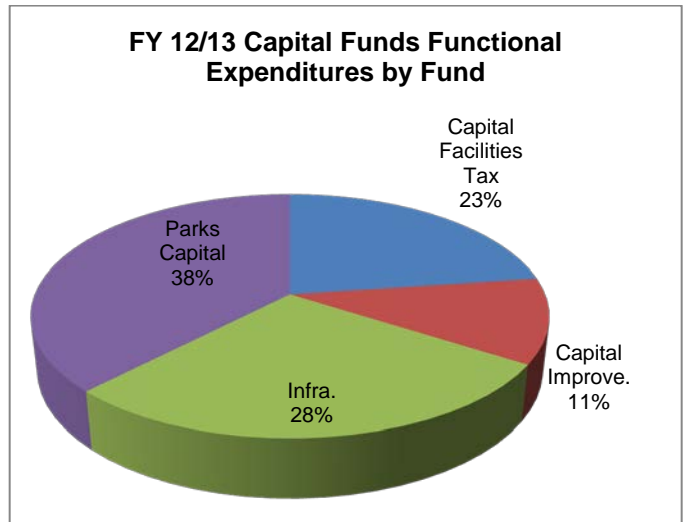
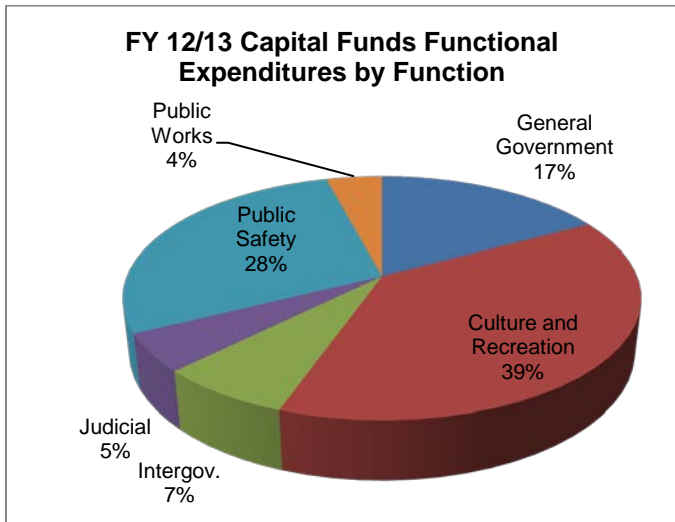


CAPITAL FUNDS FUNCTIONAL EXPENDITURES

The Capital Project Funds account for revenues used for the acquisition or construction of major capital facilities. The Capital Project Funds include the Capital Facilities Tax Fund, Parks Capital Projects Fund, Capital Improvements Fund, Infrastructure Fund, and the Stormwater Impact Fee Fund. The Infrastructure Fund is part of the Truckee River Flood Management Authority, which became its own entity after this budget was adopted. It is still shown here to be consistent with the adopted budget.

This section only includes functional spending in the capital funds as originally adopted. Washoe County adopts its 5-year Capital Improvement Plan (CIP) after the operating budget is adopted in May. Directly after this section, you will find Washoe County’s CIP, which is slightly different than the originally adopted budget. There is a reconciliation between the adopted budget and the adopted CIP which follows the CIP. Please use this as a guide to reconcile the differences between the adopted budget and the adopted CIP. In addition, please reference the Fund Summaries section at the beginning of this book for a complete view of all adopted expenditures for these funds.



CAPITAL FUNDS FUNCTIONAL EXPENDITURE SUMMARY

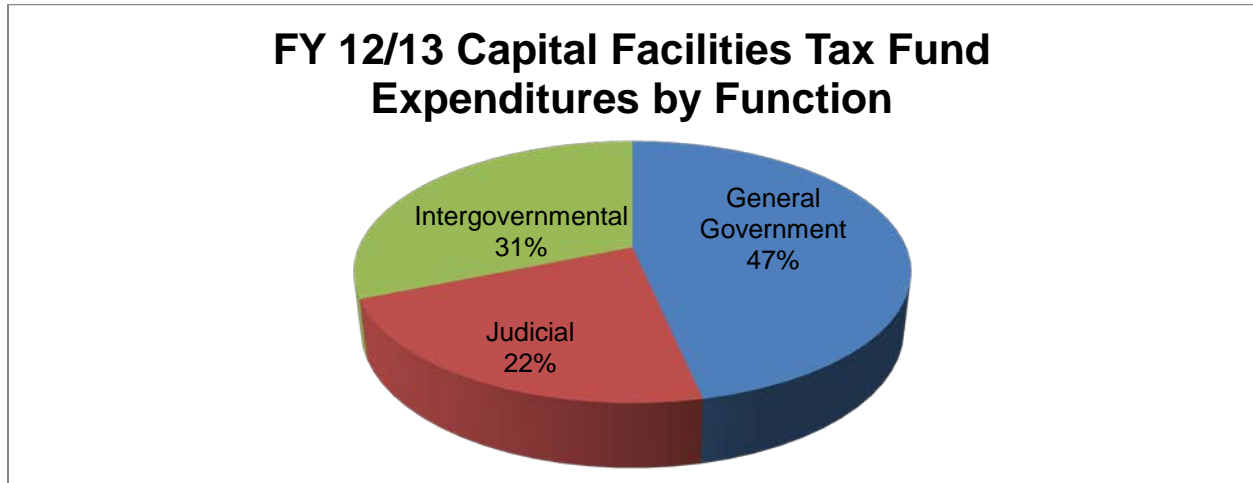
Fund/Function Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Capital Facilities Tax Fund				
General Government	\$ 1,986	\$ 7,466,330	\$ 6,517,458	-13%
Intergovernmental	6,784,990	3,967,320	4,365,675	10%
Judicial	29,541	3,000,000	3,093,703	3%
Total Capital Facilities Tax Fund	6,816,517	14,433,650	13,976,836	-3%
Capital Improvements Fund				
Culture and Recreation	536,006	996,709	332,087	-67%
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	26,968,870	6,900,487	-74%
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%
Total Parks Capital Fund	3,136,570	25,135,772	23,128,041	-8%
Stormwater Impact Fee Fund				
Health and Sanitation	130,474	-	-	0%
Total Stormwater Impact Fee Fund	130,474	-	-	0%
Total	\$ 23,091,805	\$ 67,038,575	\$ 61,233,074	-9%

Expenditure Type Summary	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Services and Supplies	\$ 56,527	\$ 29,500	\$ 29,500	0%
Capital Outlay	16,277,274	63,068,755	56,864,899	-10%
State of Nevada Apportionment	6,758,004	3,036,641	3,667,106	21%
Reno/Sparks Apportionment	-	903,679	671,569	-26%
Total	\$ 23,091,805	\$ 67,038,575	\$ 61,233,074	-9%

Note: No positions are associated with the capital expenditures in this section.

CAPITAL FACILITIES TAX FUND

Description Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, principal resources are derived from capital facilities property taxes and investment earnings. 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.

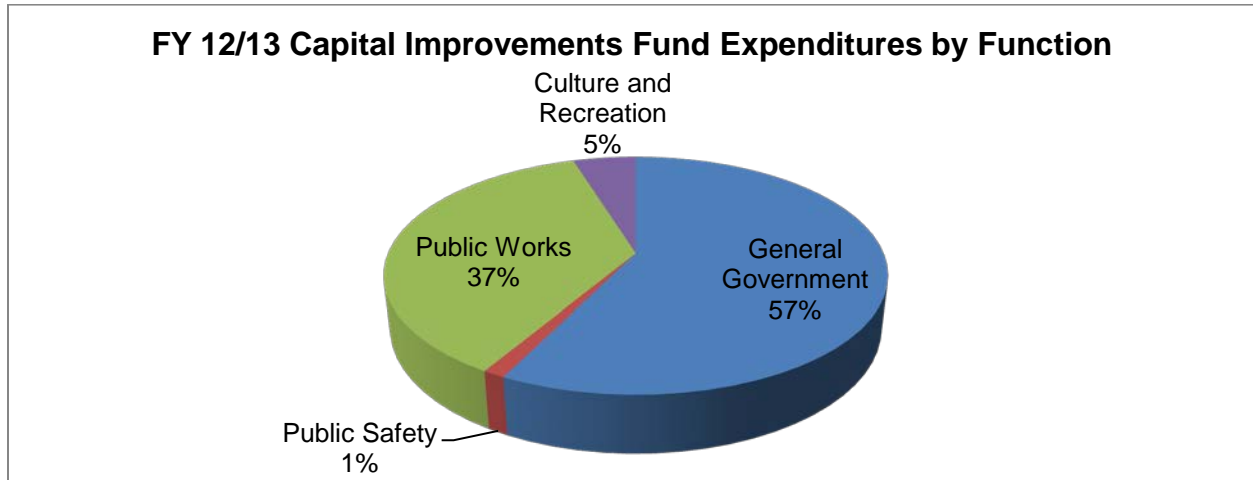


CAPITAL FACILITIES TAX FUNCTIONAL EXPENDITURES

Expenditures	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	21%
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%
Total Functional Expenditures	\$ 6,816,517	\$ 14,433,650	\$ 13,976,836	-3%

CAPITAL IMPROVEMENTS FUND

Description 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.

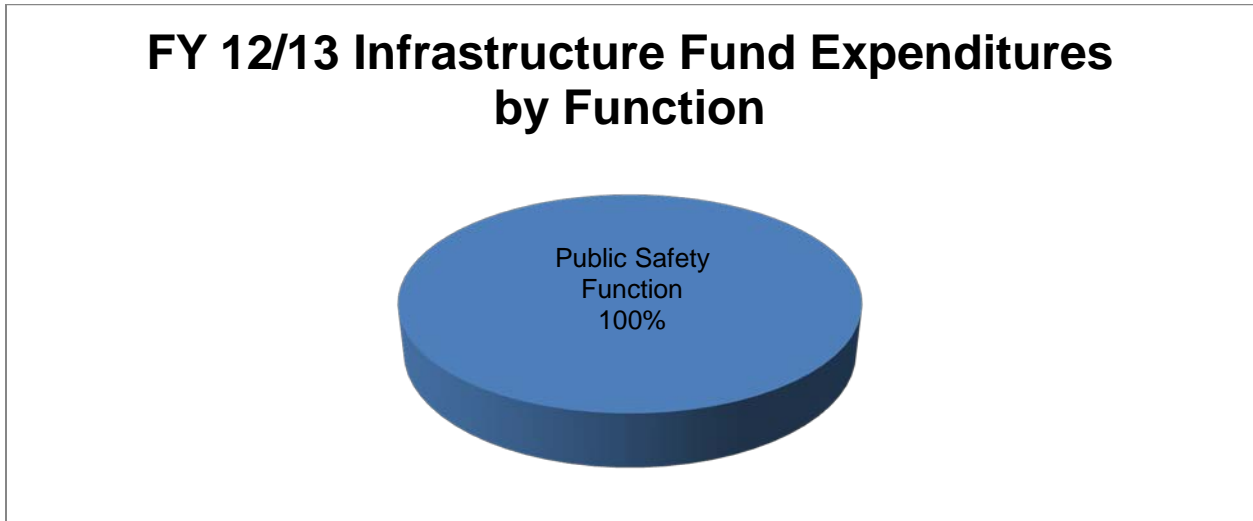


CAPITAL IMPROVEMENTS FUNCTIONAL EXPENDITURES

Expenditures	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%
Total Functional Expenditures	\$ 11,719,648	\$ 26,968,870	\$ 6,900,487	-74%

INFRASTRUCTURE FUND

Description This fund is the capital project fund for the Truckee River Flood Management Infrastructure Fund. The financing sources primarily fund the flood capital projects and come from the 0.125% sales tax that are transferred from the Truckee River Flood Management Infrastructure Fund. The Truckee River Flood Management Authority became a separate entity after this budget was adopted. Therefore this information is presented as adopted for consistency.

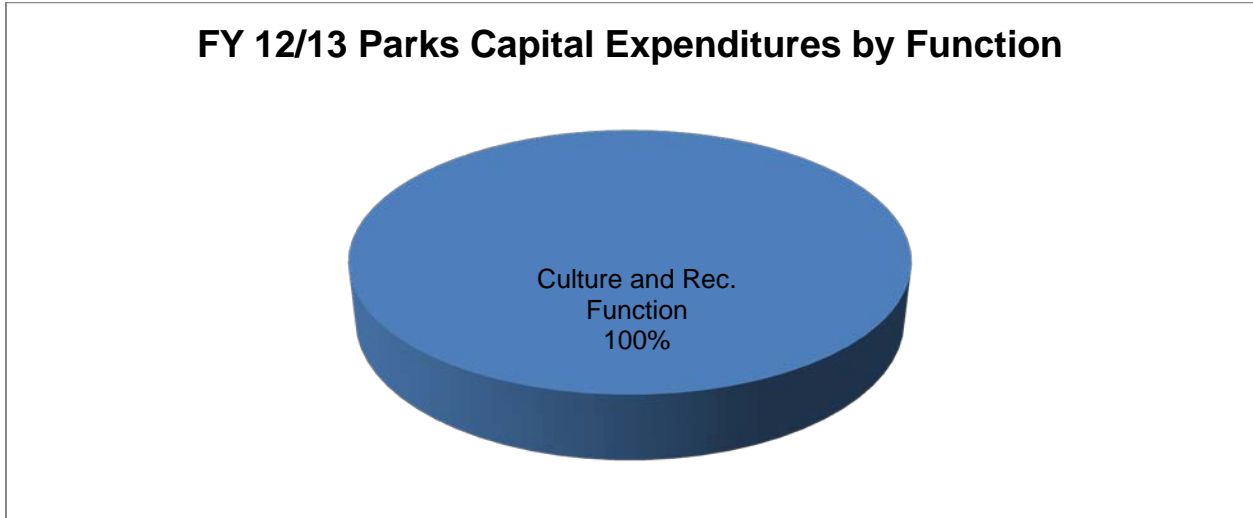


INFRASTRUCTURE FUNCTIONAL EXPENDITURES

Expenditures	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%
Total Functional Expenditures	\$ 1,288,596	\$ 500,283	\$ 17,227,710	3344%

PARKS CAPITAL PROJECTS FUND

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



PARKS CAPITAL FUNCTIONAL EXPENDITURES

Expenditures	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 Recreation Function Subtotal	3,136,570	25,135,772	23,128,041	-8%
Total Functional Expenditures	\$ 3,136,570	\$ 25,135,772	\$ 23,128,041	-8%

STORMWATER IMPACT FEE FUND

Description 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.

STORMWATER IMPACT FEE FUNCTIONAL EXPENDITURES

Expenditures	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%
Total Functional Expenditures	\$ 130,474	\$ -	\$ -	0%

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