



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Washoe County herewith submits the Tentative budget for the
fiscal year ending June 30, 2014

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 168,454,169

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 the maximum allowed. If the final computation requires, the tax rate will be
lowered.

This budget contains 19 governmental fund types with estimated expenditures of \$ 431,819,476 and
6 proprietary funds with estimated expenses of \$ 99,999,803

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

APPROVED BY THE GOVERNING BOARD

I Sheri Mendez
(Printed Name)
Finance Director
(Title)

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

Signed [Handwritten Signature]

Dated: 4/9/13

[Blank lines for Governing Board approval]

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2013 at 8:30 a.m.

Publication Date May 10, 2013

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

FINAL BUDGET  
COUNTY OF WASHOE  
Fiscal Year 2013-2014

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# WASHOE COUNTY

## Department of Finance

*Sheri Mendez, Director*  
1001 E. 9<sup>th</sup> Street  
P.O. Box 11130  
Reno, NV 89520-0027  
Phone: (775) 328-2070  
Fax: (775) 328-2094  
[www.washoecounty.us/finance](http://www.washoecounty.us/finance)

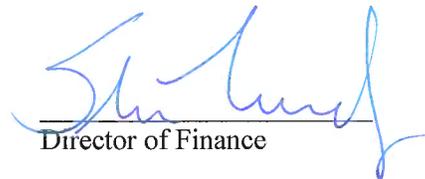
DATE: April 9, 2013  
TO: Katy Simon, County Manager  
FROM: Sheri Mendez, Director of Finance  
SUBJECT: 2013-2014 Tentative Budget

Attached is the Fiscal Year 2013-2014 Washoe County Tentative Budget. The budget, summarized in Schedule A page 5, is comprised of 19 Governmental Funds and 6 Proprietary Funds with fiscal year 2014 budgets. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$521,795,161. Estimated expenses in the Proprietary Funds total \$99,999,803.

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. The Indigent Health Fund is required by State Law and includes a \$0.06 property tax rate. The Senior Services Fund is financed by a \$0.01 tax rate 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, for which 60% of the proceeds will go to the State Treasurer for deposit in the State Highway Fund and the balance to be shared between the County, City of Reno and the City of Sparks. The Debt Service Fund is financed, in part, by property tax and the recommended rate is \$0.0330. 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 \$0.0062, a general operating rate of \$0.9937, 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 2013-2014 revenues) totals \$337,342,059. The budgeted unassigned ending fund balance in the General Fund (which is part of the General Tax Supported Budgets) is 9.1%, which is in compliance with the Board of Commissioners fund balance policy.

Special thanks to the Finance Staff 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

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2014 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2012 (1)	ESTIMATED CURRENT YEAR 6/30/2013 (2)	BUDGET YEAR 6/30/2014 (3)		
REVENUES					
Property Taxes	173,849,015	169,144,278	168,454,169	-	168,454,169
Other Taxes	4,545,490	2,451,649	2,352,428	-	2,352,428
Licenses and Permits	9,182,871	9,426,892	10,011,554	-	10,011,554
Intergovernmental Resources	162,360,969	183,525,462	157,563,241	-	157,563,241
Charges for Services	26,254,226	33,372,198	35,350,398	90,111,433	125,461,831
Fines and Forfeits	9,998,920	9,949,455	9,493,981	-	9,493,981
Miscellaneous	13,399,762	9,854,332	8,296,974	5,910,198	14,207,172
<b>TOTAL REVENUES</b>	<b>399,591,253</b>	<b>417,724,267</b>	<b>391,522,745</b>	<b>96,021,631</b>	<b>487,544,376</b>
EXPENDITURES-EXPENSES					
General Government	86,022,656	72,536,580	60,397,909	61,989,604	122,387,513
Judicial	57,518,950	65,238,976	58,674,185	-	58,674,185
Public Safety	142,881,755	137,024,628	128,781,625	-	128,781,625
Public Works	22,294,050	40,478,223	32,028,854	-	32,028,854
Health	17,658,655	22,082,353	26,316,630	-	26,316,630
Welfare	69,044,842	70,525,246	71,844,429	-	71,844,429
Culture and Recreation	25,891,945	33,202,462	36,594,669	-	36,594,669
Community Support	308,800	368,897	369,761	-	369,761
Intergovernmental Expenditures	8,242,890	8,814,144	8,411,303	-	8,411,303
Contingencies	-	-	1,000,000	-	1,000,000
Utilities	-	-	-	32,863,327	32,863,327
Building and Safety	-	-	-	1,757,541	1,757,541
Golf Fund	-	-	-	1,137,182	1,137,182
Debt Service - Principal	37,114,413	20,878,055	7,507,703	-	7,507,703
Interest Costs	7,588,470	6,886,465	5,759,437	2,252,149	8,011,586
Escrow on Refunding	-	37,509,413	-	-	-
Service Fees	1,403,930	808,929	104,873	-	104,873
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>475,971,356</b>	<b>516,354,371</b>	<b>437,791,378</b>	<b>99,999,803</b>	<b>537,791,181</b>
Excess of Revenues over (under) Expenditures-Expenses	(76,380,103)	(98,630,103)	(46,268,633)	(3,978,172)	(50,246,805)

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2014 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2012 (1)	ESTIMATED CURRENT YEAR 6/30/2013 (2)	BUDGET YEAR 6/30/2014 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	25,952,787	19,053,310	-	-	-
Sales of General Fixed Assets	177,881	14,643	5,000	100,000	105,000
Proceeds of Medium-term Financing	12,565,000	27,887,609	-	-	-
Operating Transfers In	54,590,566	34,134,842	25,670,383	-	25,670,383
Operating Transfers (Out)	(35,309,066)	(32,350,017)	(25,670,383)	-	(25,670,383)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>57,977,168</b>	<b>48,740,387</b>	<b>5,000</b>	<b>100,000</b>	<b>105,000</b>
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	(18,402,935)	(49,889,716)	(46,263,633)	(3,878,172)	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
Restricted/Committed/Assigned	-	15,620,849	14,254,352	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unassigned	172,889,685	138,865,901	90,342,682	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>172,889,685</b>	<b>154,486,750</b>	<b>104,597,034</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:					
Committed	15,620,849	14,254,352	750,000	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unassigned	138,865,901	90,342,682	57,583,400	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>154,486,750</b>	<b>104,597,034</b>	<b>58,333,400</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/2014
General Government	347.2	339.2	295.7
Judicial	477.0	477.7	479.7
Public Safety	926.5	918.1	930.7
Public Works	72.0	81.8	126.9
Sanitation	0.0	0.0	0.0
Health	165.4	161.9	157.2
Welfare	272.2	256.5	255.8
Culture and Recreation	201.7	196.4	178.8
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,462.0	2,431.5	2,424.7
Utilities	79.7	69.2	68.8
Hospitals			
Transit Systems			
Airports			
Other			
Building and Safety	12.0	12.7	12.3
Golf	7.2	7.3	7.3
TOTAL	2,560.9	2,520.7	2,513.1

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

POPULATION (AS OF JULY 1) *	421,407	421,593	427,704
	*State of Nevada	*State of Nevada	*State of Nevada

\* Population certified by the Governor on 2/27/13, population database as used by the State (D-65)

Assessed Valuation Excluding NPM	12,675,216,318	12,282,778,238	12,313,372,516
Net Proceeds of Mines	157,976	7,331,210	4,580,034
TOTAL ASSESSED VALUE	12,675,374,294	12,290,109,448	12,317,952,550
TAX RATE			
General Fund	1.0960	1.1052	1.1115
Special Revenue Funds	0.1800	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0385	0.0393	0.0330
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

WASHOE COUNTY  
SCHEDULE S-2 STATISTICAL DATA

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(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	2.3564	12,313,372,516	290,152,310	1.0037	123,589,320	(2,634,520)	120,954,800
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	4,580,034	107,924	Same as above	45,970	(980)	44,990
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	12,317,952,550	12,317,953	0.1000	12,317,953	(262,579)	12,055,374
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,847,693	0.0150	1,847,693	(39,387)	1,808,306
E. Medical Indigent (NRS 428.285)	0.1000	"	12,317,953	0.0600	7,390,772	(157,547)	7,233,225
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,158,976	0.0500	6,158,976	(131,289)	6,027,687
G. Youth Services Levy (NRS 62B.150)	0.0062	"	763,713	0.0062	763,713	(16,280)	747,433
H. Detention (AB395) (1993)	0.0774	"	9,534,095	0.0774	9,534,095	(203,236)	9,330,859
I. SCCRT Loss NRS 354.59813	0.0000	"	-	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	2,365,047	0.0192	2,365,047	(50,415)	2,314,632
K. Other: AB 104 (See Note 1)	0.0272	"	3,350,483	0.0272	3,350,483	(71,421)	3,279,062
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2950		36,337,960	0.2550	31,410,779	(669,575)	30,741,204
M. Subtotal A, B, C, L	2.7514		338,916,147	1.3587	167,364,022	(3,567,654)	163,796,368
N. Debt	0.0330		4,064,924	0.0330	4,064,924	(86,651)	3,978,273
O. TOTAL M AND N (see Note 2)	2.7844		342,981,071	1.3917	171,428,946	(3,654,305)	167,774,641

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 \$2,185,803 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,772,788

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, 2014

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	36,062,235	76,735,000	137,565,073	1.139	62,368,403	5,000	457,300	313,193,011
Health	1,771,396	-	-	-	9,165,761	-	8,603,891	19,541,048
Library Expansion	542,486	-	2,446,075	0.020	15,000	-	-	3,003,561
Animal Services	5,279,899	-	3,656,612	0.030	469,000	-	-	9,405,511
Regional Communications System	1,598,621	-	-	-	1,193,735	-	-	2,792,356
Indigent Tax Levy	755,845	-	7,333,225	0.060	85,000	-	-	8,174,070
Child Protective Services	8,959,400	-	4,872,150	0.040	36,740,687	-	-	50,572,237
Senior Services	266,000	-	1,219,537	0.010	1,490,505	-	917,466	3,893,508
Enhanced 911	997,767	-	-	-	1,605,171	-	-	2,602,938
Regional Public Safety	437,315	-	-	-	551,000	-	-	988,315
Central Truckee Meadows Remediation Dist	7,818,897	-	-	-	1,393,587	-	-	9,212,484
Truckee River Flood Mgt Infrastructure	213,856	-	-	-	8,695,318	-	-	8,909,174
Roads Special Revenue Fund	4,352,337	-	-	-	10,410,254	-	4,268,382	19,030,973
Other Restricted Special Revenue	2,570,099	-	1,220,537	0.010	10,053,865	-	-	13,844,501
Capital Facilities Tax	1,842,557	-	6,097,687	0.050	67,000	-	-	8,007,244
Parks Construction	17,897,984	-	-	-	574,280	-	-	18,472,264
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	91,366,694	76,735,000	164,410,896	1.3587	144,878,566	5,000	14,247,039	491,643,195
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	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, 2014

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	1,548,000	-	-	-	60,000	-	3,000,000	4,608,000
Washoe County Debt	10,099,563	-	4,043,273	0.0330	-	-	8,423,344	22,566,180
SAD Debt	1,582,776	-	-	-	1,395,010	-	-	2,977,786
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	13,230,340	-	4,043,273	0.0330	1,455,010	-	11,423,344	30,151,967
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	104,597,034	76,735,000	168,454,169	1.3917	146,333,576	5,000	25,670,383	521,795,162

\* 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, 2014

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		126,276,994	76,261,211	63,452,367	205,500	1,000,000	19,295,755	26,701,183	313,193,011
Health	R	9,976,860	4,176,875	4,934,204	104,499	-	-	348,610	19,541,048
Library Expansion	R	845,248	380,937	899,924	-	-	219,532	657,920	3,003,561
Animal Services	R	1,915,624	772,976	1,980,842	150,000	-	-	4,586,069	9,405,511
Regional Communications System	R	346,382	135,292	701,443	1,477,000	-	-	132,239	2,792,356
Indigent Tax Levy	R	-	-	8,129,070	-	-	-	45,000	8,174,070
Child Protective Services	R	12,877,958	5,916,343	26,194,553	-	-	400,000	5,183,383	50,572,237
Senior Services	R	1,331,761	560,104	1,993,854	-	-	-	7,789	3,893,508
Enhanced 911	R	29,128	13,371	1,572,960	960,000	-	-	27,479	2,602,938
Regional Public Safety	R	229,249	124,680	323,514	145,000	-	-	165,872	988,315
Central Truckee Meadows Remediation	R	631,652	252,111	6,155,269	-	-	-	2,173,452	9,212,484
Truckee River Flood Mgt Infrastructure	R	914,947	345,801	162,140	-	4,971,902	2,390,368	124,016	8,909,174
Roads Special Revenue Fund	R	3,340,694	1,540,555	4,341,206	5,970,000	-	-	3,838,518	19,030,973
Other Restricted Special Revenue	R	2,733,604	1,118,793	5,784,565	565,896	-	1,474,728	2,166,916	13,844,501
Capital Facilities Tax	C	-	-	4,356,426	1,760,818	-	1,890,000	0	8,007,244
Parks Construction	C	-	-	-	18,472,264	-	-	-	18,472,264
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		161,450,100	91,599,049	130,982,337	29,810,977	5,971,902	25,670,383	46,158,447	491,643,195

\* 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, 2014

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	-	-	-	4,608,000	-	-	0	4,608,000
Washoe County Debt	D	-	-	12,495,672	-	-	-	10,070,508	22,566,180
SAD Debt	D	-	-	873,341	-	-	-	2,104,445	2,977,786
SUBTOTAL		-	-	13,369,013	4,608,000	-	-	12,174,954	30,151,967
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		161,450,100	91,599,049	144,351,350	34,418,977	5,971,902	25,670,383	58,333,400	521,795,162

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

\*\* Includes debt services requirement.

\*\*\* Includes residual equity transfers.

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for Washoe County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	1,725,000	1,757,541	3,216	-	-	-	(29,325)
Water Resources	E	31,843,972	31,703,223	5,027,432	3,412,253	-	-	1,755,928
Golf Course	E	1,073,372	1,137,182	11,500	-	-	-	(52,310)
Health Benefit	I	42,002,000	45,184,766	405,500	-	-	-	(2,777,266)
Risk Management	I	6,668,054	8,808,638	330,650	-	-	-	(1,809,934)
Equipment Services	I	6,799,035	7,996,200	231,900	-	-	-	(965,265)
TOTAL		90,111,433	96,587,550	6,010,198	3,412,253	-	-	(3,878,172)

\*FUND TYPES: E-Enterprise  
I-Internal Service  
N-Nonexpendable Trust

\*\* Includes debt services requirement.

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>TAXES</b>				
Ad valorem				
General	121,972,211	120,070,000	121,007,040	
Detention Facility	9,744,924	9,283,745	9,440,859	
Indigent Insurance Program	1,888,573	1,799,164	1,828,306	
AB 104	2,163,542	2,110,000	2,185,803	
China Springs support	1,107,212	1,140,329	762,433	
Family Court	2,417,367	2,302,948	2,340,632	
NRS 354.59813 Makeup Rev.	620,594	608,204	-	
SUBTOTAL AD VALOREM	139,914,423	137,314,390	137,565,073	-
Room Tax	272,061	280,000	280,000	
SUBTOTAL TAXES	140,186,484	137,594,390	137,845,073	-
<b>LICENSES AND PERMITS</b>				
Business Licenses and Permits				
Business Licenses	666,662	700,000	721,000	
Business Licenses/Elec and Telcom	4,540,343	4,760,000	4,902,800	
Liquor Licenses	260,663	250,000	257,500	
Local Gaming Licenses	645,432	645,000	664,350	
Franchise Fees-Sanitation	369,561	365,000	365,000	
Franchise Fees-Cable Television	937,865	900,000	950,000	
County Gaming Licenses	240,515	230,000	236,900	
AB 104 - Gaming Licenses	91,865	54,000	54,000	
Nonbusiness Licenses and Permits				
Marriage Affidavits	191,751	175,000	175,000	
Mobile Home Permits	165	200	200	
Other	250	300	300	
SUBTOTAL LICENSES AND PERMITS	7,945,072	8,079,500	8,327,050	-
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	142,732	140,833	128,500	
Federal Payments in Lieu of Taxes	3,231,123	3,296,556	3,129,524	
Federal/State Narc. Forfeitures	-	-	-	
Federal Incarceration Charges	4,175,568	4,100,000	4,100,000	
State Grants	10,590	-	-	
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	170,194	145,000	150,000	
RPTT- AB104	321,793	465,000	465,000	
SCCRT - AB104 Makeup	8,967,109	9,485,000	9,733,500	
Consolidated Taxes	70,985,428	74,500,000	76,735,000	
State Extraditions	37,093	37,000	48,000	
Local Contributions:	288,149	7,270	-	
Other	-	-	-	
Miscellaneous Other Government Receipts	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	88,329,779	92,176,659	94,489,524	-

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>CHARGES FOR SERVICES</b>				
General Government				
Clerk Fees	97,712	100,000	100,000	
Recorder Fees	2,068,729	2,532,000	2,532,000	
Map Fees	38,176	7,531	11,900	
PTx Commission NRS 361.530	1,393,071	1,400,000	1,400,000	
Building and Zoning Fees	113,751	110,000	-	
Other	4,133,615	10,960,692	12,184,820	
SUBTOTAL	7,845,054	15,110,223	16,228,720	-
Judicial				
Clerk's Court Fees	523,034	512,000	512,000	
Other	1,029,084	1,201,500	969,500	
SUBTOTAL	1,552,118	1,713,500	1,481,500	-
Public Safety				
Police				
Sheriffs Fees	374,186	378,000	410,000	
Others	3,603,232	4,047,126	4,753,909	
Corrections	22,071	16,020	12,200	
Protective Services	486,792	398,000	395,000	
SUBTOTAL	4,486,281	4,839,146	5,571,109	-
Public Works	164,204	16,770	148,500	
Welfare	138,262	60,000	65,000	
Cultural and Recreation	623,117	647,778	716,128	
SUBTOTAL CHARGES FOR SERVICES	14,809,036	22,387,417	24,210,957	-
<b>FINES AND FORFEITS</b>				
Fines				
Library	129,179	120,000	140,000	
Court	2,055,433	2,078,420	2,238,200	
Penalties	4,186,222	3,514,300	3,525,000	
Forfeits				
Bail	1,782,706	2,025,600	1,515,000	
SUBTOTAL FINES AND FORFEITS	8,153,540	7,738,320	7,418,200	-
<b>MISCELLANEOUS</b>				
Investment Earnings	2,417,412	2,122,030	2,122,030	
Net increase (decrease) in the fair value of investments	985,352	-	300,000	
Rents and Royalties	115,278	108,073	108,073	
Contributions and Donations from Private Sources	-	-	-	
Other	2,287,216	1,789,996	1,847,569	
SUBTOTAL MISCELLANEOUS	5,805,258	4,020,099	4,377,672	-
SUBTOTAL REVENUE ALL SOURCES	265,229,169	271,996,385	276,668,476	-

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund				
Agricultural Extension Fund				
Indigent Tax Levy Fund				
Child Protective Services Fund				
Senior Services Fund				
May Foundation Fund				
Other Restricted Special Revenue Fund	761,646	116,000	457,300	
Capital Facilities Tax Fund				
Capital Improvements Fund				
Water Resources Fund	-	1,450,000	-	
Golf Course Fund				
Health Benefits Fund	4,081,500			
Risk Management Fund	14,500,000			
Truckee River Flood Management Project				
Accrued Benefits Fund				
Equipment Services Fund	700,000	300,000	-	
Impact Fee Fund				
SAD Debt				
Other:				
Proceeds from asset disposition	172,641	14,643	5,000	
Insurance Reimbursements	-	21,500	-	
SUBTOTAL OTHER FINANCING SOURCES	20,215,787	1,902,143	462,300	-
BEGINNING FUND BALANCE:				
Restricted/Committed/Assigned	14,982,466	15,620,849	14,254,352	
Unassigned	23,789,019	20,701,778	21,807,883	
TOTAL BEGINNING FUND BALANCE	38,771,485	36,322,627	36,062,235	-
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	324,216,441	310,221,155	313,193,011	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative				
Commissioners (100)				
Salaries and Wages	311,044	330,253	358,873	
Employee Benefits	112,511	129,791	133,890	
Services and Supplies	58,001	72,975	99,134	
Capital Outlay	-	-	-	
Subtotal	481,556	533,019	591,897	-
Legislative Subtotal	481,556	533,019	591,897	-
Executive				
County Manager Department (101-0)				
Salaries and Wages	1,408,811	1,319,386	1,419,736	
Employee Benefits	511,042	495,860	545,271	
Services and Supplies	541,295	657,944	627,074	
Capital Outlay	-	-	-	
Subtotal	2,461,148	2,473,190	2,592,081	-
Executive Activity Subtotal	2,461,148	2,473,190	2,592,081	-
Elections				
Registrar of Voters (112)				
Salaries and Wages	350,054	401,545	434,680	
Employee Benefits	142,486	153,379	174,333	
Services and Supplies	687,978	835,037	796,407	
Capital Outlay	-	-	45,000	
Subtotal	1,180,518	1,389,961	1,450,420	-
Finance				
Finance Department (103-0)				
Salaries and Wages	1,931,145	1,981,519	2,116,637	
Employee Benefits	769,710	766,591	851,868	
Services and Supplies	164,498	212,990	215,412	
Capital Outlay	17,000	-	-	
Subtotal	2,882,353	2,961,100	3,183,917	-
Finance Department Subtotal	2,882,353	2,961,100	3,183,917	-
Treasurer (113)				
Salaries and Wages	1,086,399	1,116,947	1,092,418	
Employee Benefits	451,942	462,397	492,909	
Services and Supplies	465,909	587,663	445,024	
Capital Outlay	-	-	-	
Subtotal	2,004,250	2,167,007	2,030,351	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
Assessor (102)				
Salaries and Wages	3,739,875	3,733,161	3,832,444	
Employee Benefits	1,490,095	1,474,005	1,576,479	
Services and Supplies	367,470	426,038	439,320	
Capital Outlay	-	-	-	
Subtotal	5,597,440	5,633,204	5,848,243	-
Finance Activity Subtotal	10,484,043	10,761,311	11,062,511	-
Other				
Human Resources (109)				
Salaries and Wages	943,671	1,102,780	1,169,075	
Employee Benefits	350,760	397,541	446,327	
Services and Supplies	375,530	253,268	405,829	
Capital Outlay	-	-	-	
Subtotal	1,669,961	1,753,589	2,021,231	-
Clerk (104)				
Salaries and Wages	797,139	795,790	801,186	
Employee Benefits	334,498	332,942	343,527	
Services and Supplies	53,789	76,886	85,980	
Capital Outlay	-	-	-	
Subtotal	1,185,426	1,205,618	1,230,693	-
Recorder (111)				
Salaries and Wages	1,178,939	1,186,629	1,219,825	
Employee Benefits	508,222	495,862	541,363	
Services and Supplies	125,389	140,320	147,628	
Capital Outlay	-	-	-	
Subtotal	1,812,550	1,822,811	1,908,816	-
Technology Services Department(108-0)				
Salaries and Wages	5,409,043	5,072,569	4,952,219	
Employee Benefits	2,174,322	2,142,005	2,387,350	
Services and Supplies	2,820,944	3,256,663	3,074,953	
Capital Outlay	-	12,960	-	
Subtotal	10,404,309	10,484,197	10,414,522	-
Reprographics/Mail Room & Facilities Maintenance				
Salaries and Wages	2,053,394	1,990,742	251,973	
Employee Benefits	898,440	863,533	136,550	
Services and Supplies	2,817,253	2,639,801	202,059	
Capital Outlay	14,365	229,254	-	
Subtotal (facilities moved to Community Srvs in FY14)	5,783,452	5,723,330	590,582	-
Community Development (116)				
Salaries and Wages	1,230,189	1,148,491	-	
Employee Benefits	489,798	456,193	-	
Services and Supplies	140,923	111,085	-	
Capital Outlay	-	-	-	
Subtotal (moved to Community Services in FY14)	1,860,910	1,715,769	-	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014 TENTATIVE APPROVED	FINAL APPROVED
Accrued Benefits (182010)				
Salaries and Wages	2,410,656	780,000	1,300,000	
Employee Benefits	2,796,239	11,422	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	5,206,895	791,422	1,300,000	-
OPEB (182020)				
Salaries and Wages	-	-	-	
Employee Benefits	20,400,000	17,400,000	18,700,000	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	20,400,000	17,400,000	18,700,000	-
Centrally Managed Activities (199-0 & 183-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	18,665,250	5,034,975	5,018,869	
Capital Outlay	-	-	-	
Subtotal	18,665,250	5,034,975	5,018,869	-
Other Activities Subtotal	66,988,753	45,931,711	41,184,713	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	22,850,359	20,959,812	18,949,066	-
Employee Benefits	31,430,065	25,581,521	26,329,867	-
Services and Supplies	27,284,229	14,305,645	11,557,689	-
Capital Outlay	31,365	242,214	45,000	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	81,596,018	61,089,192	56,881,622	-
JUDICIAL FUNCTION				
District Courts (120-0)				
Salaries and Wages	8,509,134	8,564,605	9,222,628	
Employee Benefits	3,223,863	3,421,120	3,877,673	
Services and Supplies	2,851,554	3,412,180	3,114,830	
Capital Outlay	24,000	-	-	
Subtotal	14,608,551	15,397,905	16,215,131	-
District Attorney (106-0)				
Salaries and Wages	10,776,098	10,891,100	11,235,866	
Employee Benefits	4,204,178	4,281,410	4,532,791	
Services and Supplies	1,087,199	1,372,124	1,460,564	
Capital Outlay	-	-	-	
Subtotal	16,067,475	16,544,634	17,229,221	-
Public Defense				
Public Defender (124)				
Salaries and Wages	4,688,315	4,801,065	4,928,996	
Employee Benefits	1,695,190	1,756,148	1,881,126	
Services and Supplies	327,660	356,587	409,002	
Capital Outlay	-	-	-	
Subtotal	6,711,165	6,913,800	7,219,124	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2014 FINAL APPROVED
Alternate Public Defender (128)				
Salaries and Wages	1,197,193	1,227,629	1,239,991	
Employee Benefits	441,503	456,145	484,932	
Services and Supplies	133,452	154,212	154,063	
Capital Outlay	-	-	-	
Subtotal	1,772,148	1,837,986	1,878,986	-
Conflict Counsel (129-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	2,362,273	2,090,381	1,531,713	
Capital Outlay	-	-	-	
Subtotal	2,362,273	2,090,381	1,531,713	-
Public Defense Subtotal	10,845,586	10,842,167	10,629,823	-
Justice Courts (125-0)				
Salaries and Wages	4,763,145	5,132,421	5,473,509	
Employee Benefits	1,769,755	1,887,776	2,101,080	
Services and Supplies	270,466	307,760	358,041	
Capital Outlay	-	-	-	
Subtotal	6,803,366	7,327,957	7,932,630	-
Incline Constable (126)				
Salaries and Wages	101,428	67,393	65,686	
Employee Benefits	31,925	26,977	26,736	
Services and Supplies	14,299	13,716	14,635	
Capital Outlay	-	-	-	
Subtotal	147,652	108,086	107,057	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	30,035,313	30,684,213	32,166,677	-
Employee Benefits	11,366,414	11,829,576	12,904,338	-
Services and Supplies	7,046,903	7,706,960	7,042,848	-
Capital Outlay	24,000	-	-	-
JUDICIAL FUNCTION SUBTOTAL	48,472,630	50,220,749	52,113,864	-
PUBLIC SAFETY FUNCTION				
Sheriff and Detention (150-0)				
Salaries and Wages	46,637,377	49,412,096	49,444,400	
Employee Benefits	24,513,213	25,019,388	26,020,590	
Services and Supplies	12,885,459	14,538,134	14,509,537	
Capital Outlay	51,244	-	-	
Sheriff Subtotal	84,087,293	88,969,618	89,974,527	-
Medical Examiner (153)				
Salaries and Wages	1,098,785	1,161,583	1,231,195	
Employee Benefits	384,322	396,546	431,117	
Services and Supplies	388,346	376,360	349,273	
Capital Outlay	-	-	-	
Subtotal	1,871,453	1,934,489	2,011,585	-
Police Activity Subtotal	85,958,746	90,904,107	91,986,113	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
Fire Suppression (187)				
Salaries and Wages				
Employee Benefits	5,479	5,502	6,900	
Services and Supplies	159,998	136,792	240,595	
Capital Outlay	-	-	10,500	
Subtotal	165,477	142,294	257,995	-
Juvenile Services Department (127-0)				
Salaries and Wages	7,283,466	7,569,003	7,990,629	
Employee Benefits	3,316,598	3,348,690	3,530,663	
Services and Supplies	1,836,247	1,726,885	2,342,431	
Capital Outlay	4,000	-	-	
Subtotal	12,440,311	12,644,578	13,863,723	-
Corrections Activity Subtotal	12,440,311	12,644,578	13,863,723	-
Protective Services				
Alternative Sentencing (154)				
Salaries and Wages	371,103	367,623	363,799	
Employee Benefits	201,339	189,042	191,275	
Services and Supplies	75,468	94,918	93,380	
Capital Outlay	-	-	-	
Subtotal	647,910	651,583	648,454	-
Emergency Management (101-5)				
Salaries and Wages	126,005	65,284	65,390	
Employee Benefits	46,293	25,481	26,233	
Services and Supplies	7,973	6,517	6,073	
Capital Outlay	-	-	-	
Subtotal	180,271	97,282	97,696	-
Public Administrator (159)				
Salaries and Wages	613,158	629,983	655,258	
Employee Benefits	249,015	260,161	272,354	
Services and Supplies	40,957	35,969	52,195	
Capital Outlay	-	-	-	
Subtotal	903,130	926,113	979,807	-
Public Guardian (157)				
Salaries and Wages	944,209	980,441	1,009,035	
Employee Benefits	399,455	406,497	418,866	
Services and Supplies	52,726	38,267	68,799	
Capital Outlay	-	-	-	
Subtotal	1,396,390	1,425,205	1,496,700	-
Protective Services Subtotal	3,127,701	3,100,183	3,222,658	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	57,074,103	60,186,013	60,759,707	-
Employee Benefits	29,115,714	29,651,307	30,897,999	-
Services and Supplies	15,447,174	16,953,842	17,662,284	-
Capital Outlay	55,244	-	10,500	-
PUBLIC SAFETY FUNCTION SUBTOTAL	101,692,235	106,791,162	109,330,490	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>PUBLIC WORKS FUNCTION</b>				
Community Services (105-0)				
Salaries and Wages	-	41,630	4,792,570	
Employee Benefits	-	15,504	2,026,145	
Services and Supplies	-	-	7,513,010	
Capital Outlay	-	-	150,000	
Subtotal	-	57,134	14,481,725	
Public Works Department (160-1,160-2,163-1,165-1)				
Salaries and Wages	1,704,846	1,407,637	-	
Employee Benefits	658,419	534,097	-	
Services and Supplies	414,355	411,099	-	
Capital Outlay	-	-	-	
Subtotal (moved to Community Services in FY14)	2,777,620	2,352,833	-	-
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>				
Salaries and Wages	1,704,846	1,449,267	4,792,570	-
Employee Benefits	658,419	549,601	2,026,145	-
Services and Supplies	414,355	411,099	7,513,010	-
Capital Outlay	-	-	150,000	-
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>2,777,620</b>	<b>2,409,967</b>	<b>14,481,725</b>	<b>-</b>
<b>WELFARE FUNCTION</b>				
Social Services Department (179-0) (includes NRS 428.050.1)				
Salaries and Wages	2,161,952	2,148,978	2,406,609	
Employee Benefits	918,709	912,328	1,058,600	
Services and Supplies	14,046,327	14,916,302	15,261,296	
Capital Outlay	-	-	-	
<b>WELFARE FUNCTION SUBTOTAL (includes NRS 428.050)</b>	<b>17,126,988</b>	<b>17,977,608</b>	<b>18,726,505</b>	<b>-</b>
<b>CULTURE AND RECREATION FUNCTION</b>				
Library Department(130-0)				
Salaries and Wages	5,258,951	5,053,624	5,184,327	
Employee Benefits	2,131,734	1,997,081	2,117,911	
Services and Supplies	321,546	347,629	375,078	
Capital Outlay	-	-	-	
Subtotal	7,712,231	7,398,334	7,677,316	-
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	2,604,166	2,374,931	2,018,038	
Employee Benefits	1,156,346	1,066,386	926,351	
Services and Supplies	820,934	880,081	838,941	
Capital Outlay	-	-	-	
Subtotal	4,581,446	4,321,398	3,783,330	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	7,863,117	7,428,555	7,202,365	-
Employee Benefits	3,288,080	3,063,467	3,044,262	-
Services and Supplies	1,142,480	1,227,710	1,214,019	-
Capital Outlay	-	-	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>12,293,677</b>	<b>11,719,732</b>	<b>11,460,646</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
15 General Government	81,596,018	61,089,192	56,881,622	
16 Judicial	48,472,630	50,220,749	52,113,864	
17 Public Safety	101,692,235	106,791,162	109,330,490	
18 Public Works	2,777,620	2,409,967	14,481,725	
18 Welfare	17,126,988	17,977,608	18,726,505	
18 Culture and Recreation	12,293,677	11,719,732	11,460,646	
Community Support (181-0)	308,800	368,897	369,761	
Health and Sanitation (184-0)	-	-	-	
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	1,890,500	1,799,164	1,828,306	
China Springs Youth Facility-NRS 62B.150(180240)	1,130,793	1,171,659	762,433	
Reno/Sparks Apportionment - NRS 373.150(180230)	65,918	-	-	
Ethics Commission Assessment (180270)	16,032	18,172	18,172	
Groundwater Basins (180290)	-	17,161	17,387	
TM Regional Planning (180280)	250,596	205,162	205,162	
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>267,621,807</b>	<b>253,788,625</b>	<b>266,196,073</b>	<b>-</b>
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX	1,000,000	
OPERATING TRANSFERS (188500 & 10004)				
Health Fund	7,250,850	8,623,891	8,603,891	
Animal Services				
Library Expansion Fund				
Regional Communications System				
Child Protective Services Fund	625,634	-	-	
Senior Services Fund	235,860	936,272	917,466	
Capital Improvements Fund	3,000,000	1,135,800	3,000,000	
Retiree Health Benefits Fund				
Debt Service Fund	4,671,511	4,841,134	4,396,016	
Water Resources Fund				
Golf Course Fund				
Health Benefits Fund				
Equipment Services Fund				
Parks Capital Fund	46,830	-	-	
Roads Special Revenue Fund	4,441,322	3,558,106	2,378,382	
Building and Safety				
Regional Public Safety Training Center				
Other Restricted Special Revenue Fund	-	1,275,092	-	
<b>SUBTOTAL OPERATING TRANSFERS</b>	<b>20,272,007</b>	<b>20,370,295</b>	<b>19,295,755</b>	<b>-</b>
<b>SUBTOTAL OTHER USES</b>	<b>20,272,007</b>	<b>20,370,295</b>	<b>20,295,755</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>287,893,814</b>	<b>274,158,920</b>	<b>286,491,828</b>	<b>-</b>
ENDING FUND BALANCE:				
Restricted/Assigned/Committed Fund Balance	15,620,849	14,254,352	750,000	-
Unassigned	20,701,778	21,807,883	25,951,183	
<b>TOTAL ENDING FUND BALANCE</b>	<b>36,322,627</b>	<b>36,062,235</b>	<b>26,701,183</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>				
<b>COMMITMENTS AND FUND BALANCE</b>	<b>324,216,441</b>	<b>310,221,155</b>	<b>313,193,011</b>	<b>-</b>

WASHOE COUNTY

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	984,267	1,103,892	1,455,504	
Subtotal	984,267	1,103,892	1,455,504	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,638,238	5,590,396	5,364,674	
State Grants	329,907	281,857	72,652	
Other	827,765	735,766	768,548	
Subtotal	6,795,910	6,608,019	6,205,874	-
CHARGES FOR SERVICES				
Health and Sanitation	1,265,749	1,254,371	1,403,515	
Reimbursements	-			
Subtotal	1,265,749	1,254,371	1,403,515	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	48,208	87,304	93,538	
Other	4,224	5,379	7,330	
Subtotal	52,432	92,683	100,868	-
Subtotal Revenues	9,098,358	9,058,965	9,165,761	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
General Fund	7,250,850	8,623,891	8,603,891	
Insurance Reimbursement		150		
Subtotal Other Sources	7,250,850	8,624,041	8,603,891	-
BEGINNING FUND BALANCE	3,745,034	3,916,042	1,771,396	
TOTAL AVAILABLE RESOURCES	20,094,242	21,599,048	19,541,048	-
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	9,861,088	9,904,830	9,976,860	
Employee Benefits	3,745,285	3,776,807	4,176,875	
Services and Supplies	2,255,897	5,822,155	4,934,204	
Capital Outlay	315,930	323,860	104,499	
HEALTH FUNCTION SUBTOTAL	16,178,200	19,827,652	19,192,438	-
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	3,916,042	1,771,396	348,610	-
TOTAL COMMITMENTS AND FUND BALANCE	20,094,242	21,599,048	19,541,048	-

WASHOE COUNTY  
(Local Government)  
SCHEDULE B - 202  
FUND - HEALTH

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	2,515,457	2,461,411	2,446,075	
Subtotal	2,515,457	2,461,411	2,446,075	-
MISCELLANEOUS:				
Investment Earnings	16,846	10,000	15,000	
Net increase (decrease) in the fair value of investments	4,596			
Subtotal	21,442	10,000	15,000	-
Subtotal Revenues	2,536,899	2,471,411	2,461,075	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund				
Debt Service Fund				
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	677,005	424,392	542,486	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,213,904</b>	<b>2,895,803</b>	<b>3,003,561</b>	<b>-</b>
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204)				
Salaries and Wages	1,036,987	845,110	845,248	
Employee Benefits	517,476	364,889	380,937	
Services and Supplies	951,619	863,318	899,924	
Capital Outlay	-	-	-	
Subtotal Expenditures	2,506,082	2,073,317	2,126,109	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	283,430	280,000	219,532	
Subtotal Other Uses	283,430	280,000	219,532	-
ENDING FUND BALANCE	424,392	542,486	657,920	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>3,213,904</b>	<b>2,895,803</b>	<b>3,003,561</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 204  
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,828,062	3,674,493	3,656,612	
Subtotal	3,828,062	3,674,493	3,656,612	-
LICENSES AND PERMITS				
Animal Licenses	230,955	221,000	204,000	
Subtotal	230,955	221,000	204,000	-
INTERGOVERNMENTAL REVENUE				
Local Contributions				
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	125,089	106,500	100,000	
Subtotal	125,089	106,500	100,000	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	30	10,000	10,000	
Subtotal	30	10,000	10,000	-
MISCELLANEOUS:				
Contributions & Donations	16,832	216,020		
Other	111,822	55,000	55,000	
Investment Earnings	122,290	100,000	100,000	
Net increase (decrease) in the fair value of investments	46,318	(12,200)		
Subtotal	297,262	358,820	155,000	-
Subtotal Revenues	4,481,398	4,370,813	4,125,612	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	5,649,115	5,332,555	5,279,899	
TOTAL AVAILABLE RESOURCES	10,130,513	9,703,368	9,405,511	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Animal Services (205)				
Salaries and Wages	1,753,666	1,733,449	1,915,624	
Employee Benefits	805,925	737,121	772,976	
Services and Supplies	2,078,481	1,952,898	1,980,842	
Capital Outlay	159,886		150,000	
Subtotal Expenditures	4,797,958	4,423,469	4,819,442	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	5,332,555	5,279,899	4,586,069	-
TOTAL COMMITMENTS AND FUND BALANCE	10,130,513	9,703,368	9,405,511	-

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				
Local Government Contributions	1,207,558	1,145,127	1,171,735	
Subtotal	1,207,558	1,145,127	1,171,735	-
MISCELLANEOUS				
Investment Earnings	37,589	24,000	22,000	
Net increase (decrease) in the fair value of investments	15,413			
Reimbursements	-	150		
Other	-			
Subtotal	53,002	24,150	22,000	-
Subtotal Revenues	1,260,560	1,169,277	1,193,735	-
OTHER FINANCING SOURCES				
Transfer from General Fund				
Transfer from Public Works Construction Fund				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	1,568,004	1,799,340	1,598,621	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,828,564</b>	<b>2,968,617</b>	<b>2,792,356</b>	<b>-</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	311,672	343,079	346,382	
Employee Benefits	119,391	134,693	135,292	
Services and Supplies	544,770	682,224	701,443	
Capital Outlay	53,391	210,000	1,477,000	
Subtotal Expenditures	1,029,224	1,369,996	2,660,117	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Transfer to Public Works Construction Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	1,799,340	1,598,621	132,239	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,828,564</b>	<b>2,968,617</b>	<b>2,792,356</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	8,812,077	7,380,995	7,333,225	
Subtotal	8,812,077	7,380,995	7,333,225	-
INTERGOVERNMENTAL:				
Federal Grants				
Subtotal	-	-	-	-
CHARGES FOR SERVICES:				
Reimbursements	94,521	51,934	55,000	
Subtotal	94,521	51,934	55,000	-
MISCELLANEOUS:				
Investment Earnings	88,477	30,000	30,000	
Net increase (decrease) in the fair value of investments	25,657			
Subtotal	114,134	30,000	30,000	-
Subtotal Revenues	9,020,732	7,462,929	7,418,225	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,262,372	639,328	755,845	
TOTAL AVAILABLE RESOURCES	10,283,104	8,102,257	8,174,070	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Direct Assistance/Medical Assistance Indigent (221)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	9,643,776	7,346,412	8,129,070	
Capital Outlay	-	-	-	
Subtotal Expenditures	9,643,776	7,346,412	8,129,070	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	639,328	755,845	45,000	-
TOTAL COMMITMENTS AND FUND BALANCE	10,283,104	8,102,257	8,174,070	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 221  
FUND - INDIGENT TAX LEVY

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	5,030,781	4,894,483	4,872,150	
Subtotal	5,030,781	4,894,483	4,872,150	-
LICENSES AND PERMITS				
Day care licenses	22,577	22,500	25,000	
Subtotal	22,577	22,500	25,000	-
INTERGOVERNMENTAL:				
Federal Grants	17,323,408	20,287,468	18,099,494	
State Grants	14,506,160	15,192,078	15,559,193	
Subtotal	31,829,568	35,479,546	33,658,687	-
CHARGES FOR SERVICES:				
Reimbursements	2,861,057	2,804,366	3,057,000	
Subtotal	2,861,057	2,804,366	3,057,000	-
MISCELLANEOUS:				
Contributions and Donations from Private Sources	153,970	102,653		
Other	150	6,300		
Subtotal	154,120	108,953	-	-
Subtotal Revenues	39,898,103	43,309,848	41,612,837	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
General Fund	625,633	-	-	-
Subtotal Other Sources	625,633	-	-	-
BEGINNING FUND BALANCE	13,041,443	11,038,652	8,959,400	
TOTAL AVAILABLE RESOURCES	53,565,179	54,348,500	50,572,237	-
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	12,363,006	12,936,620	12,877,958	
Employee Benefits	5,152,433	5,382,206	5,916,343	
Services and Supplies	24,587,888	26,645,804	26,194,553	
Capital Outlay	23,200	24,470		
Subtotal Expenditures	42,126,527	44,989,100	44,988,854	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Public Works Construction Fund				
Debt Service Fund	400,000	400,000	400,000	
Subtotal Other Uses	400,000	400,000	400,000	-
ENDING FUND BALANCE	11,038,652	8,959,400	5,183,383	-
TOTAL COMMITMENTS AND FUND BALANCE	53,565,179	54,348,500	50,572,237	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 228  
FUND - CHILD PROTECTIVE SERVICES

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,257,749	1,225,746	1,219,537	
Subtotal	1,257,749	1,225,746	1,219,537	-
INTERGOVERNMENTAL:				
Federal Grants	1,255,875	1,094,386	858,856	
State and Local Grants	343,816	343,122	196,249	
Subtotal	1,599,691	1,437,508	1,055,105	-
CHARGES FOR SERVICES:				
Senior law project fees	71,821	50,000	-	
Program Income	137,447	100,683	120,500	
Other	223,979	140,150	277,400	
Subtotal	433,247	290,833	397,900	-
MISCELLANEOUS:				
Contributions and Donations	220,204	104,711		
Reimbursements	31,045	24,000	24,500	
Other	14,930	17,000	13,000	
Subtotal	266,179	145,711	37,500	-
Subtotal Revenues	3,556,866	3,099,798	2,710,042	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds from Asset Disposition (Equip Services)	3,675			
General Fund	235,860	936,272	917,466	-
Subtotal Other Sources	239,535	936,272	917,466	-
BEGINNING FUND BALANCE	764,384	620,208	266,000	
TOTAL AVAILABLE RESOURCES	4,560,785	4,656,278	3,893,508	-
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Senior Center (225)				
Salaries and Wages	1,627,198	1,524,109	1,331,761	
Employee Benefits	735,741	627,041	560,104	
Services and Supplies	1,520,706	2,196,634	1,993,854	
Capital Outlay	56,932	42,494		
Subtotal Expenditures	3,940,577	4,390,278	3,885,719	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	620,208	266,000	7,789	-
TOTAL COMMITMENTS AND FUND BALANCE	4,560,785	4,656,278	3,893,508	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 225  
FUND - SENIOR SERVICES

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES:				
Enhanced 911 Fees	1,585,907	1,518,299	1,585,171	
Subtotal	1,585,907	1,518,299	1,585,171	-
MISCELLANEOUS:				
Reimbursements				
Investment Earnings	49,869	17,000	20,000	
Net Increase (decrease) in the fair value of investments	20,396			
Subtotal	70,265	17,000	20,000	-
Subtotal Revenues	1,656,172	1,535,299	1,605,171	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,384,945	1,529,221	997,767	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,041,117</b>	<b>3,064,520</b>	<b>2,602,938</b>	<b>-</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	24,466	27,580	29,128	
Employee Benefits	11,612	12,418	13,371	
Services and Supplies	2,388,968	2,026,755	1,572,960	
Capital Outlay	86,850		960,000	
Subtotal Expenditures	2,511,896	2,066,753	2,575,459	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,529,221	997,767	27,479	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>4,041,117</b>	<b>3,064,520</b>	<b>2,602,938</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 208  
FUND - ENHANCED 911

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	583,888	572,728	504,000	
Training Fees - Workshops	4,307	12,000	15,000	
Subtotal	588,195	584,728	519,000	-
INTERGOVERNMENTAL				
Local Contributions				
Workshops Training				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	14,219	10,000	10,000	
Net Increase (decrease) in the fair value of investments	4,608	(3,300)		
Rental Income	22,044	22,000	10,000	
Other/ Reimbursements	4,670		12,000	
Subtotal	45,541	28,700	32,000	-
Subtotal Revenues	633,736	613,428	551,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	1,565			
SUBTOTAL OTHER FINANCING SOURCES	1,565			
BEGINNING FUND BALANCE	413,450	503,082	437,315	
TOTAL AVAILABLE RESOURCES	1,048,751	1,116,510	988,315	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center				
Salaries and Wages	207,940	191,998	229,249	
Employee Benefits	88,706	98,889	124,680	
Services and Supplies	244,089	304,008	323,514	
Capital Outlay	4,934	84,300	145,000	
Subtotal Expenditures	545,669	679,195	822,443	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	503,082	437,315	165,872	-
TOTAL COMMITMENTS AND FUND BALANCE	1,048,751	1,116,510	988,315	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 209  
FUND - REGIONAL PUBLIC SAFETY

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	6,733,105	7,036,184	7,247,270	
Subtotal	6,733,105	7,036,184	7,247,270	-
MISCELLANEOUS				
Investment Earnings	360,107	12,000	15,000	
Net Increase (decrease) in the fair value of investments	139,123	-	-	
Other	238,253	1,643,971	1,433,048	
Subtotal	737,483	1,655,971	1,448,048	-
Subtotal Revenues	7,470,588	8,692,155	8,695,318	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	
Debt Service Fund	-	-	-	
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	21,987,288	5,457,672	213,856	
TOTAL AVAILABLE RESOURCES	29,457,876	14,149,827	8,909,174	-
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	842,276	870,032	914,947	
Employee Benefits	304,294	329,160	345,801	
Services and Supplies	1,811,179	181,747	162,140	
Capital Outlay	29,486	-	-	
Subtotal	2,987,235	1,380,939	1,422,888	-
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	
Debt Service Fees	-	-	-	
Subtotal	-	-	-	-
Subtotal Expenditures	2,987,235	1,380,939	1,422,888	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,366,948	2,351,833	2,390,368	
General Fund	-	-	-	
Infrastructure Fund	5,750,000	-	-	
Subtotal Other Uses	8,116,948	2,351,833	2,390,368	-
Special Item:				
Truckee River Flood Management Authority	12,896,021	10,203,199	4,971,902	
ENDING FUND BALANCE	5,457,672	213,856	124,016	-
TOTAL COMMITMENTS AND FUND BALANCE	29,457,876	14,149,827	8,909,174	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 211  
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	30,214	3,200,000	3,000,000	
County Option Vehicle Fuel tax 1 cent-NRS 365.192	581,930	575,000	590,079	
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	2,360,998	2,430,000	2,438,477	
Motor Vehicle Fuel Tax 1.75 cents- RS 365.190	1,394,573	1,400,000	1,452,835	
Motor VFTax 3.6/2.35 cents-NRS 365.550	2,461,589	2,550,000	2,558,863	
Local Governmental Grants	44,914	125,087	-	
Subtotal	6,874,218	10,280,087	10,040,254	-
<b>CHARGES FOR SERVICES</b>				
Street Curb Gutter program	471,620	300,000	370,000	
Other	100	-	-	
Subtotal	471,720	300,000	370,000	-
<b>MISCELLANEOUS:</b>				
Contributions and Donations	2,000,000	-	-	
Other	376	1,000	-	
Subtotal	2,000,376	1,000	-	-
Subtotal Revenues	9,346,314	10,581,087	10,410,254	-
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	4,441,323	3,558,106	2,378,382	
Capital Improvement Fund	3,919,992			
Capital Facilities Tax	-	1,890,000	1,890,000	
Other Restricted Revenue Fund	163,173			
Subtotal Other Sources	8,524,488	5,448,106	4,268,382	-
BEGINNING FUND BALANCE	-	6,106,440	4,352,337	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>17,870,802</b>	<b>22,135,633</b>	<b>19,030,973</b>	<b>-</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages	2,982,270	3,157,518	3,340,694	
Employee Benefits	1,410,040	1,405,666	1,540,555	
Services and Supplies	3,505,275	4,240,736	4,341,206	
Capital Outlay	3,866,777	8,929,937	5,970,000	
Subtotal	11,764,362	17,733,857	15,192,455	-
<b>INTERGOVERNMENTAL:</b>				
Services and Supplies - Reno/Sparks Apportionment	-	49,439	-	
Subtotal	-	49,439	-	-
Subtotal Expenditures	11,764,362	17,783,296	15,192,455	-
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,106,440	4,352,337	3,838,518	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>17,870,802</b>	<b>22,135,633</b>	<b>19,030,973</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 216  
FUND - ROADS SPECIAL REVENUE FUND

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES:				
Redmediation Fees	1,256,333	1,250,000	1,250,000	
Subtotal	1,256,333	1,250,000	1,250,000	-
MISCELLANEOUS				
Reimbursements				
Investment Earnings	192,351	143,587	143,587	
Net Increase (decrease) in the fair value of investments	75,195	-	-	
Other	20,034			
Subtotal	287,580	143,587	143,587	-
Subtotal Revenues	1,543,913	1,393,587	1,393,587	-
OTHER FINANCING SOURCES				
Cash from Water Resources				
Operating Transfers In (Schedule T)				
Water Resources Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	8,616,553	8,680,011	7,818,897	
TOTAL AVAILABLE RESOURCES	10,160,466	10,073,598	9,212,484	-
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	485,256	507,667	631,652	
Employee Benefits	180,517	173,626	252,111	
Services and Supplies	814,682	1,573,408	6,155,269	
Capital Outlay	-			
Subtotal Expenditures	1,480,455	2,254,701	7,039,032	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,680,011	7,818,897	2,173,452	-
TOTAL COMMITMENTS AND FUND BALANCE	10,160,466	10,073,598	9,212,484	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 266  
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,257,254	1,227,163	1,220,537	
Car Rental Fee	1,152,133	1,021,149	1,017,428	
SUBTOTAL TAXES	2,409,387	2,248,312	2,237,965	-
LICENSES AND PERMITS				
Cable television franchise fees				
Other	-	-	-	
SUBTOTAL LICENSES AND PERMITS	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	11,115,516	9,955,912	2,919,193	
Federal/State Narc. Forfeitures	646,861	110,000	110,000	
State Grants	539,450	349,934	479,100	
Local Government Contribution	180,742	186,499	186,499	
SUBTOTAL INTERGOVERNMENTAL	12,482,569	10,602,345	3,694,792	-
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	-	6,000	6,000	
Recorder Fees	296,787	350,000	325,000	
Map Fees	75,678	25,800	47,000	
PTx Commission NRS 361.530	464,805	450,000	-	
Other	6,200	450	-	
Subtotal	843,470	832,250	378,000	-
Judicial:				
Other	1,602,102	1,608,000	1,662,000	
Subtotal	1,602,102	1,608,000	1,662,000	-
Public Safety:				
Coroner Fees				
Other	145,696	127,000	127,000	
Subtotal	145,696	127,000	127,000	-
Public Works:				
Other	22,762	66,000	62,000	
Subtotal	22,762	66,000	62,000	-
Corrections:				
Other				
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	149,342	176,000	172,855	
Subtotal	149,342	176,000	172,855	-
SUBTOTAL CHARGES FOR SERVICES	2,763,372	2,809,250	2,401,855	-

WASHOE COUNTY

(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
FINES AND FORFEITS				
Fines	1,757,114	2,026,781	2,030,781	
Forfeits	88,236	174,354	35,000	
SUBTOTAL FINES AND FORFEITS	1,845,350	2,201,135	2,065,781	-
MISCELLANEOUS				
Interest Earnings	73,534	11,000	46,000	
Net Increase (decrease) in the fair value of investments	31,236	(1,300)	-	
Donations and Contributions	916,906	644,430	377,334	
NonGovernmental Grants	-	-	-	
Reimbursements	-	-	-	
Other Revenue	468,554	595,675	450,675	
SUBTOTAL MISCELLANEOUS	1,490,230	1,249,805	874,009	-
SUBTOTAL REVENUES ALL SOURCES	20,990,908	19,110,847	11,274,402	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	1,275,092	-	
Total Transfers In	-	1,275,092	-	-
Other:				
Proceeds from Asset Disposition	-	-	-	
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	12,091,641	12,513,770	2,570,099	
TOTAL AVAILABLE RESOURCES	33,082,549	32,899,710	13,844,501	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>				
Executive				
County Manager (101-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	4,445	30,222	-	-
Capital Outlay	-	-	-	-
Subtotal	4,445	30,222	-	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	122,496	867,535	-	-
Capital Outlay	476,742	974,835	-	-
Subtotal	599,238	1,842,370	-	-
Other				
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	9,897	22,833	6,000	-
Capital Outlay	-	-	-	-
Subtotal	9,897	22,833	6,000	-
Technology Services Dept (108-0)				
Salaries and Wages	78,349	81,592	81,663	-
Employee Benefits	35,038	31,740	33,288	-
Services and Supplies	788	167,536	726	-
Capital Outlay	-	-	-	-
Subtotal	114,175	280,868	115,677	-
Public Works-General Government (162-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	177,000	257,722	-	-
Capital Outlay	-	-	-	-
Subtotal	177,000	257,722	-	-
Human Resources Department (109-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	3,469	2,534	-	-
Capital Outlay	-	-	-	-
Subtotal	3,469	2,534	-	-
County Recorder (111-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	546,511	2,699,546	285,600	-
Capital Outlay	-	-	-	-
Subtotal	546,511	2,699,546	285,600	-
FUNCTION CONTINUED				

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Community Development Department (116-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	500	2,500	-	-
Capital Outlay	-	-	-	-
Subtotal	500	2,500	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	78,349	81,592	81,663	-
Employee Benefits	35,038	31,740	33,288	-
Services and Supplies	865,106	4,050,428	292,326	-
Capital Outlay	476,742	974,835	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	1,455,235	5,138,595	407,277	-
JUDICIAL FUNCTION				
District Attorney (106-0)				
Salaries and Wages	1,498,993	1,451,153	1,467,668	-
Employee Benefits	635,838	620,306	655,923	-
Services and Supplies	177,125	1,230,086	230,133	-
Capital Outlay	-	-	-	-
Subtotal	2,311,956	3,301,545	2,353,724	-
District Court (120-0)				
Salaries and Wages	519,213	999,393	699,395	-
Employee Benefits	204,318	230,603	262,306	-
Services and Supplies	1,032,562	3,795,817	1,403,197	-
Capital Outlay	-	535,896	535,896	-
Subtotal	1,756,093	5,561,709	2,900,794	-
Law Library (123-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Justice Courts (125-0)				
Salaries and Wages	-	-	50,000	-
Employee Benefits	-	-	-	-
Services and Supplies	79,162	228,271	139,953	-
Capital Outlay	-	25,100	-	-
Subtotal	79,162	253,371	189,953	-
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	767,869	764,570	713,850	-
Capital Outlay	13,234	5,500	30,000	-
Subtotal	781,103	770,070	743,850	-
FUNCTION CONTINUED				

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	551	-	-
Capital Outlay	-	-	-	-
Subtotal	-	551	-	-
Public Works-Mills Lane Maintenance (160-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	416,798	562,734	-	-
Capital Outlay	-	-	-	-
Subtotal	416,798	562,734	-	-
Note: moved to CSD Public Works Function in FY14				
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	2,018,206	2,450,545	2,217,063	-
Employee Benefits	840,156	850,909	918,230	-
Services and Supplies	2,473,517	6,582,029	2,487,133	-
Capital Outlay	13,234	566,496	565,896	-
JUDICIAL FUNCTION SUBTOTAL	5,345,113	10,449,980	6,188,321	-
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	1,211,571	821,610	101,275	-
Employee Benefits	365,823	249,948	45,399	-
Services and Supplies	3,026,339	5,544,190	411,000	-
Capital Outlay	2,148,091	1,079,225	-	-
Subtotal	6,751,824	7,694,973	557,675	-
Medical Examiner (153-0)				
Salaries and Wages	2,534	309	-	-
Employee Benefits	31	-	-	-
Services and Supplies	6,426	115,962	26,000	-
Capital Outlay	25,038	-	-	-
Subtotal	34,029	116,271	26,000	-
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	90,586	62,229	-	-
Employee Benefits	16,690	10,921	-	-
Services and Supplies	481,795	501,769	441,500	-
Capital Outlay	-	-	-	-
Subtotal	589,071	574,919	441,500	-
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	28,348	69,599	12,000	-
Employee Benefits	207	59	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	28,555	69,658	12,000	-
FUNCTION CONTINUED				

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Emergency Management (101-5)				
Salaries and Wages	34,931	84,753	86,539	
Employee Benefits	11,838	20,374	31,140	
Services and Supplies	812,867	854,695	1,583	
Capital Outlay	14,764	7,698		
Subtotal	874,400	967,520	119,262	-
Public Guardian Department (157-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	181	2,544	-	
Capital Outlay	-	-	-	
Subtotal	181	2,544	-	-
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	7,086	3,742	-	
Employee Benefits	1,061	52	-	
Services and Supplies	750,607	90,652	-	
Capital Outlay	-	-	-	
Subtotal	758,754	94,446	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	1,375,056	1,042,243	199,814	
Employee Benefits	395,650	281,354	76,539	
Services and Supplies	5,078,215	7,109,811	880,083	
Capital Outlay	2,187,893	1,086,923	-	
PUBLIC SAFETY FUNCTION SUBTOTAL	9,036,814	9,520,331	1,156,437	-
PUBLIC WORKS				
Community Services (105-31 & 163-10)				
Salaries and Wages	-	-	33,938	
Employee Benefits	-	-	28,062	
Services and Supplies	-	-	634,674	
Capital Outlay	-	-	-	
Subtotal	-	-	696,674	-
Public Works Dept: moved to Community Srvs in FY14				
Salaries and Wages	67,827	69,079	-	
Employee Benefits	28,710	29,960	-	
Services and Supplies	120,904	101,038	-	
Capital Outlay	-	-	-	
Subtotal	217,441	200,077	-	-
PUBLIC WORKS FUNCTION SUBOTAL				
Salaries and Wages	67,827	69,079	33,938	
Employee Benefits	28,710	29,960	28,062	
Services and Supplies	120,904	101,038	634,674	
Capital Outlay	-	-	-	
PUBLIC WORKS FUNCTION SUBOTAL	217,441	200,077	696,674	-

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
WELFARE				
Social Services Department (179-0)				
Salaries and Wages	10,909	858	-	-
Employee Benefits	1,633	352	-	-
Services and Supplies	135,009	210,916	-	-
Capital Outlay	-	-	-	-
WELFARE FUNCTION SUBTOTAL	147,551	212,126	-	-
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	301,108	259,124	-	-
Capital Outlay	-	-	-	-
Subtotal	301,108	259,124	-	-
Regional Parks and Open Space Department (105-32)				
Salaries and Wages	-	250,000	-	-
Employee Benefits	-	-	-	-
Services and Supplies	18,420	1,099,355	-	-
Capital Outlay	-	-	-	-
Subtotal	18,420	1,349,355	-	-
Regional Parks - May Center (270-6)				
Salaries and Wages	205,568	201,880	201,125	-
Employee Benefits	63,281	50,713	62,674	-
Services and Supplies	145,680	318,672	264,132	-
Capital Outlay	-	-	-	-
Subtotal	414,529	571,265	527,931	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	205,568	451,880	201,125	-
Employee Benefits	63,281	50,713	62,674	-
Services and Supplies	465,208	1,677,151	264,132	-
Capital Outlay	-	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	734,057	2,179,744	527,931	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY SUPPORT				
Community Support (181-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
COMMUNITY SUPPORT FUNCTION SUBTOTAL	-	-	-	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,315,879	1,227,163	1,226,217	
Subtotal	1,315,879	1,227,163	1,226,217	-
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,315,879	1,227,163	1,226,217	-
TOTAL EXPENDITURES- ALL FUNCTIONS	18,252,090	28,928,016	10,202,857	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	761,646	116,000	457,300	
Other Restricted Revenue Fund	-	-	-	
Water Resources Fund	-	-	-	
Roads Fund	163,173	-	-	
Debt Service	1,391,870	1,146,241	1,017,428	
Capital Facilities	-	-	-	
Capital Improvements Fund	-	139,354	-	
Subtotal Other Uses	2,316,689	1,401,595	1,474,728	-
ENDING FUND BALANCE	12,513,770	2,570,099	2,166,916	-
TOTAL COMMITMENTS AND FUND BALANCE	33,082,549	32,899,710	13,844,501	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,286,070	6,128,729	6,097,687	
Subtotal	6,286,070	6,128,729	6,097,687	-
INTERGOVERNMENTAL REVENUES				
Federal Grants				
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	192,618	106,090	67,000	
Net Increase (decrease) in the fair value of investments	71,952			
Other				
Subtotal	264,570	106,090	67,000	-
CHARGES FOR SERVICES:				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	6,550,640	6,234,819	6,164,687	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund				
Other:				
Bond Premium Proceeds from debt				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	8,099,619	9,219,818	1,842,557	
TOTAL AVAILABLE RESOURCES	14,650,259	15,454,637	8,007,244	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES</b>				
<b>INTERGOVERNMENTAL:</b>				
Property Tax processing Fees&other services&supplies	24,964	25,000	25,000	
State of Nevada Apportionment	2,708,119	3,677,238	3,658,612	
Reno/Sparks Apportionment	840,089	673,425	670,014	
Subtotal	3,573,172	4,375,663	4,353,626	-
<b>GENERAL GOVERNMENT:</b>				
Service and Supplies	673,563	2,800	2,800	
Capital Outlay	2,780	2,198,365	306,210	
Subtotal	676,343	2,201,165	309,010	-
<b>JUDICIAL:</b>				
Service and Supplies	106,805	2,371	-	
Capital Outlay	1,074,121	4,230,288	222,000	
Subtotal	1,180,926	4,232,659	222,000	-
<b>PUBLIC SAFETY:</b>				
Capital Outlay	-	244,755	1,022,448	
Subtotal	-	244,755	1,022,448	-
<b>PUBLIC WORKS:</b>				
Capital Outlay	-	22,838	-	
Subtotal	-	22,838	-	-
<b>HEALTH:</b>				
Capital Outlay	-	-	85,160	
Subtotal	-	-	85,160	-
<b>CULTURE AND RECREATION:</b>				
Capital Outlay	-	645,000	125,000	
Subtotal	-	645,000	125,000	-
<b>DEBT SERVICE:</b>				
Service Fees	-	-	-	
Bond Issuance Costs	-	-	-	
Subtotal	-	-	-	-
Subtotal Expenditures	5,430,441	11,722,080	6,117,244	-
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction Fund				
Roads Special Revenue Fund		1,890,000	1,890,000	
Debt Service Fund	-	-	-	
Subtotal Other Uses	-	1,890,000	1,890,000	-
ENDING FUND BALANCE	9,219,818	1,842,557	0	-
TOTAL COMMITMENTS AND FUND BALANCE	14,650,259	15,454,637	8,007,244	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	68,027	81,000	37,000	
Subtotal	68,027	81,000	37,000	-
INTERGOVERNMENTAL:				
Federal Grants	1,053,321	5,824,705		
State and Local Grants	2,077,084	1,192,047	-	
Subtotal	3,130,405	7,016,752	-	-
MISCELLANEOUS:				
Investment Earnings	569,397	605,826	537,280	
Net Increase (decrease) in the fair value of investments	240,656			
Contributions and Donations	560			
Other	19,785	150,000		
Subtotal	830,398	755,826	537,280	-
Subtotal Revenues	4,028,830	7,853,578	574,280	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	46,830	-	-	
Subtotal Other Uses	46,830	-	-	-
BEGINNING FUND BALANCE	27,755,991	26,855,684	17,897,984	
TOTAL AVAILABLE RESOURCES	31,831,651	34,709,262	18,472,264	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>CULTURE AND RECREATION FUNCTION</b>				
Parks (9000) Capital Outlay				
District one	27,157	25,729	2,684,448	
District two	499,289	261,760	2,864,495	
District three	5,651	109,369	288,200	
District four	48,776	1,206,207	1,069,265	
Special Projects	979,673	6,932,114	4,257,765	
Bond Projects	3,409,421	2,616,805	7,305,091	
Subtotal	4,969,967	11,151,984	18,469,264	-
<b>Debt Service</b>				
Services Fees	6,000	3,000	3,000	
Subtotal	6,000	3,000	3,000	-
<b>Total Expenditures</b>				
	4,975,967	11,154,984	18,472,264	-
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
<b>Operating Transfers Out (Schedule T)</b>				
Capital Improvement Fund		1,101,294		
Debt Service Fund	-	4,555,000		
Golf Fund	-			
Total Transfers Out	-	5,656,294	-	-
<b>TOTAL ENDING FUND BALANCE</b>				
	26,855,684	17,897,984	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>				
	31,831,651	34,709,262	18,472,264	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	5,552	2,942	-	
Special Assessments	1,694,213	-	-	
Subtotal	1,699,765	2,942	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	2,859,843	6,766,810	-	
State Contributions	133,616	4,302,989	-	
Local Contributions	384,707	404,846	-	
Subtotal	3,378,166	11,474,645	-	-
CHARGES FOR SERVICES				
Public Works	-	14,500	-	
Subtotal	-	14,500	-	-
MISCELLANEOUS				
Investment Earnings	308,458	120,000	60,000	
Net Increase (decrease) in the fair value of investments	156,640	-	-	
Contributions and Donations	-	-	-	
Other: Misc Receipts/Sale of Land	4,113	429,027	-	
Subtotal	469,211	549,027	60,000	-
Subtotal Revenues	5,547,142	12,041,114	60,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,000,000	1,135,800	3,000,000	
Regional Communications System				
Other Restricted Revenue Fund	-	139,354		
Parks Capital Fund		1,101,294		
Equipment Services Fund		34,675	-	
Capital Facilities				
Child Protective Services Fund				
Bond Premiums/ Discounts				
Proceeds from Medium Term Debt				
Proceeds from Long Term Debt	8,592,787			
Subtotal Other Sources	11,592,787	2,411,123	3,000,000	-
BEGINNING FUND BALANCE	14,603,380	12,719,670	1,548,000	
TOTAL AVAILABLE RESOURCES	31,743,309	27,171,907	4,608,000	-

WASHOE COUNTY  
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Capital Outlay	2,295,060	4,107,628	2,800,000	
Subtotal	2,295,060	4,107,628	2,800,000	-
JUDICIAL FUNCTION:				
Capital Outlay	2,520,281	335,588	150,000	
Subtotal	2,520,281	335,588	150,000	-
PUBLIC SAFETY FUNCTION:				
Capital Outlay	1,140,449	76,239	-	
Subtotal	1,140,449	76,239	-	-
PUBLIC WORKS FUNCTION:				
Capital Outlay	7,534,627	20,062,045	1,658,000	
Subtotal	7,534,627	20,062,045	1,658,000	-
HEALTH				
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
CULTURE AND RECREATION FUNCTION:				
Capital Outlay	1,447,585	1,042,407	-	
Subtotal	1,447,585	1,042,407	-	-
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	165,645			
Subtotal	165,645	-	-	-
Subtotal Expenditures	15,103,647	25,623,907	4,608,000	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Roads Fund	3,919,992			
Child Protective Services Fund				
Subtotal Other Uses	3,919,992	-	-	-
ENDING FUND BALANCE	12,719,670	1,548,000	0	-
TOTAL COMMITMENTS AND FUND BALANCE	31,743,309	27,171,907	4,608,000	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Contributions		268,590		
State Grants				
Infrastructure Tax				
Subtotal	-	268,590	-	-
MISCELLANEOUS				
Interest Earnings	16,959			
Net Increase (decrease) in the fair value of investments	13,771			
Donations and Other				
Subtotal	30,730	-	-	-
Subtotal Revenues	30,730	268,590	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Truckee River Flood Management Project Fund	5,750,000			
Subtotal Other Sources	5,750,000	-	-	-
BEGINNING FUND BALANCE	463,524	-	-	-
TOTAL AVAILABLE RESOURCES	6,244,254	268,590	-	-

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 494  
FUND - INFRASTRUCTURE

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Truckee River Flood Control Project	1,353,431	268,590		
Subtotal	1,353,431	268,590	-	-
Subtotal Expenditures	1,353,431	268,590	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Truckee River Flood Management Project Fund	-			
Debt Service Fund	-			
Total transfers out	-	-	-	-
Special Item:				
Truckee River Flood Management Authority	4,890,823			
Subtotal Other Uses	4,890,823	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	6,244,254	268,590	-	-

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	12,565,000	27,887,609	-	-
Operating Transfers In (Schedule T)				
General Fund	4,671,511	4,841,134	4,396,016	
Library Expansion Fund	283,430	280,000	219,532	
Animal Services	-	-	-	
Truckee River Flood Management	2,366,948	2,351,833	2,390,368	
Other Special Revenue Fund	1,391,870	1,146,241	1,017,428	
Capital Facilities Tax Fund	-	-	-	
Child Protective Service Fund	400,000	400,000	400,000	
Parks Capital Fund	-	3,165,000	-	
Infrastructure Fund				
Baseball Stadium				
Subtotal Transfers	9,113,759	12,184,208	8,423,344	-
Subtotal Other Financing Sources	21,678,759	40,071,817	8,423,344	-
BEGINNING FUND BALANCE	2,142,295	2,022,088	1,883,092	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>23,821,054</b>	<b>42,093,905</b>	<b>10,306,436</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)  
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	14,813,701	14,552,151	2,809,008	
Interest	3,477,623	3,325,784	2,574,447	
Bond Issuance Cost	124,501	356,188		
Pay Princ. Refund Debt	-	18,837,676		
Debt Service Fees	3,460	3,036	3,036	
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	452,000	469,000	487,000	
Interest	114,325	97,014	79,051	
Bond Issuance Cost				
Debt Service Fees	-	-	-	
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal	-	-	-	
Interest	-	-	-	
Debt Service Fee	-	-	-	
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660)				
Principal	595,000	625,000	655,000	
Interest	825,986	798,223	768,455	
Bond Issuance Cost				
Debt Service Fees	500	500	500	
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	515,900	463,200	522,200	
Interest	872,970	680,041	492,228	
Bond Issuance Cost				
Debt Service Fees	3,000	3,000	3,000	
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,022,088	1,883,092	1,912,511	-
TOTAL COMMITMENTS AND FUND BALANCE	23,821,054	42,093,905	10,306,436	-

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-4xxxxx)  
THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	4,941,590	4,833,926	4,043,273	
Subtotal	4,941,590	4,833,926	4,043,273	-
MISCELLANEOUS:				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	4,941,590	4,833,926	4,043,273	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund		1,390,000		
Refunding bonds issued				
Bond Premium		941,810		
Refunding	17,360,000	18,090,000	-	
Subtotal Other Financing Sources	17,360,000	20,421,810	-	-
BEGINNING FUND BALANCE	7,615,930	6,927,340	8,216,471	
TOTAL AVAILABLE RESOURCES	29,917,520	32,183,076	12,259,744	-

WASHOE COUNTY

(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)  
THE ABOVE DEBT IS REPAYED BY TAXES AD VALOREM (DEBT RATE)

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-1)				
Principal	20,010,000	3,310,000	2,575,000	
Interest	2,043,152	1,596,474	1,498,865	
Bond Issuance Cost	149,746	360,072	-	
Services & Supplies	759,431	21,900	21,900	
Debt Service Fees	27,851	6,422	5,982	
Pay Princ Refunded Debt	-	18,671,737	-	
*TOTAL RESERVED AMOUNT (MEMO ONLY)	6,927,340	8,216,471	8,157,997	
ENDING FUND BALANCE	6,927,340	8,216,471	8,157,997	-
TOTAL COMMITMENTS AND FUND BALANCE	29,917,520	32,183,076	12,259,744	-

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-452000)  
THE ABOVE DEBT IS REPAID BY TAXES AD VALOREM (DEBT RATE)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	1,359,056	1,069,500	1,018,000	
Subtotal	1,359,056	1,069,500	1,018,000	-
FINES and FORFEITURES				
Forfeitures				
Subtotal	-	-	-	-
MISCELLANEOUS				
Special Assessments - interest	281,074	449,005	275,300	
Investment earnings	34,584	28,145	27,000	
Net increase (decrease) fair value of investments	11,731	-	-	
Penalties	82,160	79,760	74,710	
Subtotal	409,549	556,910	377,010	-
Subtotal Revenues	1,768,605	1,626,410	1,395,010	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,236,227	1,858,810	1,582,776	
TOTAL AVAILABLE RESOURCES	3,004,832	3,485,220	2,977,786	-

WASHOE COUNTY  
(Local Government)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) BUDGET YEAR ENDING 6/30/2014	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: SPECIAL ASSESSMENT</b>				
Principal	727,812	1,458,704	459,495	
Interest	254,414	388,929	346,391	
Assessment Refunds	115,007	-	-	
Other (Administrative Fees)	48,789	54,811	67,455	
Subtotal	1,146,022	1,902,444	873,341	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	-	-	-	-
<b>GENERAL GOVERNMENT FUNCTION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay				
Subtotal	-	-	-	-
<b>OTHER FINANCING USES</b>				
Operating Transfers Out (Schedule T)				
General Fund				
Special Assessment Projects Fund				
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	1,858,810	1,582,776	2,104,445	-
TOTAL COMMITMENTS AND FUND BALANCE	3,004,832	3,485,220	2,977,786	-

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)  
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	1,334,717	1,600,000	1,665,000	
TRPA	55,047	50,000	50,000	
Other	10,835	10,000	10,000	
Miscellaneous				
Reimbursements	271	-	-	
<b>Total Operating Revenue</b>	<b>1,400,870</b>	<b>1,660,000</b>	<b>1,725,000</b>	<b>-</b>
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	840,927	910,199	875,155	
Employee Benefits	395,519	349,004	380,488	
Services and Supplies	134,534	422,384	488,433	
Depreciation/amortization	13,465	13,465	13,465	
<b>Total Operating Expense</b>	<b>1,384,445</b>	<b>1,695,052</b>	<b>1,757,541</b>	<b>-</b>
Operating Income or (Loss)	16,425	(35,052)	(32,541)	-
NONOPERATING REVENUE				
Investment earnings	10,533	8,550	3,216	
Net increase (decrease) in fair value of investments	4,455	-	-	
Proceeds from Asset Disposition	-	-	-	
<b>Total Nonoperating Revenues</b>	<b>14,988</b>	<b>8,550</b>	<b>3,216</b>	<b>-</b>
NONOPERATING EXPENSE				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>31,413</b>	<b>(26,502)</b>	<b>(29,325)</b>	<b>-</b>
Operating Transfers (Schedule T)				
Equipment Services Fund	45,369	-	-	
General Fund	-	-	-	
<b>Net Operating Transfers</b>	<b>45,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>76,782</b>	<b>(26,502)</b>	<b>(29,325)</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	1,400,870	1,660,000	1,725,000	
Cash payments for personnel costs	(1,250,301)	(1,256,603)	(1,252,143)	
Cash payments for services & supplies	(131,475)	(422,384)	(488,433)	
<b>a. Net cash provided (used) by operating activities</b>	<b>19,094</b>	<b>(18,987)</b>	<b>(15,576)</b>	<b>-</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from General Fund	-	-	-	
Transfers from Other funds	45,369	-	-	
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>45,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Asset Disposition				
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	-	-	-	
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	15,196	8,550	3,216	
<b>d. Net cash provided (used) by investing activities</b>	<b>15,196</b>	<b>8,550</b>	<b>3,216</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>79,659</b>	<b>(10,437)</b>	<b>(12,360)</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>484,011</b>	<b>563,670</b>	<b>553,233</b>	
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>563,670</b>	<b>553,233</b>	<b>540,873</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	30,465,820	30,609,370	31,843,972	
Total Operating Revenue	30,465,820	30,609,370	31,843,972	-
OPERATING EXPENSE-Utilities				
Salaries and Wages	4,346,401	4,473,950	4,171,353	
Employee Benefits	2,213,591	1,748,910	1,839,781	
Services and Supplies	12,460,358	13,651,815	17,174,144	
Depreciation/amortization	8,704,130	8,494,087	8,517,945	
Total Operating Expense	27,724,480	28,368,762	31,703,223	-
Operating Income or (Loss)	2,741,340	2,240,608	140,749	-
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	2,105,642	1,820,991	2,074,426	
Net Increase/(decrease) in fair value of Investments	896,719	(160,104)	(160,104)	
Gain (loss) on asset disposition	(17,376)	-	-	
Federal Grant	71,008	96,882	70,000	
Facilities Rental	21,961	23,405	23,405	
Interest/bond issuance costs	(2,505,300)	(2,485,963)	(2,252,149)	
Connection fee refunds/credits	(1,091,373)	(2,312,300)	(1,000,000)	
Other non-operating revenue (expenditures)	-	-	-	
Total Nonoperating Revenues (Expenses)	(518,719)	(3,017,089)	(1,244,422)	-
Income (Loss) before Contributions and Transfers	2,222,621	(776,481)	(1,103,673)	-
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	384,926	1,000,000	1,650,000	
Contributions from State	2,000	-	-	
Hookup Fees	741,978	1,330,900	947,050	
Contributions from contractors	792,180	262,551	262,551	
Contributions (to) from others	-	-	-	
Total Capital Contributions In (Out)	1,921,084	2,593,451	2,859,601	-
Special loss on asset impairment	-	-	-	
TRANSFERS				
Other Restricted Revenue Fund	-	-	-	
Equipment Services	-	-	-	
General Fund	-	(1,450,000)	-	
CTM Remediation District -Out	-	-	-	
Net Operating Transfers	-	(1,450,000)	-	-
NET INCOME (LOSS)	4,143,705	366,970	1,755,928	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	26,341,917	28,006,667	28,930,137	
Cash received from services to other funds	2,080,902	2,031,518	2,239,197	
Cash received from program loans	9,933	11,513	8,892	
Other operating receipts	943,871	589,622	696,543	
Cash payments for personnel costs	(6,635,739)	(6,222,860)	(6,011,134)	
Cash payments for services & supplies	(12,425,628)	(13,651,815)	(17,174,144)	
Cash payments for program loans	(24,486)	(17,850)	(30,000)	
Cash refund of hookup fees	(1,091,373)	(2,312,300)	(1,000,000)	
a. Net cash provided (used) by operating activities	9,199,397	8,434,495	7,659,491	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal grant	63,853	96,882	70,000	
Transfer from Other Restricted Fund				
Transfer to Stormwater Impact Fee Fund				
b. Net cash provided (used) by noncapital financing activities	63,853	96,882	70,000	-
<b>C. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Water & Sanitary Sewer Financial Assistance Loans				
Investment earnings	3,121,111	1,892,959	2,145,547	
c. Net cash provided (used) by investing activities	3,121,111	1,892,959	2,145,547	-
<b>D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Cash received from Federal Grants	432,576	1,000,000	1,650,000	
Cash received from State Grants	2,000	-	-	
Cash received from other agencies	-	-	-	
Hookup fees/water rights dedications	735,308	1,330,900	947,050	
Principal paid on financing	(3,503,465)	(2,842,645)	(2,736,142)	
Interest paid on financing	(2,568,531)	(2,430,342)	(2,318,600)	
Proceeds from insurance recovery for capital assets loss	-	-	-	
Construction and Acquisitions	(2,756,365)	(5,845,968)	(12,768,784)	
Early extinguishment of debt				
d. Net cash provided (used) by capital and related financing activities	(7,658,477)	(8,788,055)	(15,226,476)	-
<b>TRANSFERS</b>				
Transfer to General Fund	-	(1,450,000)	-	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	4,725,884	186,281	(5,351,438)	-
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	102,115,959	106,841,843	107,028,124	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	106,841,843	107,028,124	101,676,686	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,061,238	983,050	1,058,095	
Other	29,121	19,427	15,277	
<b>Total Operating Revenue</b>	<b>1,090,359</b>	<b>1,002,477</b>	<b>1,073,372</b>	<b>-</b>
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	275,060	309,599	320,638	
Employee Benefits	115,940	117,247	122,674	
Services and Supplies	476,927	408,189	476,202	
Depreciation/amortization	218,651	217,668	217,668	
<b>Total Operating Expense</b>	<b>1,086,578</b>	<b>1,052,703</b>	<b>1,137,182</b>	<b>-</b>
Operating Income or (Loss)	3,781	(50,226)	(63,810)	-
NONOPERATING REVENUE				
Investment earnings	15,815	10,000	10,000	
Net increase (decrease) on fair value of investments	6,589	1,500	1,500	
Gain (loss) on asset disposition	3,563	-	-	
Miscellaneous	870	1,000	-	
<b>Total Nonoperating Revenues</b>	<b>26,837</b>	<b>12,500</b>	<b>11,500</b>	<b>-</b>
NONOPERATING EXPENSE				
Interest Costs				
Interest/Bond issuance costs	-	-	-	
Decrease Fair Value Assets	-	-	-	
Loss on early extinguishment of debt	-	-	-	
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before Operating Transfers	30,618	(37,726)	(52,310)	-
CAPITAL CONTRIBUTIONS				
Capital Improvement Fund	-	-	-	
<b>Total contributions to capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	
Parks Capital - In	-	-	-	
Net Operating Transfers	-	-	-	
<b>NET INCOME (LOSS)</b>	<b>30,618</b>	<b>(37,726)</b>	<b>(52,310)</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	914,772	1,002,477	1,073,372	
Cash payments for personnel costs	(386,104)	(426,846)	(443,312)	
Cash payments for services & supplies	(526,877)	(408,189)	(476,202)	
a. Net cash provided (used) by operating activities	1,791	167,442	153,858	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - Out				
General Fund- In	-	-	-	
Parks Capital Fund - In	-	-	-	
Miscellaneous Receipts	870	1,000	-	
b. Net cash provided (used) by noncapital financing activities	870	1,000	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Bond Issuance Costs				
Proceeds from asset disposition				
Proceeds from other				
Principal paid on financing	-	-	-	
Interest paid on financing	-	-	-	
Early extinguishment of debt & other	-	-	-	
Disposition of capital assets	3,563	-	-	
Acquisition of fixed assets	-	(60,000)	(115,000)	
c. Net cash provided (used) by capital and related financing activities	3,563	(60,000)	(115,000)	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	23,237	11,500	11,500	
d. Net cash provided (used) by investing activities	23,237	11,500	11,500	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>29,461</b>	<b>119,942</b>	<b>50,358</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>745,233</b>	<b>774,694</b>	<b>894,636</b>	
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>774,694</b>	<b>894,636</b>	<b>944,994</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	43,381,184	33,755,049	33,823,450	
Group insurance collections				
OPEB Trust Retiree Premiums		7,481,447	7,729,000	
Miscellaneous	848,429	532,869	449,550	
Total Operating Revenue	44,229,613	41,769,365	42,002,000	-
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	234,064	270,741	243,717	
Employee Benefits	95,226	107,069	98,934	
Services and Supplies	40,571,879	42,765,546	44,842,115	
Operating Depreciation				
Total Operating Expense	40,901,169	43,143,356	45,184,766	-
Operating Income or (Loss)	3,328,444	(1,373,991)	(3,182,766)	-
NONOPERATING REVENUE				
Investment earnings	218,599	105,500	105,500	
Net increase (decrease) in the fair value of investments	70,644			
Other non operating revenue		1,250,000		
Federal Grant	276,073	325,000	300,000	
Total Nonoperating Revenues	565,316	1,680,500	405,500	-
NONOPERATING EXPENSE				
Loss on asset disposition				
Investment Pool Allocation				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	3,893,760	306,509	(2,777,266)	-
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	
General Fund - Out	(4,081,500)			
Net Operating Transfers	(4,081,500)	-	-	-
NET INCOME (LOSS)	(187,740)	306,509	(2,777,266)	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	19,918,361	41,769,365	42,002,000	
Cash received from other funds	23,542,714	-	-	
Cash received from others	848,429	1,250,000	-	
Cash payments for personnel costs	(305,585)	(372,810)	(339,651)	
Cash payments for services & supplies	(41,281,174)	(41,942,546)	(44,724,115)	
a. Net cash provided (used) by operating activities	2,722,745	704,009	(3,061,766)	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grant	276,073	325,000	300,000	
General Fund - In	-	-	-	
General Fund - Out	(4,081,500)	-	-	
Other non operating revenue	-	-	-	
b. Net cash provided (used) by noncapital financing activities	(3,805,427)	325,000	300,000	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	288,939	105,500	105,500	
d. Net cash provided (used) by investing activities	288,939	105,500	105,500	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(793,743)</b>	<b>1,134,509</b>	<b>(2,656,266)</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>9,163,995</b>	<b>8,370,252</b>	<b>9,504,761</b>	
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>8,370,252</b>	<b>9,504,761</b>	<b>6,848,495</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	6,519,842	6,584,057	6,498,054	
Worker's compensation collections				
Unemployment premiums				
Period billings				
Property and Liability Billings				
Premium reimbursements				
Insurance claim receipts				
Miscellaneous				
Subrogation recoveries				
Other	512,897	624,206	170,000	
Total Operating Revenue	7,032,739	7,208,263	6,668,054	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	216,737	231,151	245,103	
Employee Benefits	79,206	76,295	93,342	
Services and Supplies:	6,522,560	4,690,385	8,470,193	
Worker's compensation program				
Worker's compensation pending claims change				
Unemployment compensation program				
Property and liability program				
Property and liability pending claims change				
Self insurance - General Operating				
Depreciation				
Total Operating Expense	6,818,503	4,997,831	8,808,638	-
Operating Income or (Loss)	214,236	2,210,432	(2,140,584)	-
NONOPERATING REVENUE				
Investment earnings	642,737	220,000	330,650	
Net increase in the fair value of investments	297,416			
Gain (loss) on asset disposition				
Total Nonoperating Revenues	940,153	220,000	330,650	-
NONOPERATING EXPENSE				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,154,389	2,430,432	(1,809,934)	-
Operating Transfers (Schedule T)				
General Fund - Out	(14,500,000)		-	-
Net Operating Transfers	(14,500,000)		-	-
NET INCOME (LOSS)	(13,345,611)	2,430,432	(1,809,934)	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	502,695	7,208,263	6,668,054	-
Cash received from other funds	6,519,842			-
Cash payments for personnel costs	(290,595)	(305,446)	(334,945)	-
Cash payments for workers' compensation				-
Cash payments for unemployment compensation				-
Cash payments for property and liability				-
Cash payments for services & supplies	(4,333,295)	(4,410,385)	(6,170,193)	-
a. Net cash provided (used) by operating activities	2,398,647	2,492,432	162,916	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - Out	(14,500,000)	-	-	-
Federal Grant				
b. Net cash provided (used) by noncapital financing activities	(14,500,000)	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	1,003,499	220,000	330,650	-
d. Net cash provided (used) by investing activities	1,003,499	220,000	330,650	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(11,097,854)	2,712,432	493,566	
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	33,874,940	22,777,086	25,489,518	
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	22,777,086	25,489,518	25,983,084	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	6,669,228	6,211,247	6,784,035	
Other	55,392	22,527	15,000	
Total Operating Revenue	6,724,620	6,233,774	6,799,035	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,192,948	1,210,287	1,267,685	
Employee Benefits	624,393	523,517	569,107	
Services and Supplies	3,926,204	4,369,511	4,739,173	
Depreciation	1,849,994	1,737,438	1,420,235	
Total Operating Expense	7,593,539	7,840,753	7,996,200	-
Operating Income or (Loss)	(868,919)	(1,606,979)	(1,197,165)	-
NONOPERATING REVENUE				
Investment earnings	132,599	131,900	131,900	
Gain on asset disposition	115,609	225,953	100,000	
Other nonoperating revenue	13,207	-	-	
Total Nonoperating Revenues	261,415	357,853	231,900	-
NONOPERATING EXPENSE				
Interest expense	-	-	-	
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(607,504)	(1,249,126)	(965,265)	-
CAPITAL CONTRIBUTIONS				
Contributions from other funds	31,431	41,434	-	
TRANSFERS (Schedule T)				
General Fund - In	-	-	-	
Water Resources	-	-	-	
Senior Services- Capital Contributions	-	-	-	
Health Fund- Captial Contributions	-	-	-	
Child Protective Services- Capital Contributions	-	-	-	
TRANSFERS (Schedule T)				
Capital Improvement Fund - Out	-	34,675	-	
General Fund - Out	700,000	300,000	-	
Building and Safety - Out	45,369	-	-	
Net Operating Transfers	(745,369)	(334,675)	-	-
NET INCOME (LOSS)	(1,321,442)	(1,542,367)	(965,265)	-

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from reimbursements				
Cash received from other funds	6,669,228	6,211,247	6,784,035	
Cash received from others	55,392	22,527	15,000	
Cash payments for personnel costs	(1,849,314)	(1,733,804)	(1,836,792)	
Cash payments for services & supplies	(3,446,900)	(4,049,008)	(4,412,670)	
a. Net cash provided (used) by operating activities	1,428,406	450,962	549,573	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Capital Improvement Fund	-	(34,675)	-	
General Fund	(700,000)	(300,000)	-	-
Building and Safety	(45,369)	-	-	-
Water Resources	-	-	-	
b. Net cash provided (used) by noncapital financing activities	(745,369)	(334,675)	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from asset disposition	209,020	225,953	100,000	-
Proceeds from insurance recoveries	13,207	-	-	
Principal paid on financing	-	-	-	
Interest paid on financing	-	-	-	
Acquisition of fixed assets	(943,609)	(1,803,117)	(2,019,288)	
c. Net cash provided (used) by capital and related financing activities	(721,382)	(1,577,164)	(1,919,288)	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings (no invest. earnings allocated to fund)				
Equipment Supply deposit received	-	1,633,000	1,600,000	
Equipment Supply deposit paid	-	(1,786,500)	(2,500,000)	
d. Net cash provided (used) by investing activities	-	(153,500)	(900,000)	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>				
	(38,345)	(1,614,377)	(2,269,715)	
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>				
	5,756,243	5,717,898	4,103,521	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>				
	5,717,898	4,103,521	1,833,806	-

WASHOE COUNTY

(Local Government)

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE  
BONDS, MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT  
BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - General Obligation Revenue Supported Bonds  
3 - General Obligation Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	2,965,000	121,169	550,000	671,169
Incline Library Series 2004 (455970)	2	15	3,280,000	3/1/2004	3/2019	3.5-5.0	1,145,000	44,100	175,000	219,100
Refund Building Bonds 2011B (455931)	2	15	12,565,000	8/1/2011	11/1/2026	4.18	11,945,000	485,821	645,000	1,130,821
DA/Muni Court Facility Series 2002A (455950)	2	13	19,260,000	10/1/2002	1/2015	3.6-4.0	1,390,000	54,240	680,000	734,240
Sales Tax and Revenue Bonds (450660)	4	30	21,915,000	12/1998	12/2028	4.0-5.1	15,655,000	768,455	655,000	1,423,455
Edison Property (450550)	5	10	4,645,000	3/2007	3/2017	3.83	2,064,000	79,051	487,000	566,051
Truckee River Flood (450662)	2	30	21,000,000	5/2006	12/2035	2.527	18,558,562	462,986	474,008	936,994
Jail Expansion (455980)	2	30	12,500,000	4/2006	3/2036	4.0-4.5	10,790,000	473,206	285,000	758,206
Parks Bonds Series 2006 (Ballardini)(455985)	2	30	25,305,000	10/2006	3/2036	4.25-5.0	6,245,000	282,700	0	282,700
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	16,668,700	492,228	522,200	1,014,428
BB Stdm Subordinate Bonds Series2008(409500)	4	50	11,000,000	2/2008	12/2057	7.0	9,808,025	0	0	0
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	27,430,000	650,225	0	650,225
TOTAL ALL DEBT SERVICE			189,450,000				124,664,287	3,914,181	4,473,208	8,387,389

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE  
BONDS, MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT  
BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - General Obligation Revenue Supported Bonds  
3 - General Obligation Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Bonds Series 2009B (450262)	1	8	10,540,000	3/2009	5/2017	3-4.2%	5,675,000	230,040	1,325,000	1,555,040
Parks and Library Refunding Bond (450271)	1	15	17,360,000	7/2011	5/2026	4.2	15,425,000	647,850	935,000	1,582,850
Animal Control Bonds 2003 (452110)	1	12	10,750,000	8/2003	6/2015	3.0-4.625	650,000	27,625	315,000	342,625
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	17,715,000	593,350	0	593,350
TOTAL ALL DEBT SERVICE			56,740,000				39,465,000	1,498,865	2,575,000	4,073,865

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE  
BONDS, MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT  
BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - General Obligation Revenue Supported Bonds  
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4 - Revenue Bonds  
5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#21-Cold Springs Sewer Treatment Plant	8	13	1,085,000	10/2003	7/2016	2.0-4.0	185,000	6,298	45,000	51,298
S.A.D.#29-Mt.Rose: sewer project	8	20	1,281,308	11/2004	11/2024	4.55	780,000	34,921	55,000	89,921
S.A.D.#31-Spearhead Way/Running Bear Dr.	8	10	109,000	4/2006	5/2016	4.29	26,000	1,115	11,000	12,115
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	6,880,700	237,136	268,558	505,694
S.A.D.#35-Rhodes Road: road project	8	10	116,141	2/2005	11/2014	3.80	7,408	243	5,137	5,380
S.A.D.#36-Evergreen Drive: road project	8	10	240,587	2/2005	11/2014	3.80	43,357	1,372	28,292	29,664
S.A.D.#37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	441,638	19,211	25,508	44,719
S.A.D.#39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	647,104	46,095	21,000	67,095
TOTAL ALL DEBT SERVICE			13,152,904				9,011,207	346,391	459,495	805,886

Note: the variance between the July 1, 2013 beginning outstanding balance on the Schedule C-1 and CAFR FY2012 calculated June 30, 2013 outstanding principal balance is the result of early bond calls due to prepaid assessments during FY2013 for SADS 21, 29, 32 and 37

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE  
BONDS, MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT  
BONDS

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1 - General Obligation Bonds  
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- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Water Resources										
(State Revolving Fund) LEMMON VALLEY SEWER	2	20	1,249,137	8/1997	1/2018	3.33	400,479	12,722	74,893	87,615
(State Revolving Fund) SEWER BONDS	2	20	21,000,000	2/2001	7/2021	3.125	11,618,271	353,665	1,213,342	1,567,007
(State Revolving Fund) SEWER BONDS 2000A	2	20	899,228	6/2000	1/2020	3.70	400,700	14,357	51,143	65,500
(State Revolving Fund) SEWER BONDS 2000B	2	20	178,316	6/2000	1/2020	3.70	79,718	2,856	10,175	13,031
(State Revolving Fund) SEWER BONDS- Cold Springs	2	20	3,000,000	6/2004	1/2024	3.2125	1,991,566	62,755	153,602	216,357
Longly Treatment Plant	2	20	14,463,000	6/2005	1/2025	2.81	10,206,321	281,732	726,142	1,007,874
Water and Sewer Bonds	2	30	65,000,000	12/2005	1/2035	4.0-5.0	26,100,000	1,305,000	0	1,305,000
Spanish Springs	2	20	6,500,000	8/2006	7/2026	2.9313	4,971,866	143,521	305,087	448,608
Storm Sewer	2	20	4,600,000	11/2006	1/2026	4.224	3,411,806	141,992	201,758	343,750
TOTAL ALL DEBT SERVICE			116,889,681				59,180,727	2,318,600	2,736,142	5,054,742

Transfer Schedule for Fiscal Year 2013-2014

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	12	Other Restricted Spcl Re	39	457,300	General	19	Health Fund	20	8,603,891
	General	12	Water Resources	56	-	General	19	Senior Services	26	917,466
	General	12	Equipment Services	64	-	General	19	Capital Improvements	44	3,000,000
						General	19	Debt Service	48	4,396,016
						General	19	Roads Special Rev	30	2,378,382
						General	23	Other Restricted	33	-
	Subtotal					457,300	Subtotal			
SPECIAL REVENUE	Health	20	General	19	8,603,891	Library Expansion	21	Debt Service	48	219,532
FUNDS	Roads Special Rev	30	Capital Facilities Tax	41	1,890,000	Child Protective Services	25	Debt Service	48	400,000
	Senior Services	26	General	19	917,466	Truckee River Flood Mgt	29	Debt Service	48	2,390,368
	Roads Special Rev	30	General	19	2,378,382	Truckee River Flood Mgt	29	Infrastructure	46	-
	Other Restricted	33	General Fund	23	-	Other Restricted Spcl Rev	56	General	13	457,300
						Other Restricted Spcl Rev	56	Debt Service	67	1,017,428
Subtotal					13,789,739	Subtotal				4,484,628

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2013-2014

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	44	General	19	3,000,000	Capital Facilities	58	Roads Special Rev	44	1,890,000
	Infrastructure	46	Truckee River Flood Mgt	29	-	Parks Capital Fund	43	Capital Improvement	44	-
	Capital Improvements	61	Parks Capital Fund	60	-					
Subtotal					3,000,000					1,890,000
DEBT SERVICE	Debt Service	48	General	19	4,396,016					
	Debt Service	48	Library Expansion	21	219,532					
	Debt Service	48	Child Protective Services	25	400,000					
	Debt Service	48	Truckee River Flood Mgt	29	2,390,368					
	Debt Service	48	Other Restricted Spl Rev	56	1,017,428					
Subtotal					8,423,344					0

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2013-2014

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						Water Resources	75	General	13	-
Subtotal					-					-
INTERNAL SERVICE						Equipment Services	64	General	12	-
Subtotal					-					-
TOTAL TRANSFERS					25,670,383					25,670,383

WASHOE COUNTY  
 (Local Government)  
 Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Local Government: Washoe County  
 Contact: Mike Sullens  
 E-mail Address: MSullens@washoecounty.us  
 Daytime Telephone: 775-328-2281

Schedule of Existing Contracts  
 Budget Year 2013-2014

Total Number of Existing Contracts: 223

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	ACTION FOR CHILD PROTECTION	09/30/12	09/29/13	204,230	-	Plan - Prevent Long-Term Foster Care
2	ACTION FOR CHILD PROTECTION	09/30/11	09/29/13	2,728	-	Plan - Prevent Long-Term Foster Care
3	ADAMS & ASSOCIATES INC	10/01/10	09/30/13	3,090,197	-	Emrgcy Shltr Kids Kottage 1, 2
4	ALPHA ANALYTICAL INC	01/01/13	12/31/15	162,000	162,000	Remediation Lab Testing 206302
5	AMERICAN CLEANING CORPORATION	09/01/11	08/31/14	575	1,150	Custodial - IV Sheriff
6	ARC HEALTH & WELLNESS LLC	04/02/12	04/30/15	50,000	41,667	Medical Health Services -
7	AVANT WIRELESS, LLC	03/11/10	02/28/14	1,140	-	Internet Service-Fish Springs
8	BEACON ENVIRONMENTAL SERVICES, INC	01/22/12	06/30/14	31,875	-	BeSure Sample Collection Kits
9	BIG BROTHERS BIG SISTERS	10/01/10	09/30/13	95,920	-	Mentoring Program
10	BOARD OF REGENTS/DESERT RESEARCH	11/01/12	06/30/14	75,000	-	Cloud Seeding Operations
11	BODE TECHNOLOGY GROUP INC	02/18/12	02/18/14	59,082	-	Convicted Offender sample analysis
12	BOOKMARK EVENTS AND PROMOS, LLC	12/01/12	12/31/13	7,920	-	Conference management services
13	BOOKMARK EVENTS AND PROMOS, LLC	04/01/13	07/31/13	833	-	Exercise Logistics Services
14	BRAKEMAN, JENNIFER	11/05/12	11/04/13	4,928	-	Gerlach Community Organizer
15	BURGARELLO ALARM INC	08/01/12	07/31/13	505	-	Alarm Monitorin
16	BURGARELLO ALARM INC	12/15/06	12/14/13	276	-	Burg Alarm Monitoring - RSR Ranger's
17	BURGARELLO ALARM INC	08/01/06	07/31/13	174	-	Burg Alarm Monitoring - Great Basin Adventure
18	CANNON COCHRAN MGMT SER. INC	07/01/12	06/30/15	39,296	39,296	Administration Services
19	CANON SOLUTIONS AMERICA	02/01/12	01/31/16	4,943	4,943	Copier Rental - Canon 7065C
20	CANON SOLUTIONS AMERICA	04/01/12	03/31/16	4,769	4,769	Copier Rental
21	CANON SOLUTIONS AMERICA	06/01/12	05/31/16	2,599	2,599	Copier Rentals
22	CANON SOLUTIONS AMERICA	02/01/13	01/31/17	903	2,167	Copier Rental
23	CANON SOLUTIONS AMERICA	12/01/12	11/30/16	263	450	Copier Rental
24	CANON SOLUTIONS AMERICA	03/01/13	05/31/16	163	488	Copier Rental
25	CANON SOLUTIONS AMERICA	11/08/11	11/07/15	276	276	Fax/Printer Rental
26	CANON SOLUTIONS AMERICA	02/01/12	01/31/14	300	-	Canon Fax/Printer Image Charges
27	CANON SOLUTIONS AMERICA INC	05/15/12	05/14/15	2,500	2,292	Service/Supply Agreement
28	CANON SOLUTIONS AMERICA INC	03/01/13	02/28/17	1,176	3,527	Copier Rental
29	CANON SOLUTIONS AMERICA INC	10/01/10	09/30/14	3,165	-	Copier Rental
30	CANON SOLUTIONS AMERICA INC	06/01/11	05/31/15	1,500	1,375	Copier Rental
31	CANON SOLUTIONS AMERICA INC	09/01/11	08/31/14	1,919	320	Copier Rental
32	CANON SOLUTIONS AMERICA INC	11/01/09	10/31/14	2,100	-	Copier Rental
33	CANON SOLUTIONS AMERICA INC	02/01/10	01/31/14	1,633	-	Copier Rental
34	CANON SOLUTIONS AMERICA INC	11/01/09	10/31/14	1,085	-	Copier Rental
35	CANON SOLUTIONS AMERICA INC	08/01/10	07/31/14	1,075	-	Copier Rental
36	CANON SOLUTIONS AMERICA INC	02/01/10	01/31/14	301	-	Copier Print Controller
37	CANON SOLUTIONS AMERICA INC	02/01/10	01/31/14	277	-	Copier Rental
38	CASTLE FOODS	09/01/12	08/31/14	29,000	4,833	Offsite Freezer Rental
39	CATHOLIC CHARITIES OF NORTHERN NV	11/01/12	10/31/13	1,250	-	Food from Northern Nevada Food Bank
40	CDM SMITH INC	07/01/12	12/31/13	12,060	-	Assess PTA treatment systems
41	CDS GROUP HEALTH	06/01/12	08/31/13	5,625	-	CDS Claims Admin active employees
42	CFA INC	12/10/12	12/31/13	2,160	-	Professional Services
43	CH2M HILL, INC	01/22/13	09/30/14	311,053	77,763	STMWRF Rehab Engineering
44	CHARTER COMMUNICATIONS	05/05/10	06/30/16	49,500	49,500	NOC @ 5199 Spectrum, Fiber DS3/45mbps
45	CHARTER COMMUNICATIONS	03/26/12	03/31/15	35,568	26,676	75 MB Fiber Internet
46	CHARTER COMMUNICATIONS	12/01/10	12/31/13	9,867	-	Broadband service - DT Library
47	CHARTER COMMUNICATIONS	07/01/11	07/01/13	3,780	-	cable service fee
48	CHARTER COMMUNICATIONS	10/01/12	09/30/13	891	-	350 S Center Internet Essentials20
49	CHILDREN'S CABINET INC	09/30/12	09/29/13	608,702	-	Perm Innov Initiative&Case Mgmt-SAFE-FC
50	CHOUINARD & MYHRE, INC.	08/01/12	07/31/13	180	-	pSeries HealthCheck
51	COMMITTEE TO AID ABUSED WOMEN	07/01/12	06/30/15	68,750	68,750	VOCA SubGrant for CAAW
52	CONCENTRA MEDICAL CTR /OCCUPATION	07/15/12	07/14/15	5,500	5,500	Pre-employment exams
53	CONCENTRA MEDICAL CTR /OCCUPATION	07/15/12	07/14/15	2,500	2,500	Retiree Physical
54	CONWAY, COTTER C	07/01/11	06/30/14	10,000	-	Professional Legal Services
55	CORE DYNAMICS, LLC	10/25/12	09/30/13	876,639	-	Emergency Shelter
56	CORNELL, RICHARD F	07/01/11	06/30/14	50,000	-	Professional Legal Services
57	DATARIM INC	02/01/13	01/31/14	1,800	-	FMS Access Monitor annual
58	DATAWORKS PLUS LLC	02/01/13	01/31/14	15,523	-	SAFID SW/HW Maintenance
59	DESIDERIO PROPERTIES	10/01/12	09/30/15	463	463	Lease Payment
60	EASY ROOTER	07/01/12	06/30/15	86	86	permit fee
61	ECOLOGY AND ENVIRONMENT, INC.	02/01/13	02/28/14	36,635	-	Plans Writer
62	EDWARDS, SCOTT	07/01/11	06/30/14	75,000	-	Professional Legal Services
63	ELEY, CHARLENE P	07/01/12	06/30/14	7,500	-	Youth Assessments at Kids Kottage
64	EMC CORPORATION	02/05/13	12/31/13	12,355	-	ENHANCED SOFTWARE SUPPORT
65	EMERSON NETWORK POWER	08/01/11	07/31/13	40,549	-	UPS Maintenance - Parr
66	EPI-USE AMERICA INC	12/01/12	12/31/13	72,336	-	SAP Support Services
67	EUROFINS EATON ANALYTICAL, INC.	02/01/13	09/30/14	10,740	-	Water Quality Samples
68	FAUST, MARCUS G PC	02/01/13	02/28/14	32,250	-	Lobbying services
69	FLEET SOLUTIONS, LLC	07/15/12	07/14/13	731	-	Vehicle Web Tracking Contract Svc

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
70	GERHARDT & BERRY CONSTRUCTION INC	11/14/12	06/30/14	73,688	-	Well Vault Maintenance
71	GRAY & ASSOCIATES	01/22/13	03/31/14	36,010	-	Project Mgmt Services STMGID
72	GRAY & ASSOCIATES	08/21/12	09/30/13	88	-	Develop feasibility plan STMGID
73	GUARDIAN LIFE INSURANCE CO	10/01/12	09/30/13	4,059	-	Active Employees
74	HCC LIFE INSURANCE COMPANY	06/01/12	09/30/13	126,870	-	HCC Stop Loss Ins Active Members
75	HIGH DESERT MICROIMAGING INC	01/12/13	01/11/14	5,975	-	Canon 9080C Maint Contract Renewal
76	HIGH SIERRA COMMUNICATIONS INC	07/01/12	10/31/16	5,241	62,902	Tower Lease - Mt Rose/Galena
77	HUNTSVILLE TRAINING ASSOCIATES INC	06/05/13	10/01/13	16,895	-	PIO Training Workshop
78	INCLINE VILLAGE GENERAL	10/28/08	12/31/13	288,607	-	IVGID park improvements
79	INFOSEARCH INTERNATIONAL CORP	02/28/13	07/01/13	16,750	-	Residential Wood Use Survey
80	INTERNATIONAL CHEMTEX CORPORATION	07/01/12	06/30/14	887	-	Water Treatment - EOC
81	INTRADO INC	07/01/10	06/30/15	562,867	562,867	Hosted B911
82	JANICE HUBBARD	02/19/13	06/30/14	10,000	-	Professional Legal Services
83	JC PAPER COMPANY	02/15/12	02/15/15	25,000	16,667	PRINTING PAPER
84	JEFFERSON AUDIO VIDEO SYSTEMS INC	07/01/11	06/30/14	4,998	-	JAVService/Maintenance Agreement
85	JRJ NEVADA LLC	07/01/12	06/30/14	44,300	-	Professional Services Agreement
86	KARLA K. BUTKO, LTD.	07/01/11	06/30/14	30,000	-	Professional Legal Services
87	KELLEY EROSION CONTROL	09/13/10	09/13/13	11,439	-	Hawken Fire
88	KELLEY EROSION CONTROL	09/13/10	12/31/13	6,658	-	Peavine Fire Restoration
89	KENNEDY JENKS CONSULTANTS INC	01/15/13	09/30/13	16,194	-	Truckee Canyon Plans/Specs
90	KLEINFELDER INC	02/06/13	12/31/13	9,270	-	Quarterly Sampling PSA Investigations
91	KLEINFELDER INC	02/11/13	09/30/13	4,822	-	Passive soil gas survey
92	KLEINFELDER INC	01/19/12	12/31/13	4,701	-	Engineering Truckee Canyon
93	KONE INC	11/01/10	10/31/13	992	-	Elevator PM Contract - EOC
94	KONICA MINOLTA PREMIER FINANCE	12/01/09	07/31/13	3,269	-	Copier Rental
95	KPS/3	12/15/12	09/15/13	1,388	-	Webhosting
96	LAW OFFICE OF JOAN OSBORNE	07/01/11	06/30/14	50,000	-	Professional Legal Services
97	LCPTracker, INC	11/28/12	11/27/13	7,950	-	LCP Tracker license agreement/training
98	LEXIS NEXIS	08/01/12	07/31/13	628	-	Online Searching for relatives
99	LINDSAY, ROBERT BRUCE	07/01/11	06/30/14	25,000	-	Professional Legal Services
100	LIQUIVISION TECHNOLOGY INC	02/19/13	12/31/13	5,700	-	Repair Leaks Stampfill Tank
101	LSM - GOVERNMENT FINANCIAL	01/01/13	12/31/13	34,500	-	Consulting Services Assessment
102	MANATRON INC	05/24/11	09/30/13	197,957	-	Software & Installation
103	MANPOWER TEMPORARY SERVICES	02/01/13	12/31/13	30,000	-	Engineering Services Tech
104	MANPOWER TEMPORARY SERVICES	07/17/12	07/01/13	8,352	-	ARRA Projects Professional Assistance
105	MANPOWER TEMPORARY SERVICES	07/17/12	07/16/13	4,995	-	Prog. Dev. Coord. Wilbur D May Museum
106	MCDONALD CARANO WILSON LLP	01/01/13	12/31/13	13,200	-	Professional Advocacy Services
107	MCGINLEY & ASSOCIATES INC	03/25/11	03/25/14	157	-	Installation and monitor 3 wells
108	MCMAHON LAW OFFICES, LTD.	07/01/11	06/30/14	50,000	-	Professional Legal Services
109	MELINE CONSULTING INC	12/01/12	11/30/13	30,842	-	Case Compliance Reviewer
110	MERCEY SPRINGS 152 PARTNERS LLC	07/01/12	06/30/15	6,771	81,254	Bldg lease pmt Write program changes for Permanency Innovation Initiative
111	MILLARD, JEANA O	10/01/12	10/31/13	56,118	-	Actuarial Services
112	MILLIMAN INC	07/01/08	07/01/13	30,000	-	Professional Legal Services
113	MOLEZZO, RICHARD A. APC	07/01/11	06/30/14	35,000	-	Professional Legal Services
114	NATIONAL LANDSCAPE	07/01/12	06/30/14	5,100	-	Landscape EOC
115	NATURE CONSERVANCY	09/10/12	12/30/13	600,000	-	Tracy Power Plant Ecosystem Restoration
116	NEIGHBORHOOD MEDIATION CTR INC	07/01/11	06/30/14	140,000	-	Neighborhood Justice Center
117	NETSMART NEW YORK, INC	01/11/13	12/31/13	11,349	-	Insight Netsmart software
118	NETSMART NEW YORK, INC	07/01/12	09/30/13	1,793	-	Avatar PM/Rad+ Support
119	NEVADA EXHAUST CLEANING INC	01/01/08	12/31/13	7,440	-	Grease Hood Cleaning
120	NEVADA LAND TRUST	11/27/12	07/31/13	613	-	Project Management
121	NEVADA MULTIMEDIA PRODUCTIONS	12/03/12	12/31/13	4,200	-	Project Documentation
122	NEVADA OFFICE MACHINES INC	04/01/11	03/31/15	3,951	-	Copier Rental
123	NEVADA OFFICE MACHINES INC	08/01/11	07/31/15	653	653	Copier Rental
124	NEVADA OFFICE MACHINES INC	03/01/11	04/01/14	310	-	Copier Rental
125	NEVADA PREF HEALTHCARE PROV. LLC	06/01/12	08/31/13	866	-	PPO NETWORK FEE ACTIVE MEMBERS
126	NICHOLS CONSULTING ENGINEERS	02/01/13	03/30/14	17,308	-	On-Call AutoCAD Services
127	NORTH LAKE TAHOE FIRE DISTRICT	05/25/12	10/01/13	16,259	-	Fuels Reduction Work
128	NOVI & WILKIN ATTORNEYS AT LAW	07/01/11	06/30/14	20,000	-	Professional Legal Services
129	NTC A LIMITED LIABILITY CO	10/01/12	09/30/13	8,679	-	Professional Services
130	NUTTON, DOUGLAS ESQ	08/20/12	06/30/14	30,000	-	Professional Legal Services
131	OAKES, JUSTIN E	07/01/11	06/30/14	30,000	-	Professional Legal Services
132	OLYMPIC SECURITY SERVICES, INC	02/01/12	02/12/14	804,927	-	COURT SECURITY SERVICES CONTRACT
133	PACKHAM, JOHN, PHD	01/15/13	01/14/15	6,250	8,750	RESEARCH/ANALYSIS, REPORTS
134	PERI LANDSCAPE CONSTR. & MATERIALS	11/24/10	12/31/13	14,914	-	Belli Fire Restoration
135	PICKER, MARC ESQ., LTD	07/01/11	06/30/14	50,000	-	Professional Legal Services
136	PITNEY BOWES INC.	12/01/12	11/30/17	995	11,935	Mail Meter Lease
137	PITNEY BOWES INC.	11/21/12	11/20/17	119	1,432	Smartmailer Lease
138	QUAL ECON USA INC	10/01/12	09/30/13	34,949	-	Custodial - County Complex 9th Street
139	QUAL ECON USA INC	12/01/11	11/30/14	2,717	13,583	Custodial - Health Chest Clinic
140	QUAL ECON USA INC	05/01/11	10/31/13	5,760	-	North Valleys Library Custodial
141	QUAL ECON USA INC	07/01/12	06/30/14	350	-	Voters Warehouse Custodial
142	QUALLS, LAW OFFICES OF THOMAS L	07/01/11	06/30/14	5,000	-	Professional Legal Services

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
143	RABBIT NEVADA INC.	11/01/10	10/31/14	2,885	962	Copier Rental
144	RENO NEWS & REVIEW	02/14/13	12/29/13	7,380	-	ads in reno news & review
145	RENO, CITY OF	07/01/12	12/31/13	3,792	-	Interlocal Agreement Truckee River Information Gateway
146	RF MACDONALD COMPANY	10/01/06	09/30/13	759	-	Servicing of Boilers at Jan Evans
147	RICOH AMERICAS CORPORATION	12/01/10	11/30/15	3,474	-	Copier Rental
148	RICOH AMERICAS CORPORATION	07/01/10	06/30/14	2,777	-	Copier Rental
149	RICOH AMERICAS CORPORATION	08/01/10	07/31/14	2,326	-	Copier Rental
150	RICOH AMERICAS CORPORATION	01/01/12	12/31/15	1,878	-	Copier Rental
151	RICOH AMERICAS CORPORATION	03/01/10	02/28/14	961	-	Copier Rental
152	ROTER INVESTMENTS	07/01/12	06/30/16	18,743	224,910	Bldg Lease pmt
153	RUIZ DE MACIAS, LAURA MARIBEL	07/01/12	06/30/14	385	-	Gerlach Sheriff & Roads Custodial
154	SAP PUBLIC SERVICES INC	07/01/12	08/31/13	51,799	-	SAP Software Maintenance
155	SAP PUBLIC SERVICES INC	06/11/13	06/10/14	7,700	-	SAP Software Maintenance
156	SIERRA BUSINESS COUNCIL	03/14/11	09/30/13	4,714	-	Martis Fire Ecosystem Rehabilitation
157	SIERRA CHEMICAL COMPANY	01/01/11	12/31/13	137,000	-	Chemical Supplies
158	SIERRA COMPUTER GROUP	03/01/13	06/30/14	25,000	-	Microsoft Office Course Conduct
159	SIERRA OFFICE SOLUTIONS	08/01/10	07/31/14	9,770	-	Copier Rental
160	SIERRA OFFICE SOLUTIONS	07/01/12	06/30/16	3,121	3,121	Copier Rental
161	SIERRA OFFICE SOLUTIONS	07/01/12	06/30/16	3,121	3,121	Copier Rental
162	SIERRA OFFICE SOLUTIONS	10/01/11	09/30/15	2,934	2,934	Copier Rental
163	SIERRA OFFICE SOLUTIONS	06/01/12	05/31/16	2,448	2,448	Copier Rental
164	SIERRA OFFICE SOLUTIONS	07/01/12	06/30/16	2,361	2,361	Copier Rental
165	SIERRA OFFICE SOLUTIONS	07/01/12	06/30/16	2,361	2,361	Copier Rental
166	SIERRA OFFICE SOLUTIONS	05/01/11	04/30/15	2,509	2,091	Copier Rental
167	SIERRA OFFICE SOLUTIONS	06/01/12	05/31/16	2,285	2,285	Copier Rental
168	SIERRA OFFICE SOLUTIONS	04/01/12	03/31/16	2,285	2,285	Copier Rental
169	SIERRA OFFICE SOLUTIONS	09/01/11	08/31/15	2,046	2,046	Copier Rental
170	SIERRA OFFICE SOLUTIONS	09/01/11	08/31/15	1,992	1,992	Copier Rental
171	SIERRA OFFICE SOLUTIONS	08/01/10	07/31/14	3,588	-	Copier Rental
172	SIERRA OFFICE SOLUTIONS	09/01/11	08/31/15	1,328	1,992	Copier Rental
173	SIERRA OFFICE SOLUTIONS	11/01/09	10/31/13	3,295	-	Copier Rental
174	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,911	-	Copier Rental
175	SIERRA OFFICE SOLUTIONS	10/01/09	09/30/13	2,898	-	Copier Rental
176	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,817	-	Copier Rental
177	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,817	-	Copier Rental
178	SIERRA OFFICE SOLUTIONS	07/01/08	09/13/13	2,753	-	Copier Rental
179	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,379	-	Copier Rental
180	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,122	-	Copier Rental
181	SIERRA OFFICE SOLUTIONS	01/01/11	12/31/14	2,116	-	Copier Rental
182	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	2,015	-	Copier Rental
183	SIERRA OFFICE SOLUTIONS	08/01/09	07/31/13	1,826	-	Copier Rental
184	SIERRA OFFICE SOLUTIONS	12/01/10	11/30/14	1,769	-	Copier Rental
185	SIERRA OFFICE SOLUTIONS	08/01/10	07/31/14	1,684	-	Copier Rental
186	SIERRA OFFICE SOLUTIONS	08/01/10	07/31/14	1,684	-	Copier Rental
187	SIERRA OFFICE SOLUTIONS	08/01/10	07/31/14	1,535	-	Copier Rental
188	SIERRA OFFICE SOLUTIONS	05/01/08	04/30/14	1,511	-	Copier Rental
189	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	1,236	-	Copier Rental
190	SIERRA OFFICE SOLUTIONS	05/01/09	04/30/14	646	-	Copier Rental
191	SIERRA OFFICE SOLUTIONS	06/01/10	05/31/14	576	-	Copier Rental
192	SIERRA OFFICE SOLUTIONS	07/01/10	06/30/14	564	-	Copier Rental
193	SIERRA OFFICE SOLUTIONS	07/01/05	10/31/13	413	-	Copier Rental
194	SIERRA OFFICE SOLUTIONS	08/01/09	07/31/13	284	-	Copier Rental
195	SIERRA OFFICE SOLUTIONS	07/01/08	09/13/13	271	-	Copier Rental
196	SIERRA OFFICE SOLUTIONS	07/01/08	09/13/13	217	-	Copier Rental
197	SIERRA OFFICE SOLUTIONS	02/01/11	01/31/15	202	-	Copier Rental
198	SIERRA PACIFIC TURF SUPPLY INC	02/19/13	09/30/13	1,543	-	Glyphosate Weed Killer
199	SIMPLEXGRINNELL LP	07/01/11	10/31/13	54,857	-	Alarm Monitoring - Parr Simplex 4100U
200	SOIL-TECH, INC	10/18/10	12/30/13	604,975	-	Arrowcreek Fire Ecosystem Restoration Contract
201	SPRINGGATE, JOHN P, ATTORNEY	07/01/11	06/30/14	20,000	-	Professional Legal Services
202	STANLEY CONVERGENT	07/01/13	06/30/14	480	-	Sta 15 (110 Quartz) Alarm Monitoring
203	STANTEC CONSULTING SERVICES INC	12/14/12	12/30/13	6,000	-	Septic System Alternative
204	TAHOE TRANSPORTATION DISTRICT	09/06/12	12/31/13	278,544	-	Lake Tahoe Bike Path-Phase II & III
205	TATE SNYDER KIMSEY ARCHITECTS LTD	01/22/13	12/31/13	103,380	-	Design Services
206	TRUCKEE MEADOWS REG PLAN AGENCY	01/01/11	12/31/13	205,231	-	Analytical Program FY 2012
207	TYCO INTEGRATED SECURITY LLC	08/08/08	07/31/13	420	-	Security Monitoring - 224 Edison
208	TYLER TECHNOLOGIES	01/11/11	01/11/14	9,833	-	Software license and service
209	UNISOURCE WORLDWIDE	02/15/12	02/15/15	10,000	6,667	PRINTING PAPER
210	VIP JANITORIAL SERVICES INC	01/01/12	12/31/14	370	2,220	Health Vector Custodial
211	WALKER & ASSOCIATES	12/01/12	11/30/13	26,169	-	Financial Consulting Services
212	WELLS FARGO INS SERV OF NV INC	06/01/12	08/31/13	4,077	-	WELL FARGO BROKER FEES ACTIVE
213	WELLS FARGO INS SERV OF NV INC	02/18/13	02/18/14	710	-	Property Insurance Premium
214	WOOD RODGERS INC	05/18/12	12/31/13	63,160	-	Planning & Initial Permitting Services
215	WOOD RODGERS INC	02/25/13	07/31/13	6,940	-	Materials Testing & Observation

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
216	WORLEYPARSONS GROUP INC	01/12/13	12/31/14	77,455	38,727	Ground Water Monitoring Plan
217	WORLEYPARSONS GROUP INC	01/13/12	12/31/13	66,034	-	Consulting Support - groundwater monitoring and reporting
218	XEROX CORPORATION	12/30/09	12/29/15	45,388	-	Copier Rental
219	XEROX CORPORATION	10/01/12	01/31/17	5,039	-	Copier Rental
220	XEROX CORPORATION	09/01/12	08/31/17	4,852	-	Copier Rental
221	XEROX CORPORATION	02/01/10	01/31/14	327	-	Copier Rental
222	ZAYO BANDWIDTH LLC	07/01/10	07/07/13	10,694	-	T - 1 and ethernet access 5190 Spectrum Blvd
223	ZAYO BANDWIDTH LLC	11/01/11	10/31/14	7,500	2,500	INTERFACE PORT SVC. AGREEMENT
	TOTAL PROPOSED EXPENDITURES			11,937,499	1,568,456	



**Nevada Department of Taxation  
Form 33  
Report of Liabilities Associated with  
Public Safety Employee NRS Chapter 617 Benefits**

**Local Government:** Washoe County, Nevada

**Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:**

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:  
 (a)  Pre-funding Plan (b)  Pay-as-you-go Plan (c)  Association of self-insured public employers  
 (d)  Private Insurer. Please describe: \_\_\_\_\_

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained.  
 \_\_\_\_\_

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions						

*If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.*

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes  No   
 5. When was the last actuarial study prepared? April, 2013 6. How often are actuarial studies prepared? Last done June, 2007

7. Who prepared the actuarial study (Name, designation, address)

Oliver Wyman Actuarial Consulting, Inc., Jill Labbadia, ACAS, MAAA 48 South Service Road, Suite 310, Melville, NY 11747  
*Name and Designation* *Address*

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes  No

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) Washoe County Finance Dept - 775-328-2070

**10. Historical Claims Paid**

- 10(a) Number of Employees subject to the benefit, prior 10\* fiscal years  
 10(b) Number of known and accepted claims in the past 10\* fiscal years  
 10(c) Total paid out for claims in the past 10\* fiscal years

\*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
399	222	621
69	40	109
\$ 274,302	\$ 5,116,661	\$ 5,390,963

**11. Estimated Future Liability Under NRS Chapter 617**

- 11(a) Estimated number of employees subject to the benefit over next 30 years\*  
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted  
 11(c) Estimated amount of actuarial liability for medical and disability, discounted  
 11(d) What discount rate was selected to determine the liability in 11(c)?

\*The estimate should not include a projection of new employees that may be hired over the 30 year period.

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
399	527	926
\$ 23,733,927	\$ 34,525,073	\$ 58,259,000
\$ 6,253,866	\$ 13,466,487	\$ 19,720,353
		5.00%

**12. Reserves**

- 12(a) Has the local government established a reserve for known and accepted historical claims?  
 12(b) What percentage of historical claims (Line 10(b)) are fully funded?  
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)?  
 12(d) Identify each fund used for reserves  
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Yes  No

100.00%

Yes  No

Risk Management Internal Service Fund

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Risk Mgt Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves	N/A	\$ 10,000,000	\$ 9,844,934	\$ 23,190,545	\$ 21,797,875	\$ 18,298,758

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) 50%

  
 \_\_\_\_\_ Finance Director  
 Signature and Title  
 Sheri Mendez, Finance Director, 775-328-2561  
 Contact Phone Number

9-Apr-13  
 \_\_\_\_\_ Date  
 smendez@washoecounty.us  
 Contact E-mail Address