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Washoe County herewith submits the (AMENDED FINAL) budget for the
fiscal year ending June 30, 2012

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 174,658,076

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed If the final computation requires, the tax rate will be
lowered.

This budget contains 23 governmental fund types with estimated expenditures of \$ 492,575,801 and
6 proprietary funds with estimated expenses of \$ 102,040,083

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

I John Sherman
(Printed Name)
Finance Director
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed John Sherman

Dated: June 28, 2011

APPROVED BY THE GOVERNING BOARD

Robert M. Sawker
Bonnie Heber
[Other signatures]

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2011 at 10:00 a.m.

Publication Date May 6, 2011

Place: Washoe County Commission Chambers 1001 E. Ninth Street, Reno NV 89512

FINAL BUDGET
COUNTY OF WASHOE
Fiscal Year 2011-2012

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WASHOE COUNTY

"Dedicated to Excellence in Public Service"

FINANCE DEPARTMENT
BUDGET DIVISION



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DATE: June 28, 2011
TO: Katy Simon, County Manager
FROM: John Sherman, Director of Finance
SUBJECT: 2011-2012 Amended Final Budget

Attached is the 2011-2012 Washoe County Amended Final Budget. The budget is comprised of 23 Governmental Funds and 6 Proprietary Funds. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$567,708,333. Estimated expenses in the Proprietary Funds total \$102,040,083.

Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues. Of these Funds, the Other Restricted Revenue Fund is financed by a \$0.01 legislatively approved tax rate for Agricultural Extension. The Animal Services Fund is financed by a \$0.03 voter approved tax rate. The Child Protective Services Fund is financed by a \$0.04 voter-approved tax rate, a \$0.005 tax authorized by the Board of County Commissioners. The Indigent Health Fund is required by State Law and includes a \$0.070 property tax rate. The Senior Services Fund is financed by a \$0.01 and the Library Expansion Fund by a \$0.02 voter approved tax rate. The Capital Facilities Fund is financed by property taxes at a \$0.05 rate. This tax is shared with the cities and the State of Nevada with 48 percent being diverted to State of Nevada, pursuant to AB 543 (2009). The Debt Service Fund is financed, in part, by property tax and the recommended rate is \$0.0385. The fund balance of the Debt Service Fund, although adequate to meet fiscal year needs, is less than one year's principal and interest. The tax in support of the Family court is a \$0.0192 tax rate. The General Fund includes the State mandated Indigent Insurance tax rate of \$0.015, the allowed Detention Center tax rate of \$0.0774, the Youth Services tax rate of \$0.0088, a general operating rate of \$0.9656, SCCRT makeup rate authorized pursuant to NRS 354.59813 of \$0.005 and the AB 104 Fair Share tax of \$0.0272. The effects of Assembly Bill 489 on property tax revenues have been included in this budget. The details of these adjustments are delineated on page 4 (schedule 3).

The General, Health, and Capital Improvement Funds comprise the unrestricted resources of the County and are generally referred to as the General Tax Supported Budget of the County. For the General Tax Funds, the estimate of available resources (opening fund balances plus 2011-2012 revenues) totals \$358,490,538. The budgeted ending fund balance (unrestricted) in the General Tax Supported Budget less capital expenditures is approximately 8.33%. Other ending fund balances are at or below the minimum considered to be necessary or are restricted funds.

The final budget contains a special line item expenditure named "Alternative Service Delivery: Fundamental Review Savings" on page 1 of the S-1 Schedule and page 23 of the General Fund Schedule B. This item reflects the Board of County Commissioners direction that the County undertake a Fundamental Review as part of its deficit reduction plan in order to redefine the services Washoe County can sustainability deliver and evaluate how those services should be delivered. The Fundamental Review process will run through the summer months. At this point, the specific service reductions that will result from the review are not known. Therefore, the County is anticipating the savings and constraining the budget authority pending the outcome of the Fundamental Review. Once the recommendations of the Fundamental Review have been approved by the Board of County Commissioners (BCC), the budget authority in the affected service areas will be reduced and the contra amount cleared.

Pursuant to BCC direction on May 10, 2011, a fund balance policy was approved setting minimum fund balance levels in the General Fund for the purpose of stabilization at 1.5%, and for the purpose of sustainability of a working capital between 8% and 10%. Given this direction, the General Fund final budget includes a 1.5% reserve on fund balance.

Special thanks to the Budget Division staff: Anna Heenan, Kim Carlson, Pamela Fine, Valerie Wade, and Darin Conforti for their many hours of hard work and dedication. In addition, I would like to thank all those department heads and staff for coming forward with ideas, plans and processes to make the organization more efficient and effective.


Director of Finance