

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem:				
General	\$ 121,007,040	\$ 121,031,855	\$ 24,815	\$ 118,699,890
Detention facility	9,440,859	9,429,178	(11,681)	9,385,296
Indigent insurance program	1,828,306	1,827,378	(928)	1,818,873
China Springs support	762,433	758,544	(3,889)	1,150,727
Family Court	2,340,632	2,339,017	(1,615)	2,328,157
AB 104	2,185,803	2,245,372	59,569	2,118,905
NRS 354.59813 makeup revenue	-	4,261	4,261	602,844
Room tax	280,000	311,167	31,167	299,925
Total Taxes	137,845,073	137,946,772	101,699	136,404,617
Licenses and Permits:				
Business:				
General business licenses	721,000	760,016	39,016	717,353
Electric/telecom business licenses	4,902,800	4,755,898	(146,902)	4,618,588
Liquor licenses	257,500	249,312	(8,188)	251,619
Local gaming licenses	664,350	666,934	2,584	639,750
Sanitation franchise fees	365,000	346,731	(18,269)	363,171
Cable television franchise fees	950,000	1,039,848	89,848	1,007,016
County gaming licenses	236,900	232,217	(4,683)	233,765
Gaming licenses - AB 104	54,000	32,872	(21,128)	59,699
Nonbusiness:				
Marriage affidavits	175,000	179,592	4,592	174,871
Mobile home permits	200	197	(3)	165
Other	300	625	325	350
Total Licenses and Permits	8,327,050	8,264,242	(62,808)	8,066,347
Intergovernmental Revenues:				
Federal grants	128,500	144,727	16,227	140,330
Federal payments in lieu of taxes	3,129,524	3,216,296	86,772	3,298,436
Federal incarceration charges	4,100,000	4,648,959	548,959	5,215,120
State Shared Revenues:				
State gaming licenses	150,000	141,885	(8,115)	139,631
Real property transfer tax - AB 104	465,000	478,695	13,695	411,926
SCCRT / GST - AB 104 Makeup	9,733,500	10,228,786	495,286	9,493,458
Consolidated taxes	76,735,000	80,808,837	4,073,837	75,489,073
State extraditions	48,000	25,526	(22,474)	24,954
Local contributions	159,529	198,054	38,525	178,545
Total Intergovernmental Revenues	94,649,053	99,891,765	5,242,712	94,391,473
Charges for Services:				
General Government:				
Clerk fees	100,000	113,612	13,612	98,144
Recorder fees	2,532,000	2,137,314	(394,686)	2,503,516
Map fees	11,900	4,593	(7,307)	3,043
Assessor commissions	1,400,000	1,458,526	58,526	1,420,301
Building and zoning fees	-	-	-	140,065
Other	12,477,108	12,357,125	(119,983)	10,749,991
Subtotal General Government	16,521,008	16,071,170	(449,838)	14,915,060

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Judicial:				
Clerk court fees	\$ 512,000	\$ 441,842	\$ (70,158)	\$ 453,738
Other	969,500	1,253,873	284,373	1,180,209
Subtotal Judicial	1,481,500	1,695,715	214,215	1,633,947
Public Safety:				
Police:				
Sheriff fees	410,000	332,309	(77,691)	327,462
Other	4,441,909	4,265,515	(176,394)	4,370,851
Corrections	12,200	14,833	2,633	17,566
Protective services	425,000	443,186	18,186	404,802
Subtotal Public Safety	5,289,109	5,055,843	(233,266)	5,120,681
Public Works	148,500	171,740	23,240	66,691
Welfare	65,000	24,743	(40,257)	48,807
Culture and Recreation	716,128	777,986	61,858	678,701
Total Charges for Services	24,221,245	23,797,197	(424,048)	22,463,887
Fines and Forfeits:				
Fines:				
Library	140,000	85,180	(54,820)	97,255
Court	2,238,200	1,926,878	(311,322)	2,100,014
Penalties	3,525,000	4,225,688	700,688	4,005,437
Forfeits/bail	1,515,000	1,890,869	375,869	2,046,426
Total Fines and Forfeits	7,418,200	8,128,615	710,415	8,249,132
Miscellaneous:				
Investment earnings	2,122,030	1,607,404	(514,626)	2,007,693
Net increase (decrease) in the fair value of investments	300,000	(13,661)	(313,661)	(1,833,260)
Rents and royalties	108,073	124,557	16,484	100,061
Other	1,881,973	2,268,786	386,813	2,501,992
Total Miscellaneous	4,412,076	3,987,086	(424,990)	2,776,486
Total Revenues	276,872,697	282,015,677	5,142,980	272,351,942
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	323,873	332,020	(8,147)	328,869
Employee benefits	133,890	129,100	4,790	128,154
Services and supplies	99,134	80,691	18,443	76,746
	556,897	541,811	15,086	533,769
Executive / County Manager:				
Salaries and wages	1,384,736	1,323,340	61,396	1,322,810
Employee benefits	545,271	519,051	26,220	496,506
Services and supplies	990,589	581,486	409,103	626,329
	2,920,596	2,423,877	496,719	2,445,645

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Elections / Registrar of Voters:				
Salaries and wages	\$ 529,680	\$ 422,969	\$ 106,711	\$ 367,974
Employee benefits	174,333	159,275	15,058	147,765
Services and supplies	703,027	449,770	253,257	781,590
Capital outlay	81,839	49,259	32,580	3,569
	1,488,879	1,081,273	407,606	1,300,898
Finance:				
Finance Department:				
Salaries and wages	2,122,292	1,891,091	231,201	1,949,438
Employee benefits	844,646	747,835	96,811	749,210
Services and supplies	293,969	253,754	40,215	160,726
	3,260,907	2,892,680	368,227	2,859,374
Treasurer:				
Salaries and wages	1,111,918	1,091,010	20,908	1,111,645
Employee benefits	498,412	486,115	12,297	460,769
Services and supplies	592,229	440,475	151,754	601,745
	2,202,559	2,017,600	184,959	2,174,159
Assessor:				
Salaries and wages	3,816,977	3,810,256	6,721	3,691,204
Employee benefits	1,572,283	1,560,528	11,755	1,454,025
Services and supplies	444,513	377,922	66,591	373,053
	5,833,773	5,748,706	85,067	5,518,282
Subtotal Finance	11,297,239	10,658,986	638,253	10,551,815
Other:				
Human Resources:				
Salaries and wages	1,164,560	1,150,165	14,395	1,073,993
Employee benefits	445,836	448,138	(2,302)	387,977
Services and supplies	436,560	293,239	143,321	199,884
	2,046,956	1,891,542	155,414	1,661,854
Clerk:				
Salaries and wages	791,355	677,886	113,469	766,258
Employee benefits	342,566	299,046	43,520	323,367
Services and supplies	90,578	54,308	36,270	48,553
	1,224,499	1,031,240	193,259	1,138,178
Recorder:				
Salaries and wages	1,211,504	1,108,125	103,379	1,145,482
Employee benefits	535,465	487,302	48,163	480,940
Services and supplies	160,831	148,636	12,195	122,109
	1,907,800	1,744,063	163,737	1,748,531
Technology Services:				
Salaries and wages	5,213,385	5,301,254	(87,869)	5,275,055
Employee benefits	2,390,779	2,177,200	213,579	2,081,179
Services and supplies	3,483,440	3,015,647	467,793	2,691,585
Capital outlay	-	78,338	(78,338)	121,745
	11,087,604	10,572,439	515,165	10,169,564

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Community Services Department (CSD) - General Services:				
Salaries and wages	\$ 254,509	\$ 256,188	\$ (1,679)	\$ 243,363
Employee benefits	136,550	119,798	16,752	120,954
Services and supplies	252,120	115,903	136,217	88,311
	<u>643,179</u>	<u>491,889</u>	<u>151,290</u>	<u>452,628</u>
Accrued Benefits:				
Salaries and wages	2,500,000	1,589,678	910,322	1,523,392
Employee benefits	-	22,434	(22,434)	103,138
	<u>2,500,000</u>	<u>1,612,112</u>	<u>887,888</u>	<u>1,626,530</u>
OPEB:				
Employee benefits	16,100,000	16,100,000	-	17,400,000
Undesignated/Energy Maintenance:				
Services and supplies	5,700,955	1,444,604	4,256,351	2,280,651
Subtotal Other	41,210,993	34,887,889	6,323,104	36,477,936
	<u>57,474,604</u>	<u>49,593,836</u>	<u>7,880,768</u>	<u>51,310,063</u>
Total General Government Function				
	<u>57,474,604</u>	<u>49,593,836</u>	<u>7,880,768</u>	<u>51,310,063</u>
Judicial Function:				
District Courts:				
Salaries and wages	9,216,114	8,458,241	757,873	8,283,122
Employee benefits	3,879,792	3,511,329	368,463	3,334,903
Services and supplies	3,313,607	2,700,644	612,963	2,778,932
Capital outlay	-	54,126	(54,126)	84,321
	<u>16,409,513</u>	<u>14,724,340</u>	<u>1,685,173</u>	<u>14,481,278</u>
District Attorney:				
Salaries and wages	11,306,836	11,144,453	162,383	10,856,346
Employee benefits	4,521,002	4,570,330	(49,328)	4,265,059
Services and supplies	1,486,795	1,055,633	431,162	979,938
	<u>17,314,633</u>	<u>16,770,416</u>	<u>544,217</u>	<u>16,101,343</u>
Public Defense:				
Public Defender:				
Salaries and wages	4,995,607	4,927,312	68,295	4,786,842
Employee benefits	1,841,678	1,873,142	(31,464)	1,751,125
Services and supplies	400,585	355,030	45,555	324,928
	<u>7,237,870</u>	<u>7,155,484</u>	<u>82,386</u>	<u>6,862,895</u>
Alternative Public Defender:				
Salaries and wages	1,239,991	1,204,337	35,654	1,226,470
Employee benefits	484,932	464,532	20,400	455,853
Services and supplies	154,333	138,145	16,188	132,343
	<u>1,879,256</u>	<u>1,807,014</u>	<u>72,242</u>	<u>1,814,666</u>

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Conflict Counsel:				
Services and supplies	\$ 1,531,713	\$ 2,126,765	\$ (595,052)	\$ 2,126,417
Subtotal Public Defense	10,648,839	11,089,263	(440,424)	10,803,978
Justice Courts:				
Salaries and wages	5,462,484	5,289,484	173,000	5,137,761
Employee benefits	2,126,485	2,056,680	69,805	1,896,713
Services and supplies	486,561	321,763	164,798	313,975
	8,075,530	7,667,927	407,603	7,348,449
Incline Constable:				
Salaries and wages	65,686	66,988	(1,302)	66,124
Employee benefits	26,736	26,947	(211)	26,945
Services and supplies	14,710	12,885	1,825	13,275
	107,132	106,820	312	106,344
Total Judicial Function	52,555,647	50,358,766	2,196,881	48,841,392
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	50,358,776	51,223,452	(864,676)	49,613,869
Employee benefits	26,680,521	26,280,213	400,308	25,073,089
Services and supplies	14,833,200	13,526,743	1,306,457	13,609,859
Capital outlay	-	-	-	14,325
	91,872,497	91,030,408	842,089	88,311,142
Medical Examiner:				
Salaries and wages	1,248,195	1,239,421	8,774	1,165,856
Employee benefits	444,437	452,420	(7,983)	400,225
Services and supplies	470,631	424,411	46,220	344,294
	2,163,263	2,116,252	47,011	1,910,375
Fire Suppression:				
Employee benefits	6,900	15,151	(8,251)	1,442
Services and supplies	885,595	680,474	205,121	483,616
Capital outlay	10,500	-	10,500	-
	902,995	695,625	207,370	485,058
Juvenile Services:				
Salaries and wages	7,877,340	7,501,127	376,213	7,504,091
Employee benefits	3,510,835	3,441,893	68,942	3,343,608
Services and supplies	1,720,237	1,539,198	181,039	1,685,831
	13,108,412	12,482,218	626,194	12,533,530
Protective Services:				
Alternative Sentencing:				
Salaries and wages	378,071	373,315	4,756	367,465
Employee benefits	195,980	198,808	(2,828)	186,799
Services and supplies	94,444	90,390	4,054	87,938
	668,495	662,513	5,982	642,202

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Emergency Management:				
Salaries and wages	\$ 65,390	\$ 68,302	\$ (2,912)	\$ 130,138
Employee benefits	26,233	26,495	(262)	47,560
Services and supplies	6,073	5,700	373	7,635
	<u>97,696</u>	<u>100,497</u>	<u>(2,801)</u>	<u>185,333</u>
Public Administrator:				
Salaries and wages	675,670	665,405	10,265	634,948
Employee benefits	272,354	282,699	(10,345)	261,364
Services and supplies	52,408	41,561	10,847	35,578
	<u>1,000,432</u>	<u>989,665</u>	<u>10,767</u>	<u>931,890</u>
Public Guardian:				
Salaries and wages	1,016,756	1,006,099	10,657	981,257
Employee benefits	426,934	430,671	(3,737)	408,836
Services and supplies	68,799	46,755	22,044	43,387
	<u>1,512,489</u>	<u>1,483,525</u>	<u>28,964</u>	<u>1,433,480</u>
Subtotal Protective Services	<u>3,279,112</u>	<u>3,236,200</u>	<u>42,912</u>	<u>3,192,905</u>
Total Public Safety Function	<u>111,326,279</u>	<u>109,560,703</u>	<u>1,765,576</u>	<u>106,433,010</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	4,792,570	4,701,557	91,013	4,401,349
Employee benefits	2,025,055	1,950,435	74,620	1,754,710
Services and supplies	7,675,882	7,367,877	308,005	6,494,338
Capital outlay	150,000	2,063	147,937	30,723
	<u>14,643,507</u>	<u>14,021,932</u>	<u>621,575</u>	<u>12,681,120</u>
Total Public Works Function	<u>14,643,507</u>	<u>14,021,932</u>	<u>621,575</u>	<u>12,681,120</u>
Welfare Function:				
Social Services Department:				
Salaries and wages	2,406,476	2,252,372	154,104	2,060,215
Employee benefits	1,058,600	980,829	77,771	872,914
Services and supplies	15,291,429	12,678,979	2,612,450	14,717,310
	<u>18,756,505</u>	<u>15,912,180</u>	<u>2,844,325</u>	<u>17,650,439</u>
Total Welfare Function	<u>18,756,505</u>	<u>15,912,180</u>	<u>2,844,325</u>	<u>17,650,439</u>
Culture and Recreation Function:				
Library Department:				
Salaries and wages	5,154,325	5,094,383	59,942	5,043,269
Employee benefits	2,117,911	2,072,132	45,779	1,996,254
Services and supplies	407,556	361,683	45,873	300,585
	<u>7,679,792</u>	<u>7,528,198</u>	<u>151,594</u>	<u>7,340,108</u>
CSD - Regional Parks and Open Space:				
Salaries and wages	2,168,356	2,083,967	84,389	2,404,722
Employee benefits	930,883	904,378	26,505	1,052,816
Services and supplies	857,949	831,954	25,995	842,310
Capital Outlay	-	14,449	(14,449)	-
	<u>3,957,188</u>	<u>3,834,748</u>	<u>122,440</u>	<u>4,299,848</u>
Total Culture and Recreation Function	<u>11,636,980</u>	<u>11,362,946</u>	<u>274,034</u>	<u>11,639,956</u>

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WASHOE COUNTY, NEVADA
GENERAL FUND
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FOR THE YEAR ENDED JUNE 30, 2014
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)

	2014			2013
	Budget	Actual	Variance	Actual
Community Support Function:				
Services and supplies	\$ 219,520	\$ 178,296	\$ 41,224	\$ 343,244
Total Community Support Function	219,520	178,296	41,224	343,244
Intergovernmental Expenditures:				
Indigent Insurance Program	1,828,306	1,835,716	(7,410)	1,768,277
China Springs Youth Facility	1,147,433	1,133,642	13,791	1,172,468
Ethics Commission Assessment	18,172	21,258	(3,086)	17,959
Truckee Meadows Regional Planning	205,162	205,162	-	205,162
Groundwater Basin	17,387	17,387	-	17,161
Total Intergovernmental Expenditures	3,216,460	3,213,165	3,295	3,181,027
Total Expenditures	269,829,502	254,201,824	15,627,678	252,080,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,043,195	27,813,853	20,770,658	20,271,691
Other Financing Sources (Uses)				
Proceeds from asset disposition	5,000	31,239	26,239	41,696
Transfers:				
Special Revenue Funds	470,375	845,270	374,895	545,169
Internal Service Funds	-	-	-	300,000
Enterprise Funds	-	-	-	1,450,000
Special Revenue Funds	(12,437,512)	(12,812,078)	(374,566)	(14,393,361)
Debt Service Funds	(4,396,016)	(4,220,635)	175,381	(4,368,272)
Capital Projects Funds	(4,084,832)	(4,084,832)	-	(1,135,800)
Contingency	(367,515)	-	367,515	-
Total Other Financing Sources (Uses)	(20,810,500)	(20,241,036)	569,464	(17,560,568)
Net Change in Fund Balances	(13,767,305)	7,572,817	21,340,122	2,711,123
Fund Balances, July 1	39,033,750	39,033,750	-	36,322,627
Fund Balances, June 30	\$ 25,266,445	\$ 46,606,567	\$ 21,340,122	\$ 39,033,750

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