

**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem:				
General	\$ 119,524,147	\$ 118,699,890	\$ (824,257)	\$ 121,972,211
Detention facility	9,462,772	9,385,296	(77,476)	9,744,924
Indigent insurance program	1,832,552	1,818,873	(13,679)	1,888,573
China Springs support	1,156,951	1,150,727	(6,224)	1,107,212
Family Court	2,346,067	2,328,157	(17,910)	2,417,367
AB 104	2,113,398	2,118,905	5,507	2,163,542
NRS 354.59813 makeup revenue	604,184	602,844	(1,340)	620,594
Room tax	325,000	299,925	(25,075)	272,061
Total Taxes	137,365,071	136,404,617	(960,454)	140,186,484
Licenses and Permits:				
Business:				
General business licenses	650,000	717,353	67,353	666,662
Electric/telecom business licenses	5,050,000	4,618,588	(431,412)	4,540,343
Liquor licenses	275,000	251,619	(23,381)	260,663
Local gaming licenses	650,000	639,750	(10,250)	645,432
Sanitation franchise fees	365,000	363,171	(1,829)	369,561
Cable television franchise fees	950,000	1,007,016	57,016	937,865
County gaming licenses	230,000	233,765	3,765	240,515
Gaming licenses - AB 104	96,835	59,699	(37,136)	91,865
Nonbusiness:				
Marriage affidavits	200,000	174,871	(25,129)	191,751
Mobile home permits	200	165	(35)	165
Other	650	350	(300)	250
Total Licenses and Permits	8,467,685	8,066,347	(401,338)	7,945,072
Intergovernmental Revenues:				
Federal grants	128,500	140,330	11,830	142,732
Federal payments in lieu of taxes	3,231,123	3,298,436	67,313	3,231,123
Federal incarceration charges	4,100,000	5,215,120	1,115,120	4,175,568
State grants	-	-	-	10,590
State Shared Revenues:				
State gaming licenses	150,000	139,631	(10,369)	170,194
Real property transfer tax - AB 104	353,765	411,926	58,161	321,793
SCCRT / GST - AB 104 Makeup	8,917,435	9,493,458	576,023	8,967,109
Consolidated taxes	69,970,441	75,489,073	5,518,632	70,985,428
State extraditions	48,000	24,954	(23,046)	37,093
Local contributions	-	178,545	178,545	288,149
Total Intergovernmental Revenues	86,899,264	94,391,473	7,492,209	88,329,779
Charges for Services:				
General Government:				
Clerk fees	140,000	98,144	(41,856)	97,712
Recorder fees	2,093,000	2,503,516	410,516	2,068,729
Map fees	12,400	3,043	(9,357)	38,176
Assessor commissions	1,515,000	1,420,301	(94,699)	1,393,071
Building and zoning fees	153,000	140,065	(12,935)	113,751
Other	11,152,661	10,749,991	(402,670)	4,133,615
Subtotal General Government	15,066,061	14,915,060	(151,001)	7,845,054

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**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Judicial:				
Clerk court fees	\$ 512,000	\$ 453,738	\$ (58,262)	\$ 523,034
Other	972,100	1,180,209	208,109	1,029,084
Subtotal Judicial	1,484,100	1,633,947	149,847	1,552,118
Public Safety:				
Police:				
Sheriff fees	410,000	327,462	(82,538)	374,186
Other	4,051,960	4,370,851	318,891	3,603,232
Corrections	12,200	17,566	5,366	22,071
Protective services	500,000	404,802	(95,198)	486,792
Subtotal Public Safety	4,974,160	5,120,681	146,521	4,486,281
Public Works	90,250	66,691	(23,559)	164,204
Welfare	150,000	48,807	(101,193)	138,262
Culture and Recreation	635,992	678,701	42,709	623,117
Total Charges for Services	22,400,563	22,463,887	63,324	14,809,036
Fines and Forfeits:				
Fines:				
Library	160,000	97,255	(62,745)	129,179
Court	2,244,200	2,100,014	(144,186)	2,055,433
Penalties	4,294,500	4,005,437	(289,063)	4,186,222
Forfeits/bail	1,515,000	2,046,426	531,426	1,782,706
Total Fines and Forfeits	8,213,700	8,249,132	35,432	8,153,540
Miscellaneous:				
Investment earnings	2,521,000	2,007,693	(513,307)	2,417,412
Net increase (decrease) in the fair value of investments	300,000	(1,833,260)	(2,133,260)	985,352
Rents and royalties	108,073	100,061	(8,012)	115,278
Other	2,027,488	2,501,992	474,504	2,287,216
Total Miscellaneous	4,956,561	2,776,486	(2,180,075)	5,805,258
Total Revenues	268,302,844	272,351,942	4,049,098	265,229,169
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	332,087	328,869	3,218	311,044
Employee benefits	133,548	128,154	5,394	112,511
Services and supplies	95,365	76,746	18,619	58,001
	561,000	533,769	27,231	481,556
Executive / County Manager:				
Salaries and wages	1,297,281	1,322,810	(25,529)	1,408,811
Employee benefits	493,569	496,506	(2,937)	511,042
Services and supplies	689,790	626,329	63,461	541,295
	2,480,640	2,445,645	34,995	2,461,148

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**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Elections / Registrar of Voters:				
Salaries and wages	\$ 404,329	\$ 367,974	\$ 36,355	\$ 350,054
Employee benefits	164,022	147,765	16,257	142,486
Services and supplies	801,711	781,590	20,121	687,978
Capital outlay	45,000	3,569	41,431	-
	<u>1,415,062</u>	<u>1,300,898</u>	<u>114,164</u>	<u>1,180,518</u>
Finance:				
Finance Department:				
Salaries and wages	1,978,619	1,949,438	29,181	1,931,145
Employee benefits	795,695	749,210	46,485	769,710
Services and supplies	221,221	160,726	60,495	164,498
Capital outlay	-	-	-	17,000
	<u>2,995,535</u>	<u>2,859,374</u>	<u>136,161</u>	<u>2,882,353</u>
Treasurer:				
Salaries and wages	1,189,072	1,111,645	77,427	1,086,399
Employee benefits	470,167	460,769	9,398	451,942
Services and supplies	735,721	601,745	133,976	465,909
	<u>2,394,960</u>	<u>2,174,159</u>	<u>220,801</u>	<u>2,004,250</u>
Assessor:				
Salaries and wages	3,829,785	3,691,204	138,581	3,739,875
Employee benefits	1,514,523	1,454,025	60,498	1,490,095
Services and supplies	434,691	373,053	61,638	367,470
	<u>5,778,999</u>	<u>5,518,282</u>	<u>260,717</u>	<u>5,597,440</u>
Subtotal Finance	<u>11,169,494</u>	<u>10,551,815</u>	<u>617,679</u>	<u>10,484,043</u>
Other:				
Human Resources:				
Salaries and wages	1,111,867	1,073,993	37,874	943,671
Employee benefits	393,298	387,977	5,321	350,760
Services and supplies	332,786	199,884	132,902	375,530
	<u>1,837,951</u>	<u>1,661,854</u>	<u>176,097</u>	<u>1,669,961</u>
Clerk:				
Salaries and wages	784,823	766,258	18,565	797,139
Employee benefits	328,153	323,367	4,786	334,498
Services and supplies	85,937	48,553	37,384	53,789
	<u>1,198,913</u>	<u>1,138,178</u>	<u>60,735</u>	<u>1,185,426</u>
Recorder:				
Salaries and wages	1,211,704	1,145,482	66,222	1,178,939
Employee benefits	516,462	480,940	35,522	508,222
Services and supplies	145,094	122,109	22,985	125,389
	<u>1,873,260</u>	<u>1,748,531</u>	<u>124,729</u>	<u>1,812,550</u>
Technology Services:				
Salaries and wages	4,920,207	5,275,055	(354,848)	5,409,043
Employee benefits	2,294,354	2,081,179	213,175	2,174,322
Services and supplies	3,301,648	2,691,585	610,063	2,820,944
Capital outlay	-	121,745	(121,745)	-
	<u>10,516,209</u>	<u>10,169,564</u>	<u>346,645</u>	<u>10,404,309</u>

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**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Community Services Department (CSD) - General Services:				
Salaries and wages	\$ 2,002,625	\$ 1,984,739	\$ 17,886	\$ 2,053,394
Employee benefits	859,194	852,488	6,706	898,440
Services and supplies	2,782,721	2,791,174	(8,453)	2,817,253
Capital outlay	371,904	30,723	341,181	14,365
	<u>6,016,444</u>	<u>5,659,124</u>	<u>357,320</u>	<u>5,783,452</u>
CSD - Community Development:				
Salaries and wages	1,150,829	1,175,612	(24,783)	1,230,189
Employee benefits	469,629	456,267	13,362	489,798
Services and supplies	139,091	81,231	57,860	140,923
	<u>1,759,549</u>	<u>1,713,110</u>	<u>46,439</u>	<u>1,860,910</u>
Accrued Benefits:				
Salaries and wages	1,160,000	1,523,392	(363,392)	2,410,656
Employee benefits	-	103,138	(103,138)	2,796,239
	<u>1,160,000</u>	<u>1,626,530</u>	<u>(466,530)</u>	<u>5,206,895</u>
OPEB:				
Employee benefits	17,400,000	17,400,000	-	20,400,000
Administrative Enforcement:				
Services and supplies	25,000	11,290	13,710	7,153
Undesignated/Energy Maintenance:				
Services and supplies	4,865,130	5,554,401	(689,271)	18,658,097
Subtotal Other	46,652,456	46,682,582	(30,126)	66,988,753
Total General Government Function	<u>62,278,652</u>	<u>61,514,709</u>	<u>763,943</u>	<u>81,596,018</u>
Judicial Function:				
District Courts:				
Salaries and wages	8,907,640	8,283,122	624,518	8,509,134
Employee benefits	3,580,662	3,334,903	245,759	3,223,863
Services and supplies	3,412,180	2,778,932	633,248	2,851,554
Capital outlay	-	84,321	(84,321)	24,000
	<u>15,900,482</u>	<u>14,481,278</u>	<u>1,419,204</u>	<u>14,608,551</u>
District Attorney:				
Salaries and wages	10,762,845	10,856,346	(93,501)	10,776,098
Employee benefits	4,318,327	4,265,059	53,268	4,204,178
Services and supplies	1,458,251	979,938	478,313	1,087,199
	<u>16,539,423</u>	<u>16,101,343</u>	<u>438,080</u>	<u>16,067,475</u>
Public Defense:				
Public Defender:				
Salaries and wages	4,804,991	4,786,842	18,149	4,688,315
Employee benefits	1,766,364	1,751,125	15,239	1,695,190
Services and supplies	406,194	324,928	81,266	327,660
	<u>6,977,549</u>	<u>6,862,895</u>	<u>114,654</u>	<u>6,711,165</u>
Alternative Public Defender:				
Salaries and wages	1,240,602	1,226,470	14,132	1,197,193
Employee benefits	464,067	455,853	8,214	441,503
Services and supplies	152,592	132,343	20,249	133,452
	<u>1,857,261</u>	<u>1,814,666</u>	<u>42,595</u>	<u>1,772,148</u>

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**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Conflict Counsel:				
Services and supplies	\$ 1,841,713	\$ 2,126,417	\$ (284,704)	\$ 2,362,273
Subtotal Public Defense	10,676,523	10,803,978	(127,455)	10,845,586
Justice Courts:				
Salaries and wages	5,295,981	5,137,761	158,220	4,763,145
Employee benefits	1,851,342	1,896,713	(45,371)	1,769,755
Services and supplies	372,963	313,975	58,988	270,466
	7,520,286	7,348,449	171,837	6,803,366
Incline Constable:				
Salaries and wages	66,686	66,124	562	101,428
Employee benefits	26,797	26,945	(148)	31,925
Services and supplies	14,700	13,275	1,425	14,299
	108,183	106,344	1,839	147,652
Total Judicial Function	50,744,897	48,841,392	1,903,505	48,472,630
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	49,276,459	49,613,869	(337,410)	46,637,377
Employee benefits	24,908,098	25,073,089	(164,991)	24,513,213
Services and supplies	14,814,059	13,609,859	1,204,200	12,885,459
Capital outlay	-	14,325	(14,325)	51,244
	88,998,616	88,311,142	687,474	84,087,293
Medical Examiner:				
Salaries and wages	1,178,856	1,165,856	13,000	1,098,785
Employee benefits	407,625	400,225	7,400	384,322
Services and supplies	376,033	344,294	31,739	388,346
	1,962,514	1,910,375	52,139	1,871,453
Fire Suppression:				
Employee benefits	6,900	1,442	5,458	5,479
Services and supplies	714,746	483,616	231,130	159,998
Capital outlay	10,500	-	10,500	-
	732,146	485,058	247,088	165,477
Juvenile Services:				
Salaries and wages	7,610,626	7,504,091	106,535	7,283,466
Employee benefits	3,299,442	3,343,608	(44,166)	3,316,598
Services and supplies	1,893,615	1,685,831	207,784	1,836,247
Capital outlay	-	-	-	4,000
	12,803,683	12,533,530	270,153	12,440,311
Protective Services:				
Alternative Sentencing:				
Salaries and wages	367,792	367,465	327	371,103
Employee benefits	188,450	186,799	1,651	201,339
Services and supplies	104,562	87,938	16,624	75,468
	660,804	642,202	18,602	647,910

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Emergency Management:				
Salaries and wages	\$ 65,269	\$ 130,138	\$ (64,869)	\$ 126,005
Employee benefits	25,478	47,560	(22,082)	46,293
Services and supplies	6,637	7,635	(998)	7,973
	<u>97,384</u>	<u>185,333</u>	<u>(87,949)</u>	<u>180,271</u>
Public Administrator:				
Salaries and wages	628,954	634,948	(5,994)	613,158
Employee benefits	260,077	261,364	(1,287)	249,015
Services and supplies	51,147	35,578	15,569	40,957
	<u>940,178</u>	<u>931,890</u>	<u>8,288</u>	<u>903,130</u>
Public Guardian:				
Salaries and wages	999,024	981,257	17,767	944,209
Employee benefits	403,250	408,836	(5,586)	399,455
Services and supplies	65,831	43,387	22,444	52,726
	<u>1,468,105</u>	<u>1,433,480</u>	<u>34,625</u>	<u>1,396,390</u>
Subtotal Protective Services	<u>3,166,471</u>	<u>3,192,905</u>	<u>(26,434)</u>	<u>3,127,701</u>
Total Public Safety Function	<u>107,663,430</u>	<u>106,433,010</u>	<u>1,230,420</u>	<u>101,692,235</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	1,463,265	1,484,361	(21,096)	1,704,846
Employee benefits	572,273	566,909	5,364	658,419
Services and supplies	480,409	425,204	55,205	414,355
	<u>2,515,947</u>	<u>2,476,474</u>	<u>39,473</u>	<u>2,777,620</u>
Welfare Function:				
Social Services Department:				
Salaries and wages	2,361,209	2,060,215	300,994	2,161,952
Employee benefits	1,015,542	872,914	142,628	918,709
Services and supplies	14,807,385	14,717,310	90,075	14,046,327
	<u>18,184,136</u>	<u>17,650,439</u>	<u>533,697</u>	<u>17,126,988</u>
Culture and Recreation Function:				
Library Department:				
Salaries and wages	5,044,282	5,043,269	1,013	5,258,951
Employee benefits	2,044,176	1,996,254	47,922	2,131,734
Services and supplies	364,615	300,585	64,030	321,546
	<u>7,453,073</u>	<u>7,340,108</u>	<u>112,965</u>	<u>7,712,231</u>
CSD - Regional Parks and Open Space:				
Salaries and wages	2,443,172	2,404,722	38,450	2,604,166
Employee benefits	1,093,482	1,052,816	40,666	1,156,346
Services and supplies	871,995	842,310	29,685	820,934
	<u>4,408,649</u>	<u>4,299,848</u>	<u>108,801</u>	<u>4,581,446</u>
Total Culture and Recreation Function	<u>11,861,722</u>	<u>11,639,956</u>	<u>221,766</u>	<u>12,293,677</u>

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WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Community Support Function:				
Services and supplies	\$ 406,535	\$ 343,244	\$ 63,291	\$ 308,800
Capital outlay	37,000	-	37,000	-
Total Community Support Function	443,535	343,244	100,291	308,800
Intergovernmental Expenditures:				
Indigent Insurance Program	1,832,552	1,768,277	64,275	1,890,500
China Springs Youth Facility	1,162,063	1,172,468	(10,405)	1,130,793
Reno/Sparks Apportionment	-	-	-	65,918
Ethics Commission Assessment	17,106	17,959	(853)	16,032
Truckee Meadows Regional Planning	205,162	205,162	-	250,596
Groundwater Basin	15,439	17,161	(1,722)	-
Total Intergovernmental Expenditures	3,232,322	3,181,027	51,295	3,353,839
Total Expenditures	256,924,641	252,080,251	4,844,390	267,621,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,378,203	20,271,691	8,893,488	(2,392,638)
Other Financing Sources (Uses)				
Proceeds from asset disposition	1,500	41,696	40,196	172,641
Transfers:				
Special Revenue Funds	84,400	545,169	460,769	761,646
Internal Service Funds	300,000	300,000	-	19,281,500
Enterprise Funds	1,450,000	1,450,000	-	-
Special Revenue Funds	(14,268,269)	(14,393,361)	(125,092)	(12,553,666)
Debt Service Funds	(4,374,376)	(4,368,272)	6,104	(4,671,511)
Capital Projects Funds	(1,135,800)	(1,135,800)	-	(3,046,830)
Contingency	(19,482)	-	19,482	-
Total Other Financing Sources (Uses)	(17,962,027)	(17,560,568)	401,459	(56,220)
Net Change in Fund Balances	(6,583,824)	2,711,123	9,294,947	(2,448,858)
Fund Balances, July 1	32,715,365	36,322,627	3,607,262	38,771,485
Fund Balances, June 30	\$ 26,131,541	\$ 39,033,750	\$ 12,902,209	\$ 36,322,627

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