

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2012 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2010 (1)	ESTIMATED CURRENT YEAR 6/30/2011 (2)	BUDGET YEAR 6/30/2012 (3)		
<b>REVENUES</b>					
Property Taxes	202,121,119	188,673,647	174,658,076	0	174,658,076
Other Taxes	2,455,580	2,739,412	3,704,270	0	3,704,270
Licenses and Permits	10,656,301	10,021,660	10,026,435	0	10,026,435
Intergovernmental Resources	149,258,013	188,178,126	142,828,837	0	142,828,837
Charges for Services	27,939,204	28,744,034	25,178,360	88,939,464	114,117,824
Fines and Forfeits	10,562,798	10,937,344	10,439,879	0	10,439,879
Miscellaneous	14,354,154	10,167,650	9,342,268	6,995,219	16,337,487
<b>TOTAL REVENUES</b>	<b>417,347,169</b>	<b>439,461,873</b>	<b>376,178,125</b>	<b>95,934,682</b>	<b>472,112,808</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	124,934,838	69,838,724	84,131,847	62,042,725	146,174,572
Judicial	54,009,557	58,665,317	61,373,669	0	61,373,669
Public Safety	123,939,640	137,361,380	142,275,567	1,376,533	143,652,100
Public Works	16,543,985	34,781,830	32,052,674	0	32,052,674
Sanitation	1,044,955	750,955	0	34,873,912	34,873,912
Health	19,565,961	20,371,586	26,621,437	0	26,621,437
Welfare	63,704,778	70,057,567	74,783,335	0	74,783,335
Culture and Recreation	24,021,700	40,244,142	46,203,050	1,181,126	47,384,176
Community Support	1,733,097	442,562	388,401	0	388,401
Intergovernmental Expenditures	19,058,655	17,279,751	8,575,084	0	8,575,084
Alternative Service Delivery: Fundamental Review Savings			(7,463,019)	0	(7,463,019)
Contingencies	0	329,058	1,775,000	0	1,775,000
Utility Enterprises				0	0
Hospitals				0	0
Transit Systems				0	0
Airports					0
Other Enterprises					
Debt Service - Principal	15,379,539	22,684,861	7,590,665	0	7,590,665
Interest Costs	9,400,224	8,533,380	8,215,436	2,565,787	10,781,223
Service Fees	584,999	202,163	364,636	0	364,636
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>473,921,928</b>	<b>481,543,275</b>	<b>486,887,782</b>	<b>102,040,083</b>	<b>588,927,865</b>
Excess of Revenues over (under) Expenditures-Expenses	(56,574,759)	(42,081,402)	(110,709,657)	(6,105,401)	(116,815,058)

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2012 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2010 (1)	ESTIMATED CURRENT YEAR 6/30/2011 (2)	BUDGET YEAR 6/30/2012 (3)		
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	0	0	13,500,000	0	
Sales of General Fixed Assets	1,558,302	0	0	100,000	
Proceeds of Medium-term Financing	0	0	0	0	
Proceeds of Lease Purchase Financing	0	0	0	0	
Operating Transfers In	42,795,765	41,187,671	32,050,569	45,369	
Operating Transfers (Out)	(47,882,785)	(40,944,820)	(24,550,569)	(7,545,369)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,528,718)</b>	<b>242,851</b>	<b>21,000,000</b>	<b>(7,400,000)</b>	
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>(60,103,477)</b>	<b>(41,838,551)</b>	<b>(89,709,657)</b>	<b>(13,505,401)</b>	xxxxxxxxxxxxxxxxxxxx
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>					
Reserved	0	0		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	247,921,668	187,818,191	145,979,640	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>247,921,668</b>	<b>187,818,191</b>	<b>145,979,640</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers In	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers (Out)	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>					
Reserved	0	0	4,256,561	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	187,818,191	145,979,640	52,013,422	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>TOTAL ENDING FUND BALANCE</b>	<b>187,818,191</b>	<b>145,979,640</b>	<b>56,269,983</b>		

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012
General Government	488.8	378.0	367.4
Judicial	527.4	489.9	487.7
Public Safety	1,059.4	986.1	967.6
Public Works	121.7	89.7	87.7
Sanitation	0.0	0.0	0.0
Health	191.1	173.5	171.0
Welfare	280.4	278.4	272.2
Culture and Recreation	309.4	228.9	223.3
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,978.2	2,624.5	2,576.9
Utilities	101.1	86.5	80.8
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,079.3	2,711.0	2,657.7

Employees' Retirement Contribution is paid by: Employee ( ) Local Government (X)  
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1) *	423,833	416,632	417,379
	*State of Nevada	*State of Nevada	*State of Nevada

\* Population certified by the state in March.

Assessed Valuation Excluding NPM	15,088,005,291	13,648,350,544	12,675,216,318
Net Proceeds of Mines	11,470,371	10,500,377	157,976
TOTAL ASSESSED VALUE	15,099,475,662	13,658,850,921	12,675,374,294
<b>TAX RATE</b>			
General Fund	1.0705	1.0715	1.0960
Special Revenue Funds	0.1900	0.1850	0.1800
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0540	0.0580	0.0385
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011-2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	1.9559	12,675,216,318	247,914,556	0.9806	124,293,171	(1,595,451)	122,697,720
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	157,976	3,090	Same as above	1,549	(20)	1,529
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	12,675,374,294	12,675,374	0.1000	12,675,374	(162,703)	12,512,671
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,901,306	0.0150	1,901,306	(24,406)	1,876,900
E. Medical Indigent (NRS 428.285)	0.1000	"	12,675,374	0.0700	8,872,762	(113,893)	8,758,869
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,337,687	0.0500	6,337,687	(81,352)	6,256,335
G. Youth Services Levy (NRS 62B.150)	0.0088	"	1,115,433	0.0088	1,115,433	(14,318)	1,101,115
H. Detention (AB395) (1993)	0.0774	"	9,810,740	0.0774	9,810,740	(125,933)	9,684,807
I. SCCRT Loss NRS 354.59813	0.2403	"	30,458,924	0.0050	633,769	(8,135)	625,634
J. Other: Family Court (NRS 3.0107)	0.0192	"	2,433,672	0.0192	2,433,672	(31,239)	2,402,433
K. Other: AB 104 (See Note 1)	0.0272	"	3,447,702	0.0272	3,447,702	(44,255)	3,403,447
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5379		68,180,838	0.2726	34,553,071	(443,531)	34,109,540
M. Subtotal A, B, C, L	2.5938		328,773,858	1.3532	171,523,165	(2,201,705)	169,321,460
N. Debt	0.0385		4,880,019	0.0385	4,880,019	(62,641)	4,817,378
O. TOTAL M AND N (see Note 2)	2.6323		333,653,877	1.3917	176,403,184	(2,264,346)	174,138,838

Note 1: This tax is levied and collected by Washoe County, transferred to the State of Nevada Comptroller, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,268,685 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,654,000

WASHOE COUNTY  
SCHEDULE S-3 AD VALOREM TAX RATE  
AND REVENUE RECONCILIATION

ESTIMATED REVENUES AND OTHER RESOURCES  
 SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for Washoe County  
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	35,018,015	69,199,021	140,672,556	1.1232	59,251,058	0	7,759,400	311,900,051
Health	2,659,262	0	0	0.0000	8,635,856	0	8,056,500	19,351,618
Library Expansion	626,335	0	2,537,534	0.0200	25,612	0	0	3,189,481
Animal Services	5,312,254	0	3,793,801	0.0300	554,750	0	0	9,660,805
Regional Communication System	1,340,366	0	0	0.0000	1,195,558	0	0	2,535,924
Indigent Tax Levy	973,607	0	8,858,869	0.0700	204,000	0	0	10,036,476
Child Protective Services	13,788,727	0	5,055,069	0.0400	34,277,119	0	625,634	53,746,549
Senior Services	566,971	0	1,265,267	0.0100	2,139,552	0	228,860	4,200,650
Enhanced 911	1,505,129	0	0	0.0000	1,571,200	0	0	3,076,329
Regional Public Safety	340,540	0	0	0.0000	632,012	0	0	972,552
Central Truckee Meadows Remediation District	8,139,239	0	0	0.0000	1,393,587	0	0	9,532,826
Truckee River Flood Mgt Infrastructure	20,450,186	0	0	0.0000	8,082,640	0	0	28,532,826
Stabilization	0	0	0	0.0000	0	0	0	0
Other Restricted Special Revenue	3,500,292	0	1,266,267	0.0100	11,596,995	0	0	16,363,553
Capital Facilities Tax	8,047,315	0	6,326,335	0.0500	60,000	0	0	14,433,650
Parks Capital	24,386,162	0	0	0.0000	705,780	0	46,830	25,138,772
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	126,654,400	69,199,021	169,775,698	1.3532	130,325,719	0	16,717,224	512,672,062
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>SUBTOTAL PROPRIETARY FUNDS</b>	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	7,488,870	0	0	0.0000	250,000	13,500,000	6,000,000	27,238,870
Infrastructure	500,283	0	0	0.0000	0	0	0	500,283
Washoe County Debt	9,789,170	0	4,882,378	0.0385	0	0	9,333,345	24,004,893
SAD Debt	1,546,917	0	0	0.0000	1,745,309	0	0	3,292,226
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	19,325,240	0	4,882,378	0.0385	1,995,309	13,500,000	15,333,345	55,036,272
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	145,979,640	69,199,021	174,658,076	1.3917	132,321,028	13,500,000	32,050,569	567,708,333

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		128,500,446	77,074,314	61,982,698	2,041,138	(5,688,019)	19,860,145	28,129,330	311,900,051
Health	R	10,996,577	4,642,815	2,539,708	73,000	0	0	1,099,518	19,351,618
Library Expansion	R	1,186,367	501,958	864,896	50,000	0	283,430	302,830	3,189,481
Animal Services	R	1,915,395	805,077	1,997,915	80,000	0	0	4,862,418	9,660,805
Regional Communications System	R	412,221	145,688	527,509	1,170,000	0	0	280,506	2,535,924
Indigent Tax Levy	R	0	0	9,990,741	0	0	0	45,735	10,036,476
Child Protective Services	R	14,198,346	5,825,429	26,717,013	50,000	0	400,000	6,555,760	53,746,549
Senior Services	R	1,760,198	723,135	1,495,216	0	0	0	222,101	4,200,650
Enhanced 911	R	18,369	8,626	2,244,101	500,000	0	0	305,233	3,076,329
Regional Public Safety	R	271,454	114,853	353,550	145,000	0	0	87,695	972,552
Central Truckee Meadows Remediation Dis	R	693,594	252,258	7,423,485	0	0	0	1,163,489	9,532,826
Truckee River Flood Mgt Infrastructure	R	1,246,578	444,062	24,348,563	0	0	2,352,723	140,900	28,532,826
Stabilization	R	0	0	0	0	0	0	0	0
Other Restricted Special Revenue	R	3,872,515	1,514,812	6,888,974	760,896	0	1,654,271	1,672,085	16,363,553
Capital Facilities Tax	C	0	0	3,969,820	10,463,830	0	0	0	14,433,650
Parks Construction	C	0	0	0	25,138,772	0	0	0	25,138,772
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE</b>		<b>165,072,061</b>	<b>92,053,027</b>	<b>151,344,188</b>	<b>40,472,636</b>	<b>(5,688,019)</b>	<b>24,550,569</b>	<b>44,867,600</b>	<b>512,672,062</b>

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes debt services requirement.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	0	0	0	27,238,870	0	0	0	27,238,870
Infrastructure	C	0	0	0	500,283	0	0	0	500,283
Washoe County Debt	D	0	0	14,300,570	0	0	0	9,704,323	24,004,893
SAD Debt	D	0	0	1,594,167	0	0	0	1,698,059	3,292,226
SUBTOTAL		0	0	15,894,737	27,739,153	0	0	11,402,382	55,036,272
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		165,072,061	92,053,027	167,238,925	68,211,788	(5,688,019)	24,550,569	56,269,983	567,708,333

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes debt services requirement.

\*\*\* Includes residual equity transfers.



