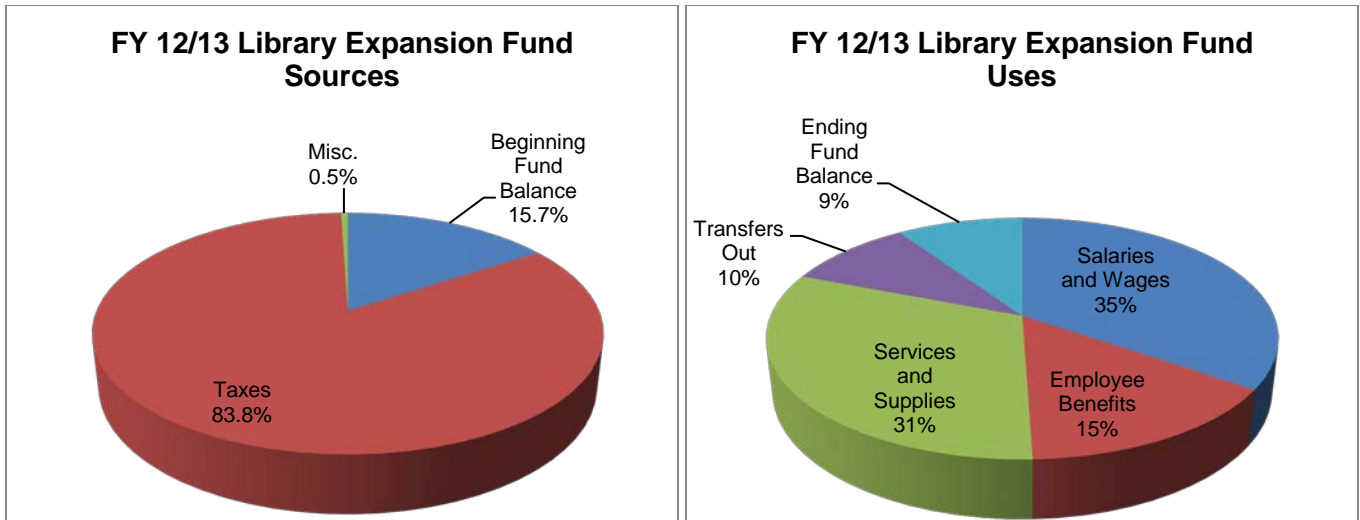
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 1,894,724	\$ 973,607	\$ 334,500	-66%
Revenues				
Taxes	10,179,420	8,858,869	7,350,211	-17%
Charges for Services	223,999	149,000	95,000	-36%
Miscellaneous	82,818	55,000	37,500	-32%
Total Revenues	10,486,237	9,062,869	7,482,711	-17%
Total	\$ 12,380,961	\$ 10,036,476	\$ 7,817,211	-22%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Welfare Function				
Services and Supplies	\$ 11,118,589	\$ 9,990,741	\$ 7,767,211	-22%
Welfare Function Subtotal	11,118,589	9,990,741	7,767,211	-22%
Ending Fund Balance	1,262,372	45,735	50,000	9%
Total	\$ 12,380,961	\$ 10,036,476	\$ 7,817,211	-22%

Library Expansion Fund

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



LIBRARY EXPANSION FUND FINANCIAL SUMMARY

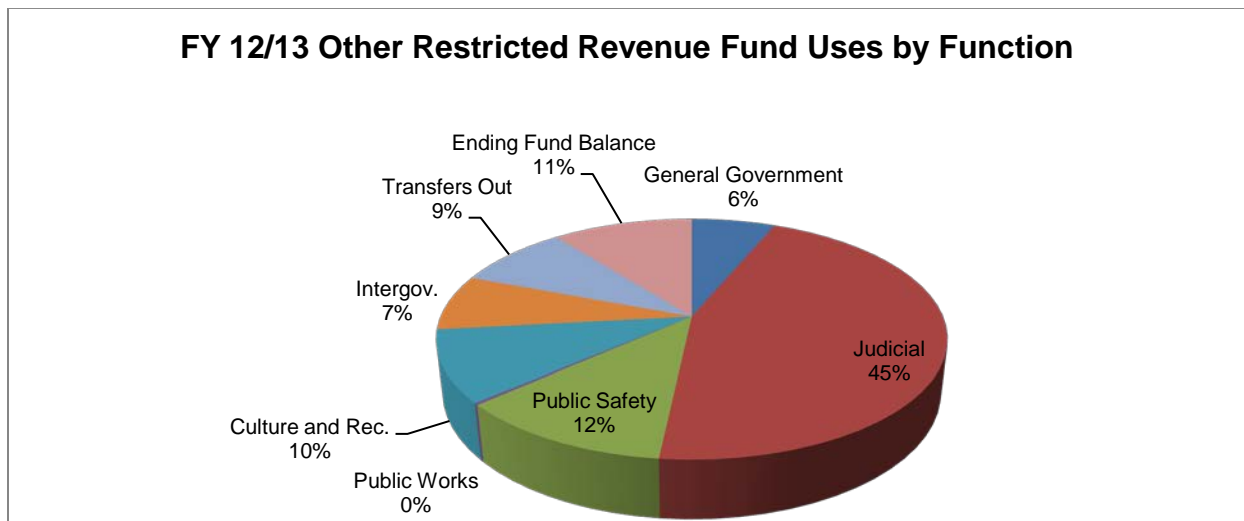
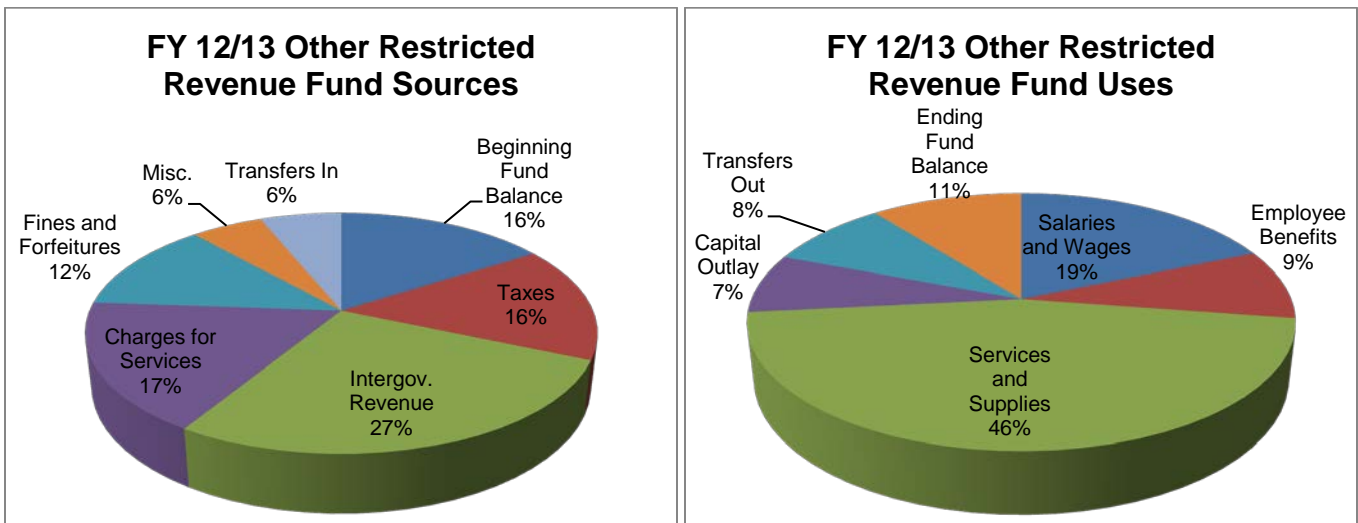
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 561,474	\$ 626,335	\$ 459,719	-27%
Revenues				
Taxes	2,711,158	2,537,534	2,451,737	-3%
Miscellaneous	13,275	25,612	15,000	-41%
Total Revenues	2,724,433	2,563,146	2,466,737	-4%
Total	\$ 3,285,907	\$ 3,189,481	\$ 2,926,456	-8%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Culture and Recreation Function				
Salaries and Wages	\$ 1,133,216	\$ 1,186,367	\$ 1,011,399	-15%
Employee Benefits	464,187	501,958	436,115	-13%
Services and Supplies	720,069	864,896	919,463	6%
Capital Outlay	-	50,000	-	-100%
Culture and Recreation Function Subtotal	2,317,472	2,603,221	2,366,977	-9%
Other Uses				
Transfers Out	291,430	283,430	280,430	-1%
Other Uses Subtotal	291,430	283,430	280,430	-1%
Ending Fund Balance	677,005	302,830	279,049	-8%
Total	\$ 3,285,907	\$ 3,189,481	\$ 2,926,456	-8%

Other Restricted Special Revenue Fund

The Other Restricted Fund was created to account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund Departments.

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 programs, positions and performance goals are reported alongside the department that manages these programs later on in this book. Below is a summary of total restricted revenues by source and expenditures by function.



OTHER RESTRICTED SPECIAL REVENUE FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 13,147,681	\$ 3,500,292	\$ 2,586,628	-26%
Revenues				
Taxes	2,611,990	2,661,138	2,537,964	-5%
Licenses and Permits	2,620	-	-	0%
Intergovernmental Revenue	12,086,583	5,040,797	4,442,580	-12%
Charges for Services	2,977,510	2,368,855	2,820,855	19%
Fines and Forfeitures	2,092,151	1,848,288	2,003,781	8%
Miscellaneous	1,453,227	944,183	883,175	-6%
Total Revenues	21,224,081	12,863,261	12,688,355	-1%
Other Sources				
Transfers In	78,872	-	1,000,000	N/A
Other	30,000	-	-	0%
Total Other Sources	108,872	-	1,000,000	N/A
Total	\$ 34,480,634	\$ 16,363,553	\$ 16,274,983	-1%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Culture and Recreation Function				
Salaries and Wages	\$ 204,313	\$ 229,659	\$ 200,957	-12%
Employee Benefits	64,885	60,269	50,015	-17%
Services and Supplies	533,526	182,927	1,307,472	615%
Capital Outlay	8,489	-	-	0%
Culture and Recreation Function Subtotal	811,213	472,855	1,558,444	230%
General Government Function				
Salaries and Wages	81,756	81,641	81,583	0%
Employee Benefits	33,123	36,014	36,103	0%
Services and Supplies	1,424,191	673,021	470,271	-30%
Capital Outlay	227,446	-	440,000	N/A
General Government Function Subtotal	1,766,516	790,676	1,027,957	30%
Intergovernmental Function				
Services and Supplies	1,357,105	1,267,130	1,223,369	-3%
Intergovernmental Function Subtotal	1,357,105	1,267,130	1,223,369	-3%
Judicial Function				
Salaries and Wages	1,952,580	2,379,274	2,116,332	-11%
Employee Benefits	763,094	929,483	912,608	-2%
Services and Supplies	2,622,649	3,860,979	3,591,506	-7%
Capital Outlay	10,242	760,894	765,896	1%
Judicial Function Subtotal	\$ 5,348,565	\$ 7,930,630	\$ 7,386,342	-7%

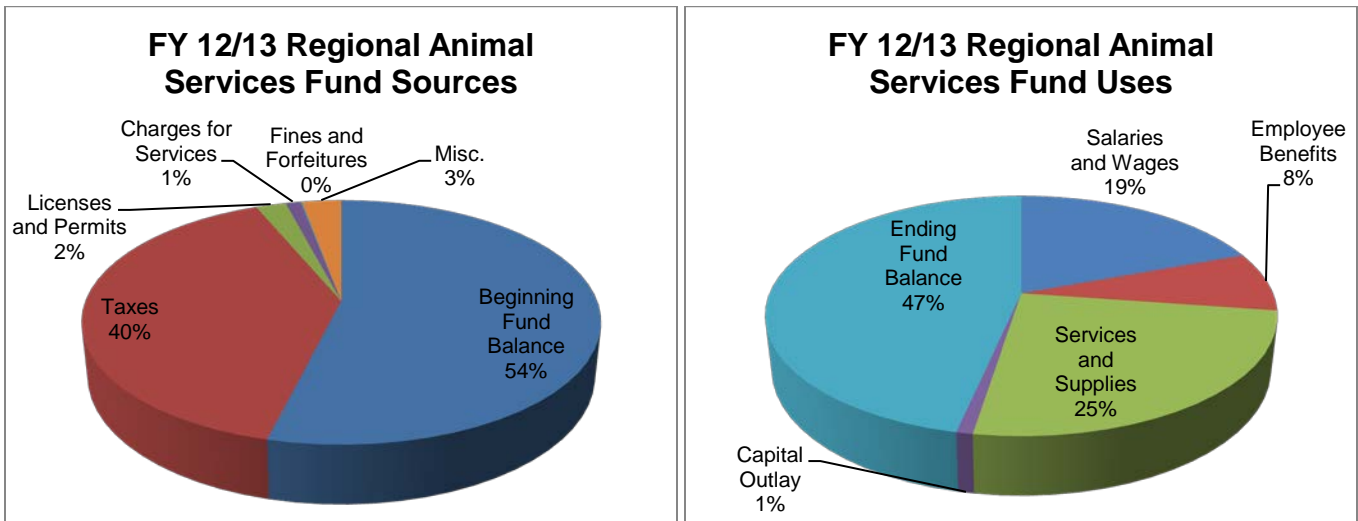
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**OTHER RESTRICTED SPECIAL REVENUE FUND FINANCIAL SUMMARY
(CONTINUED)**

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 1,578,346	\$ 1,160,480	\$ 605,315	-48%
Employee Benefits	477,901	480,508	413,314	-14%
Services and Supplies	5,061,482	904,919	889,416	-2%
Capital Outlay	1,264,142	-	-	0%
Public Safety Function Subtotal	8,381,871	2,545,907	1,908,045	-25%
Public Works Function				
Salaries and Wages	66,666	21,461	26,155	22%
Employee Benefits	25,706	8,539	13,345	56%
Services and Supplies	134,859	-	2,500	N/A
Public Works Function Subtotal	227,231	30,000	42,000	40%
Welfare Function				
Salaries and Wages	13,510	-	-	0%
Employee Benefits	2,741	-	-	0%
Services and Supplies	222,540	-	-	0%
Capital Outlay	-	-	-	0%
Welfare Function Subtotal	238,791	-	-	0%
Other Uses				
Transfers Out	4,257,701	1,654,271	1,398,995	-15%
Other Uses Subtotal	4,257,701	1,654,271	1,398,995	-15%
Ending Fund Balance	12,091,641	1,672,084	1,729,831	3%
Total	\$ 34,480,634	\$ 16,363,553	\$ 16,274,983	-1%

Regional Animal Service Fund

The Animal Services Fund supports the function of the Washoe County Regional Animal Services (WCRAS), which is tasked with 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. The Fund relies on proceeds from a voter-approved property tax increase of up to \$0.03 per \$100 of assessed value approved by Washoe County voters in November 2002 to cover all costs of the WCRAS. Full implementation of the consolidated services occurred in FY05/06.



REGIONAL ANIMAL SERVICES FUND FINANCIAL SUMMARY

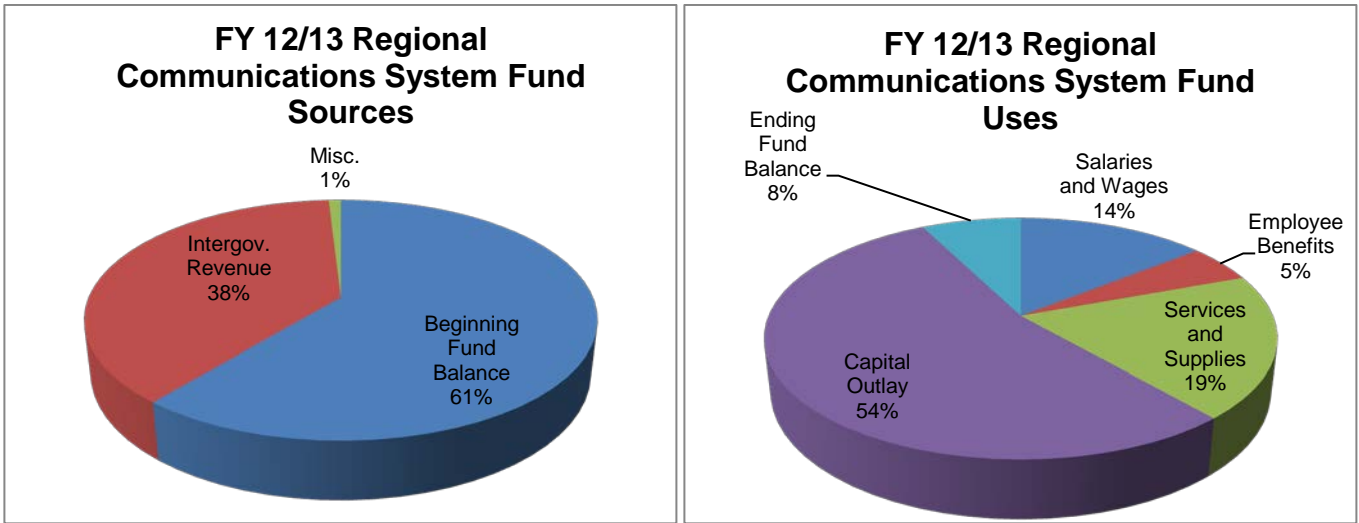
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 4,825,696	\$ 5,312,254	\$ 4,960,508	-7%
Revenues				
Taxes	4,150,548	3,793,801	3,665,106	-3%
Licenses and Permits	223,434	178,500	204,000	14%
Charges for Services	109,023	100,000	100,000	0%
Fines and Forfeitures	-	10,000	10,000	0%
Miscellaneous	499,399	266,250	266,250	0%
Total Revenues	4,982,404	4,348,551	4,245,356	-2%
Total	\$ 9,808,100	\$ 9,660,805	\$ 9,205,864	-5%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 1,778,468	\$ 1,915,395	\$ 1,778,508	-7%
Employee Benefits	697,287	805,077	736,391	-9%
Services and Supplies	1,617,663	1,997,915	2,319,616	16%
Capital Outlay	65,567	80,000	80,000	0%
Public Safety Function Subtotal	4,158,985	4,798,387	4,914,515	2%
Ending Fund Balance	5,649,115	4,862,418	4,291,349	-12%
Total	\$ 9,808,100	\$ 9,660,805	\$ 9,205,864	-5%

Note: The ending fund balance is expected to be lower at the end of year in an effort maintain this amount at more sustainable levels.

Regional Communications System Fund

The Washoe County Commission and other government agencies entered into an agreement to establish the Washoe County Regional Communication System (WCRCS). 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.



REGIONAL COMMUNICATIONS SYSTEM FUND FINANCIAL SUMMARY

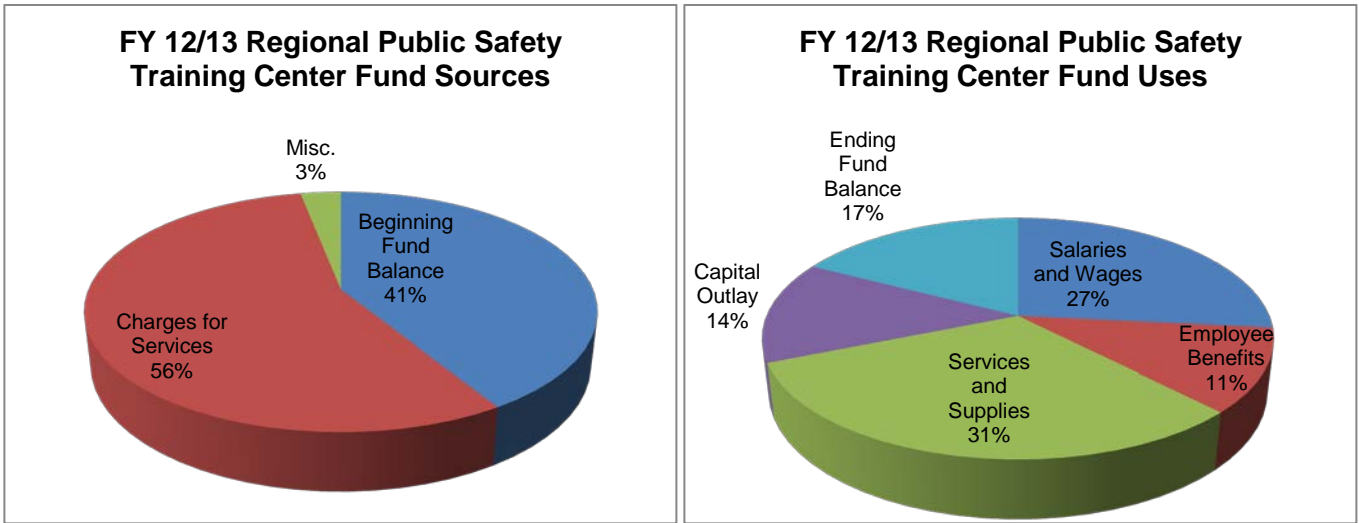
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 1,286,822	\$ 1,340,366	\$ 1,745,530	30%
Revenue				
Intergovernmental Revenue	1,271,906	1,179,558	1,090,227	-8%
Miscellaneous	93,496	16,000	26,000	63%
Total Revenue	1,365,402	1,195,558	1,116,227	-7%
Total	\$ 2,652,224	\$ 2,535,924	\$ 2,861,757	13%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 337,255	\$ 412,221	\$ 407,204	-1%
Employee Benefits	122,210	145,688	146,149	0%
Services and Supplies	567,175	527,509	550,761	4%
Capital Outlay	57,580	1,170,000	1,543,000	32%
Public Safety Function Subtotal	1,084,220	2,255,418	2,647,114	17%
Ending Fund Balance	1,568,004	280,506	214,643	-23%
Total	\$ 2,652,224	\$ 2,535,924	\$ 2,861,757	13%

Note: Ending fund balance is expected to be lower next year mainly due to decreasing revenues and increased capital expenditures. However, the ending fund balance is still within sustainable levels of 8 – 10% of expenditures.

Regional Public Safety Training Center Fund

The Regional Public Safety Training Center (RPSTC) is categorized as a special revenue fund and accounted for separately from Washoe County general funds because its operating revenues are contributed by partnering agencies under an Inter-local Agreement. The Center provides high quality law enforcement, fire, corrections, and emergency preparedness courses to partnering and non-partnering agencies year around.



REGIONAL PUBLIC SAFETY TRAINING CENTER FUND FINANCIAL SUMMARY

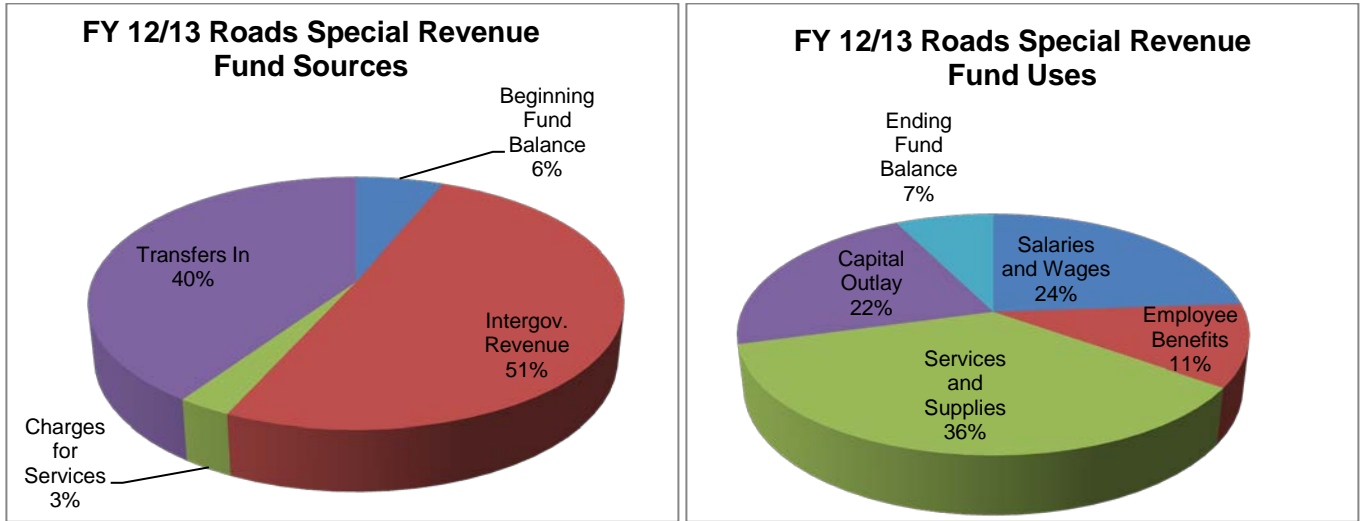
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 393,729	\$ 340,540	\$ 434,606	28%
Revenues				
Charges for Services	666,786	587,012	587,000	0%
Miscellaneous	46,970	45,000	32,000	-29%
Total Revenues	713,756	632,012	619,000	-2%
Total	\$ 1,107,485	\$ 972,552	\$ 1,053,606	8%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 279,178	\$ 271,454	\$ 280,077	3%
Employee Benefits	110,967	114,853	117,094	2%
Services and Supplies	303,890	353,550	328,236	-7%
Capital Outlay	-	145,000	145,000	
Public Safety Function Subtotal	694,035	884,857	870,407	-2%
Ending Fund Balance	413,450	87,695	183,199	109%
Total	\$ 1,107,485	\$ 972,552	\$ 1,053,606	8%

Note: Ending fund balance is expected to increase significantly mainly due to lower levels of expenditure from the previous year, which could increase beginning fund balance.

Roads Special Revenue Fund

The Roads Special Revenue Fund was created during FY 11/12 in order to better account for gas taxes that are specifically tied to roads projects (maintenance and improvements) within the County. Previously, this program had been accounted for within the General Fund.



ROADS SPECIAL REVENUE FUND FINANCIAL SUMMARY

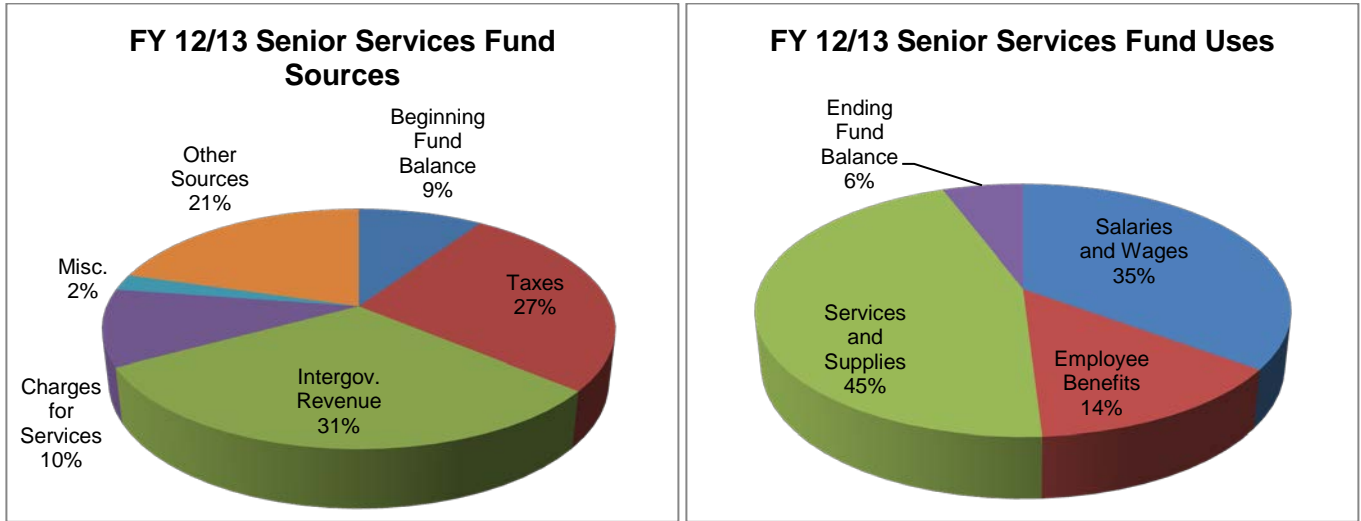
Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ -	\$ -	\$ 838,216	N/A
Revenues				
Intergovernmental Revenue	-	-	6,801,340	N/A
Charges for Services	-	-	375,000	N/A
Total Revenues	-	-	7,176,340	N/A
Transfers In	-	-	5,448,106	N/A
Total	\$ -	\$ -	\$ 13,462,662	N/A

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Works Function				
Salaries and Wages	\$ -	\$ -	\$ 3,216,177	N/A
Employee Benefits	-	-	1,475,587	N/A
Services and Supplies	-	-	4,830,096	N/A
Capital Outlay	-	-	2,940,664	N/A
Public Works Function Subtotal	-	-	12,462,524	N/A
Ending Fund Balance	-	-	1,000,138	N/A
Total	\$ -	\$ -	\$ 13,462,662	N/A

Note: The Roads Special Revenue Fund was created during FY 11/12 to better account for this program. Previously, the roads function was located in the General Fund.

Senior Services Fund

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.



SENIOR SERVICES FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 643,940	\$ 566,971	\$ 430,507	-24%
Revenues				
Taxes	1,355,580	1,265,267	1,222,369	-3%
Intergovernmental Revenue	1,567,054	1,551,152	1,415,612	-9%
Charges for Services	478,445	476,400	472,400	-1%
Miscellaneous	177,508	112,000	99,875	-11%
Total Revenues	3,578,587	3,404,819	3,210,256	-6%
Transfers In	322,860	228,860	936,272	309%
Total	\$ 4,545,387	\$ 4,200,650	\$ 4,577,035	9%

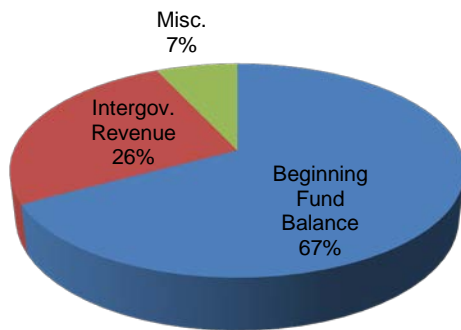
Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Culture and Recreation Function				
Salaries and Wages	\$ 1,653,100	\$ 1,760,198	\$ 1,608,084	-9%
Employee Benefits	635,269	723,135	636,333	-12%
Services and Supplies	1,492,634	1,495,216	2,070,432	38%
Culture and Recreation Function Subtotal	3,781,003	3,978,549	4,314,849	8%
Ending Fund Balance	764,384	222,101	262,186	18%
Total	\$ 4,545,387	\$ 4,200,650	\$ 4,577,035	9%

Note: Ending fund balance is expected to increase at the end of this year (over last year) due to cost cutting measures implemented to offset declining revenues.

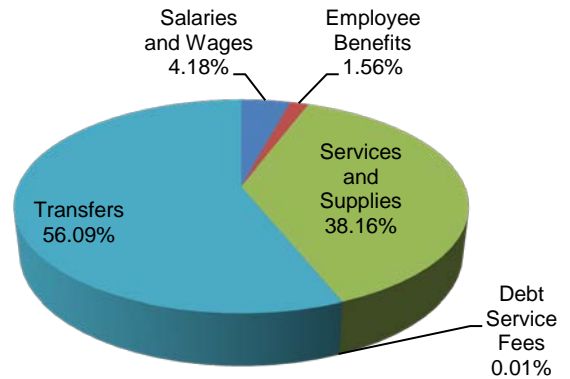
Truckee River Flood Management Infrastructure Fund

Truckee River Flood Management was created by Washoe County Ordinance in August 2005. It is funded by the 1/8-cent sales tax for Public Safety projects that was implemented by Washoe County in 1998. The department was established to coordinate the efforts of Reno, Sparks, Washoe County and other stakeholders for the purpose of completing a flood control project within the Truckee Meadows. While the Truckee River Flood Management Authority became a separate entity in June of 2012, this fund will remain to account for costs associated with managing flood management projects.

FY 12/13 Truckee River Flood Mgmt. Infrastructure Fund Sources



FY 12/13 Truckee River Flood Mgmt. Infrastructure Fund Uses



TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 23,754,600	\$ 20,450,186	\$ 17,687,652	-14%
Revenues				
Intergovernmental Revenue	6,477,502	6,392,000	6,834,000	7%
Miscellaneous	369,216	1,690,640	1,830,640	8%
Total Revenues	6,846,718	8,082,640	8,664,640	7%
Total	\$ 30,601,318	\$ 28,532,826	\$ 26,352,292	-8%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Salaries and Wages	\$ 1,094,864	\$ 1,246,578	\$ 1,101,256	-12%
Employee Benefits	362,218	444,062	411,073	-7%
Services and Supplies	1,436,043	24,345,563	10,057,022	-59%
Public Safety Function Subtotal	2,893,125	26,036,203	11,569,351	-56%
Other Uses				
Debt Service Fees	3,000	3,000	3,000	0%
Transfers Out	5,717,905	2,352,723	14,779,941	528%
Other Uses Subtotal	5,720,905	2,355,723	14,782,941	528%
Ending Fund Balance	21,987,288	140,900	-	-100%
Total	\$ 30,601,318	\$ 28,532,826	\$ 26,352,292	-8%

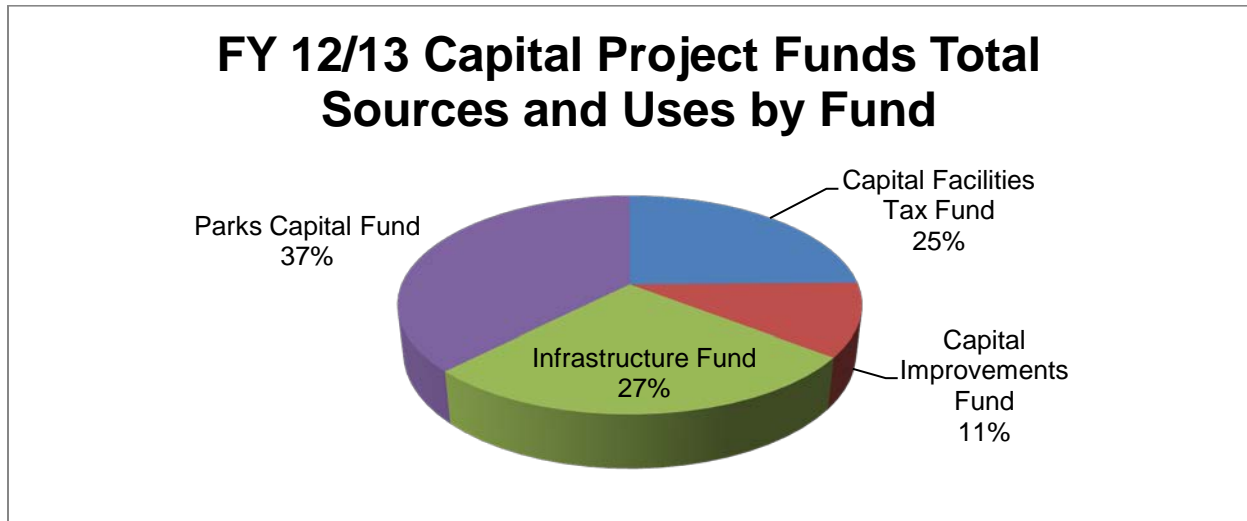
Note: Ending fund balance will be eliminated by year end because the Truckee River Flood Management Authority became a separate entity in June of 2012.

CAPITAL PROJECTS FUNDS SUMMARY

Capital Projects Funds account for the majority of capital expenditures by the County. Capital expenditures are those which generally cost over \$100,000 and are used to purchase assets that are held for more than one year. The County has four funds with this designation. They are:

- Capital Facilities Tax Fund
- Parks Capital Fund
- Capital Improvements Fund
- Infrastructure Fund
- Stormwater Impact Fee Fund

The financial information provided below represents the original budgeted amounts for these funds when the Budget was adopted in May of 2012 (for FY 12/13). The County's Capital Improvement Program (CIP) however, was not adopted until July of 2012. While the overall balance of the funds do not change when the CIP is adopted, some of the monies will move to different functions (i.e., from General Government to Public Safety). Therefore, the amounts listed below in each function may not match the amounts in each function in the CIP (detailed in a later section of this book).

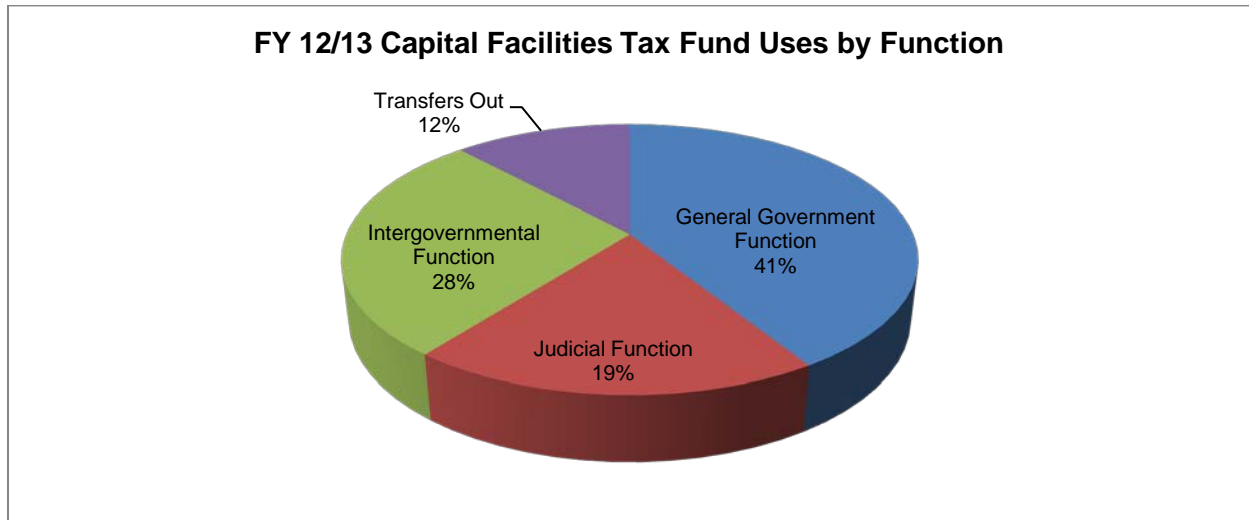
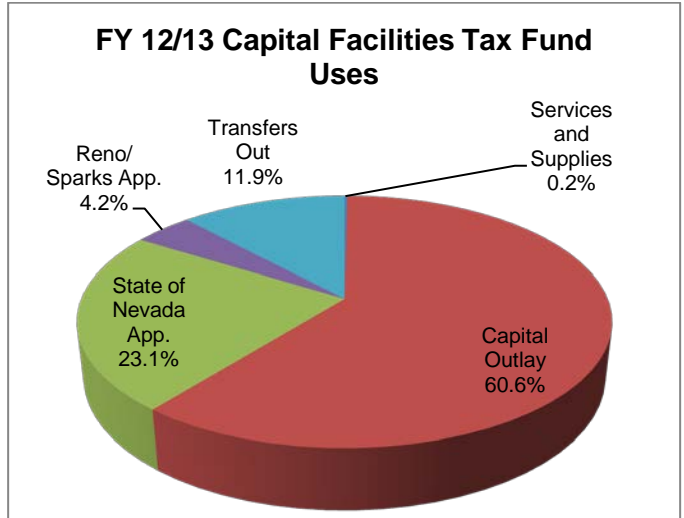
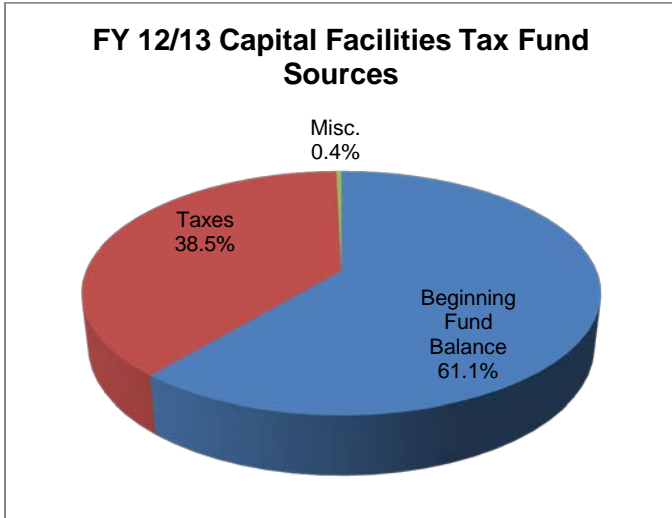


CAPITAL PROJECTS FUNDS TOTAL SOURCES AND USES

Funds	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Capital Facilities Tax Fund	\$ 25,670,856	\$ 14,433,650	\$ 15,866,836	10%
Capital Improvements Fund	26,323,028	27,238,870	6,900,487	-75%
Infrastructure Fund	1,752,120	500,283	17,227,710	3344%
Parks Capital Fund	33,243,855	25,138,772	24,131,041	-4%
Stormwater Impact Fee Fund	130,474	-	-	0%
Total	\$ 87,120,333	\$ 67,311,575	\$ 64,126,074	-5%

Capital Facilities Tax Fund

The Capital Facilities Tax Fund was established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets. In addition, a majority of the revenue for this fund is diverted to the State Highway Fund and the cities of Sparks and Reno as required by NRS 354.59815.



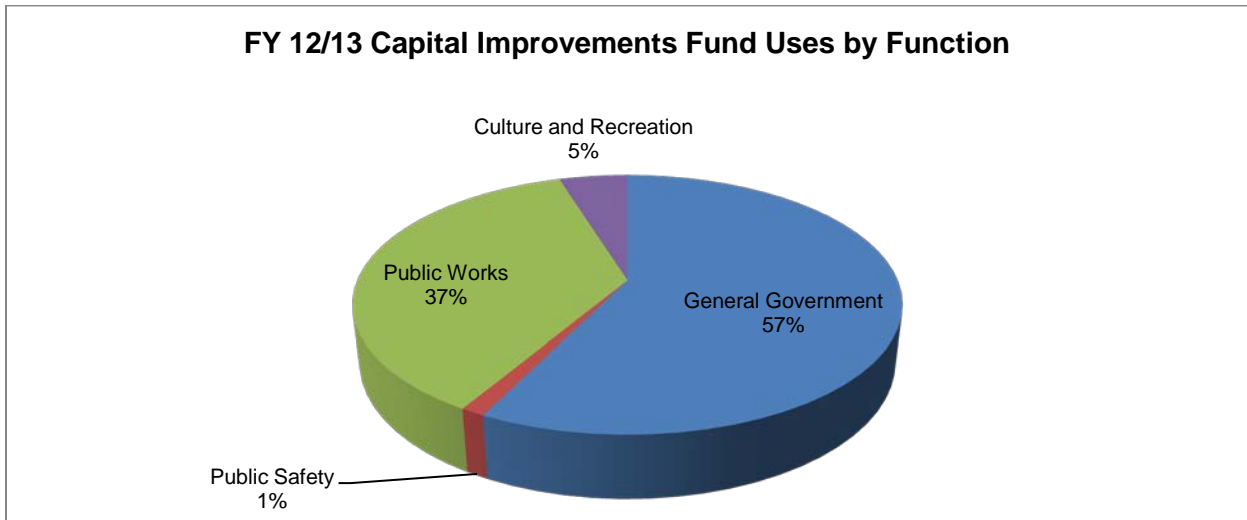
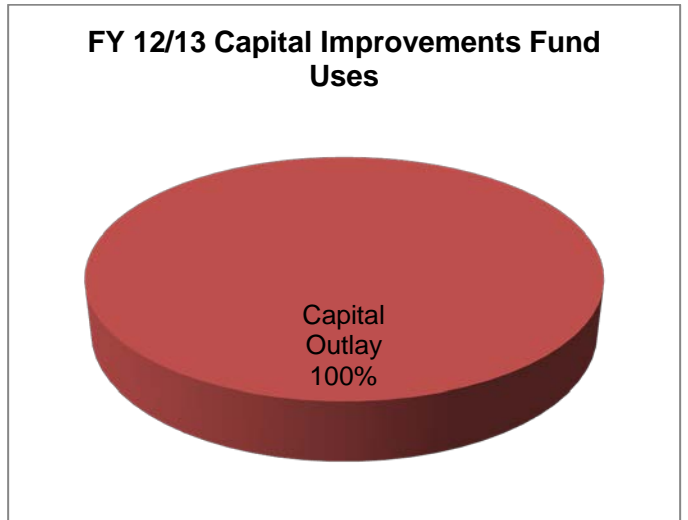
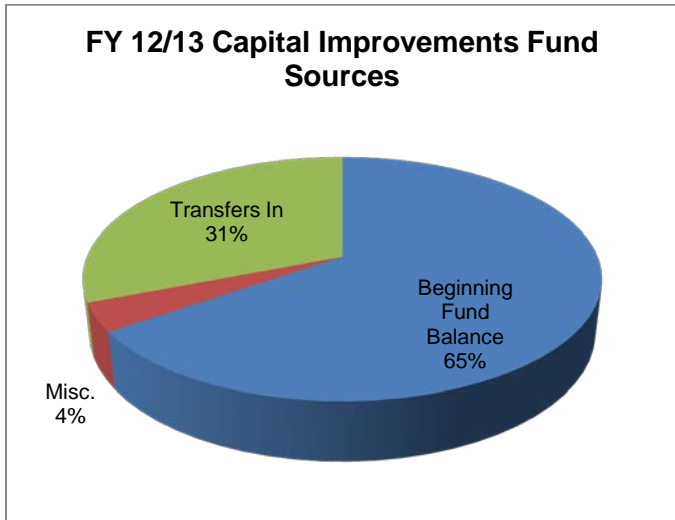
CAPITAL FACILITIES TAX FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 18,734,471	\$ 8,047,315	\$ 9,694,993	20%
Revenues				
Taxes	6,778,725	6,326,335	6,111,843	-3%
Miscellaneous	157,660	60,000	60,000	0%
Total Revenues	6,936,385	6,386,335	6,171,843	-3%
Total	\$ 25,670,856	\$ 14,433,650	\$ 15,866,836	10%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
General Government Function				
Services and Supplies	\$ -	\$ 2,500	\$ 2,500	0%
Capital Outlay	1,986	7,463,830	6,514,958	-13%
General Government Function Subtotal	1,986	7,466,330	6,517,458	-13%
Intergovernmental Function				
Services and Supplies	26,986	27,000	27,000	0%
State of Nevada Apportionment	6,758,004	3,036,641	3,667,106	0%
Reno/Sparks Apportionment	-	903,679	671,569	-26%
Intergovernmental Function Subtotal	6,784,990	3,967,320	4,365,675	10%
Judicial Function				
Services and Supplies	29,541	-	-	0%
Capital Outlay	-	3,000,000	3,093,703	3%
Judicial Function Subtotal	29,541	3,000,000	3,093,703	3%
Other Uses				
Debt Service Fees	47,475	-	-	0%
Transfers	10,707,245	-	1,890,000	N/A
Other Uses Subtotal	10,754,720	-	1,890,000	N/A
Ending Fund Balance	8,099,619	-	-	0%
Total	\$ 25,670,856	\$ 14,433,650	\$ 15,866,836	10%

Capital Improvements Fund

The primary resources are derived from transfers and investment earnings which are applied to various capital projects. The Special Assessment District Projects Fund was combined with this fund in FY08/09 and a portion of this project still remains. Other projects contained in this fund include Technology Infrastructure and Public Works Projects.



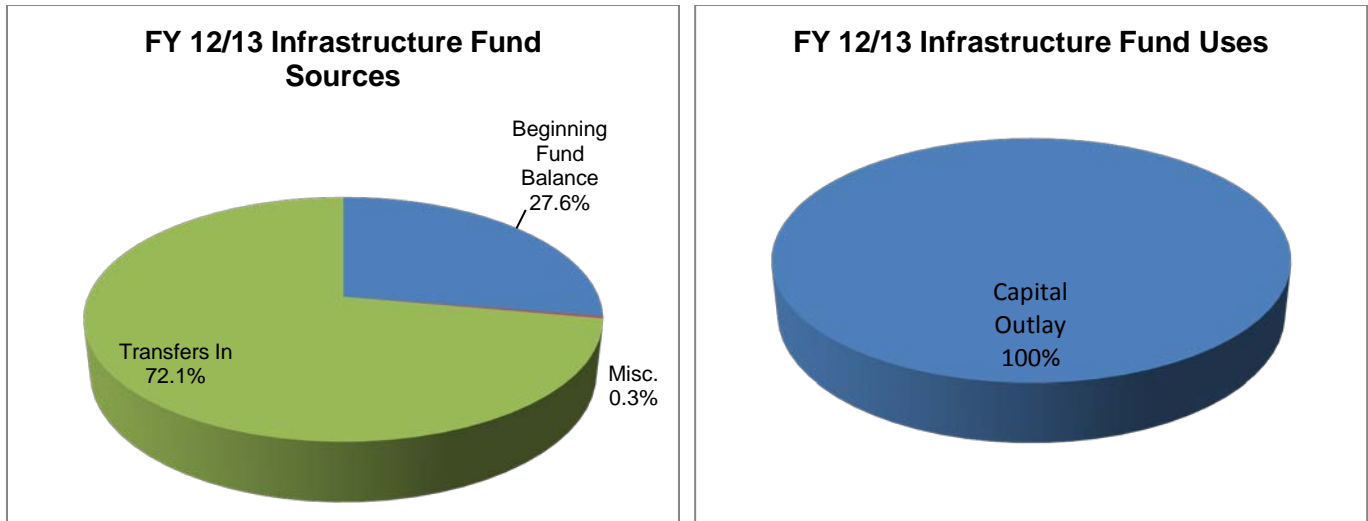
CAPITAL IMPROVEMENTS FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 19,036,160	\$ 7,488,870	\$ 4,504,687	-40%
Revenues				
Taxes	35,928	-	-	0%
Intergovernmental Revenue	3,487,227	-	-	0%
Miscellaneous	1,100,180	250,000	260,000	4%
Total Revenues	4,623,335	250,000	260,000	4%
Transfers In	2,663,533	19,500,000	2,135,800	-89%
Total	\$ 26,323,028	\$ 27,238,870	\$ 6,900,487	-75%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Culture and Recreation Function				
Capital Outlay	\$ 536,006	\$ 996,709	\$ 332,087	-67%
Culture and Recreation Function Subtotal	536,006	996,709	332,087	-67%
General Government Function				
Capital Outlay	2,707,266	5,309,859	3,956,456	-25%
General Government Function Subtotal	2,707,266	5,309,859	3,956,456	-25%
Judicial Function				
Capital Outlay	2,152,686	1,497,080	-	-100%
Judicial Function Subtotal	2,152,686	1,497,080	-	-100%
Public Safety Function				
Capital Outlay	2,307,134	571,000	84,344	-85%
Public Safety Function Subtotal	2,307,134	571,000	84,344	-85%
Public Works Function				
Capital Outlay	4,016,556	18,594,222	2,527,600	-86%
Public Works Function Subtotal	4,016,556	18,594,222	2,527,600	-86%
Other Uses				
Debt Service Fees	-	270,000	-	-100%
Other Uses Subtotal	-	270,000	-	-100%
Ending Fund Balance	14,603,380	-	-	0%
Total	\$ 26,323,028	\$ 27,238,870	\$ 6,900,487	-75%

Infrastructure Fund

This fund is the capital project fund for the Truckee River Flood Management Infrastructure Fund. Primary funding for the flood capital projects and come from the 0.125% sales tax that is transferred from the Truckee River Flood Management Infrastructure Fund. In June 2012, the Truckee River Flood Management Authority became its own entity; however, since the County's budget was adopted previous to this action, the information is show here for consistency.



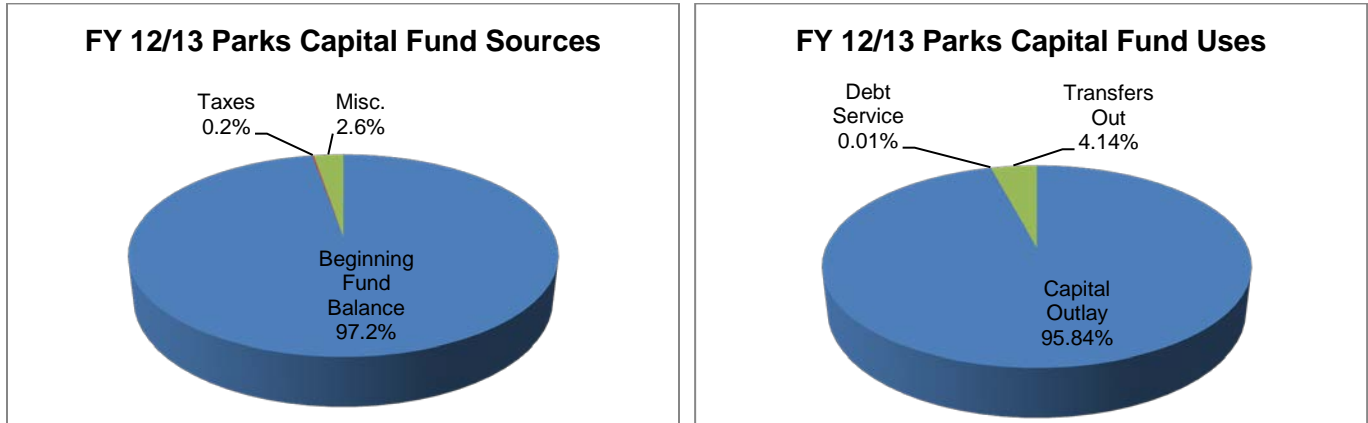
INFRASTRUCTURE FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 1,731,516	\$ 500,283	\$ 4,753,202	850%
Revenues				
Miscellaneous	20,604	-	46,400	N/A
Total Revenues	20,604	-	46,400	N/A
Transfers In	-	-	12,428,108	N/A
Total	\$ 1,752,120	\$ 500,283	\$ 17,227,710	3344%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Public Safety Function				
Capital Outlay	\$ 1,288,596	\$ 500,283	\$ 17,227,710	3344%
Public Safety Function Subtotal	1,288,596	500,283	17,227,710	3344%
Ending Fund Balance	463,524	-	-	0%
Total	\$ 1,752,120	\$ 500,283	\$ 17,227,710	3344%

Parks Capital Fund

Principal resources are derived from residential construction taxes, past bond proceeds, and related investment earnings on these funds, which are legally restricted to the improvement, expansion and acquisition of new and existing parks.



PARKS CAPITAL FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 30,524,370	\$ 24,386,162	\$ 23,456,261	-4%
Revenues				
Taxes	48,501	37,000	37,000	0%
Intergovernmental Revenue	2,094,306	-	-	0%
Miscellaneous	576,678	668,780	637,780	-5%
Total Revenues	2,719,485	705,780	674,780	-4%
Transfers In	-	46,830	-	-100%
Total	\$ 33,243,855	\$ 25,138,772	\$ 24,131,041	-4%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Culture and Recreation Function				
Capital Outlay	\$ 3,136,570	\$ 25,135,772	\$ 23,128,041	-8%
Culture and Rec. Function Subtotal	3,136,570	25,135,772	23,128,041	-8%
Other Uses				
Debt Service Fees	3,000	3,000	3,000	0%
Transfers Out	2,348,294	-	1,000,000	N/A
Other Uses Subtotal	2,351,294	3,000	1,003,000	33333%
Ending Fund Balance	27,755,991	-	-	0%
Total	\$ 33,243,855	\$ 25,138,772	\$ 24,131,041	-4%

Stormwater Impact Fee Fund

To account for the receipt of impact fees levied on residential and commercial developers. The fees and investment earnings are used for construction of stormwater detention and drainage projects and for disbursements relating to the construction of stormwater facilities. This fund is no longer in use; however, it is shown below because actual budget information exists for FY 10/11.

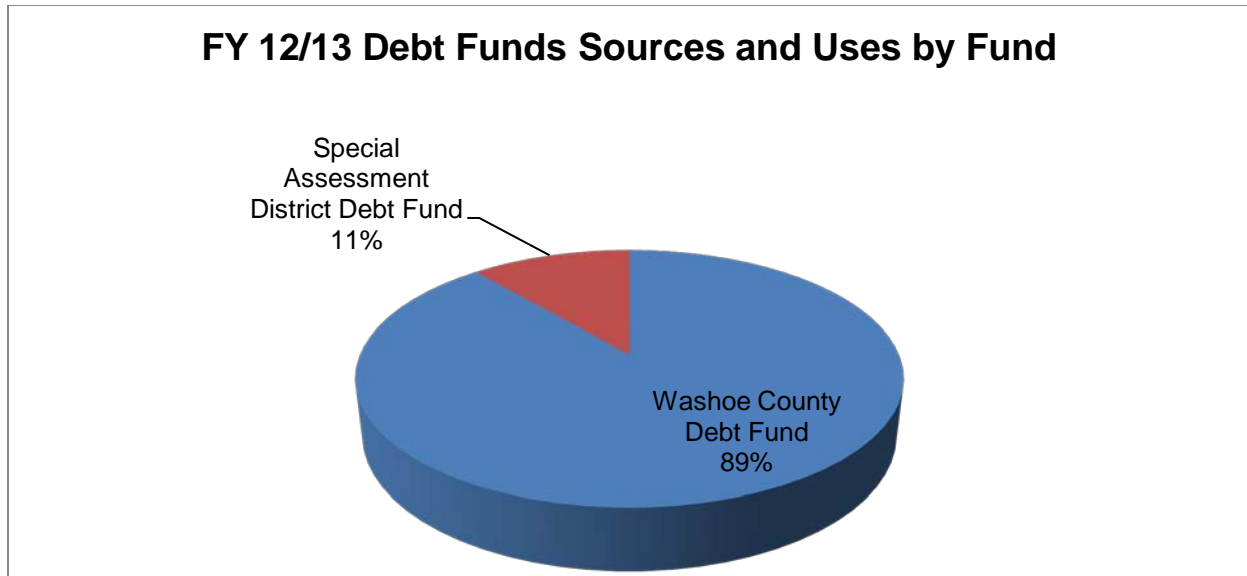
STORMWATER IMPACT FEE FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 105,714	\$ -	\$ -	0%
Revenues				
Charges for Services	23,828	-	-	0%
Miscellaneous	932	-	-	0%
Total Revenues	24,760	-	-	0%
Total	\$ 130,474	\$ -	\$ -	0%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Health & Sanitation Function				
Capital Outlay	\$ 130,474	\$ -	\$ -	0%
Health & Sanitation Function Subtotal	130,474	-	-	0%
Ending Fund Balance	-	-	-	0%
Total	\$ 130,474	\$ -	\$ -	0%

Debt Service Funds Summary

This section includes information on the Debt Service Funds, which are made up of the Washoe County Debt Service Fund and the Special Assessment District Debt Fund. Debt Service Funds account for the payments the County makes related to borrowed money for a variety of purposes. A further discussion of these funds, including debt service limits is located in the debt service portion of the Functional budget summaries later in this book.

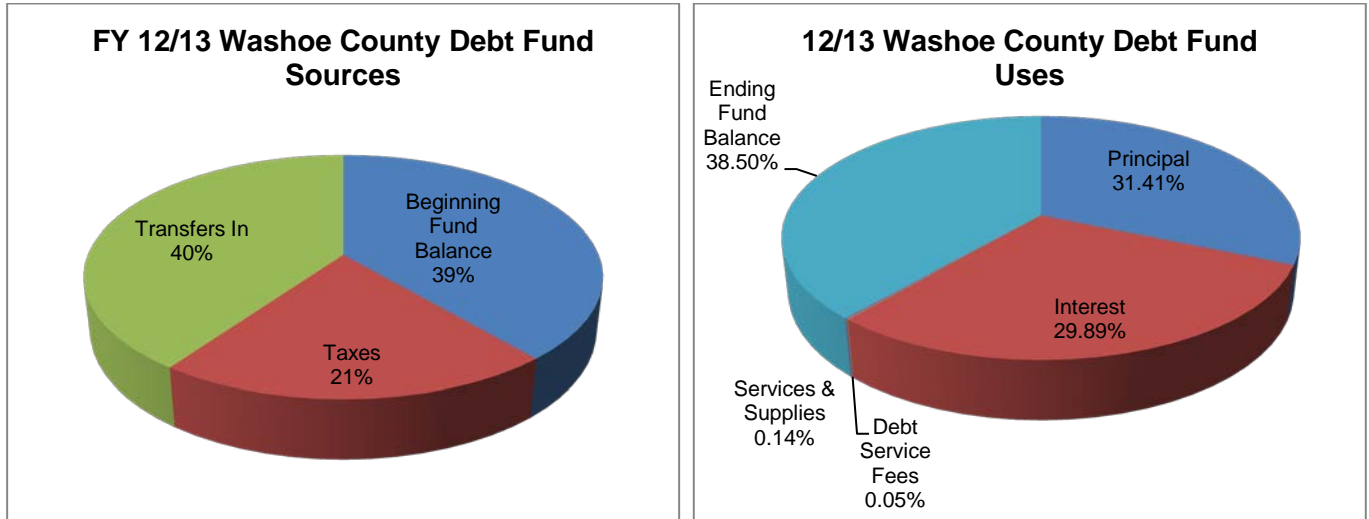


DEBT SERVICE FUNDS TOTAL SOURCES AND USES

Funds	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Washoe County Debt Fund	\$ 40,575,769	\$ 24,004,893	\$ 22,873,689	-5%
Special Assessment District Debt Fund	1,904,049	3,292,226	2,904,798	-12%
Total	\$ 42,479,818	\$ 27,297,119	\$ 25,778,487	-6%

Washoe County Debt Fund

This fund accounts 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.



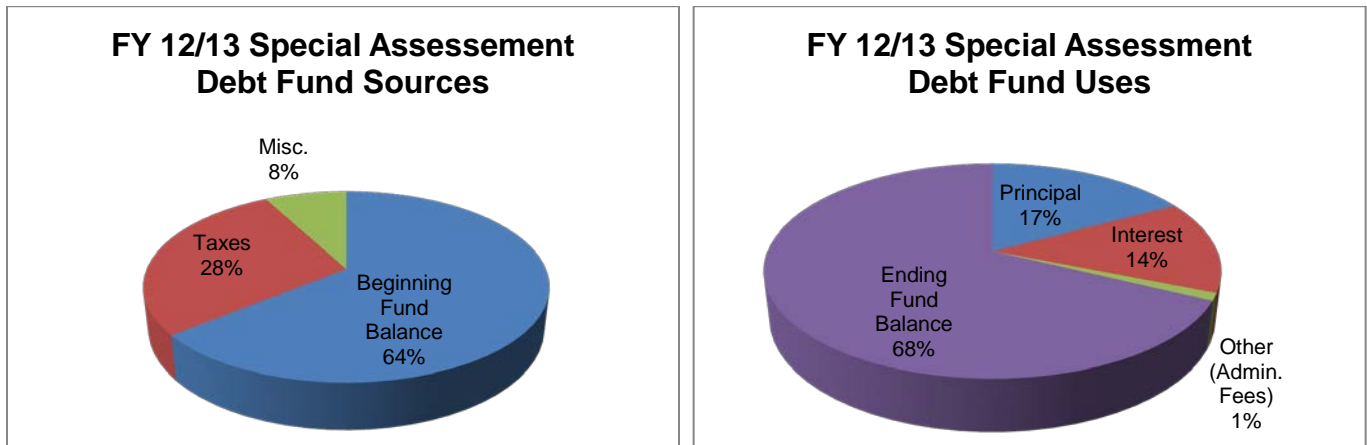
WASHOE COUNTY DEBT FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 8,911,828	\$ 9,789,170	\$ 8,864,567	-9%
Revenues				
Taxes	7,956,374	4,882,378	4,813,888	-1%
Total Revenues	7,956,374	4,882,378	4,813,888	-1%
Transfers In	23,707,567	9,333,345	9,195,234	-1%
Total	\$ 40,575,769	\$ 24,004,893	\$ 22,873,689	-5%

Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Debt Service Expenditures				
Principal	\$ 22,350,993	\$ 6,846,601	\$ 7,185,606	5%
Interest	8,373,206	7,408,343	6,836,704	-8%
Debt Service Fees	61,088	15,626	12,258	-22%
Services & Supplies	32,258	30,000	31,900	6%
Debt Service Expenditures Total	30,817,545	14,300,570	14,066,468	-2%
Ending Fund Balance	9,758,224	9,704,323	8,807,221	-9%
Total	\$ 40,575,769	\$ 24,004,893	\$ 22,873,689	-5%

Special Assessment District Debt Fund

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.



SPECIAL ASSESSMENT DEBT FUND FINANCIAL SUMMARY

Revenues and Sources	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Beginning Fund Balance	\$ 1,286,260	\$ 1,546,917	\$ 1,860,470	20%
Revenues				
Taxes	383,041	1,467,399	817,918	-44%
Miscellaneous	234,748	277,910	226,410	-19%
Total Revenues	617,789	1,745,309	1,044,328	-40%
Total	\$ 1,904,049	\$ 3,292,226	\$ 2,904,798	-12%

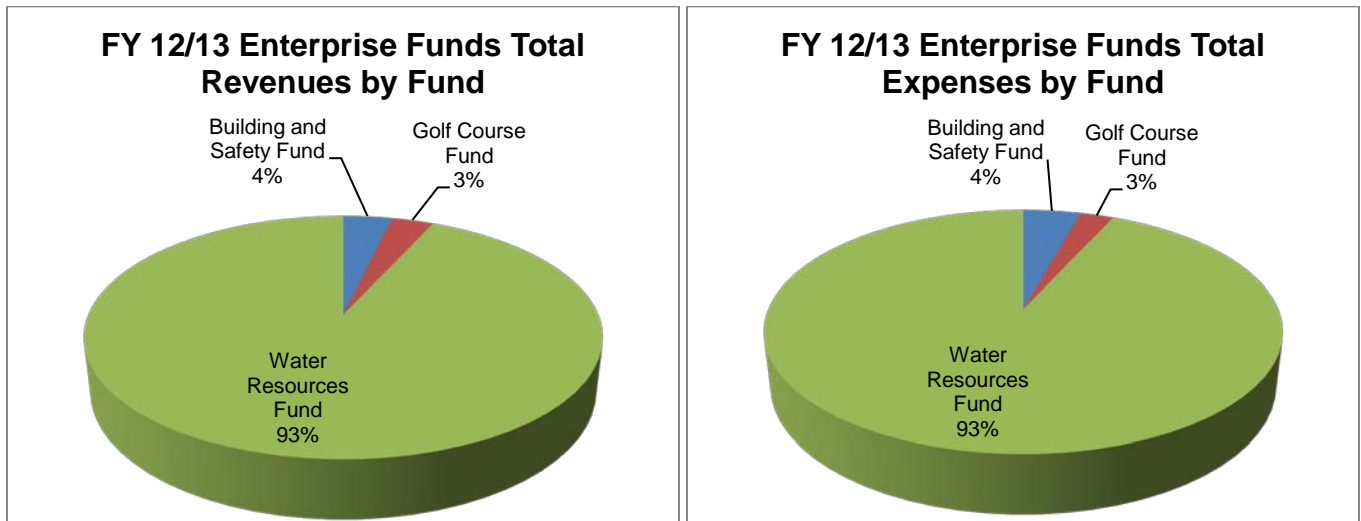
Expenditures and Other Uses	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Debt Service Expenditures				
Principal	\$ 473,868	\$ 744,064	\$ 498,704	-33%
Interest	158,539	807,093	405,852	-50%
Other (Administrative Fees)	35,415	43,010	32,185	-25%
Debt Service Expenditures Total	667,822	1,594,167	936,741	-41%
Ending Fund Balance	1,236,227	1,698,059	1,968,057	16%
Total	\$ 1,904,049	\$ 3,292,226	\$ 2,904,798	-12%

Enterprise Funds Summary

Enterprise Funds 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
- The Golf Course Fund, and
- The Water Resources Fund

The breakdown of the three Enterprise Funds is detailed below.



ENTERPRISE FUNDS TOTAL REVENUES

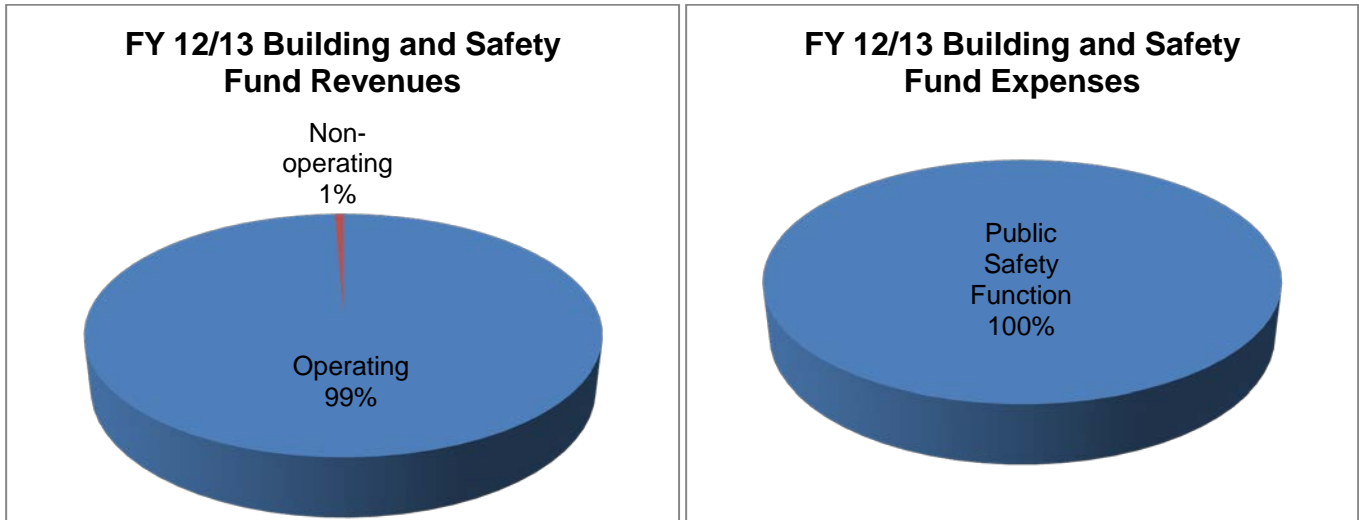
Fund	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Building and Safety Fund	\$ 1,371,629	\$ 1,182,369	\$ 1,459,000	23%
Golf Course Fund	4,015,631	1,118,400	1,248,410	12%
Water Resources Fund	35,285,264	34,385,054	37,145,601	8%
Total	\$ 40,672,524	\$ 36,685,823	\$ 39,853,011	9%

ENTERPRISE FUNDS TOTAL EXPENSES

Fund	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Building and Safety Fund	\$ 1,333,892	\$ 1,376,533	\$ 1,673,464	22%
Golf Course Fund	2,087,448	1,181,126	969,514	-18%
Water Resources Fund	37,970,090	37,439,699	36,156,365	-3%
Total	\$ 41,391,430	\$ 39,997,358	\$ 38,799,343	-3%

Building and Safety Fund

The Building and Safety Fund accounts for activities including: the reviews of plans for code conformance, issuances of building permits, inspections for construction in process to insure that it conforms to plan specifications, the issuances of occupancy permits, and the processing and enforcement of building code violations.



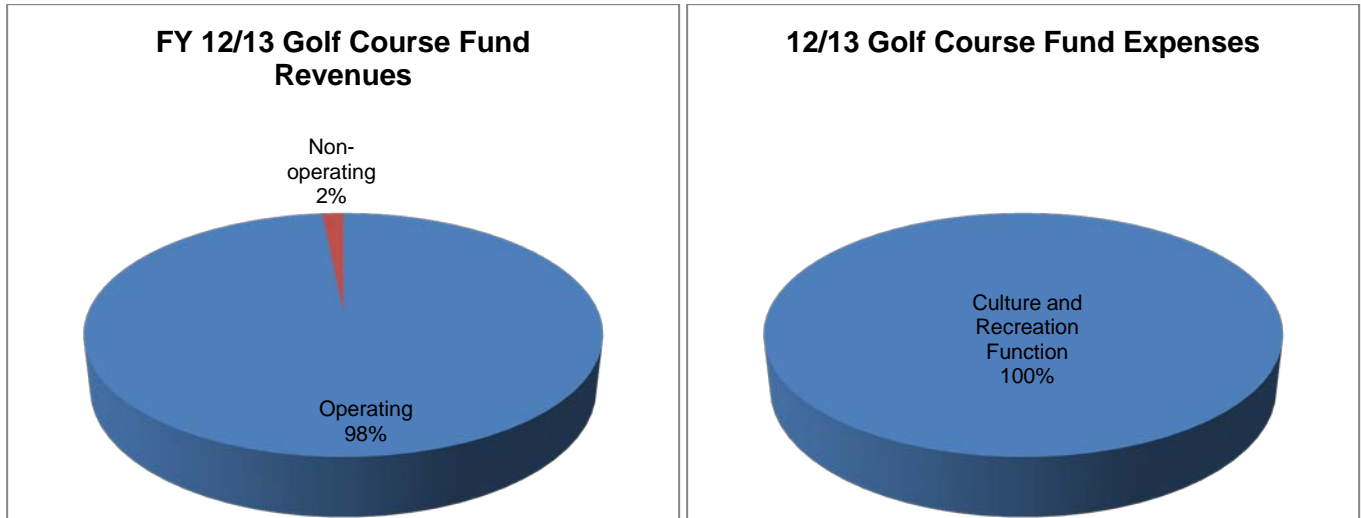
BUILDING AND SAFETY FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 1,137,197	\$ 1,132,000	\$ 1,450,000	28%
Nonoperating	9,432	5,000	9,000	80%
Transfers	225,000	45,369	-	-100%
Total	\$ 1,371,629	\$ 1,182,369	\$ 1,459,000	23%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
Public Safety	\$ 1,333,892	\$ 1,376,533	\$ 1,673,464	22%
Total Functional Expenses	1,333,892	1,376,533	1,673,464	22%
Change in Net Assets	\$ 37,737	\$ (194,164)	\$ (214,464)	-10%

Golf Course 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.



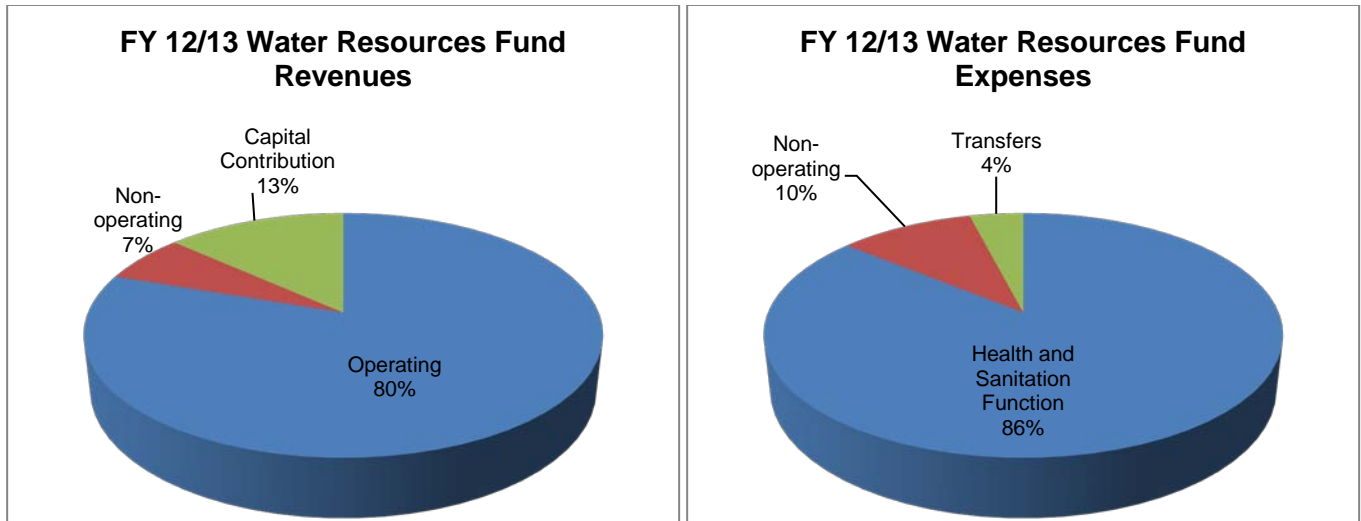
GOLF COURSE FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 1,943,545	\$ 1,081,900	\$ 1,228,910	14%
Nonoperating	17,276	36,500	19,500	-47%
Capital Contributions	21,141	-	-	0%
Transfers	2,033,669	-	-	0%
Total Revenues	\$ 4,015,631	\$ 1,118,400	\$ 1,248,410	12%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
Culture and Recreation	\$ 1,977,750	\$ 1,180,526	\$ 969,514	-18%
Total Functional Expenses	1,977,750	1,180,526	969,514	-18%
Nonoperating Expenses				
Interest Costs	86,907	-	-	0%
Other	22,791	600	-	-100%
Total Nonoperating Expenses	109,698	600	-	0%
Total Expenses	2,087,448	1,181,126	969,514	-18%
Change in Net Assets	\$ 1,928,183	\$ (62,726)	\$ 278,896	545%

Water Resources Fund

The Water Resources Fund accounts for the activities of the Washoe County Department of Water Resources (DWR). DWR provides water supply, wastewater treatment, and reclaimed water utility services to customers in its services area and provides administrative oversight and management for staff planning and managing regional initiatives including the Central Truckee Meadows Remediation District and the Western Regional Water Commission.



WATER RESOURCES FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 29,273,879	\$ 28,377,886	\$ 29,937,663	5%
Nonoperating	1,724,979	679,462	2,228,423	228%
Capital Contributions	4,286,406	5,327,706	4,979,515	-7%
Total Revenues	\$ 35,285,264	\$ 34,385,054	\$ 37,145,601	8%

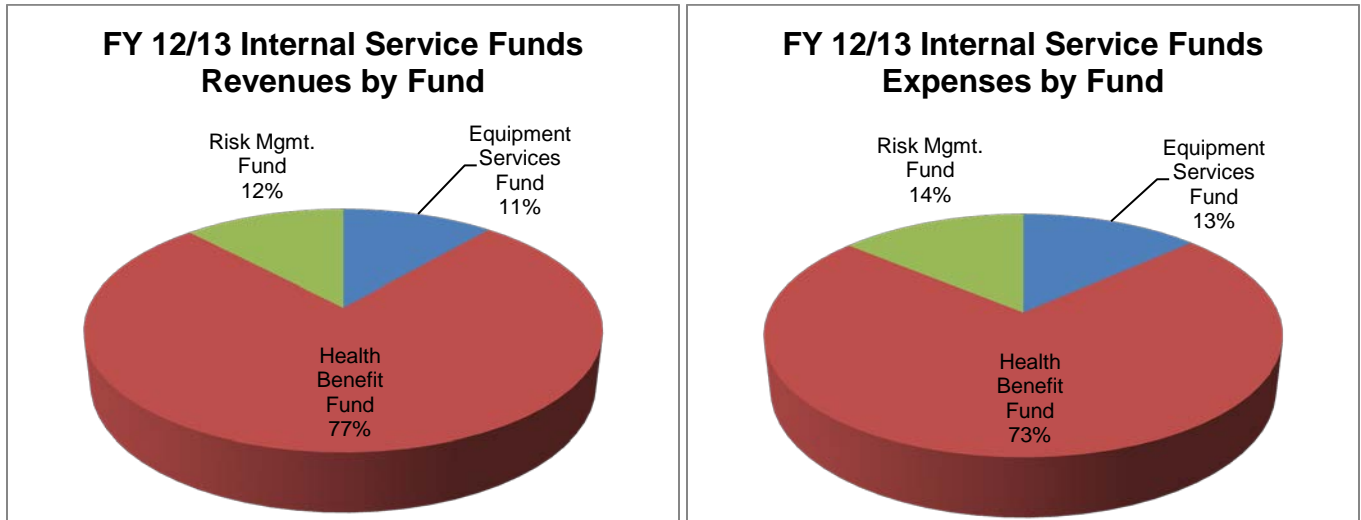
Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
Health and Sanitation	\$ 26,726,216	\$ 33,845,224	\$ 31,220,402	-8%
Total Functional Expenses	26,726,216	33,845,224	31,220,402	-8%
Nonoperating Expenses				
Interest Costs	2,629,679	2,565,787	2,485,963	-3%
Other	553,088	1,028,688	1,000,000	-3%
Special Loss on Asset Impairment	8,061,107	-	-	
Total Nonoperating Expenses	11,243,874	3,594,475	3,485,963	-3%
Transfers	-	-	1,450,000	
Total Expenses	37,970,090	37,439,699	36,156,365	-3%
Change in Net Assets	\$ (2,684,826)	\$ (3,054,645)	\$ 989,236	132%

Internal Service Funds Summary

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:

- Risk Management Fund
- Health Benefits Fund, and
- Equipment Services Fund

The breakdown of the three Internal Service Funds is detailed below.



INTERNAL SERVICE FUNDS TOTAL REVENUES

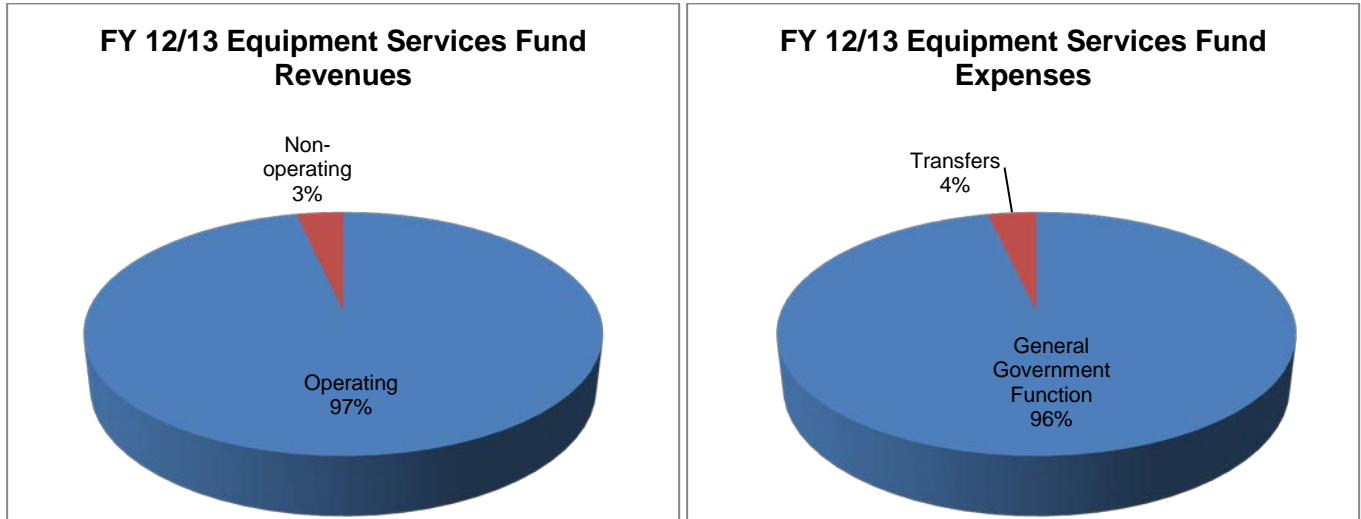
Fund	FY10/11 Actual	FY11/12 Adopted	FY12/13 Adopted	% Change 11/12-12/13
Equipment Services Fund	\$ 6,804,887	\$ 6,535,208	\$ 6,655,577	2%
Health Benefit Fund	45,046,211	45,883,250	45,236,300	-1%
Risk Management Fund	6,593,374	6,975,770	7,084,707	2%
Total	\$ 58,444,472	\$ 59,394,228	\$ 58,976,584	-1%

INTERNAL SERVICE FUNDS TOTAL EXPENSES

Fund	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Equipment Services Fund	\$ 10,149,386	\$ 7,931,808	\$ 8,267,840	4%
Health Benefit Fund	41,813,411	45,519,813	45,274,570	-1%
Risk Management Fund	5,200,704	16,136,473	8,659,303	-46%
Total	\$ 57,163,501	\$ 69,588,094	\$ 62,201,713	-11%

Equipment Services Fund

The Equipment Services Fund accounts for the activities of the Equipment Services Division (ESD). This division purchases, maintains, repairs, and replaces county fleet vehicles and specialized heavy equipment. ESD bills user departments for operation and capital replacement of vehicles.



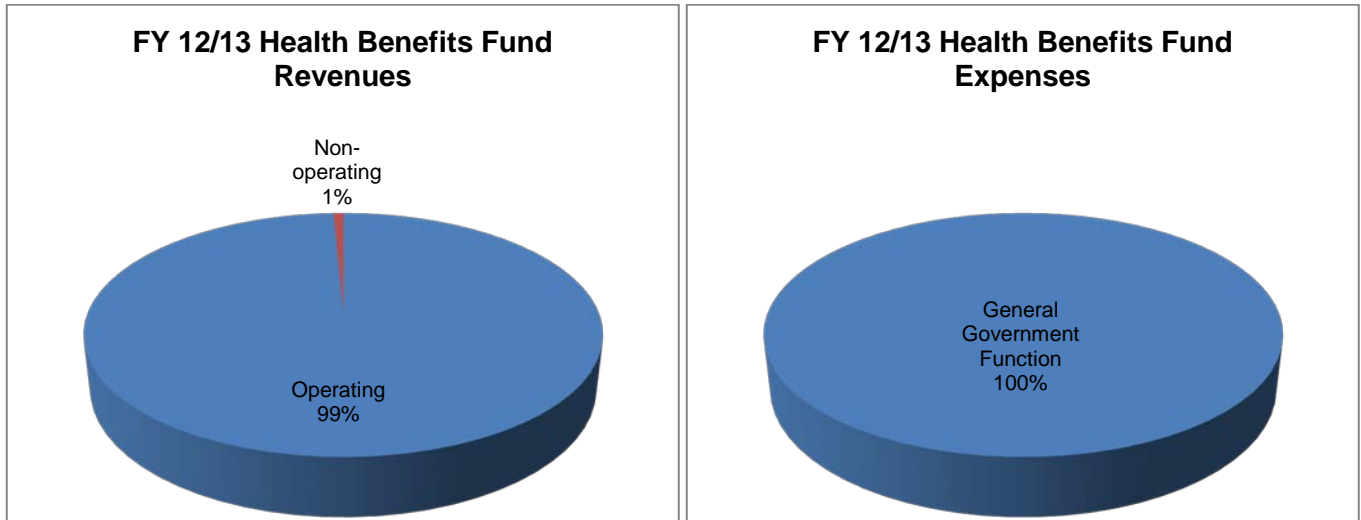
EQUIPMENT SERVICES FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 6,568,980	\$ 6,303,308	\$ 6,423,677	2%
Nonoperating	235,907	231,900	231,900	0%
Total Revenues	\$ 6,804,887	\$ 6,535,208	\$ 6,655,577	2%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
General Government	\$ 7,649,386	\$ 7,886,439	\$ 7,967,840	1%
Total Functional Expenses	7,649,386	7,886,439	7,967,840	1%
Transfers	2,500,000	45,369	300,000	0%
Total Expenses	10,149,386	7,931,808	8,267,840	4%
Change in Net Assets	\$ (3,344,499)	\$ (1,396,600)	\$ (1,612,263)	-15%

Health Benefits Fund

The Health Benefits Fund 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. Health Benefits is a division of the Human Resources Department.



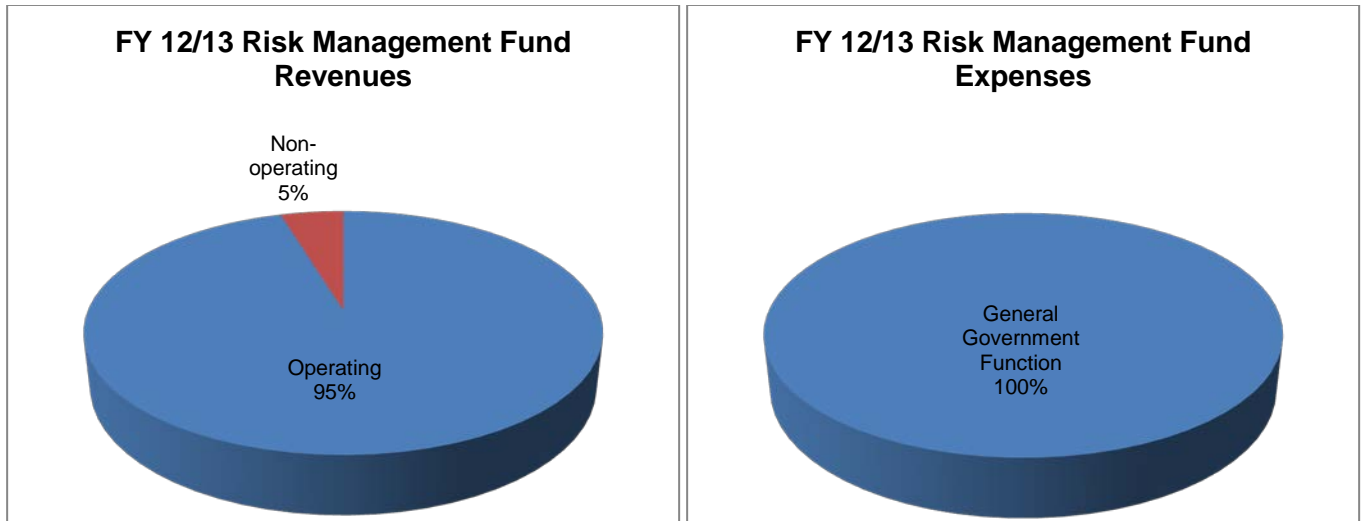
HEALTH BENEFITS FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 44,672,060	\$ 45,449,250	\$ 44,915,800	-1%
Nonoperating	374,151	434,000	320,500	-26%
Total Revenues	\$ 45,046,211	\$ 45,883,250	\$ 45,236,300	-1%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
General Government	\$ 41,813,411	\$ 45,519,813	\$ 45,274,570	-1%
Total Functional Expenses	41,813,411	45,519,813	45,274,570	-1%
Change in Net Assets	\$ 3,232,800	\$ 363,437	\$ (38,270)	-111%

Risk Management Fund

Risk Management: 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; 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 FUND FINANCIAL SUMMARY

Revenue Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Operating	\$ 6,060,080	\$ 6,595,120	\$ 6,754,057	2%
Nonoperating	533,294	380,650	330,650	-13%
Total Revenues	\$ 6,593,374	\$ 6,975,770	\$ 7,084,707	2%

Expense Summary	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Budget	% Change 11/12-12/13
Functional Expenses				
General Government	\$ 5,200,704	\$ 8,636,473	\$ 8,659,303	0%
Total Functional Expenses	5,200,704	8,636,473	8,659,303	0%
Transfers	-	7,500,000	-	-100%
Total Expenses	5,200,704	16,136,473	8,659,303	-46%
Change in Net Assets	\$ 1,392,670	\$ (9,160,703)	\$ (1,574,596)	83%