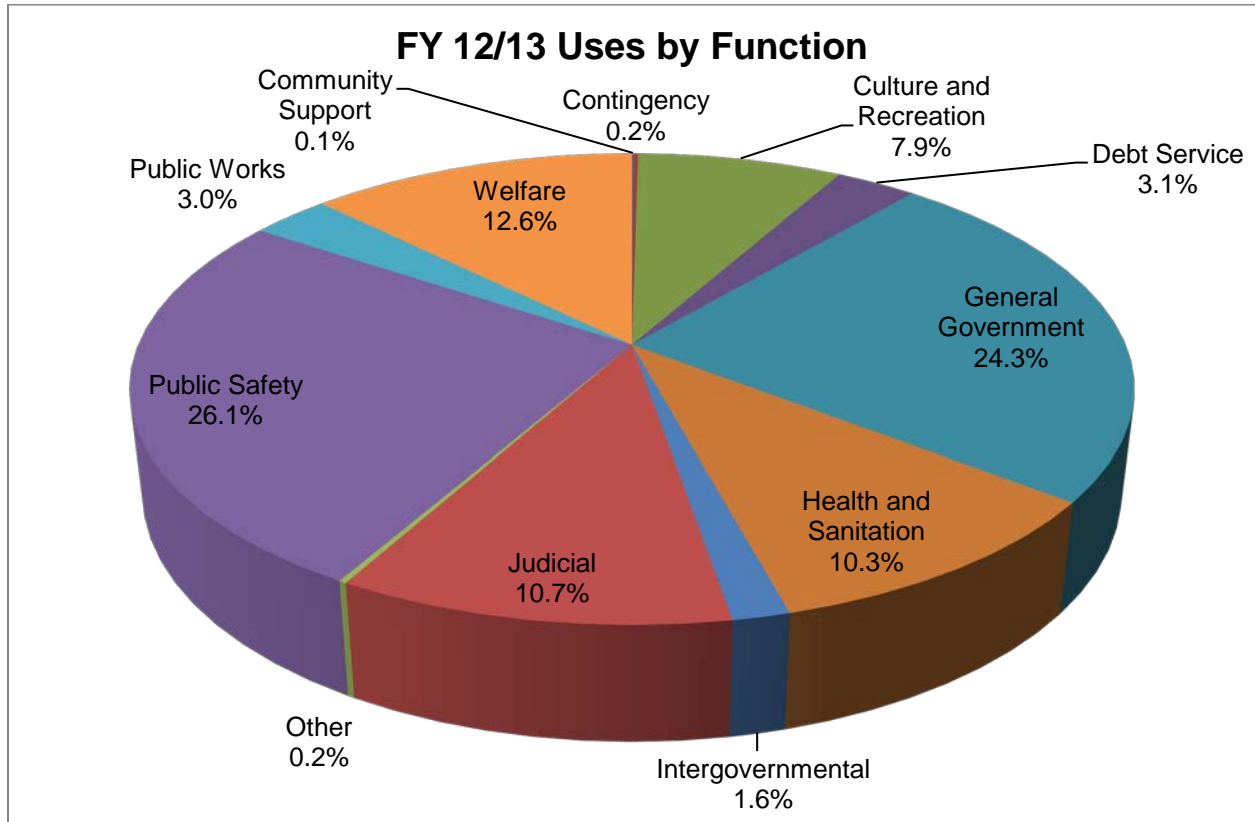


FUNCTIONAL EXPENDITURES SUMMARY

The financial information provided in this section represents functional expenditures and expenses budgeted in Washoe County Funds. The majority of the budget presentation is devoted to a functional view of the budget, which is also the level of budgetary control mandated by the State of Nevada. This view also allows the reader to find budget information related to a function of government such as Public Safety, General Government, or Culture and Recreation without needing to know what fund contains the information being sought.



EXPENDITURE/EXPENSE SUMMARY BY FUND/FUNCTION

Fund/Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
General Fund				
Community Support	\$ 305,307	\$ 388,401	\$ 349,561	-10%
Contingency	-	1,775,000	975,000	-45%
Culture and Recreation	13,507,500	13,015,944	12,016,652	-8%
General Government	59,619,850	70,564,982	63,939,069	-9%
Health and Sanitation	750,000	-	-	0%
Intergovernmental	8,838,641	3,340,635	3,232,322	-3%
Judicial	48,318,670	48,945,959	50,094,625	2%
Other	-	(7,463,019)	-	-100%
Public Safety	100,667,833	101,912,416	104,035,243	2%
Public Works	13,882,687	13,428,452	2,192,154	-84%
Welfare	15,919,695	18,001,805	18,131,732	1%
Total General Fund	261,810,183	263,910,575	254,966,358	-3%
SPECIAL REVENUE FUNDS				
Central Truckee Meadows Remediation Fund				
Health and Sanitation	1,895,827	8,369,337	7,538,605	-10%
Total Central Truckee Meadows Remediation Fund	1,895,827	8,369,337	7,538,605	-10%
Child Protective Services Fund				
Welfare	39,130,819	46,790,789	45,358,481	-3%
Total Child Protective Services Fund	39,130,819	46,790,789	45,358,481	-3%
Enhanced 911 Fund				
Public Safety	948,802	2,771,096	2,676,346	-3%
Total Enhanced 911 Fund	948,802	2,771,096	2,676,346	-3%
Health Fund				
Health and Sanitation	16,720,552	18,252,100	19,354,080	6%
Total Health Fund	16,720,552	18,252,100	19,354,080	6%
Indigent Tax Levy Fund				
Welfare	11,118,589	9,990,741	7,767,211	-22%
Total Indigent Tax Levy Fund	11,118,589	9,990,741	7,767,211	-22%
Library Expansion Fund				
Culture and Recreation	2,317,472	2,603,221	2,366,977	-9%
Total Library Expansion Fund	2,317,472	2,603,221	2,366,977	-9%

(Continued)

EXPENDITURE/EXPENSE SUMMARY BY FUND/FUNCTION (CONTINUED)

Fund/Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Other Restricted Special Revenue Fund				
Culture and Recreation	811,213	472,855	1,558,444	230%
General Government	1,766,516	790,676	1,027,957	30%
Intergovernmental	1,357,105	1,267,130	1,223,369	-3%
Judicial	5,348,565	7,930,630	7,386,342	-7%
Public Safety	8,381,871	2,545,907	1,908,045	-25%
Public Works	227,231	30,000	42,000	40%
Welfare	238,791	-	-	0%
Total Other Restricted Special Revenue Fund	18,131,292	13,037,198	13,146,157	1%
Regional Animal Services Fund				
Public Safety	4,158,985	4,798,387	4,914,515	2%
Total Regional Animal Services Fund	4,158,985	4,798,387	4,914,515	2%
Regional Communications System Fund				
Public Safety	1,084,220	2,255,418	2,647,114	17%
Total Regional Communications System Fund	1,084,220	2,255,418	2,647,114	17%
Regional Public Safety Training Center Fund				
Public Safety	694,035	884,857	870,407	-2%
Total Regional Public Safety Training Center Fund	694,035	884,857	870,407	-2%
Roads Special Revenue Fund				
Public Works	-	-	12,462,524	N/A
Total Roads Special Revenue Fund	-	-	12,462,524	N/A
Senior Services Fund				
Culture and Recreation	3,781,003	3,978,549	4,314,849	8%
Total Senior Services Fund	3,781,003	3,978,549	4,314,849	8%
Truckee River Flood Management Infrastructure Fund				
Debt Service	3,000	3,000	3,000	0%
Public Safety	2,893,125	26,036,203	11,569,351	-56%
Total Truckee River Flood Management Infrastructure Fund	2,896,125	26,039,203	11,572,351	-56%

(Continued)

EXPENDITURE/EXPENSE SUMMARY BY FUND/FUNCTION (CONTINUED)

Fund/Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
CAPITAL PROJECT FUNDS				
Capital Facilities Tax Fund				
Debt Service	47,475	-	-	0%
General Government	1,986	7,466,330	6,517,458	-13%
Intergovernmental	6,784,990	3,967,320	4,365,675	10%
Judicial	29,541	3,000,000	3,093,703	3%
Total Capital Facilities Tax Fund	6,863,992	14,433,650	13,976,836	-3%
Capital Improvements Fund				
Culture and Recreation	536,006	996,709	332,087	-67%
Debt Service	-	270,000	-	-100%
General Government	2,707,266	5,309,859	3,956,456	-25%
Judicial	2,152,686	1,497,080	-	-100%
Public Safety	2,307,134	571,000	84,344	-85%
Public Works	4,016,556	18,594,222	2,527,600	-86%
Total Capital Improvements Fund	11,719,648	27,238,870	6,900,487	-75%
Infrastructure Fund				
Public Safety	1,288,596	500,283	17,227,710	3344%
Total Infrastructure Fund	1,288,596	500,283	17,227,710	3344%
Parks Capital Fund				
Culture and Recreation	3,136,570	25,135,772	23,128,041	-8%
Debt Service	3,000	3,000	3,000	0%
Total Parks Capital Fund	3,139,570	25,138,772	23,131,041	-8%
Stormwater Impact Fee Fund				
Health and Sanitation	130,474	-	-	0%
Total Stormwater Impact Fee Fund	130,474	-	-	0%
DEBT SERVICE FUNDS				
Washoe County Debt Fund				
Debt Service	30,817,545	14,300,570	14,066,468	-2%
Total Washoe County Debt Fund	30,817,545	14,300,570	14,066,468	-2%
Special Assessment District Debt Fund				
Debt Service	667,822	1,594,167	936,741	-41%
Total Special Assessment District Debt Fund	667,822	1,594,167	936,741	-41%

(Continued)

EXPENDITURE/EXPENSE SUMMARY BY FUND/FUNCTION (CONTINUED)

Fund/Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
ENTERPRISE FUNDS				
Building and Safety Fund				
Public Safety	1,333,892	1,376,533	1,673,464	22%
Total Building and Safety Fund	1,333,892	1,376,533	1,673,464	22%
Golf Course Fund				
Culture and Recreation	1,977,750	1,810,526	969,514	-46%
Debt Service	86,907	-	-	0%
Other Nonoperating	22,791	600	-	-100%
Total Golf Course Fund	2,087,448	1,811,126	969,514	-46%
Water Resources Fund				
Debt Service	2,629,679	2,565,787	2,485,963	-3%
Health and Sanitation	26,726,216	33,845,224	31,220,402	-8%
Other Nonoperating	8,614,195	1,028,688	1,000,000	N/A
Total Water Resources Fund	37,970,090	37,439,699	34,706,365	-7%
INTERNAL SERVICE FUNDS				
Equipment Services Fund				
General Government	7,649,386	7,886,439	7,967,840	1%
Total Equipment Services Fund	7,649,386	7,886,439	7,967,840	1%
Health Benefits Fund				
General Government	41,813,411	45,519,813	45,274,570	-1%
Total Health Benefits Fund	41,813,411	45,519,813	45,274,570	-1%
Risk Management Fund				
General Government	5,200,704	8,636,473	8,659,303	0%
Total Risk Management Fund	5,200,704	8,636,473	8,659,303	0%
Total Functional Uses	\$ 515,370,482	\$ 589,557,866	\$ 565,446,314	-4%

Note: Some funds listed above include "Debt Service" functional expenditures. These expenditures/expenses can be found in the Debt Service section in the table on the bottom of page 120.

EXPENDITURE/EXPENSE SUMMARY BY FUNCTION

Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Community Support	\$ 305,307	\$ 388,401	\$ 349,561	-10%
Contingency	-	1,775,000	975,000	-45%
Culture and Recreation	26,067,514	48,013,576	44,686,564	-7%
Debt Service	34,255,428	18,736,524	17,495,172	-7%
General Government	118,759,119	146,174,572	137,342,653	-6%
Health and Sanitation	46,223,069	60,466,661	58,113,087	-4%
Intergovernmental	16,980,736	8,575,085	8,821,366	3%
Judicial	55,849,462	61,373,669	60,574,670	-1%
Other	8,636,986	(6,433,731)	1,000,000	-116%
Public Safety	123,758,493	143,652,100	147,606,539	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 Uses	\$ 515,370,482	\$ 589,557,866	\$ 565,446,314	-4%

Note: All expenditures/expenses listed above include debt service, operating and capital items.

POSITION COUNT BY FUNCTION

Function	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Community Support	-	-	-	0%
Contingency	-	-	-	0%
Culture and Recreation	255	229	229	0%
Debt Service	-	-	-	0%
General Government	385	350	350	0%
Health and Sanitation	274	265	252	-5%
Intergovernmental	-	-	-	0%
Judicial	502	485	485	0%
Other	-	-	-	0%
Public Safety	988	928	925	0%
Public Works	90	75	75	0%
Welfare	283	275	261	-5%
Total Position Count	2,777	2,607	2,577	-1%

FY 12/13 Position Count by Function

