



WASHOE COUNTY

"Dedicated to Excellence in Public Service"



OFFICE OF THE COUNTY MANAGER
FINANCE DEPARTMENT

NINTH STREET & WELLS
POST OFFICE BOX 11130
RENO, NEVADA 89520-0027
PHONE: (775) 328-2000
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Department of Taxation
1550 East College Parkway, Suite 115
Carson City, Nevada 89706-7921

Washoe County herewith submits the FINAL budget for the fiscal year ending June 30, 2006.

This budget contains (9) funds, including Debt Service, requiring property tax revenues totalling \$162,524,180. This revenue includes a \$4,200,000 reduction in revenue to account for the impact of AB 489.

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.

The budget contains (26) governmental fund types with estimated expenditures of \$ 537,635,348 and (6) proprietary funds with estimated expenditures of \$77,812,569.

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

CERTIFICATION

I, John Sherman
Director of Finance

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

Signed: John Sherman

Dated: 5-16-2005

APPROVED BY THE GOVERNING BOARD

Robert McArthur
Bonnie Weber
John Sprague
Jim Galloway
David Holt

SCHEDULED PUBLIC HEARING

Date and Time: May 16, 2005, 10:45 am Publication Date: May 6, 2005

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, Nevada 89512

FINAL BUDGET
COUNTY OF WASHOE
FY 2005-2006

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DATE: May 16, 2005
TO: Katy Singlaub, County Manager
FROM: John Sherman, Director of Finance
SUBJECT: 2005-2006 Final Budget

Attached is the 2005-2006 Washoe County Final Budget. The budget is comprised of 26 Governmental Funds and 6 Proprietary Funds. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$684,158,810. Estimated expenses in the Proprietary Funds total \$77,812,569.

Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues. Of these Funds, the Agricultural Extension Fund is financed by a \$0.01 legislatively approved tax rate. The Animal Services Fund is financed by a \$0.03 voter approved tax rate. The Child Protective Services Fund is financed by a \$0.04 voter-approved tax rate, a \$0.005 tax authorized by the Board of County Commissioners, in addition to a transfer of \$598,928 from the General Fund. The Indigent Health Fund is required by State Law and includes a \$0.10 property tax rate. The Senior Services Fund is financed by a \$0.01 and the Library Expansion Fund by a \$0.02 voter approved tax rate. The Capital Facilities Fund is financed by property taxes at a \$0.05 rate, which is shared with the two cities. The Debt Service Fund is financed, in part, by property tax and the recommended rate is \$0.0715. 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 \$0.0083, a general operating rate of \$0.9081, and the AB 104 Fair Share tax of \$0.0272.

The recently approved Assembly Bill 489 will have an impact on property tax revenues and possibly on property tax rates. The adjustments required have been included in the recommended final budget. The final budgeted revenue from property taxes has been reduced by \$4,200,000 for the estimated impact of AB489. Further adjustments may be necessary after the fiscal year 2005-2006 tax bills are computed and sent to property owners.

The General, Health, and Public Works Project 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 2005-2006 revenues) totals \$408,216,023. The budgeted ending fund balance in the General Tax Supported Budget less capital expenditures is approximately 7.14%. Other ending fund balances are at or below the minimum considered to be necessary or are restricted funds.

A special thanks to the Budget Division staff Lisa Gianoli, Anna Heenan, Ron Steele, Karen Wallace, Kim Carlson and Valerie Wade 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

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2004 (1)	ESTIMATED CURRENT YEAR 6/30/2005 (2)	BUDGET YEAR 6/30/2006 (3)	BUDGET YEAR 6/30/2006 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	141,754,811	153,663,613	162,524,180	0	162,524,180
Other Taxes	2,410,698	3,526,400	3,312,904	0	3,312,904
Licenses and Permits	8,076,657	9,833,742	9,660,592	0	9,660,592
Intergovernmental Resources	154,137,146	187,435,285	173,095,610	0	173,095,610
Charges for Services	17,787,355	18,164,250	17,806,709	71,814,447	89,621,156
Fines and Forfeits	7,809,346	7,513,523	7,456,172	0	7,456,172
Miscellaneous	5,271,110	12,508,984	10,451,070	44,899,982	55,351,052
TOTAL REVENUES	337,247,123	392,645,797	384,307,237	116,714,429	501,021,666
EXPENDITURES-EXPENSES					
General Government	53,118,676	61,079,359	75,268,154	51,970,740	127,238,894
Judicial	42,148,462	81,830,554	75,241,073	0	75,241,073
Public Safety	97,825,413	115,730,347	123,885,181	4,235,729	128,120,910
Public Works	19,275,144	22,224,475	34,718,259	0	34,718,259
Sanitation	32,864	0	1,596,448	16,650,936	18,247,384
Health	17,589,916	26,583,525	58,755,137	0	58,755,137
Welfare	42,866,450	59,868,187	56,696,370	0	56,696,370
Culture and Recreation	28,832,484	38,111,252	80,792,946	1,939,134	82,732,080
Community Support	506,214	725,894	951,127	0	951,127
Intergovernmental Expenditures	5,673,881	6,233,728	5,426,175	0	5,426,175
Contingencies	0	0	1,000,000	0	1,000,000
Utility Enterprises				0	0
Hospitals				0	0
Transit Systems				0	0
Airports				0	0
Other Enterprises					
Debt Service - Principal	14,271,839	13,706,635	14,543,700	0	14,543,700
Interest Costs	9,064,144	8,655,162	9,760,777	3,016,030	12,776,807
TOTAL EXPENDITURES-EXPENSES	331,205,487	434,749,120	538,635,348	77,812,569	616,447,917
Excess of Revenues over (under) Expenditures-Expenses	6,041,636	(42,103,322)	(154,328,111)	38,901,860	(115,426,251)

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2006 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2004 (1)	ESTIMATED CURRENT YEAR 6/30/2005 (2)	BUDGET YEAR 6/30/2006 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	16,885,283	26,208,962	30,844,807	0	
Sales of General Fixed Assets	4,673,960	7,541,450	85,000	100,000	
Proceeds of Medium-term Financing	1,200,000	1,810,036	8,100,000	0	
Proceeds of Lease Purchase Financing	0	0	0	0	
Operating Transfers In	45,549,766	41,371,865	56,534,305	4,111,566	
Operating Transfers (Out)	(54,065,669)	(47,072,605)	(59,395,871)	(1,250,000)	
TOTAL OTHER FINANCING SOURCES (USES)	14,243,340	29,859,708	36,168,241	2,961,566	
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	20,284,976	(12,243,615)	(118,159,870)	41,863,426	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
Reserved	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	196,246,101	216,531,077	204,287,462	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	196,246,101	216,531,077	204,287,462	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers In	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers (Out)	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:					
Reserved	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	216,531,077	204,287,462	86,127,591	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	216,531,077	204,287,462	86,127,591		

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL		ESTIMATED
	PRIOR YEAR	CURRENT YEAR	BUDGET YEAR
	ENDING 06/30/2004	ENDING 06/30/2005	ENDING 06/30/2006
General Government	447.8	476.5	490.9
Judicial	482.5	495.1	499.1
Public Safety	879.5	932.6	963.1
Public Works	118.4	119.0	119.9
Sanitation	0.0	0.0	0.0
Health	177.6	193.9	197.7
Welfare	214.1	223.6	235.9
Culture and Recreation	333.2	286.2	290.1
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,653.1	2,726.8	2,796.7
Utilities	85.7	88.0	92.6
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2,738.8	2,814.8	2,889.3

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

POPULATION (AS OF JULY 1) *	359,423	373,233	383,453
	*State of Nevada	*State of Nevada	*State of Nevada
* Population certified by the state in March.			
Assessed Valuation Excluding NPM	10,408,087,428	11,015,258,259	11,977,348,539
Net Proceeds of Mines	750,000	1,000,000	1,200,000
TOTAL ASSESSED VALUE	10,408,837,428	11,016,258,259	11,978,548,539
<u>TAX RATE</u>			
General Fund	1.0267	1.0330	1.0330
Special Revenue Funds	0.2000	0.2100	0.2100
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0778	0.0715	0.0715
Enterprise Fund			
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3817	1.3917	1.3917

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2005-2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	1.2383	11,977,348,539	148,315,507	0.9231	110,562,904	(2,790,598)	107,772,306
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	1,200,000	14,860	Same as above	11,077	(280)	10,797
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	11,978,548,539	11,978,549	0.1000	11,978,549	(300,710)	11,677,839
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,796,782	0.0150	1,796,782	(45,106)	1,751,676
E. Medical Indigent (NRS 428.285)	0.1000	"	11,978,549	0.1000	11,978,549	(300,709)	11,677,840
F. Capital Acquisition (NRS 354.59815)	0.0500	"	5,989,274	0.0500	5,989,274	(150,354)	5,838,920
G. Youth Services Levy (NRS 62.327)	0.0083	"	994,220	0.0083	994,220	(24,959)	969,261
H. Legislative Overrides	0.0774	"	9,271,397	0.0774	9,271,397	(232,749)	9,038,648
I. SCCRT Loss NRS 354.59813	0.1224	"	14,661,743	0.0000	0	0	0
J. Other: Family Court	0.0192	"	2,299,881	0.0192	2,299,881	(57,736)	2,242,145
K. Other: AB 104 (See Note 1)	0.0272	"	3,258,165	0.0272	3,258,165	(81,793)	3,176,372
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4195		50,250,011	0.2971	35,588,268	(893,406)	34,694,862
M. Subtotal A, B, C, L	1.7578		210,558,927	1.3202	158,140,798	(3,984,994)	154,155,804
N. Debt	0.0715		8,564,662	0.0715	8,564,662	(215,007)	8,349,655
O. TOTAL M AND N (see Note 2)	1.8293		219,123,589	1.3917	166,705,460	(4,200,001)	162,505,459

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 \$2,114,342 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,080,751

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, 2006

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	46,270,888	102,100,000	123,556,392	1.0602	62,360,707	85,000	1,648,000	336,020,986
Health	1,007,076	0	0	0.0000	9,886,553	0	9,227,179	20,120,808
Library Expansion	116,576	0	2,351,568	0.0200	22,000	0	105,000	2,595,144
Animal Services	385,088	0	3,515,352	0.0300	724,650	0	0	4,625,090
Agricultural Extension	548,106	0	1,176,784	0.0100	0	0	0	1,724,890
Indigent Tax Levy	0	0	11,760,340	0.1000	224,500	0	0	11,984,840
Child Protective Services	6,284,953	0	4,707,385	0.0400	20,907,839	0	1,315,935	33,216,112
Senior Services	604,015	0	1,176,784	0.0100	2,142,064	0	120,000	4,042,863
May Foundation	391,710	0	0	0.0000	646,687	0	332,000	1,370,397
Administrative Assessments	2,812,640	0	0	0.0000	557,937	0	0	3,370,577
Enhanced 911	476,920	0	0	0.0000	1,047,000	0	0	1,523,920
Regional Public Safety	265,378	0	0	0.0000	754,354	0	0	1,019,732
Stabilization	3,250,000	0	0	0.0000	0	0	0	3,250,000
Capital Facilities	16,485,938	0	5,878,920	0.0500	85,000	0	973,664	23,423,522
Parks Construction	22,982,500	0	0	0.0000	1,270,750	20,000,000	6,976,778	51,230,028
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	101,881,786	102,100,000	154,123,525	1.3202	100,630,041	20,085,000	20,698,556	499,518,908
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
	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, 2006

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)
Public Works Construction Projects	23,228,129	0	0	0.0000	6,313,735	10,844,807	11,687,558	52,074,229
Extraordinary Maintenance	0	0	0	0.0000	0	0	0	0
Special Assessment Districts Projects	97,657	0	0	0.0000	59,625	8,100,000	0	8,257,282
Infrastructure	31,526,472	0	0	0.0000	9,347,873	0	0	40,874,345
Baseball Stadium	537,405	0	0	0.0000	1,208,000	0	0	1,745,405
Stormwater Impact Fee	1,629,342	0	0	0.0000	324,500	0	0	1,953,842
Accrued Benefits	171,933	0	0	0.0000	7,500	0	4,050,000	4,229,433
Retiree Health Benefits	33,677,830	0	0	0.0000	650,000	0	4,403,344	38,731,174
Alturas Power Mitigation	0	0	0	0.0000	0	0	0	0
Washoe County Debt	10,426,128	0	8,400,655	0.0715	554,444	0	15,655,847	35,037,074
SAD Debt	1,110,779	0	0	0.0000	587,339	0	39,000	1,737,118
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	102,405,675	0	8,400,655	0	19,053,016	18,944,807	35,835,749	184,639,902
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX	0	0		XXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	204,287,462	102,100,000	162,524,180	1.3917	119,683,057	39,029,807	56,534,305	684,158,810

* 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, 2006

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		136,275,457	50,547,991	69,586,389	7,460,571	1,000,000	48,007,094	23,143,485	336,020,986
Health	R	12,317,531	3,991,493	3,731,755	77,000	0	0	3,028	20,120,808
Library Expansion	R	1,258,700	431,353	30,635	0	0	786,191	88,265	2,595,144
Animal Services	R	1,615,850	531,005	1,587,277	0	0	566,007	324,951	4,625,090
Agricultural Extension	R	431,151	138,637	573,020	160,000	0	0	422,082	1,724,890
Indigent Tax Levy	R	0	0	11,984,840	0	0	0	0	11,984,840
Child Protective Services	R	10,643,020	3,494,795	14,513,061	332,000	0	1,210,243	3,022,993	33,216,112
Senior Services	R	1,915,008	674,199	1,320,093	0	0	0	133,563	4,042,863
May Foundation	R	551,732	120,972	300,237	19,000	0	0	378,456	1,370,397
Administrative Assessments	R	0	0	571,853	692,296	0	973,664	1,132,764	3,370,577
Enhanced 911	R	100,000	0	800,100	591,950	0	0	31,870	1,523,920
Regional Public Safety	R	222,576	65,509	259,827	385,000	0	0	86,820	1,019,732
Stabilization	R	0	0	3,250,000	0	0	0	0	3,250,000
Capital Facilities	C	0	0	1,656,242	15,800,000	0	2,928,834	3,038,446	23,423,522
Parks Construction	C	0	0	0	50,670,012	0	0	560,016	51,230,028
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		165,331,025	59,995,954	110,165,329	76,187,829	1,000,000	54,472,033	32,366,739	499,518,908

* 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, 2006

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Public Works Construction Projects	C	0	0	0	51,987,902	0	0	86,327	52,074,229
Extraordinary Maintenance	C	0	0	0	0	0	0	0	0
Special Assessment Districts Projects	C	0	0	0	8,200,000	0	39,000	18,282	8,257,282
Infrastructure	C	0	0	0	36,056,865	0	3,677,372	1,140,108	40,874,345
Baseball Stadium	C	0	0	0	1,180,000	0	225,900	339,505	1,745,405
Stormwater Impact Fee	C	0	0	0	193,268	0	0	1,760,574	1,953,842
Accrued Benefits	R	4,000,000	0	0	0	0	0	229,433	4,229,433
Retiree Health Benefits	R	0	0	0	0	0	981,566	37,749,608	38,731,174
Alturas Power Mitigation	C	0	0	0	0	0	0	0	0
Washoe County Debt	D	0	0	23,843,883	0	0	0	11,193,191	35,037,074
SAD Debt		0	0	493,294	0	0	0	1,243,824	1,737,118
SUBTOTAL		4,000,000	0	24,337,177	97,618,035	0	4,923,838	53,760,852	184,639,902
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		169,331,025	59,995,954	134,502,506	173,805,864	1,000,000	59,395,871	86,127,591	684,158,810

* 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, 2006

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	3,240,000	4,235,729	150,000	0	0	0	(845,729)
Water Resources	E	25,064,663	23,296,817	44,326,438	2,848,417	0	1,250,000	41,995,867
Golf Course	E	1,881,375	1,939,134	3,544	167,613	250,000	0	28,172
Health Benefit	I	26,882,000	29,991,101	70,000	0	3,671,566	0	632,465
Risk Management	I	7,329,045	7,528,369	200,000	0	0	0	676
Equipment Services	I	7,417,364	7,805,389	250,000	0	190,000	0	51,975
TOTAL		71,814,447	74,796,539	44,999,982	3,016,030	4,111,566	1,250,000	41,863,426

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

** Includes debt services requirement.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	93,530,752	101,380,930	110,098,733	107,337,926
Detention Facility	7,987,680	8,595,080	9,339,893	9,107,144
Indigent Insurance Program	10,956	1,665,533	1,809,876	1,764,770
AB 104	1,920,585	2,200,000	2,168,787	2,114,342
China Springs support	865,357	918,429	998,300	973,341
Family Court	1,981,369	2,131,845	2,316,605	2,258,869
NRS 354 59813 Makeup Rev	1,461,612	6,700		
SUBTOTAL AD VALOREM	107,758,311	116,898,517	126,732,194	123,556,392
County Option Mtr Veh Fuel tax 1 cent-NRS 365.192	499,434	525,404	511,715	511,715
Room Tax	280,109	340,000	340,000	340,000
SUBTOTAL TAXES	108,537,854	117,763,921	127,583,909	124,408,107
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	777,942	821,690	839,390	839,390
Business Licenses/Elec and Telcom	1,164,972	2,272,635	2,047,000	2,047,000
Liquor Licenses	272,946	270,000	270,000	270,000
Local Gaming Licenses	860,846	850,000	850,000	850,000
Franchise Fees				
Sanitation	303,618	305,000	305,000	305,000
Cable Television	728,219	725,000	725,000	725,000
County Gaming Licenses	365,613	365,000	365,000	365,000
AB 104 - Gaming Licenses	613,485	600,000	600,000	600,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	383,639	375,000	385,000	385,000
Mobile Home Permits	553	730	730	730
Other	224	650	650	650
SUBTOTAL LICENSES AND PERMITS	5,472,057	6,585,705	6,387,770	6,387,770

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Federal Grants	6,406,518	11,700,749	5,197,287	5,408,841
Federal Payments in Lieu of Taxes	1,817,966	1,868,954	1,872,506	1,872,506
Federal/State Narc Forfeitures	24,135	20,000	20,000	20,000
Federal Incarceration Charges	1,919,546	2,100,000	2,100,000	2,100,000
Federal Reimbursements				
Medicaid Management	949	25,000	35,000	35,000
State Grants	2,425,001	611,823	159,844	159,844
State Shared Revenues				
Motor Vehicle Fuel Tax 1 25cents - NRS 365 180	1,678,629	1,649,136	1,731,004	1,731,004
Motor Vehicle Fuel Tax 1 75 cents - NRS 365 190	1,247,284	1,289,570	1,219,353	1,219,353
Motor Vehicle Fuel Tax 3 6/2 35 cents - NRS 365 550	1,807,014	1,775,255	1,856,749	1,856,749
State Gaming Licenses - NRS 463 380 and 463 320	156,065	160,000	160,000	160,000
RPTI - AB104	799,153	1,400,000	1,400,000	1,400,000
SCCRI - NRS 377 057				
SCCRI - AB104 Makeup	9,898,331	10,600,000	11,500,000	11,500,000
Consolidated Taxes	84,503,117	94,800,000	102,100,000	102,100,000
Court Administrative Assessments - NRS 176 059				
GSI - NRS 482 180				
GSI - AB 104 Makeup	2,410,140	1,600,000		
State Extraditions	62,990	54,350	45,000	55,000
Local Contributions:				
Other	604,947	1,068,814	1,250,538	1,280,483
Miscellaneous Other Government Receipts				
SUBTOTAL INTERGOVERNMENTAL REVENUE	115,761,785	130,723,651	130,647,281	130,898,780
CHARGES FOR SERVICES				
General Government				
Clerk Fees	160,687	117,000	115,000	115,000
Recorder Fees	4,856,055	4,878,000	4,870,000	4,870,000
Map Fees	373,369	123,700	123,200	123,200
Assessor Commissions	1,215,474	1,200,000	1,200,000	1,200,000
Building and Zoning Fees	163,777	110,000	141,400	110,000
Other	1,407,188	1,978,038	2,040,921	1,944,281
SUBTOTAL	8,176,550	8,406,738	8,490,521	8,362,481
Judicial				
Clerk Fees	568,392	555,000	555,000	555,000
Other	328,883	448,900	310,800	412,800
SUBTOTAL	897,275	1,003,900	865,800	967,800

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

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Form 8

9/3/2004

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	337,898	545,000	507,500	562,500
Others	1,343,624	1,281,428	1,486,551	1,400,900
Corrections	8,023	38,700	7,000	7,000
Protective Services	246,370	208,000	162,028	162,028
SUBTOTAL	1,935,915	2,073,128	2,163,079	2,132,428
Public Works	1,008,026	931,482	773,500	855,600
Health and Welfare	255,930	367,500	350,000	350,000
Cultural and Recreation				
Swimming Pool	92,835	92,000	87,279	87,279
Other	829,054	937,627	913,626	913,777
SUBTOTAL	921,889	1,029,627	1,000,905	1,001,056
SUBTOTAL CHARGES FOR SERVICES	13,195,585	13,812,375	13,643,805	13,669,365
FINES AND FORFEITS				
Fines				
Library	153,932	138,000	135,000	135,000
Court	2,887,499	2,850,872	2,954,559	2,836,732
Penalties	2,800,005	2,685,800	2,619,563	2,628,200
Forfeits				
Bail	1,353,416	1,309,706	1,403,491	1,435,000
SUBTOTAL FINES AND FORFEITS	7,194,852	6,984,378	7,112,614	7,034,932
MISCELLANEOUS				
Interest Earnings	535,662	2,878,728	3,070,500	3,098,000
Rents and Royalties		166,075		76,000
Contributions and Donations from Private Sources	231,268	339,738	100,000	117,993
Other	2,149,870	2,602,682	1,915,052	2,326,152
SUBTOTAL MISCELLANEOUS	2,916,800	5,987,223	5,085,552	5,618,145
SUBTOTAL REVENUE ALL SOURCES	253,078,933	281,857,253	290,460,930	288,017,099

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund				
Agricultural Extension Fund				
Indigent Tax Levy Fund				
Child Protective Services Fund	398,000	398,000	398,000	398,000
Senior Services Fund				
May Foundation Fund				
Administrative Assessments	19,587			
Capital Facilities Fund				
Public Works Construction Fund		50,000		
Water Resources Fund	1,643,675	1,500,000	1,250,000	1,250,000
Golf Course Fund				
Health Benefits Fund				
Risk Management Fund				
Equipment Services Fund				
Impact Fee Fund	150			
Alturas Power Mitigation Fund		49,484		
Other:				
Proceeds from asset disposition	4,651,960	7,541,450	85,000	85,000
Proceeds from financing				
SUBTOTAL OTHER FINANCING SOURCES	6,713,372	9,538,934	1,733,000	1,733,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	35,297,653	38,920,189	40,732,852	46,270,888
TOTAL BEGINNING FUND BALANCE	35,297,653	38,920,189	40,732,852	46,270,888
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	295,089,958	330,316,375	332,926,782	336,020,986

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative				
Commissioners (100-0)				
Salaries and Wages	279,076	270,441	266,715	266,715
Employee Benefits	77,141	87,122	94,569	94,879
Services and Supplies	59,152	126,357	150,841	173,571
Capital Outlay				
Subtotal	415,369	483,921	512,125	535,164
Legislative Subtotal	415,369	483,921	512,125	535,164
Executive				
Manager (101-0)				
Administration (101-1)				
Salaries and Wages	691,887	656,224	696,359	738,752
Employee Benefits	191,770	178,573	190,343	201,696
Services and Supplies	124,528	159,511	223,911	222,372
Capital Outlay				
Subtotal	1,008,185	994,308	1,110,613	1,162,820
Labor Administration (101-3)				
Salaries and Wages	126,614	130,849	141,778	142,353
Employee Benefits	34,884	37,608	41,080	40,501
Services and Supplies	8,211	12,775	16,116	18,275
Capital Outlay				
Subtotal	169,709	181,232	198,974	201,130
Manager Grant Division (101-3)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	91,254	386,884		
Capital Outlay				
Subtotal	91,254	386,884	0	0
WINNet Service Center (101-4)				
Salaries and Wages	554,856	1,046,890	1,133,700	1,133,715
Employee Benefits	167,021	334,755	358,221	355,013
Services and Supplies	18,300	583,024	1,009,817	1,007,084
Capital Outlay			58,800	58,800
Subtotal	740,177	1,964,669	2,560,538	2,554,612
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	INITIATIVE APPROVED	FINAL APPROVED
Community Relations (101-6)				
Salaries and Wages	224,836	315,713	389,210	389,190
Employee Benefits	73,667	104,808	133,597	130,361
Services and Supplies	165,104	246,696	297,555	266,665
Capital Outlay			15,000	15,000
Subtotal	463,607	667,217	835,362	801,216
Management Services (101-8)				
Salaries and Wages	142,115	247,005	426,457	426,457
Employee Benefits	46,753	82,271	134,289	132,095
Services and Supplies	121,254	321,645	470,063	470,843
Capital Outlay				
Subtotal	310,122	650,922	1,030,809	1,029,395
Internal Audit (101-9)				
Salaries and Wages	122,046	129,901	150,442	150,442
Employee Benefits	38,431	41,650	46,390	45,492
Services and Supplies	1,855	16,168	17,224	14,363
Capital Outlay				
Subtotal	162,332	187,719	214,056	210,297
Executive Activity Subtotal	2,945,386	5,032,951	5,950,352	5,959,470
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	379,633	944,395	458,312	458,312
Employee Benefits	117,045	124,506	142,101	138,687
Services and Supplies	68,866	1,157,949	347,898	349,904
Capital Outlay				
Elections Activity Subtotal	565,544	2,226,850	948,311	946,902
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Finance				
Finance Department (103-0)				
Administration Division (103-1)				
Salaries and Wages	305,848	285,342	228,311	228,311
Employee Benefits	83,729	82,355	66,941	65,352
Services and Supplies	53,435	40,678	42,427	41,708
Capital Outlay				0
Subtotal	443,012	408,375	337,679	335,372
Comptroller (103-3)				
Salaries and Wages	1,051,143	1,135,926	1,271,907	1,271,907
Employee Benefits	315,230	371,828	416,125	405,359
Services and Supplies	44,949	61,189	83,887	82,837
Capital Outlay				
Subtotal	1,411,322	1,568,943	1,771,919	1,760,103
Budget Division (103-5)				
Salaries and Wages	307,480	544,653	603,534	584,110
Employee Benefits	94,653	171,208	192,340	184,833
Services and Supplies	56,197	61,171	91,682	85,334
Capital Outlay				
Subtotal	458,330	777,031	887,556	854,277
Collections Division (103-7)				
Salaries and Wages	310,910	324,813	341,741	341,741
Employee Benefits	110,154	118,519	124,758	121,513
Services and Supplies	29,843	32,945	49,148	48,314
Capital Outlay				
Subtotal	450,907	476,277	515,647	511,569
Merit Awards Program (124-25)*				
Salaries and Wages	2,875			
Employee Benefits	31			
Services and Supplies				
Capital Outlay				
Subtotal	2,906	0	0	0
* Moved to Management Services - Manager's Dept.				
Finance Department Subtotal	2,766,477	3,230,626	3,512,801	3,461,321
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Treasurer (124-30)				
Salaries and Wages	1,118,765	1,193,219	1,294,962	1,294,941
Employee Benefits	358,856	424,499	463,954	452,529
Services and Supplies	156,870	645,954	739,568	736,487
Capital Outlay				
Subtotal	1,634,491	2,263,672	2,498,484	2,483,958
Assessor (124-10)				
Salaries and Wages	4,080,619	4,210,869	4,642,338	4,642,338
Employee Benefits	1,276,449	1,377,959	1,503,233	1,468,728
Services and Supplies	195,992	256,754	331,467	312,665
Capital Outlay		23,700		0
Subtotal	5,553,060	5,869,282	6,477,038	6,423,731
Assessor Subtotal	5,553,060	5,869,282	6,477,038	6,423,731
Finance Activity Subtotal	9,954,028	11,363,580	12,488,323	12,369,009
Other				
Purchasing (125-40)				
Salaries and Wages	570,112	546,571	564,117	564,117
Employee Benefits	187,349	187,167	192,285	187,495
Services and Supplies	14,523	25,300	35,671	33,383
Capital Outlay				
Subtotal	771,984	759,038	792,073	784,995
Human Resources (109-0)				
Salaries and Wages	900,734	1,008,797	1,245,821	1,210,578
Employee Benefits	253,604	306,500	376,116	360,219
Services and Supplies	169,478	320,800	597,563	798,027
Capital Outlay				
Subtotal	1,323,816	1,636,097	2,219,500	2,368,823
Clerk (125-10)				
Salaries and Wages	927,131	949,598	1,021,934	1,076,085
Employee Benefits	296,222	315,033	343,782	352,591
Services and Supplies	55,940	85,486	104,682	107,771
Capital Outlay			15,000	
Subtotal	1,279,293	1,350,117	1,485,398	1,536,447
Recorder (125-50)				
Salaries and Wages	1,149,938	1,316,780	1,393,968	1,429,183
Employee Benefits	386,859	438,019	471,563	471,750
Services and Supplies	202,183	1,573,367	737,129	473,705
Capital Outlay	12,071	300,000	300,000	300,000
Subtotal	1,751,051	3,628,166	2,902,660	2,674,638
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Information Technology (125-21)				
Salaries and Wages	3,264,909	2,785,653	3,463,121	3,416,023
Employee Benefits	1,025,519	900,436	1,046,032	1,005,435
Services and Supplies	1,369,515	1,370,985	1,515,245	1,510,001
Capital Outlay	62,922	5,128	95,500	20,500
Subtotal	5,722,865	5,062,202	6,119,898	5,951,959
Geographic Information Systems (125-22)				
Salaries and Wages	545,727	931,901	1,015,948	1,015,948
Employee Benefits	169,510	289,857	312,754	308,153
Services and Supplies	71,139	1,129,398	927,988	925,159
Capital Outlay			31,000	31,000
Subtotal	786,376	2,351,156	2,287,690	2,280,260
Infrastructure Preservation (125-23)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	1,608,351	1,819,580	2,070,525	2,070,525
Capital Outlay	204,165	109,000	267,000	342,000
Subtotal	1,812,516	1,928,580	2,337,525	2,412,525
Information Technology Subtotal*	8,321,757	9,341,938	10,745,113	10,644,744
*WINNet was moved to County Manager 7/1/2004				
General Services				
Administration (125-60)				
Salaries and Wages	894,826	894,045	849,194	849,528
Employee Benefits	323,845	346,706	334,183	335,508
Services and Supplies	3,234,521	3,942,780	1,084,049	1,081,798
Capital Outlay		5,000	57,000	65,500
Subtotal	4,453,192	5,188,530	2,324,426	2,332,334
Facilities Services (150-14)				
Salaries and Wages	2,198,226	2,293,195	2,646,713	2,684,278
Employee Benefits	741,541	802,937	929,123	940,047
Services and Supplies	5,880,056	7,030,786	10,508,804	10,680,275
Capital Outlay	269,820	1,069,757	1,109,236	1,134,236
Subtotal	9,089,643	11,196,674	15,193,876	15,438,836
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Telecommunications				
Salaries and Wages	580,048	787,997	847,041	809,474
Employee Benefits	185,617	244,507	263,212	252,807
Services and Supplies	540,776	666,231	1,044,622	1,109,814
Capital Outlay	36,928	156,893	48,000	48,000
Subtotal	1,343,369	1,855,628	2,202,875	2,220,095
General Services Subtotal	14,886,204	18,240,832	19,721,177	19,991,265
Community Development (125-70)				
Salaries and Wages	1,573,360	1,758,450	1,935,055	1,935,075
Employee Benefits	487,137	535,176	583,457	570,410
Services and Supplies	534,267	599,957	792,907	870,021
Capital Outlay	250			0
Subtotal	2,595,014	2,893,583	3,311,419	3,375,506
Other Activities Subtotal	30,929,119	37,849,770	41,177,339	41,376,419
GENERAL GOVERNMENT FUNCTION SUBTOTAL	44,809,446	56,957,073	61,076,450	61,186,965

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION				
Districts Courts (130-20)				
Administration (130-21)				
Salaries and Wages	812,576	892,627	940,420	940,420
Employee Benefits	254,784	288,808	306,935	298,946
Services and Supplies	203,058	273,567	244,066	348,232
Capital Outlay				
Subtotal	1,270,418	1,455,001	1,491,420	1,587,598
General Jurisdiction (130-22)				
Salaries and Wages	3,027,951	3,149,887	3,436,349	3,471,790
Employee Benefits	1,019,977	1,092,571	1,182,388	1,175,797
Services and Supplies	1,050,414	1,278,562	1,482,320	1,427,084
Capital Outlay		45,000		
Subtotal	5,098,342	5,566,020	6,101,057	6,074,671
Family Court (130-23)				
Salaries and Wages	2,538,170	2,859,417	3,212,624	3,203,533
Employee Benefits	801,344	918,479	1,022,109	1,007,392
Services and Supplies	373,000	445,535	413,297	405,094
Capital Outlay		39,830		55,000
Subtotal	3,712,514	4,263,261	4,648,030	4,671,018
Pre-trial Services (130-24)				
Salaries and Wages	1,035,415	1,076,003	1,150,776	1,188,985
Employee Benefits	307,631	332,451	352,450	355,954
Services and Supplies	23,043	38,425	62,937	75,222
Capital Outlay				
Subtotal	1,366,089	1,446,879	1,566,162	1,620,161
Specialty Court Division (130-25)				
Salaries and Wages	147,940	271,176	461,045	233,842
Employee Benefits	49,882	94,558	111,482	87,419
Services and Supplies	661,438	1,168,167	916,629	996,251
Capital Outlay				
Subtotal	859,260	1,533,901	1,489,155	1,317,511
District Courts Subtotal	12,306,623	14,265,062	15,295,824	15,270,959
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
District Attorney (130-10)				
Criminal (130-11)				
Salaries and Wages	6,793,084	7,270,793	7,911,180	7,941,321
Employee Benefits	2,140,271	2,372,435	2,558,324	2,540,074
Services and Supplies	619,899	807,633	995,189	974,913
Capital Outlay			16,000	16,000
Subtotal	9,553,254	10,450,861	11,480,693	11,472,308
CARES/SARI (130-12)				
Salaries and Wages	45,200	51,742	56,225	56,225
Employee Benefits	19,384	21,632	23,385	22,959
Services and Supplies	221,907	255,880	275,363	275,227
Capital Outlay				
Subtotal	286,491	329,254	354,972	354,411
Family Support Enforcement (130-13)				
Salaries and Wages	2,867,231	3,040,360	3,208,380	3,239,808
Employee Benefits	1,042,082	1,112,451	1,199,439	1,192,634
Services and Supplies	132,971	940,886	257,160	245,681
Capital Outlay				
Subtotal	4,042,284	5,093,698	4,664,979	4,678,124
Civil Division (130-15)				
Salaries and Wages	1,928,860	1,984,077	2,075,437	2,150,069
Employee Benefits	565,435	598,758	629,286	645,309
Services and Supplies	72,775	94,288	151,074	157,922
Capital Outlay				
Subtotal	2,567,070	2,677,123	2,855,797	2,953,299

FUNCTION CONTINUED

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Grant & Designated (130-14)				
Salaries and Wages	14,724	30,107	200	37,321
Employee Benefits	3,532	10,760	340	13,565
Services and Supplies	85,596	209,354	105,567	103,408
Capital Outlay	168			
Subtotal	104,020	250,222	106,107	154,293
Drug Forfeitures (130-16)				
Salaries and Wages	87,451	91,928	101,375	101,355
Employee Benefits	31,105	34,579	38,313	37,535
Services and Supplies	6,397	119,705	17,323	17,073
Capital Outlay				
Subtotal	124,953	246,212	157,011	155,963
District Attorney Subtotal	16,678,072	19,047,369	19,619,560	19,768,398
Law Library (130-30)				
Administration (130-31)				
Salaries and Wages	376,450	402,494	451,477	451,451
Employee Benefits	112,235	120,691	133,009	129,708
Services and Supplies	312,837	358,719	432,897	433,841
Capital Outlay				
Subtotal	801,522	881,904	1,017,383	1,015,000
Public Defender (130-41)				
Salaries and Wages	3,607,759	3,798,945	4,254,638	4,259,476
Employee Benefits	1,100,388	1,185,187	1,327,059	1,307,472
Services and Supplies	220,004	300,990	398,299	391,994
Capital Outlay			15,000	15,000
Subtotal	4,928,151	5,285,122	5,994,996	5,973,942
Court Appointed Attorneys (130-42)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	866,864	916,864	916,000	916,000
Capital Outlay				
Subtotal	866,864	916,864	916,000	916,000
Public Defender Subtotal	5,795,015	6,201,986	6,910,996	6,889,942
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
Incline Justice Court (130-51)				
Salaries and Wages	232,366	235,995	235,009	245,809
Employee Benefits	68,269	77,420	89,657	85,053
Services and Supplies	10,196	13,048	23,077	22,497
Capital Outlay				
Subtotal	310,831	326,464	347,742	353,359
Reno Justice Court (130-53)				
Salaries and Wages	2,481,500	2,550,888	2,743,409	2,795,070
Employee Benefits	794,054	855,391	935,030	911,941
Services and Supplies	422,469	336,880	496,422	508,329
Capital Outlay				
Subtotal	3,698,023	3,743,160	4,174,861	4,215,341
Sparks Justice Court (130-54)				
Salaries and Wages	993,893	1,090,164	1,172,460	1,229,460
Employee Benefits	338,566	387,851	415,801	404,072
Services and Supplies	119,950	135,842	192,053	189,273
Capital Outlay		0		0
Subtotal	1,452,409	1,613,857	1,780,313	1,822,805
Gerlach Justice Court (130-52)				
Salaries and Wages	25,956			
Employee Benefits	9,990	336	Merged to Wadsworth Justice Court	
Services and Supplies	1,526	356		
Capital Outlay				
Subtotal	37,472	692	0	0
Verdi Justice Court (130-55)*				
Salaries and Wages	143,379	148,909	99,850	
Employee Benefits	47,184	50,451	35,860	
Services and Supplies	6,333	11,057	15,809	
Capital Outlay				
Subtotal	196,896	210,416	151,518	0
Wadsworth Justice Court (130-57)				
Salaries and Wages	85,897	89,831	78,174	124,937
Employee Benefits	32,405	35,615	33,969	40,917
Services and Supplies	6,218	9,535	12,147	11,905
Capital Outlay				
Subtotal	124,520	134,981	124,290	177,759
Subtotal Justice Courts	5,820,151	6,029,569	6,578,724	6,569,263
*Verdi Justice Court merged with Reno effective 5/31/2005				
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Incline Constable (130-60)				
Salaries and Wages	88,893	93,205	96,104	96,104
Employee Benefits	28,637	30,487	31,844	31,060
Services and Supplies	26,273	36,643	77,515	35,918
Capital Outlay				
Subtotal	143,803	160,335	205,463	163,082
Constables Subtotal	143,803	160,335	205,463	163,082
JUDICIAL FUNCTION SUBTOTAL	41,545,186	46,586,225	49,627,949	49,676,644

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Police				
Sheriff Operations (140-12)				
Salaries and Wages	3,300,515	3,066,083	3,417,860	3,422,150
Employee Benefits	1,112,930	1,389,044	1,557,043	1,627,941
Services and Supplies	852,186	1,686,978	1,755,862	1,869,277
Capital Outlay	498	36,000		23,360
Subtotal	5,266,129	6,178,106	6,730,766	6,942,729
Grants Division (140-16)				
Salaries and Wages	164,109	144,703	69,455	69,455
Employee Benefits	21,945	34,515	33,984	33,403
Services and Supplies	728,103	1,444,519	158,000	158,000
Capital Outlay	227,292	912,847		0
Subtotal	1,141,449	2,536,584	261,439	260,858
Sheriff Administration (140-11)				
Salaries and Wages	2,798,951	3,628,280	4,009,317	4,026,517
Employee Benefits	1,158,006	1,307,355	1,452,247	1,484,580
Services and Supplies	1,593,394	1,126,512	1,138,839	1,124,577
Capital Outlay				0
Subtotal	5,550,351	6,062,147	6,600,403	6,635,674
Detectives (140-13)				
Salaries and Wages	2,546,209	2,416,580	2,553,707	2,567,813
Employee Benefits	1,032,262	1,083,427	1,183,145	1,216,839
Services and Supplies	106,260	56,805	109,208	102,439
Capital Outlay				
Subtotal	3,684,731	3,556,813	3,846,060	3,887,091
Patrol (140-14)				
Salaries and Wages	9,216,069	10,076,382	10,636,615	10,691,591
Employee Benefits	3,651,363	4,274,631	4,884,276	4,979,728
Services and Supplies	278,107	406,094	574,294	742,399
Capital Outlay			39,234	39,234
Subtotal	13,145,539	14,757,108	16,134,419	16,452,952
Sheriff Subtotal	28,788,199	33,090,758	33,573,087	34,179,304
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Detention Facility (140-15)				
Salaries and Wages	21,507,576	23,145,751	24,347,880	23,945,012
Employee Benefits	8,641,646	9,926,340	11,189,473	11,329,568
Services and Supplies	5,961,366	6,522,222	7,128,305	7,064,624
Capital Outlay		11,300		0
Subtotal	36,110,588	39,605,613	42,665,658	42,339,204
Sheriff Activity Subtotal	64,898,787	72,696,371	76,238,744	76,518,507
Coroner (140-20)				
Salaries and Wages	666,477	729,274	767,827	817,671
Employee Benefits	193,702	210,590	233,059	242,616
Services and Supplies	330,135	378,325	411,878	411,453
Capital Outlay			20,000	20,000
Subtotal	1,190,314	1,318,189	1,432,764	1,491,740
Police Activity Subtotal	66,089,101	74,014,560	77,671,508	78,010,248
Fire				
Fire Suppression (141-10)				
Salaries and Wages				
Employee Benefits	5,065	10,282	7,000	6,000
Services and Supplies	36,997	190,540	215,236	215,216
Capital Outlay	22,000	496,190	47,045	47,045
Subtotal	64,062	697,011	269,281	268,261
Corrections				
Juvenile Services (142-10)				
Administration (142-11)				
Salaries and Wages	2,940,064	3,101,800	3,417,308	3,417,308
Employee Benefits	1,095,822	1,195,825	1,364,839	1,352,532
Services and Supplies	505,152	647,404	765,959	759,597
Capital Outlay				
Subtotal	4,541,038	4,945,029	5,548,106	5,529,437
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Juvenile Services Detention (142-13)				
Salaries and Wages	2,968,551	3,122,308	3,302,853	3,335,656
Employee Benefits	927,163	1,038,026	1,113,416	1,075,593
Services and Supplies	290,434	352,031	458,859	450,887
Capital Outlay				
Subtotal	4,186,148	4,512,366	4,875,128	4,862,136
Grants Division (142-12)				
Salaries and Wages	198,071	196,312	238,611	238,611
Employee Benefits	81,708	79,935	101,820	99,067
Services and Supplies	589,254	677,261	270,475	273,171
Capital Outlay				
Subtotal	869,033	953,509	610,906	610,849
Community Services (142-14)				
Salaries and Wages	338,198	333,229	364,792	366,257
Employee Benefits	118,912	114,563	134,301	131,128
Services and Supplies	25,952	38,730	49,637	48,670
Capital Outlay				
Subtotal	483,062	486,522	548,730	546,055
McGee Center (142-15)				
Salaries and Wages	890,828	1,012,382	1,055,439	1,072,050
Employee Benefits	292,672	334,911	358,080	354,158
Services and Supplies	76,391	79,400	103,427	100,973
Capital Outlay				
Subtotal	1,259,891	1,426,693	1,516,946	1,527,181
Community Outreach Program (142-17)				
Salaries and Wages	280,522	297,966	315,836	315,836
Employee Benefits	92,913	102,358	110,857	109,299
Services and Supplies	13,650	16,164	20,693	19,945
Capital Outlay				
Subtotal	387,085	416,487	447,386	445,080
Juvenile Services Subtotal	11,726,257	12,740,606	13,547,202	13,520,737
Corrections Activity Subtotal	11,726,257	12,740,606	13,547,202	13,520,737
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Protective Services				
Alternative Sentencing (101700)				
Salaries and Wages	129,195	217,781	233,917	233,917
Employee Benefits	47,337	76,581	84,151	82,437
Services and Supplies	19,647	44,110	34,989	33,981
Capital Outlay				
Subtotal	196,179	338,471	353,057	350,336
Emergency Management				
Administration (122-15)				
Salaries and Wages	43,805	306,373	137,183	137,183
Employee Benefits	11,468	50,511	40,543	40,096
Services and Supplies	46,904	2,937,806	58,000	58,678
Capital Outlay		1,082,032		0
Subtotal	102,177	4,376,722	235,726	235,957
Public Administrator (143-30)				
Salaries and Wages	582,813	614,993	655,094	655,094
Employee Benefits	195,143	210,788	218,616	213,152
Services and Supplies	47,907	41,853	64,739	63,615
Capital Outlay				
Subtotal	825,863	867,634	938,450	931,862
Public Guardian (157-0)				
Salaries and Wages	846,738	943,855	1,034,631	1,068,358
Employee Benefits	270,342	302,179	352,342	335,631
Services and Supplies	54,056	110,132	203,406	201,202
Capital Outlay			12,000	12,000
Subtotal	1,171,136	1,356,165	1,602,379	1,617,191
Protective Services Subtotal	2,295,355	6,938,993	3,129,612	3,135,346
PUBLIC SAFETY FUNCTION SUBTOTAL	80,174,775	94,391,169	94,617,603	94,934,592

** Note: Starting fiscal year 2003/2004 Animal Control has moved to fund 005 Animal Services

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS FUNCTION				
Public Works Administration (150-11)				
Salaries and Wages	321,236	250,473	238,550	238,550
Employee Benefits	95,371	76,464	72,332	72,059
Services and Supplies	256,996	231,787	248,217	246,656
Capital Outlay	584			0
Subtotal	674,187	558,724	559,099	557,265
Infrastructure Preservation (150-17)				
Salaries and Wages	9,676	2,424		
Employee Benefits	1,393	34		
Services and Supplies	104,063	115,149		
Capital Outlay	2,531,526	2,927,708	3,948,662	3,948,662
Subtotal	2,646,658	3,045,315	3,948,662	3,948,662
Public Works Projects (150-12)				
Salaries and Wages	611,002	649,302	616,997	616,997
Employee Benefits	176,317	201,964	207,666	204,787
Services and Supplies	396,429	219,072	44,080	41,463
Capital Outlay	2,449,160	580,258		
Subtotal	3,632,908	1,650,596	868,743	863,246
Roads (150-16)				
Salaries and Wages	3,773,532	3,765,526	4,259,464	4,300,858
Employee Benefits	1,366,257	1,450,194	1,610,900	1,676,259
Services and Supplies	3,520,994	3,728,875	4,045,132	4,406,077
Capital Outlay	23,840	5,486	256,000	256,000
Subtotal	8,684,623	8,950,082	10,171,496	10,639,194
Engineer (150-15)				
Salaries and Wages	1,338,615	1,343,955	1,528,112	1,528,133
Employee Benefits	446,892	464,626	503,348	502,193
Services and Supplies	98,051	635,033	407,693	416,807
Capital Outlay	194,141	371,292	437,000	437,000
Subtotal	2,077,699	2,814,906	2,876,153	2,884,133
PUBLIC WORKS FUNCTION SUBTOTAL	17,716,075	17,019,624	18,424,153	18,892,501

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Social Services Administration				
Social Services Administration (170-11)				
Salaries and Wages	683,054	766,220	828,760	831,380
Employee Benefits	241,699	271,495	290,694	283,899
Services and Supplies	19,692	14,795	31,624	29,606
Capital Outlay				
Subtotal	944,445	1,052,510	1,151,078	1,144,885
Social Services Direct Assistance				
General Assistance (170-12)				
Salaries and Wages	74,706	75,430	80,686	80,686
Employee Benefits	25,187	26,243	29,270	32,868
Services and Supplies	747,928	966,353	977,177	989,450
Capital Outlay		31,493		0
Subtotal	847,821	1,099,520	1,087,133	1,103,004
Medical Assistance Indigent (170-13)				
Salaries and Wages	See Note 1	See Note 1	See Note 1	See Note 1
Employee Benefits	1,522,671	1,644,941	1,740,064	1,740,064
Services and Supplies	500,297	557,996	609,299	592,031
Capital Outlay	7,536,527	7,790,977	8,094,277	8,111,545
Subtotal	9,559,495	9,993,913	10,443,640	10,443,640
Direct Assistance Subtotal	10,407,316	11,093,433	11,530,773	11,546,644
WELFARE FUNCTION SUBTOTAL	11,351,761	12,145,942	12,681,851	12,691,529

Note 1 - This division represents all expenditures
subject to NRS 428 050 1

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - WELFARE

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9/3/2004

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library (180-11)				
Administration (180-11 excl 130300)				
Salaries and Wages	5,214,071	5,806,667	7,371,794	7,367,951
Employee Benefits	1,750,211	1,924,139	2,424,571	2,441,106
Services and Supplies	1,386,938	1,653,937	1,961,107	1,945,503
Capital Outlay	21,720	38,230	30,000	30,000
Subtotal	8,372,940	9,422,974	11,787,473	11,784,560
Grants Division (130300)				
Salaries and Wages	378			
Employee Benefits				
Services and Supplies	87,428	152,675	4,100	4,921
Capital Outlay		30,000		
Subtotal	87,806	182,675	4,100	4,921
Library Subtotal	8,460,746	9,605,649	11,791,573	11,789,481
Parks & Recreation (140)				
Parks Administration (140-1)				
Salaries and Wages	2,546,087	2,790,797	3,295,956	3,319,075
Employee Benefits	751,379	849,566	920,514	914,470
Services and Supplies	1,283,823	1,513,140	1,948,735	1,880,489
Capital Outlay	126,123	17,991	163,000	163,000
Subtotal	4,707,412	5,171,493	6,328,205	6,277,033
Planning & Development (140-2)				
Salaries and Wages	153,106	207,952	308,702	308,702
Employee Benefits	46,993	61,564	93,407	93,579
Services and Supplies	25,921	115,978	93,157	90,887
Capital Outlay				
Subtotal	226,020	385,493	495,266	493,168
Recreation (140-3)				
Salaries and Wages	555,081	555,863	647,927	736,034
Employee Benefits	97,658	96,929	116,545	111,712
Services and Supplies	201,414	346,028	380,363	380,006
Capital Outlay	990		37,000	37,000
Subtotal	855,143	998,821	1,181,835	1,264,753
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
After School Program				
Salaries and Wages	13,081			
Employee Benefits	30,200			
Services and Supplies	4,793			
Capital Outlay				
Subtotal	48,074	0	0	0
Infrastructure Preservation (140-9)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	39,028	45,578		
Capital Outlay	98,132	354,853	346,234	346,234
Subtotal	137,160	400,431	346,234	346,234
Parks Subtotal	5,973,809	6,956,237	8,351,540	8,381,188
CULTURE AND RECREATION FUNCTION SUBTOTAL	14,434,555	16,561,887	20,143,113	20,170,668

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
18 General Government	44,809,446	56,957,073	61,076,450	61,186,965
24 Judicial	41,545,186	46,586,225	49,627,949	49,676,644
28 Public Safety	80,174,775	94,391,169	94,617,603	94,934,592
29 Public Works	17,716,075	17,019,624	18,424,153	18,892,501
30 Welfare	11,351,761	12,145,942	12,681,851	12,691,529
32 Culture and Recreation	14,434,555	16,561,887	20,143,113	20,170,668
Community Support (190-10)	506,214	725,894	810,304	951,127
Health and Sanitation (184-0)				1,596,448
Intergovernmental Expenditures (195-10)				
Indigent Ins Program - NRS 428 185 (180210)	12,241	1,665,533	1,809,876	1,764,770
China Springs Youth Facility (180240)	871,667	910,825	917,335	913,255
Reno/Sparks Apportionment - NRS 373 150(184)	65,918	65,918	65,918	65,918
Vector Control Tax (20024)			1,015,541	1,015,541
Ethics Commission Assessment (180270)	10,449	10,449	10,449	10,449
TOTAL EXPENDITURES - ALL FUNCTIONS	211,498,287	247,040,539	261,200,541	263,870,407
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX		1,000,000	1,000,000
OPERATING TRANSFERS (188500 & 10004)				
Health Fund	7,469,280	8,013,231	9,227,179	9,227,179
Library Expansion Fund	105,000	105,000	105,000	105,000
Child Protective Services Fund	1,095,307	1,161,423	1,315,935	1,315,935
Senior Services Fund	137,000	200,000	120,000	120,000
Public Works Construction Fund	13,892,560	8,095,858	10,609,315	10,875,315
Accrued Benefits Fund	1,400,000	1,650,000	1,650,000	4,050,000
Retiree Health Benefits Fund	4,993,000	5,161,000	8,893,344	4,403,344
Debt Service Fund	5,857,231	5,499,344	7,471,543	7,471,543
Water Resources Fund	1,408,332	1,467,093	1,596,448	
Golf Course Fund		250,000	250,000	250,000
Health Benefits Fund	2,748,495	2,242,000	2,418,000	2,690,000
Risk Management Fund	5,465,277	2,900,000		
Equipment Services Fund			190,000	190,000
Parks Construction Fund				6,976,778
May Foundation	100,000	260,000	332,000	332,000
SUBTOTAL OPERATING TRANSFERS	44,671,482	37,004,949	44,178,764	48,007,094
RESIDUAL EQUITY TRANSFERS				
Water Resources Fund				
SUBTOTAL EQUITY TRANSFERS	0	0	0	0
SUBTOTAL OTHER USES	44,671,482	37,004,949	45,178,764	49,007,094
TOTAL EXPENDITURES & OTHER USES	256,169,769	284,045,488	306,379,305	312,877,501
ENDING FUND BALANCE:				
Reserved				
Unreserved	38,920,189	46,270,888	26,547,477	23,143,485
TOTAL ENDING FUND BALANCE	38,920,189	46,270,888	26,547,477	23,143,485
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	295,089,958	330,316,375	332,926,782	336,020,986

WASHOE COUNTY

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

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RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,771,742	1,694,705	1,725,822	1,755,822
Subtotal	1,771,742	1,694,705	1,725,822	1,755,822
INTERGOVERNMENTAL REVENUES				
Federal Grants	4,739,817	5,642,955	5,349,992	5,321,605
State Grants	964,928	1,988,428	1,282,741	1,282,741
Other	143,589	32,945	47,500	47,500
Subtotal	5,848,334	7,664,328	6,680,233	6,651,846
CHARGES FOR SERVICES				
Health and Welfare	1,464,125	1,459,890	1,521,332	1,478,885
Reimbursements	0			
Subtotal	1,464,125	1,459,890	1,521,332	1,478,885
MISCELLANEOUS				
Contributions and Donations from Private Sources	0	25,000		
Other	0	16,836		
Subtotal	0	41,836	0	0
Subtotal Revenues	9,084,201	10,860,759	9,927,387	9,886,553
OTHER FINANCING SOURCES				
Proceeds from Financing				
Operating Transfers In (Schedule I)				
General Fund	7,469,280	8,013,231	9,227,179	9,227,179
Subtotal Other Sources	7,469,280	8,013,231	9,227,179	9,227,179
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,215,352	1,662,471	999,943	1,007,076
TOTAL BEGINNING FUND BALANCE	1,215,352	1,662,471	999,943	1,007,076
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	17,768,833	20,536,461	20,154,509	20,120,808

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
HEALTH FUNCTION				
Public Health Administration (202-20)				
Salaries and Wages	967,265	1,203,478	1,431,886	1,493,805
Employee Benefits	307,078	387,134	458,575	478,090
Services and Supplies	314,628	570,385	473,865	392,198
Capital Outlay	41,830	17,000	17,000	17,000
Subtotal	1,630,801	2,177,997	2,381,326	2,381,093
Air Quality Management Division(202-30)				
Salaries and Wages	1,239,791	1,347,417	1,379,567	1,381,662
Employee Benefits	390,581	430,392	437,242	428,379
Services and Supplies	493,087	711,522	246,131	238,058
Capital Outlay	42,389	35,710		0
Subtotal	2,165,848	2,525,040	2,062,940	2,048,099
Community/Clinic Health Services Division(202-40)				
Salaries and Wages	4,820,304	5,252,440	5,811,220	5,848,905
Employee Benefits	1,535,181	1,795,947	2,016,495	1,983,138
Services and Supplies	1,372,968	2,257,941	1,772,005	1,765,733
Capital Outlay		0		0
Subtotal	7,728,453	9,306,328	9,599,720	9,597,776
Environmental Health Services Division(202-50)				
Salaries and Wages	2,991,638	3,248,941	3,568,625	3,593,159
Employee Benefits	906,067	1,014,726	1,128,185	1,101,887
Services and Supplies	658,990	1,151,674	1,351,520	1,335,765
Capital Outlay	24,565	104,680	60,000	60,000
Subtotal	4,581,260	5,520,021	6,108,330	6,090,811
HEALTH FUNCTION SUBTOTAL	16,106,362	19,529,385	20,152,316	20,117,779
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	0			
Accrued Benefits Fund	0			
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,662,471	1,007,076	2,193	3,028
TOTAL ENDING FUND BALANCE	1,662,471	1,007,076	2,193	3,028
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,768,833	20,536,461	20,154,509	20,120,808

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	2,063,854	2,220,952	2,411,710	2,351,568
Subtotal	2,063,854	2,220,952	2,411,710	2,351,568
MISCELLANEOUS:				
Investment Earnings	21,499	22,000	18,000	22,000
Net increase (decrease) in the fair value of investments	(21,554)	(10,500)		
Subtotal	(55)	11,500	18,000	22,000
Subtotal Revenues	2,063,799	2,232,452	2,429,710	2,373,568
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	105,000	105,000	105,000	105,000
Public Works Construction Fund		0		
Subtotal Other Uses	105,000	105,000	105,000	105,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	460,889	316,805	109,452	116,576
TOTAL BEGINNING FUND BALANCE	460,889	316,805	109,452	116,576
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	2,629,688	2,654,257	2,644,162	2,595,144

WASHOE COUNTY

(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Expansion (204)				
Salaries and Wages	1,233,562	1,298,556	1,185,597	1,258,700
Employee Benefits	426,786	451,116	518,030	431,353
Services and Supplies	10,122	8,350	33,949	30,635
Capital Outlay	0			
Subtotal	1,670,470	1,758,022	1,737,576	1,720,688
Subtotal Expenditures	1,670,470	1,758,022	1,737,576	1,720,688
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
Debt Service	642,413	779,659	786,191	786,191
Subtotal Other Uses	642,413	779,659	786,191	786,191
ENDING FUND BALANCE:				
Reserved				
Unreserved	316,805	116,576	120,395	88,265
TOTAL ENDING FUND BALANCE	316,805	116,576	120,395	88,265
TOTAL COMMITMENTS AND FUND BALANCE	2,629,688	2,654,257	2,644,162	2,595,144

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,153,398	3,304,877	3,605,565	3,515,352
Subtotal	3,153,398	3,304,877	3,605,565	3,515,352
LICENSES AND PERMITS				
Animal Licenses	30,951	36,000	36,000	160,000
Subtotal	30,951	36,000	36,000	160,000
MISCELLANEOUS:				
Contributions & Donations	195	546,650	546,650	546,650
Other	499,310			
Investment Earnings	15,668	18,000	18,000	18,000
Net increase (decrease) in the fair value of investments	(6,306)			
Subtotal	508,867	564,650	564,650	564,650
Subtotal Revenues	3,693,216	3,905,527	4,206,215	4,240,002
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund				
Public Works Construction Fund				
Subtotal Other Uses	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	0	273,178	374,508	385,088
TOTAL BEGINNING FUND BALANCE	0	273,178	374,508	385,088
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	3,693,216	4,178,705	4,580,723	4,625,090

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Animal Services (205)				
Salaries and Wages	620,089	647,293	1,342,935	1,615,850
Employee Benefits	209,803	224,735	710,922	531,005
Services and Supplies	293,643	481,702	1,717,920	1,587,277
Capital Outlay				
Subtotal	1,123,535	1,353,730	3,771,777	3,734,132
Intergovernmental Expenditures				
Reno apportionment (500000-710400)	1,797,437	1,883,780		
Sparks apportionment	0			
	1,797,437	1,883,780	0	0
Subtotal Expenditures	2,920,972	3,237,510	3,771,777	3,734,132
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
Debt Service	499,066	556,107	566,007	566,007
Subtotal Other Uses	499,066	556,107	566,007	566,007
ENDING FUND BALANCE:				
Reserved				
Unreserved	273,178	385,088	242,939	324,951
TOTAL ENDING FUND BALANCE	273,178	385,088	242,939	324,951
TOTAL COMMITMENTS AND FUND BALANCE	3,693,216	4,178,705	4,580,723	4,625,090

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	1,030,954	1,110,626	1,206,855	1,176,784
Subtotal	1,030,954	1,110,626	1,206,855	1,176,784
MISCELLANEOUS				
Other	487	0	0	0
Subtotal	487	0	0	0
Subtotal Revenues	1,031,441	1,110,626	1,206,855	1,176,784
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	453,220	525,637	543,106	548,106
TOTAL BEGINNING FUND BALANCE	453,220	525,637	543,106	548,106
Prior Period Adjustments	0	0	0	
Residual Equity Transfers	0	0	0	
TOTAL AVAILABLE RESOURCES	1,484,661	1,636,263	1,749,961	1,724,890

WASHOE COUNTY
(Local Government)

SCHEDULE B - 206
FUND - AGRICULTURAL EXTENSION

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EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Agricultural Extension (206)				
Salaries and Wages	390,067	389,593	431,151	431,151
Employee Benefits	130,251	128,867	144,833	138,637
Services and Supplies	438,706	549,697	557,119	573,020
Capital Outlay	0	20,000		160,000
Subtotal	959,024	1,088,157	1,133,103	1,302,808
Subtotal Expenditures	959,024	1,088,157	1,133,103	1,302,808
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	0	0	0	0
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	525,637	548,106	616,858	422,082
TOTAL ENDING FUND BALANCE	525,637	548,106	616,858	422,082
TOTAL COMMITMENTS AND FUND BALANCE	1,484,661	1,636,263	1,749,961	1,724,890

WASHOE COUNTY

(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	9,272,137	11,098,758	12,061,049	11,760,340
Subtotal	9,272,137	11,098,758	12,061,049	11,760,340
INTERGOVERNMENTAL:				
Federal Grants	0	0	0	0
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Reimbursements	177,051	150,500	164,500	164,500
Subtotal	177,051	150,500	164,500	164,500
MISCELLANEOUS:				
Investment Earnings	119,413	100,000	60,000	60,000
Net increase (decrease) in the fair value of investments	(62,782)	(74,363)		
Subtotal	56,631	25,637	60,000	60,000
Subtotal Revenues	9,505,819	11,274,895	12,285,549	11,984,840
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	483,058	63,100	0	0
TOTAL BEGINNING FUND BALANCE	483,058	63,100	0	0
Cumulative Effect of Change in Accounting Principle	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	9,988,877	11,337,995	12,285,549	11,984,840

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Direct Assistance/Medical Assistance Indigent (221)				
Salaries and Wages	0			
Employee Benefits	0			
Services and Supplies	9,925,777	11,337,995	12,285,549	11,984,840
Capital Outlay	0			
Subtotal	9,925,777	11,337,995	12,285,549	11,984,840
Subtotal Expenditures	9,925,777	11,337,995	12,285,549	11,984,840
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	0	0	0	0
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	63,100	0	0	0
TOTAL ENDING FUND BALANCE	63,100	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	9,988,877	11,337,995	12,285,549	11,984,840

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	4,123,918	4,442,753	4,827,669	4,707,385
Subtotal	4,123,918	4,442,753	4,827,669	4,707,385
LICENSES AND PERMITS				
Day care licenses	24,528	25,000	25,000	25,000
Subtotal	24,528	25,000	25,000	25,000
INTERGOVERNMENTAL:				
Federal Grants	8,542,107	8,786,656	8,349,000	8,349,000
Other	9,667,482	11,106,119	12,276,764	12,276,764
Subtotal	18,209,589	19,892,775	20,625,764	20,625,764
CHARGES FOR SERVICES:				
Reimbursements	317,906	307,023	257,075	257,075
Subtotal	317,906	307,023	257,075	257,075
MISCELLANEOUS:				
Contributions and Donations from Private Sources	199,032	(94,814)		
Other	26,041	(606)		
Subtotal	225,073	(95,420)	0	0
Subtotal Revenues	22,901,014	24,572,131	25,735,508	25,615,224
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	1,095,307	1,161,423	1,315,935	1,315,935
Subtotal Other Sources	1,095,307	1,161,423	1,315,935	1,315,935
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	5,393,583	7,376,977	6,544,603	6,284,953
TOTAL BEGINNING FUND BALANCE	5,393,583	7,376,977	6,544,603	6,284,953
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	29,389,904	33,110,531	33,596,046	33,216,112

WASHOE COUNTY
(Local Government)

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-10)				
Salaries and Wages	7,743,244	8,380,883	9,974,385	10,052,867
Employee Benefits	2,532,023	2,830,578	3,352,990	3,305,245
Services and Supplies	1,209,635	2,860,151	2,408,916	2,484,100
Capital Outlay	0	170,840	332,000	332,000
Subtotal	11,484,902	14,242,452	16,068,291	16,174,212
Child Care Services (228-20)				
Salaries and Wages	527,005	553,290	590,153	590,153
Employee Benefits	164,135	182,627	193,943	189,550
Services and Supplies	13,250	52,515	36,486	34,770
Capital Outlay	0	62,675	0	0
Subtotal	704,390	851,107	820,582	814,473
Temp Assist/Emergency Shelter Care (228-30)				
Salaries and Wages	0			
Employee Benefits	0			
Services and Supplies	9,290,133	10,952,626	11,542,740	11,994,191
Capital Outlay	0			
Subtotal	9,290,133	10,952,626	11,542,740	11,994,191
Children's Services Donations				
Salaries and Wages				
Employee Benefits				
Services and Supplies	27,441	131,393		
Capital Outlay				
Subtotal	27,441	131,393	0	0
Subtotal Expenditures	21,479,425	26,177,578	28,431,613	28,982,876
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	398,000	398,000	398,000	398,000
Public Works Construction Fund		250,000	812,243	812,243
Debt Service Fund	135,502			
Subtotal Other Uses	533,502	648,000	1,210,243	1,210,243
ENDING FUND BALANCE:				
Reserved				
Unreserved	7,376,977	6,284,953	3,954,190	3,022,993
TOTAL ENDING FUND BALANCE	7,376,977	6,284,953	3,954,190	3,022,993
TOTAL COMMITMENTS AND FUND BALANCE	29,389,904	33,110,531	33,596,046	33,216,112

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,030,954	1,111,376	1,206,855	1,176,784
Subtotal	1,030,954	1,111,376	1,206,855	1,176,784
INTERGOVERNMENTAL:				
Federal Grants	1,215,760	1,295,367	1,055,875	1,163,368
State and Local Grants	535,672	488,415	445,305	433,446
Other	11,802	2,500		
Subtotal	1,763,234	1,786,282	1,501,180	1,596,814
CHARGES FOR SERVICES:				
Senior law project fees	67,865	70,000	70,000	70,000
Federal Program Income	302,216	306,000	306,000	306,000
Other	65,901	72,800	66,500	79,500
Subtotal	435,982	448,800	442,500	455,500
MISCELLANEOUS:				
Contributions and Donations	64,874	66,031	25,000	18,000
Other	92,543	70,840	71,750	71,750
Subtotal	157,417	136,871	96,750	89,750
Subtotal Revenues	3,387,587	3,483,329	3,247,285	3,318,848
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	137,000	200,000	120,000	120,000
Subtotal Other Sources	137,000	200,000	120,000	120,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	519,332	672,874	718,424	604,015
TOTAL BEGINNING FUND BALANCE	519,332	672,874	718,424	604,015
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	4,043,919	4,356,203	4,085,709	4,042,863

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Senior Center (225)				
Salaries and Wages	1,611,703	1,726,218	1,894,373	1,915,008
Employee Benefits	575,023	601,541	692,128	674,199
Services and Supplies	1,105,479	1,344,065	1,149,190	1,320,093
Capital Outlay	78,840	80,364	0	
Subtotal	3,371,045	3,752,188	3,735,691	3,909,300
Subtotal Expenditures	3,371,045	3,752,188	3,735,691	3,909,300
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund				
Public Works Construction Fund	0			
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	672,874	604,015	350,018	133,563
TOTAL ENDING FUND BALANCE	672,874	604,015	350,018	133,563
TOTAL COMMITMENTS AND FUND BALANCE	4,043,919	4,356,203	4,085,709	4,042,863

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL:				
Federal Grants	0			
State and Local Grants	0			
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Admissions	182,276	177,318	186,726	186,726
Concessions	51,458	37,141	58,861	58,861
Facility fees	20,197	39,455	55,700	55,700
Gift Shop	40,185	4,690	8,400	8,400
Subtotal	294,116	258,604	309,687	309,687
MISCELLANEOUS:				
Contributions and Donations	317,065	630,248	335,000	335,000
Other	72,000	74,000	2,000	2,000
Subtotal	389,065	704,248	337,000	337,000
Subtotal Revenues	683,181	962,852	646,687	646,687
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I) General Fund	100,000	260,000	332,000	332,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	170,798	106,674	316,848	391,710
TOTAL BEGINNING FUND BALANCE	170,798	106,674	316,848	391,710
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	953,979	1,329,526	1,295,535	1,370,397

WASHOE COUNTY
(Local Government)

SCHEDULE B - 264
FUND - MAY FOUNDATION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
May Foundation (264)				
Salaries and Wages	454,784	507,466	546,273	551,732
Employee Benefits	94,385	113,560	122,160	120,972
Services and Supplies	298,136	316,790	325,248	300,237
Capital Outlay	0	0	19,000	19,000
Subtotal	847,305	937,816	1,012,682	991,941
Subtotal Expenditures	847,305	937,816	1,012,682	991,941
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	106,674	391,710	282,853	378,456
TOTAL ENDING FUND BALANCE	106,674	391,710	282,853	378,456
TOTAL COMMITMENTS AND FUND BALANCE	953,979	1,329,526	1,295,535	1,370,397

WASHOE COUNTY
(Local Government)

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Justice Courts:				
Administrative Assessments	146,975	139,058	136,697	136,697
Subtotal	146,975	139,058	136,697	136,697
FINES AND FORFEITS				
Fines	614,494	529,145	421,240	421,240
Subtotal	614,494	529,145	421,240	421,240
Subtotal Revenues	761,469	668,203	557,937	557,937
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,839,428	2,351,232	2,812,640	2,812,640
TOTAL BEGINNING FUND BALANCE	1,839,428	2,351,232	2,812,640	2,812,640
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,600,897	3,019,435	3,370,577	3,370,577

WASHOE COUNTY
(Local Government)

SCHEDULE B - 271
FUND - ADMINISTRATIVE ASSESSMENTS

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EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
JUDICIAL FUNCTION				
Justice Courts				
Salaries and Wages	0			
Employee Benefits	0			
Services and Supplies	164,977	166,185	359,000	571,853
Capital Outlay	65,101	40,610	793,000	692,296
Subtotal	230,078	206,795	1,152,000	1,264,149
Subtotal Expenditures	230,078	206,795	1,152,000	1,264,149
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	19,587		0	
Capital Facilities			973,664	973,664
Subtotal Other Uses	19,587	0	973,664	973,664
ENDING FUND BALANCE:				
Reserved				
Unreserved	2,351,232	2,812,640	1,244,913	1,132,764
TOTAL ENDING FUND BALANCE	2,351,232	2,812,640	1,244,913	1,132,764
TOTAL COMMITMENTS AND FUND BALANCE	2,600,897	3,019,435	3,370,577	3,370,577

WASHOE COUNTY

(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	1,180,319	1,030,000	1,035,000	1,035,000
Subtotal	1,180,319	1,030,000	1,035,000	1,035,000
MISCELLANEOUS:				
Investment Earnings	20,940	25,000	12,000	12,000
Net Increase (decrease) in the fair value of investments	(15,911)	(4,332)		
Subtotal	5,029	20,668	12,000	12,000
Subtotal Revenues	1,185,348	1,050,668	1,047,000	1,047,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	681,707	812,327	485,352	476,920
TOTAL BEGINNING FUND BALANCE	681,707	812,327	485,352	476,920
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,867,055	1,862,995	1,532,352	1,523,920

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	96,491	95,000	100,000	100,000
Employee Benefits	0			
Services and Supplies	810,558	757,200	800,100	800,100
Capital Outlay	147,679	533,875	591,950	591,950
Subtotal	1,054,728	1,386,075	1,492,050	1,492,050
Subtotal Expenditures	1,054,728	1,386,075	1,492,050	1,492,050
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	812,327	476,920	40,302	31,870
TOTAL ENDING FUND BALANCE	812,327	476,920	40,302	31,870
TOTAL COMMITMENTS AND FUND BALANCE	1,867,055	1,862,995	1,532,352	1,523,920

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Contributions	296,099	528,299	528,299	547,354
Subtotal	296,099	528,299	528,299	547,354
MISCELLANEOUS				
Investment Earnings	1,844	11,610		12,000
Net Increase (decrease) in the fair value of investments	(3,001)	(1,815)		
Rental Income	64,002	24,950	25,000	25,000
Other	8,409	165,061	170,000	170,000
Subtotal	71,254	199,806	195,000	207,000
Subtotal Revenues	367,353	728,105	723,299	754,354
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				0
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved		288,297	290,835	265,378
TOTAL BEGINNING FUND BALANCE	0	288,297	290,835	265,378
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	367,353	1,016,402	1,014,134	1,019,732

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center				
Salaries and Wages	31,189	208,573	222,276	222,576
Employee Benefits	8,280	62,247	66,864	65,509
Services and Supplies	39,587	407,623	440,403	259,827
Capital Outlay		72,581	205,000	385,000
Subtotal	79,056	751,024	934,543	932,912
Subtotal Expenditures	79,056	751,024	934,543	932,912
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	288,297	265,378	79,591	86,820
TOTAL ENDING FUND BALANCE	288,297	265,378	79,591	86,820
TOTAL COMMITMENTS AND FUND BALANCE	367,353	1,016,402	1,014,134	1,019,732

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
State Shared Revenues				
SCCRI - NRS 377.057	0	0	0	0
Subtotal	0	0	0	0
Subtotal Revenues	0	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	0		0	0
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,250,000	3,250,000	3,250,000	3,250,000
TOTAL BEGINNING FUND BALANCE	3,250,000	3,250,000	3,250,000	3,250,000
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,250,000	3,250,000	3,250,000	3,250,000

WASHOE COUNTY
(Local Government)

SCHEDULE B - 203
FUND - STABILIZATION

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 INITIATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION Services and Supplies	0	0	3,250,000	3,250,000
Subtotal Expenditures	0	0	3,250,000	3,250,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,250,000	3,250,000	0	0
TOTAL ENDING FUND BALANCE	3,250,000	3,250,000	0	0
TOTAL COMMITMENTS AND FUND BALANCE	3,250,000	3,250,000	3,250,000	3,250,000

NOTE: Appropriations can only be spent
pursuant to NRS 354 6115

WASHOE COUNTY
(Local Government)

SCHEDULE B - 203
FUND - STABILIZATION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	5,154,608	5,548,129	6,029,274	5,878,920
Subtotal	5,154,608	5,548,129	6,029,274	5,878,920
INTERGOVERNMENTAL REVENUES				
Federal Grants	0	0	0	0
Subtotal	0	0	0	0
MISCELLANEOUS:				
Investment Earnings	51,584	85,000	85,000	85,000
Net Increase (decrease) in the fair value of investments	(43,492)			
Other				
Subtotal	8,092	85,000	85,000	85,000
CHARGES FOR SERVICES:				
Other	0	0	0	0
Subtotal	0	0	0	0
Subtotal Revenues	5,162,700	5,633,129	6,114,274	5,963,920
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund				
Administrative Assessments			973,664	973,664
Other:				
Property Acquisition Bonds Issued				
Proceeds from long term debt		14,062,602		
Subtotal Other Sources	0	14,062,602	973,664	973,664
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	621,123	832,968	16,485,938	16,485,938
TOTAL BEGINNING FUND BALANCE	621,123	832,968	16,485,938	16,485,938
Cumulative Effect of Change in Accounting Principle	0			
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	5,783,823	20,528,699	23,573,876	23,423,522

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL:				
Service and Supplies		4,443		
Capital Outlay	62,812		15,800,000	15,800,000
Subtotal	62,812	4,443	15,800,000	15,800,000
INTERGOVERNMENTAL:				
Reno/Sparks Apportionment	1,416,169	1,524,071	1,656,242	1,656,242
Bond Issuance Costs		173,152		
Subtotal	1,416,169	1,697,223	1,656,242	1,656,242
Subtotal Expenditures	1,478,981	1,701,666	17,456,242	17,456,242
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
Public Works Construction Fund	200,000			
Debt Service Fund	3,271,874	2,341,095	2,928,834	2,928,834
Subtotal Other Uses	3,471,874	2,341,095	2,928,834	2,928,834
ENDING FUND BALANCE:				
Reserved				
Unreserved	832,968	16,485,938	3,188,800	3,038,446
TOTAL ENDING FUND BALANCE	832,968	16,485,938	3,188,800	3,038,446
TOTAL COMMITMENTS AND FUND BALANCE	5,783,823	20,528,699	23,573,876	23,423,522

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	998,337	973,622	879,000	879,000
Subtotal	998,337	973,622	879,000	879,000
INTERGOVERNMENTAL:				
Federal Grants	73,126			
State and Local Grants	4,110,793		1,000	1,000
Subtotal	4,183,919	0	1,000	1,000
MISCELLANEOUS:				
Investment Earnings	747,963	573,453	359,725	380,750
Net Increase (decrease) in the fair value of investments	(704,164)	91,192		
Contributions and Donations	35,013	807,971	10,000	10,000
Other	49,799	5,593		
Subtotal	128,611	1,478,209	369,725	390,750
Subtotal Revenues	5,310,867	2,451,831	1,249,725	1,270,750
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)	0	0	0	
General Fund				6,976,778
Proceeds for Asset Disposition	22,000	0	0	
Proceeds from Long Term Debt	0	0	20,000,000	20,000,000
Subtotal Other Uses	22,000	0	20,000,000	26,976,778
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	25,841,436	25,344,776	30,368,610	22,982,500
TOTAL BEGINNING FUND BALANCE	25,841,436	25,344,776	30,368,610	22,982,500
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	31,174,303	27,796,607	51,618,335	51,230,028

WASHOE COUNTY

(Local Government)

SCHEDULE B - 404
FUND - PARKS CONSTRUCTION

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Parks (9000)				
District one	77,531	195,901	563,000	563,000
District two	213,557	355,690	3,100,000	2,900,000
District three	9,855	55,460	754,000	754,000
District four	0		781,000	781,000
Special Projects	38,520	35,269	27,924,971	27,901,749
Bond Projects	3,990,064	4,171,787	17,770,263	17,770,263
Bond Issuance Costs	0			
Subtotal	4,329,527	4,814,107	50,893,234	50,670,012
INTERGOVERNMENTAL				
	1,500,000			
Subtotal Expenditures	5,829,527	4,814,107	50,893,234	50,670,012
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I) Extraordinary Maintenance Fund				
ENDING FUND BALANCE:				
Reserved				
Unreserved	25,344,776	22,982,500	725,101	560,016
TOTAL ENDING FUND BALANCE	25,344,776	22,982,500	725,101	560,016
TOTAL COMMITMENTS AND FUND BALANCE	31,174,303	27,796,607	51,618,335	51,230,028

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CONSTRUCTION

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings	77	0		
Net Increase (decrease) in the fair value of investments	(55)	0		
Subtotal	22	0	0	0
Subtotal Revenues	22	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	17,326	0	0	0
TOTAL BEGINNING FUND BALANCE	17,326	0	0	0
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	17,348	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 491
FUND -IMPACT FEE

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS FUNCTION:				
Road Projects	17,198			
Payments to other agencies	0			
Subtotal	17,198	0	0	0
Subtotal Expenditures	17,198	0	0	0
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I) General Fund	150			
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	17,348	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 491
FUND -IMPACT FEE

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	204,928			
State Contributions	0	1,090,360	3,471,735	3,471,735
Local Contributions	0	17,102,300		
Subtotal	204,928	18,192,660	3,471,735	3,471,735
LICENSES AND PERMITS				
Business Licenses	777,379	1,492,332	1,332,000	1,332,000
Subtotal	777,379	1,492,332	1,332,000	1,332,000
CHARGES FOR SERVICES				
Public Works	5,093	33,000		
Subtotal	5,093	33,000	0	0
MISCELLANEOUS				
Investment Earnings	1,478,738	1,140,897	5,000	510,000
Net Increase (decrease) in the fair value of investments	(1,227,880)	100,812		
Contributions and Donations	23,395	75,000	1,000,000	1,000,000
Other: Misc Receipts/Sale of Land	5,085			
Subtotal	279,338	1,316,709	1,005,000	1,510,000
Subtotal Revenues	1,266,738	21,034,701	5,808,735	6,313,735
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	13,892,560	8,095,858	10,609,315	10,875,315
Capital Facilities	200,000	0	0	0
Extraordinary Maintenance	13,400	0	0	0
Alturas Fund		801,944	0	0
Child Protective Services Fund		250,000	812,243	812,243
Proceeds from Long Term Debt	16,605,000	11,900,000	10,844,807	10,844,807
Bond Premiums	280,283	246,360		
Subtotal Other Sources	30,991,243	21,294,162	22,266,365	22,532,365
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	52,158,038	59,043,769	20,158,654	23,228,129
TOTAL BEGINNING FUND BALANCE	52,158,038	59,043,769	20,158,654	23,228,129
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	84,416,019	101,372,632	48,233,754	52,074,229

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - PUBLIC WORKS CONSTRUCTION

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Capital Outlay	5,978,473	1,353,673	5,349,542	5,495,682
Bond Issuance Costs				
Subtotal	5,978,473	1,353,673	5,349,542	5,495,682
JUDICIAL FUNCTION:				
Capital Outlay	306,186	35,033,091	5,902,059	8,500,280
Bond Issuance Costs				
Subtotal	306,186	35,033,091	5,902,059	8,500,280
PUBLIC SAFETY FUNCTION:				
Capital Outlay	14,858,947	17,600,180	22,701,951	22,791,495
Subtotal	14,858,947	17,600,180	22,701,951	22,791,495
PUBLIC WORKS FUNCTION:				
Capital Outlay	1,079,444	4,569,335	8,238,000	9,625,758
Bond Issuance Costs	276,865			
Subtotal	1,356,309	4,569,335	8,238,000	9,625,758
HEALTH AND SANITATION FUNCTION				
Capital Outlay	39,633	0	337,225	387,225
Subtotal	39,633	0	337,225	387,225
WELFARE				
Capital Outlay	105,787	10,027,170	3,144,210	3,037,125
Bond Issuance Costs		179,502		
Subtotal	105,787	10,206,672	3,144,210	3,037,125
CULTURE AND RECREATION FUNCTION:				
Capital Outlay	2,603,997	9,381,552	2,426,027	2,150,337
Bond Issuance Costs	122,918			
Subtotal	2,726,915	9,381,552	2,426,027	2,150,337
Subtotal Expenditures	25,372,250	78,144,503	48,099,014	51,987,902
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund	0			
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved	0	0	0	0
Unreserved	59,043,769	23,228,129	134,740	86,327
TOTAL ENDING FUND BALANCE	59,043,769	23,228,129	134,740	86,327
TOTAL COMMITMENTS AND FUND BALANCE	84,416,019	101,372,632	48,233,754	52,074,229

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - PUBLIC WORKS CONSTRUCTION

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings	6,532			
Net Increase (decrease) in the fair value of investments	(1,823)			
Subtotal	4,709	0	0	0
Subtotal Revenues	4,709	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund				
Public Works Construction				
Parks Construction				
Capital Facilities				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	352,777	0	0	0
TOTAL BEGINNING FUND BALANCE	352,777	0	0	0
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	357,486	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 428
FUND - EXTRAORDINARY MAINTENANCE

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Capital Outlay	47,820			
JUDICIAL FUNCTION				
Capital Outlay	4,200			
PUBLIC SAFETY FUNCTION				
Capital Outlay	214,600			
PUBLIC WORKS FUNCTION				
Capital Outlay	0			
HEALTH AND SANITATION FUNCTION				
Capital Outlay	32,864			
WELFARE FUNCTION				
Services and Supplies	3,700			
CULTURE AND RECREATION				
Capital Outlay	40,902			
Subtotal Expenditures	344,086	0	0	0
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I) Public Works Construction Fund	13,400			
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	357,486	0	0	0

NOTE: Appropriations can only be spent pursuant to NRS 354 6105

WASHOE COUNTY
(Local Government)

SCHEDULE B - 428
FUND - EXTRAORDINARY MAINTENANCE

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings	26,925	14,640	39,125	59,625
Net Increase (decrease) in the fair value of investments	(23,443)	1,160		
Other	3,000	198,729		
Subtotal	6,482	214,529	39,125	59,625
Subtotal Revenues	6,482	214,529	39,125	59,625
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I) Alturas Fund		158,081		
Proceeds from medium term financing	0	1,810,036	7,300,000	8,100,000
Subtotal Other Sources	0	1,968,117	7,300,000	8,100,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	71,755	(1,231,767)	372,654	97,657
TOTAL BEGINNING FUND BALANCE	71,755	(1,231,767)	372,654	97,657
Cumulative Effect of Change in Accounting Principle Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	78,237	950,879	7,711,779	8,257,282

WASHOE COUNTY
(Local Government)

SCHEDULE B - 440
FUND - SPECIAL ASSESSMENT DISTRICT PROJECTS

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
HEALTH AND SANITATION FUNCTION:				
SAD 21 - Cold Springs	1,753			
Developmental SAD's				
SAD 29 Mt Rose Sewer PH II	1,126,004	54,793	88,000	
SAD 34 Riverdale Water	0		1,206,000	2,000,000
Bond Issuance Costs		41,555		
Subtotal	1,127,757	96,348	1,294,000	2,000,000
PUBLIC WORKS FUNCTION:				
SAD 27 - Osage/Placerville	0		36,000	
SAD 31-Spearhead Running Bear RD	0	278,431	235,000	50,000
SAD 32 Spanish Springs Valley Ranches Rd	0		6,130,500	6,100,000
SAD 35 Rhodes RD	148,695	21,399		
SAD 36 Evergreen Hills Dr	33,552	274,424		
Bond Issuance Costs		61,262		50,000
Subtotal	182,247	635,516	6,401,500	6,200,000
Subtotal Expenditures				
	1,310,004	731,864	7,695,500	8,200,000
OTHER USES:				
CONINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Special Assessments Debt Service Fund	0	121,358		39,000
Special Assessment 21		34		
Special Assessment 23		5,986		
Special Assessment Surplus		6,021		
Subtotal Other Uses	0	133,399	0	39,000
ENDING FUND BALANCE:				
Reserved				
Unreserved	(1,231,767)	97,657	16,279	18,282
TOTAL ENDING FUND BALANCE	(1,231,767)	97,657	16,279	18,282
TOTAL COMMITMENTS AND FUND BALANCE				
	78,237	950,879	7,711,779	8,257,282

WASHOE COUNTY

(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Contributions	0			
Infrastructure Tax	7,409,815	8,187,846	8,842,873	8,842,873
Subtotal	7,409,815	8,187,846	8,842,873	8,842,873
MISCELLANEOUS				
Interest Earnings	902,328	837,500	505,000	505,000
Net Increase (decrease) in the fair value of investments	(827,163)			
Subtotal	75,165	837,500	505,000	505,000
Subtotal Revenues	7,484,980	9,025,346	9,347,873	9,347,873
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
Proceeds from Long term Debt				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	30,266,399	33,445,899	31,526,194	31,526,472
TOTAL BEGINNING FUND BALANCE	30,266,399	33,445,899	31,526,194	31,526,472
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	37,751,379	42,471,245	40,874,067	40,874,345

WASHOE COUNTY

(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Emergency Operations Center/Regional Dispatch	312,595	248,169		
Regional Public Safety Training Complex	0			
Bond Issuance Costs				
Subtotal	312,595	248,169	0	0
HEALTH & SANITATION				
Truckee River Flood Control Project	316,164	6,957,792	36,145,611	36,056,865
Bond Issuance Costs				
Subtotal	316,164	6,957,792	36,145,611	36,056,865
Subtotal Expenditures	628,759	7,205,961	36,145,611	36,056,865
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
Debt Service Fund	3,676,721	3,738,812	3,677,372	3,677,372
Subtotal Other Uses	3,676,721	3,738,812	3,677,372	3,677,372
ENDING FUND BALANCE:				
Reserved				
Unreserved	33,445,899	31,526,472	1,051,084	1,140,108
TOTAL ENDING FUND BALANCE	33,445,899	31,526,472	1,051,084	1,140,108
TOTAL COMMITMENTS AND FUND BALANCE	37,751,379	42,471,245	40,874,067	40,874,345

WASHOE COUNTY
(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Car Rental Tax	286,050	1,300,000	1,200,000	1,200,000
Subtotal	286,050	1,300,000	1,200,000	1,200,000
MISCELLANEOUS				
Interest Earnings	7,657	8,000	8,000	8,000
Net Increase (decrease) in the fair value of investments	(22,295)			
Subtotal	(14,638)	8,000	8,000	8,000
Subtotal Revenues	271,412	1,308,000	1,208,000	1,208,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Other				
Bond Proceeds	1,200,000			
Subtotal Other Sources	1,200,000	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	0	370,200	537,405	537,405
TOTAL BEGINNING FUND BALANCE	0	370,200	537,405	537,405
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,471,412	1,678,200	1,745,405	1,745,405

WASHOE COUNTY

(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Capital Outlay	1,058,544	905,680	1,180,000	1,180,000
Payments to other agencies	42,668			
Subtotal	1,101,212	905,680	1,180,000	1,180,000
Subtotal Expenditures	1,101,212	905,680	1,180,000	1,180,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund				
Debt Service		235,115	225,900	225,900
ENDING FUND BALANCE:				
Reserved				
Unreserved	370,200	537,405	339,505	339,505
TOTAL ENDING FUND BALANCE	370,200	537,405	339,505	339,505
TOTAL COMMITMENTS AND FUND BALANCE	1,471,412	1,678,200	1,745,405	1,745,405

WASHOE COUNTY
(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
State Shared Revenues				
Infrastructure Tax				
Subtotal	0	0	0	
CHARGES FOR SERVICES				
Impact Fees	570,203	525,000		300,000
Subtotal	570,203	525,000	0	300,000
MISCELLANEOUS				
Interest Earnings	15,249	20,000	7,100	24,500
Net Increase (decrease) in the fair value of investments	(13,792)	295		
Subtotal	1,457	20,295	7,100	24,500
Subtotal Revenues	571,660	545,295	7,100	324,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	512,387	1,084,047	1,104,342	1,629,342
TOTAL BEGINNING FUND BALANCE	512,387	1,084,047	1,104,342	1,629,342
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,084,047	1,629,342	1,111,442	1,953,842

WASHOE COUNTY

(Local Government)

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Emergency Operations Center/Regional Dispatch				
Regional Public Safety Training Complex				
Bond Issuance Costs				
Subtotal	0	0	0	0
HEALTH & SANITATION				
Southeast Truckee Meadows Stormwater Capital Proj			193,268	193,268
Bond Issuance Costs				
Subtotal	0	0	193,268	193,268
Subtotal Expenditures	0	0	193,268	193,268
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I)				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,084,047	1,629,342	918,174	1,760,574
TOTAL ENDING FUND BALANCE	1,084,047	1,629,342	918,174	1,760,574
TOTAL COMMITMENTS AND FUND BALANCE	1,084,047	1,629,342	1,111,442	1,953,842

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	6,098	8,000	7,500	7,500
Net Increase (decrease) in the fair value of investments	(12)	(221)		
Subtotal	6,086	7,779	7,500	7,500
Subtotal Revenues	6,086	7,779	7,500	7,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	1,400,000	1,650,000	1,650,000	4,050,000
Health Fund	0			
Subtotal Other Sources	1,400,000	1,650,000	1,650,000	4,050,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	32,101	165,936	174,488	171,933
TOTAL BEGINNING FUND BALANCE	32,101	165,936	174,488	171,933
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,438,187	1,823,715	1,831,988	4,229,433

WASHOE COUNTY

(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Salary and Wages	1,265,556	1,641,121	1,650,000	4,000,000
Employee Benefits	6,695	10,661		
Subtotal Expenditures	1,272,251	1,651,782	1,650,000	4,000,000
Operating Transfers Out (Schedule I)	XXXXXXXXXX	XXXXXXXXXX		
ENDING FUND BALANCE:				
Reserved				
Unreserved	165,936	171,933	181,988	229,433
TOTAL ENDING FUND BALANCE	165,936	171,933	181,988	229,433
TOTAL COMMITMENTS AND FUND BALANCE	1,438,187	1,823,715	1,831,988	4,229,433

WASHOE COUNTY

(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) BUDGET YEAR ENDING 6/30/2006	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings	53,241	600,000	350,000	650,000
Net Increase (decrease) in the fair value of investments				
Subtotal	53,241	600,000	350,000	650,000
Subtotal Revenues	53,241	600,000	350,000	650,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
General Fund	4,993,000	5,161,000	8,893,344	4,403,344
Subtotal Other Sources	4,993,000	5,161,000	8,893,344	4,403,344
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	24,196,589	28,554,830	33,811,982	33,677,830
TOTAL BEGINNING FUND BALANCE	24,196,589	28,554,830	33,811,982	33,677,830
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	29,242,830	34,315,830	43,055,326	38,731,174

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
Subtotal Expenditures	0	0	0	0
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule I) Health Benefits Fund	688,000	638,000	981,566	981,566
ENDING FUND BALANCE:				
Reserved				
Unreserved	28,554,830	33,677,830	42,073,760	37,749,608
TOTAL ENDING FUND BALANCE	28,554,830	33,677,830	42,073,760	37,749,608
TOTAL COMMITMENTS AND FUND BALANCE	29,242,830	34,315,830	43,055,326	38,731,174

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings	34,815			
Net Increase (decrease) in the fair value of investments	(34,160)			
Contributions and donations				
Other	0			
Subtotal	655	0	0	0
Subtotal Revenues	655	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,362,290	1,009,510	0	0
TOTAL BEGINNING FUND BALANCE	1,362,290	1,009,510	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,362,945	1,009,510	0	0

WASHOE COUNTY

(Local Government)

SCHEDULE B - 496
FUND - ALTURAS POWER MITIGATION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Mitigation Costs				
Subtotal	0	0	0	0
HEALTH & SANITATION				
Mitigation Costs			0	0
Subtotal	0	0	0	0
CULTURE AND RECREATION				
Mitigation Costs	310,553			
Subtotal	310,553	0	0	0
PUBLIC SAFETY				
Mitigation Costs	7,177			
Subtotal	7,177	0	0	0
PUBLIC WORKS				
Mitigation Costs	3,315			
Subtotal	3,315	0	0	0
Subtotal Expenditures	321,045	0	0	0
OTHER USES:				
CONINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule I)				
General Fund		49,485		
Public Works Construction Fund		801,944		
Developmental SAD's		158,081		
Water Resources Fund	32,390			
Subtotal	32,390	1,009,510	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,009,510	0	0	0
TOTAL ENDING FUND BALANCE	1,009,510	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	1,362,945	1,009,510	0	0

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Truckee River Water Quality Settlement Agreement Joint Venture	459,443	459,444	459,444	459,444
Truckee Meadows Fire Protection District	0			
Subtotal	459,443	459,444	459,444	459,444
FINES AND FORFEITS				
Fines				53,610
Subtotal				
MISCELLANEOUS				
Investment earnings	55,804	90,000	90,000	95,000
Other	93			
Subtotal	55,897	90,000	90,000	95,000
Subtotal Revenues	515,340	549,444	549,444	554,444
OTHER FINANCING SOURCES				
Proceeds From Financing				
Operating Transfers In (Schedule I)				
General Fund	5,857,231	5,736,235	7,471,543	7,471,543
Library Expansion Fund	642,413	779,659	786,191	786,191
Animal Services	499,066	556,107	566,007	566,007
Capital Facilities Fund	3,271,874	2,341,095	2,928,834	2,928,834
Child Protective Service Fund	135,502	0	0	0
Infrastructure Fund	3,676,721	3,738,812	3,677,372	3,677,372
Baseball Stadium		235,115	225,900	225,900
Subtotal Other Sources	14,082,807	13,387,023	15,655,847	15,655,847
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	4,165,753	3,995,922	3,922,938	4,159,829
TOTAL BEGINNING FUND BALANCE	4,165,753	3,995,922	3,922,938	4,159,829
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	18,763,900	17,932,389	20,128,229	20,370,120

WASHOE COUNTY
(Local Government)

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

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
TYPE: G O BACKED REVENUE				
Principal				
Interest				
Bond Issuance Cost				
Reserves - Increase or (Decrease)				
Debt Service Fees				
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-455000)				
Principal	7,485,581	6,699,393	7,612,576	7,612,576
Interest	3,420,912	3,035,112	4,475,285	4,475,285
Bond Issuance Cost				
Debt Service Fees	3,418	5,339	5,689	5,689
*TOTAL RESERVED AMOUNT (MEMO ONLY) IMFPD	717,443	585,383	458,847	458,847
TYPE: CAPITAL LEASE AND OTHER (301-458000)				
Principal	1,723,648	1,738,397	1,795,778	1,795,778
Interest	722,101	643,887	564,309	564,309
Debt Service Fee	2,000	2,000	2,000	2,000
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS	3,278,479	3,574,446	3,574,446	3,627,510
TYPE: SALES TAX REVENUE BOND (301-456000)				
Principal	415,000	635,000	655,000	655,000
Interest	994,818	1,010,932	983,690	983,690
Bond Issuance Cost				
Debt Service Fees	500	2,500	2,500	2,500
*TOTAL RESERVED AMOUNT (MEMO ONLY)	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,995,922	4,159,829	4,031,402	4,273,293
TOTAL ENDING FUND BALANCE	3,995,922	4,159,829	4,031,402	4,273,293
TOTAL COMMITMENTS AND FUND BALANCE	18,763,900	17,932,389	20,128,229	20,370,120

WASHOE COUNTY
(Local Government)

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

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	8,166,677	7,927,625	8,615,662	8,400,655
Subtotal	8,166,677	7,927,625	8,615,662	8,400,655
MISCELLANEOUS:				
Other	142,628			
Subtotal	142,628			0
Subtotal Revenues	8,309,305	7,927,625	8,615,662	8,400,655
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
Refunding bonds issued				
Bond Premium				
Refunding payment to escrow agent				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	5,265,663	6,099,158	6,125,162	6,266,299
TOTAL BEGINNING FUND BALANCE	5,265,663	6,099,158	6,125,162	6,266,299
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	13,574,968	14,026,783	14,740,824	14,666,954

WASHOE COUNTY
(Local Government)

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

EXPENDITURES AND RESERVES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
TYPE: G O BACKED REVENUE				
Principal	3,780,000	3,995,000	4,175,000	4,175,000
Interest	3,693,275	3,759,385	3,567,411	3,567,411
Bond Issuance Cost	0			
Professional Services	0	0		
Debt Service Fees	2,535	6,099	4,645	4,645
*TOTAL RESERVED AMOUNT (MEMO ONLY)	6,099,158	6,266,299	6,993,768	6,919,898
ENDING FUND BALANCE:				
Reserved				
Unreserved	6,099,158	6,266,299	6,993,768	6,919,898
TOTAL ENDING FUND BALANCE	6,099,158	6,266,299	6,993,768	6,919,898
TOTAL COMMITMENTS AND FUND BALANCE	13,574,968	14,026,783	14,740,824	14,666,954

WASHOE COUNTY
(Local Government)

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

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	346,768	387,374	382,189	382,189
Subtotal	346,768	387,374	382,189	382,189
MISCELLANEOUS				
Special Assessments - interest	156,964	149,099	156,150	156,150
Investment earnings	94,301	71,530	36,000	36,500
Net increase (decrease) fair value of investments	(87,737)	19,365	0	
Penalties	29,269	13,950	12,500	12,500
Subtotal	192,797	253,944	204,650	205,150
Subtotal Revenues				
	539,565	641,318	586,839	587,339
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)				
Special Assessment Project Funds		130,821	0	39,000
Proceeds from financing				
Subtotal Other Sources	0	130,821	0	39,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,617,444	1,196,068	1,190,312	1,110,779
TOTAL BEGINNING FUND BALANCE	1,617,444	1,196,068	1,190,312	1,110,779
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,157,009	1,968,207	1,777,151	1,737,118

WASHOE COUNTY
(Local Government)

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

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2004	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2005	(3) (4) BUDGET YEAR ENDING 6/30/2006	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	867,610	638,845	355,746	305,346
Interest	135,648	134,753	166,656	152,998
Assessment Refunds	39,685	52,005		
Other (Administrative Fees)	49,252	3,150	2,250	2,250
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,196,068	1,190,312	1,076,208	1,219,799
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	51,662	28,675	32,700	32,700
Capital Outlay				
Subtotal	51,662	28,675	32,700	32,700
OTHER FINANCING USES				
Operating Transfers Out (Schedule I)				
Special Assessment Projects Fund	(182,916)	0	0	0
Subtotal Other Sources	(182,916)	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,196,068	1,110,779	1,219,799	1,243,824
TOTAL ENDING FUND BALANCE	1,196,068	1,110,779	1,219,799	1,243,824
TOTAL COMMITMENTS AND FUND BALANCE	2,157,009	1,968,207	1,777,151	1,737,118

WASHOE COUNTY
(Local Government)

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

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Permit Revenue	3,964,084	3,664,050	3,280,000	3,180,000
Misc Revenue	66,502	53,140	60,000	60,000
Total Operating Revenue	4,030,586	3,717,190	3,340,000	3,240,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,640,972	1,727,959	2,035,265	2,040,066
Employee Benefits	574,336	627,758	724,161	680,245
Services and Supplies	972,796	1,179,127	1,505,196	1,500,418
Depreciation/amortization	8,796	15,000	15,000	15,000
Total Operating Expense	3,196,900	3,549,844	4,279,622	4,235,729
Operating Income or (Loss)	833,686	167,346	(939,622)	(995,729)
NONOPERATING REVENUE				
Investment earnings	106,177	132,000	150,000	150,000
Net increase (decrease) in fair value of investments	(89,847)			
Total Nonoperating Revenues	16,330	132,000	150,000	150,000
NONOPERATING EXPENSE				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	850,016	299,346	(789,622)	(845,729)
Operating Transfers (Schedule I)				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	850,016	299,346	(789,622)	(845,729)

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	4,074,727	3,717,190	3,340,000	3,240,000
Cash payments for personnel costs	(2,207,389)	(2,355,717)	(2,759,426)	(2,720,311)
Cash payments for services & supplies	(953,674)	(1,179,127)	(1,505,196)	(1,500,418)
Cash payments for Capital Acquisition	(64,488)		(350,000)	(350,000)
a. Net cash provided (used) by operating activities	849,176	182,346	(1,274,622)	(1,330,729)
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	5,025	132,000	150,000	150,000
d. Net cash provided (used) by investing activities	5,025	132,000	150,000	150,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	854,201	314,346	(1,124,622)	(1,180,729)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	3,164,680	4,018,881	4,316,839	4,333,227
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	4,018,881	4,333,227	3,192,217	3,152,498

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Charges - regular	8,996,202	10,056,509	10,617,675	10,617,675
Water Charges - STMGID	1,004,428	1,031,000	1,035,460	1,035,460
Stormwater charges	409,651	1,006,000	1,010,000	1,010,000
Sewer Charges	5,347,079	5,675,207	6,080,134	6,080,134
Remediation Fees	2,324,804	2,404,664	2,459,664	2,459,664
Water surcharge fees	1,199,367	1,300,000	1,365,000	1,365,000
Services to others	653,645		140,000	1,736,448
Inspection	404,654	415,430	425,000	425,000
Developer Design Fees	138,520	52,500	60,000	60,000
Other	448,606	214,812	275,282	275,282
Total Operating Revenue	20,926,956	22,156,122	23,468,215	25,064,663
OPERATING EXPENSE-Health & Sanitation Function				
Operations Division (66400)				
Salaries and Wages	3,148,225	3,062,246	3,380,361	3,178,595
Employee Benefits	1,001,951	886,823	1,045,162	953,460
Services and Supplies	6,083,680	8,086,507	6,091,885	6,038,183
Depreciation/amortization	4,769,150	5,875,079	6,480,698	6,480,698
Construction Division (66600, 66800)				
Salaries and Wages	0	1,177,350	1,752,229	1,752,230
Employee Benefits	0	512,333	591,662	591,662
Services and Supplies	0	1,013,571	1,318,233	1,318,369
Capitalized Costs (F2)		(2,703,254)	(3,662,125)	(3,662,261)
Planning Division (66100)				
Salaries and Wages	905,371	872,000	988,724	988,724
Employee Benefits	280,937	301,234	348,728	348,728
Services and Supplies	3,204,557	3,539,260	4,993,079	4,993,079
Depreciation/amortization	269,837	313,200	315,350	315,350
Total Operating Expense	19,663,708	22,936,349	23,643,986	23,296,817
Operating Income or (Loss)	1,263,248	(780,227)	(175,771)	1,767,846
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	1,160,962	962,220	820,600	820,600
Net Increase/(decrease) in fair value of Investments	(980,104)	247,691	217,338	217,338
Facilities Rental	76,100	45,500	46,500	46,500
Interest Expense	(1,302,487)	(2,210,730)	(2,848,417)	(2,848,417)
Total Nonoperating Revenues (Expenses)	(1,045,529)	(955,319)	(1,763,979)	(1,763,979)
Income (Loss) before Contributions and Transfers	217,719	(1,735,546)	(1,939,750)	3,867
CAPITAL CONTRIBUTIONS IN (OUT)				
Water Hookup Fees	4,203,420	3,400,000	3,490,000	3,490,000
Sewer Hookup Fees	9,066,447	9,998,000	10,120,000	10,120,000
Reclaimed Hookup Fees	591,265	350,000	320,000	320,000
Contributions from contractors	10,614,188	8,200,000	19,537,000	19,537,000
Contributions (to) from others	58,723			
Contributions from developer	0		100,000	
Contributions from Federal Government	2,503,927		9,775,000	9,775,000
Contributions from State	31,313			
Total Capital Contributions In (Out)	27,069,283	21,948,000	43,342,000	43,242,000

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	14,012,714	15,731,716	16,697,809	16,697,809
Cash received from other funds(STMGID)	1,004,428	1,031,000	1,035,460	1,035,460
Cash received from services to other funds	653,645	0	140,000	1,736,448
Cash received from Water surcharge fee	1,199,367	1,300,000	1,365,000	1,365,000
Cash received from inspection and other	853,260	630,242	700,282	700,282
Cash received from remediation fee	2,326,672	2,404,664	2,459,664	2,459,664
Cash received from developer design fees	135,110	52,500	60,000	60,000
Cash payments for personnel costs	(5,187,288)	(3,949,069)	(4,425,523)	(4,132,055)
Cash payments for services & supplies	(9,156,311)	(12,639,338)	(12,403,197)	(12,349,631)
a. Net cash provided (used) by operating activities	5,841,597	4,561,715	5,629,495	7,572,977
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers from General Fund	1,408,332	1,467,093	1,596,448	
Operating transfers from Alturas Mitigation Fund	0	0	0	0
Operating transfers to Public Works Fund	0			
b. Net cash provided (used) by noncapital financing activities	1,408,332	1,467,093	1,596,448	0
C CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	131,683	1,209,911	1,037,938	820,600
c. Net cash provided (used) by investing activities	131,683	1,209,911	1,037,938	820,600
D CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing	519,301	15,000,000	70,000,000	70,000,000
Proceeds from asset disposition	0			
Cash received from Federal Grants	185,037		9,775,000	9,775,000
Hookup fees/water rights dedications	13,866,954	13,748,000	13,930,000	13,930,000
Transfers from Alturas Power Mitigation Fund	32,390			
Contribution to General Fund	(1,643,675)	(1,500,000)	(1,250,000)	(1,250,000)
Deposits Received	228,068			
Principal paid on financing	(1,427,750)	(4,015,118)	(4,188,846)	(4,188,846)
Interest paid on financing	(1,294,576)	(2,210,730)	(2,848,417)	(2,848,417)
Bond Issuance/Refunding				
Salaries and Wages		(1,177,350)	(1,752,229)	(1,752,229)
Benefits		(512,333)	(591,662)	(591,662)
Services and Supplies		(1,013,571)	(1,318,369)	(1,318,233)
Construction and Acquisitions	(9,641,821)	(7,302,000)	(102,525,700)	(102,525,700)
d. Net cash provided (used) by capital and related financing activities	823,928	11,016,898	(20,770,223)	(20,770,087)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,205,540	18,255,617	(12,506,342)	(12,376,510)
CASH AND CASH EQUIVALENTS AT JULY 1, 2005	34,256,021	42,461,561	60,697,575	60,717,178
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2006	42,461,561	60,717,178	48,191,233	48,340,668

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,585,854	1,467,750	1,723,875	1,723,875
Restaurant	222,352	145,600	157,500	157,500
Other	4,007	32,116	0	
Total Operating Revenue	1,812,213	1,645,466	1,881,375	1,881,375
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	777,257	744,448	787,928	787,962
Employee Benefits	204,136	215,157	229,406	225,659
Services and Supplies	608,720	507,101	622,965	624,013
Depreciation/amortization	297,324	296,924	301,500	301,500
Total Operating Expense	1,887,437	1,763,630	1,941,799	1,939,134
Operating Income or (Loss)	(75,224)	(118,164)	(60,424)	(57,759)
NONOPERATING REVENUE				
Investment earnings	10,659	9,631	2,544	2,544
Net increase (decrease) on fair value of investments	(8,967)	10,344		
Gain on Asset Disposition	0			
Miscellaneous		1,000	1,000	1,000
Total Nonoperating Revenues	1,692	20,975	3,544	3,544
NONOPERATING EXPENSE				
Interest Costs	188,765	177,853	165,113	167,613
Bond issuance costs				
Decrease Fair Value Assets				
Bad debt expense	0			
Total Nonoperating Expenses	188,765	177,853	165,113	167,613
Net Income before Operating Transfers	(262,297)	(275,042)	(221,993)	(221,828)
Operating Transfers (Schedule I)				
General Fund - In	40,182	250,000	250,000	250,000
Extraordinary Maintenance Fund - Out	0			
Net Operating Transfers	40,182	250,000	250,000	250,000
NET INCOME (LOSS)	(222,115)	(25,042)	28,007	28,172

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - GOLF COURSE (520)

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2006
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,801,305	1,645,466	1,881,375	1,881,375
Cash received from concession rental				
Cash payments for personnel costs	(987,729)	(959,605)	(1,017,334)	(1,013,621)
Cash payments for services & supplies	(557,070)	(507,101)	(622,965)	(624,013)
a. Net cash provided (used) by operating activities	256,506	178,760	241,076	243,741
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out	0	0	0	0
General Fund- In		250,000		250,000
Extraordinary Maintenance Fund - Out	0	0	0	0
b. Net cash provided (used) by noncapital financing activities	0	250,000	0	250,000
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Acquisition Costs				
Proceeds from asset disposition	0			
Proceeds from other	0			
Principal paid on financing	(144,488)	(145,500)	(158,218)	(158,218)
Interest paid on financing	(208,383)	(172,853)	(165,113)	(167,613)
Acquisition of fixed assets	(38,212)			(100,000)
c. Net cash provided (used) by capital and related financing activities	(391,083)	(318,353)	(323,331)	(425,831)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	985	9,631	2,544	2,544
d. Net cash provided (used) by investing activities	985	9,631	2,544	2,544
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(133,592)	120,038	(79,711)	70,454
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	628,974	495,382	357,751	615,420
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	495,382	615,420	278,040	685,874

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Group insurance collections	20,213,819	23,283,000	25,411,000	25,117,000
Retiree Premium Reimbursements (491434)	1,506,275	1,360,000	1,550,000	1,550,000
COBRA payments	139,487	190,000	215,000	215,000
Miscellaneous				
Total Operating Revenue	21,859,581	24,833,000	27,176,000	26,882,000
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	112,240	120,547	126,234	126,234
Employee Benefits	32,725	40,537	42,830	41,820
Services and Supplies:				
Supplies	1,263	287,200	324,345	336,047
Insurance claims	15,401,963	15,532,000	18,000,000	18,000,000
Insurance premiums	8,614,054	9,609,000	11,904,000	11,487,000
Professional services	78,614			
Travel	1,199			
Other	87,842			
Depreciation				
Total Operating Expense	24,329,900	25,589,284	30,397,409	29,991,101
Operating Income or (Loss)	(2,470,319)	(756,284)	(3,221,409)	(3,109,101)
NONOPERATING REVENUE				
Investment earnings	168,589	150,000	70,000	70,000
Net increase (decrease) in the fair value of investments	(180,411)			
Total Nonoperating Revenues	(11,822)	150,000	70,000	70,000
NONOPERATING EXPENSE				
Loss on asset disposition	0			
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(2,482,141)	(606,284)	(3,151,409)	(3,039,101)
Operating Transfers (Schedule I)				
General Fund - In	2,748,495	2,242,000	2,418,000	2,690,000
Retiree Health Benefits-In	688,000	638,000	981,566	981,566
Net Operating Transfers	3,436,495	2,880,000	3,399,566	3,671,566
NET INCOME (LOSS)	954,354	2,273,716	248,157	632,465

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	531,806	1,550,000	1,765,000	1,765,000
Cash received from other funds	21,353,767	23,283,000	25,411,000	25,117,000
Cash payments for personnel costs	(133,777)	(161,515)	(169,064)	(168,054)
Cash payments for services & supplies	(23,960,494)	(25,428,200)	(30,228,345)	(29,823,047)
a. Net cash provided (used) by operating activities	(2,208,698)	(756,715)	(3,221,409)	(3,109,101)
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	2,748,495	2,242,000	2,418,000	2,690,000
Retiree Health Benefits - In	688,000	638,000	981,566	981,566
b. Net cash provided (used) by noncapital financing activities	3,436,495	2,880,000	3,399,566	3,671,566
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(35,274)	150,000	70,000	70,000
d. Net cash provided (used) by investing activities	(35,274)	150,000	70,000	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,192,523	2,273,285	248,157	632,465
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	4,417,908	5,610,431	7,883,716	7,883,716
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	5,610,431	7,883,716	8,131,873	8,516,181

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Worker's compensation collections	2,121,603	3,445,033	4,486,796	4,498,492
Unemployment premiums	198,660	200,321	200,321	160,355
Period billings	192,500	190,000	3,007,366	2,585,198
Subrogation recoveries	37,142	50,000	55,000	55,000
Premium reimbursements	34,513	35,000		
Insurance claim receipts	8,276	10,000		
Miscellaneous				
Other	33,875	57,250	30,000	30,000
Total Operating Revenue	2,626,569	3,987,604	7,779,483	7,329,045
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	270,244	281,941	296,066	296,066
Employee Benefits	79,075	86,451	88,187	86,610
Services and Supplies:				
Worker's compensation program	1,767,439	1,701,285	1,943,500	1,955,358
Worker's compensation pending claims change	1,258,000	2,501,000	2,501,000	2,501,000
Unemployment compensation program	138,897	150,000	200,321	160,355
Property and liability program	1,422,229	1,804,720	2,158,000	2,158,000
Property and liability pending claims change	207,000	299,000	299,000	299,000
Self insurance - general	28,214	30,858	72,256	71,980
Depreciation	0			
Total Operating Expense	5,171,098	6,855,255	7,558,330	7,528,369
Operating Income or (Loss)	(2,544,529)	(2,867,651)	221,153	(199,324)
NONOPERATING REVENUE				
Investment earnings	171,899	215,000	100,000	200,000
Net increase in the fair value of investments	(140,171)			
Gain (loss) on asset disposition				
Total Nonoperating Revenues	31,728	215,000	100,000	200,000
NONOPERATING EXPENSE				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(2,512,801)	(2,652,651)	321,153	676
Operating Transfers (Schedule I)				
General Fund - In	5,465,277	2,900,000	0	0
Net Operating Transfers	5,465,277	2,900,000	0	0
NET INCOME (LOSS)	2,952,476	247,349	321,153	676

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - RISK MANAGEMENT (619)

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9/3/2004

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	0	57,250	30,000	30,000
Cash received from other funds	2,637,117	3,930,354	7,749,483	7,299,045
Cash payments for personnel costs	(337,641)	(368,392)	(384,253)	(382,676)
Cash payments for workers' compensation	(1,788,649)	(1,701,285)	(1,943,500)	(1,955,358)
Cash payments for unemployment compensation	(148,522)	(150,000)	(200,321)	(160,355)
Cash payments for property and liability	(1,450,768)	(1,804,720)	(2,158,000)	(2,158,000)
Cash payments for services & supplies	(28,356)	(30,858)	(72,256)	(71,980)
a. Net cash provided (used) by operating activities	(1,116,819)	(67,651)	3,021,153	2,600,676
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	5,465,277	2,900,000	0	0
b. Net cash provided (used) by noncapital financing activities	5,465,277	2,900,000	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	11,080	215,000	100,000	200,000
d. Net cash provided (used) by investing activities	11,080	215,000	100,000	200,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,359,538	3,047,349	3,121,153	2,800,676
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	8,530,538	12,890,076	15,430,876	15,937,425
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	12,890,076	15,937,425	18,552,029	18,738,101

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - RISK MANAGEMENT (619)

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9/3/2004

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sales	6,094,498	6,505,019	6,982,809	7,417,364
Total Operating Revenue	6,094,498	6,505,019	6,982,809	7,417,364
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,247,638	1,321,056	1,445,300	1,442,982
Employee Benefits	415,245	460,867	509,212	511,037
Services and Supplies:				
Supplies	1,753,457	3,373,588	2,450,159	3,501,370
Repairs and maintenance	273,173		275,000	
Leases	555,064		523,641	
Travel	1,829		2,500	
Other	273,013		253,558	
Depreciation	2,151,119	2,350,000	2,350,000	2,350,000
Total Operating Expense	6,670,538	7,505,511	7,809,370	7,805,389
Operating Income or (Loss)	(576,040)	(1,000,492)	(826,561)	(388,025)
NONOPERATING REVENUE				
Investment earnings	167,548	141,700	150,000	150,000
Gain on asset disposition	127,420	134,200	150,000	100,000
Total Nonoperating Revenues	294,968	275,900	300,000	250,000
NONOPERATING EXPENSE				
Interest expense		0	0	
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(281,072)	(724,592)	(526,561)	(138,025)
Operating Transfers (Schedule I)				
General Fund - In	10,776		190,000	190,000
General Fund - Out	0			
Health Fund - In	18,976			
Child Protective Services Fund - In	0			
Others	0			
Net Operating Transfers	29,752	0	190,000	190,000
NET INCOME (LOSS)	(251,320)	(724,592)	(336,561)	51,975

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	0			
Cash received from other funds	6,094,498	6,505,019	6,982,809	7,417,364
Cash payments for personnel costs	(1,653,540)	(1,781,923)	(1,954,512)	(1,954,019)
Cash payments for services & supplies	(2,297,510)	(3,373,588)	(3,504,858)	(3,501,370)
a. Net cash provided (used) by operating activities	2,143,448	1,349,508	1,523,439	1,961,975
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	0	0	190,000	190,000
Child Protective Svcs Fund - In	0	0		
b. Net cash provided (used) by noncapital financing activities	0	0	190,000	190,000
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	159,903	134,200	150,000	100,000
Principal paid on financing		0	0	
Interest paid on financing		0	0	
Acquisition of fixed assets	(881,537)	(3,109,674)	(2,783,300)	(3,670,275)
c. Net cash provided (used) by capital and related financing activities	(721,634)	(2,975,474)	(2,633,300)	(3,570,275)
D CASH FLOWS FROM INVESTING ACTIVITIES				
Equipment Supply deposit received	0			
Equipment Supply deposit paid	(61,000)			
d. Net cash provided (used) by investing activities	(61,000)	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,360,814	(1,625,966)	(919,861)	(1,418,300)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	2,381,848	3,742,662	2,448,094	2,116,696
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	3,742,662	2,116,696	1,528,233	698,396

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 07/01/2005	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2006		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Sparks Justice Court	5	10	13,900,000	9/2004	7/2014	2.9-3.7	13,900,000	587,616	0	587,616
350 South Center	2	20	11,900,000	12/2004	1/2025	3.75-5.0	11,900,000	567,598	340,000	907,598
Baseball Stadium	5	6	2,600,000	3/2004	6/2010	2.0 variable	1,000,000	23,900	200,000	223,900
Public Facilities 4556	5	10	10,000,000	4/1997	4/2007	4.0-5.0	2,380,000	119,000	1,160,000	1,279,000
Various Purpose Bonds (4557-58-59)	5	10	7,030,000	06/1999	06/2009	3.8-4.6	2,915,000	130,594	675,000	805,594
Pioneer Site (45592)	5	10	14,000,000	08/2000	08/2010	4.50-4.80	12,275,000	533,666	1,805,000	2,338,666
Win-net	5	5	6,960,000	10/2002	10/2007	2.5-3.0	4,315,000	99,481	1,405,000	1,504,481
Animal Shelter Nev Humane Society	5	5	2,575,000	8/2003	6/2008	2.0-2.75	1,620,000	40,575	525,000	565,575
Incline Library	1	20	3,280,000	03/2004	03/2025	3.5-5.0	3,280,000	141,248	0	141,248
Juvenile Det Fac/Incline Maint (45593)	2	25	16,620,000	12/2001	11/2026	4.0-5.5	15,535,000	776,638	405,000	1,181,638
DA/Muni Court Facility	2	30	19,260,000	10/2002	1/2027	3.0-5.0	18,120,000	781,786	665,000	1,446,786
TRUCKEE RIVER OPERATING AGREEMENT (State Bond Bank) 4562, See Note 1	2	20	12,000,000	4/1/1998	1/2018	3.25	4,839,911	154,843	304,601	459,444
Sales Tax and Revenue Bonds 4566	4	30	21,915,000	12/1998	12/2028	4.0-5.1	19,940,000	959,790	455,000	1,414,790
Public Safety Training Center (45810)	7	10	16,950,000	9/2000	9/2010	4.4-5.25	12,050,000	540,082	1,780,000	2,320,082
N Valley Sports Complex-Note Payable	10	20	464,126	4/2001	4/2021	6.0	409,625	24,227	15,778	40,005
Jail Expansion	11(2)	20	10,844,807	7/2005	7/2025	5.0	10,844,807	542,240	327,975	870,215
Ballardini Ranch	11(2)	20	20,000,000	7/2005	7/2025	5.0	20,000,000	0	0	0
TOTAL ALL DEBT SERVICE			190,298,933				155,324,343	6,023,284	10,063,354	16,086,638

Note 1: Debt payments on the Truckee River Operating Agreement bonds change with each draw on the State Bond Bank.

SCHEDULE C-1 - INDEBTEDNESS

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 07/01/2005	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2006		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Public Safety Bonds 4526	1	20	19,000,000	12/1996	6/2017	4.8-8.25	13,920,000	708,500	860,000	1,568,500
Park, Trails and Libraries (First Issue) 4527	1	25	22,785,000	05/2001	5/2026	4.2-6.5	20,845,000	1,104,349	550,000	1,654,349
Park, Trails and Libraries (Final Issue) 4528	1	28	15,515,000	10/2002	5/2030	3.0-5.0	14,630,000	666,432	365,000	1,031,432
Jail Refunding	1	7	16,725,000	6/2003	9/2010	4.0-5.0	14,640,000	644,300	2,170,000	2,814,300
Animal Control Bonds 2003	1	27	10,750,000	8/2003	6/2030	3.0-4.625	10,290,000	443,830	230,000	673,830
TOTAL ALL DEBT SERVICE			84,775,000				74,325,000	3,567,411	4,175,000	7,742,411

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 07/01/2005	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2006		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D. #21	8	13	1,085,000	1/2004	7/2016	2.0-4.0	930,000	28,625	60,000	88,625
S.A.D. #25	8	10	274,171	10/1999	4/2009	5.75	56,000	3,042	12,800	15,842
S.A.D. #26	8	10	537,251	10/1999	10/2009	5.75	156,000	8,524	32,000	40,524
S.A.D. #27	8	10	146,659	10/1999	10/2009	5.75	34,000	1,860	6,800	8,660
S.A.D. #29	8	20	1,281,308	11/2004	11/2024	4.55	1,265,000	57,103	40,000	97,103
S.A.D. #30	8	10	1,327,290	11/2001	11/2011	3-4.5	987,161	38,041	125,035	163,076
S.A.D. #31	(11) 8	10	172,000	6/2005	6/2015	1.125-4.75	0	0	0	0
S.A.D. #32	(11) 8	10	6,100,000	7/2005	7/2015	1.125-4.75	0	0	0	0
S.A.D. #34	(11) 8	10	2,000,000	7/2005	7/2015	1.125-4.75	0	0	0	0
S.A.D. #35	(11) 8	10	116,141	2/2005	11/2014	3.80	116,141	5,145	9,365	14,510
S.A.D. #36	(11) 8	10	240,587	2/2005	11/2014	3.80	240,587	10,658	19,346	30,004
TOTAL ALL DEBT SERVICE			13,280,407				3,784,889	152,998	305,346	458,344

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 07/01/2005	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2006		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Water Resources										
VARIOUS PURPOSE BONDS	5	10	1,850,000	6/1996	6/2006	4-5.3	230,000	12,190	230,000	242,190
SPARKS INTERCEPTOR (State Revolving Fund)	7	20	1,447,482	2/1996	2/2015	3.83	826,393	31,609	69,392	101,001
LEMMON VALLEY SEWER (State Bond Bank)	4	20	1,249,137	8/1997	1/2018	3.33	918,330	30,117	57,498	87,615
WATER & SEWER BONDS	2	20	3,720,000	6/4/1997	2/2017	5.0-6.5	2,285,000	122,238	250,000	372,238
REMEDATION BONDS	2	10	3,165,000	11/2000	11/2010	4.6-5.0	2,075,000	90,097	305,000	395,097
(State Revolving Fund)WATER & SEWER BONDS	4	20	21,000,000	2/2001	7/2021	3.125	20,082,127	620,227	946,780	1,567,007
Facility Bonds Series 2001B	2	10	6,262,710	12/2001	11/2011	3-4.5	4,657,839	179,490	589,965	769,455
(State Revolving Fund)WATER & SEWER BONDS	4	20	2,310,000	6/2000	1/2020	3.70	897,823	32,801	45,731	78,532
(State Revolving Fund)WATER & SEWER BONDS- Cold Springs	4	20	3,000,000	6/2004	7/2024	3.213	750,219	22,720	14,480	37,200
Longly Treatment Plant	11(2)	20	26,000,000	7/2005	7/2025	4.50	26,000,000	439,930	560,000	999,930
STM Water Treatment Facility	11(2)	20	44,000,000	7/2005	7/2025	4.50	44,000,000	1,266,998	1,120,000	2,386,998
Proposed Water and Sewer Bonds	11(2)	20	15,000,000	5/2006	5/2026	5	15,000,000			0
TOTAL ALL DEBT SERVICE			129,004,329				117,722,731	2,848,417	4,188,846	7,037,263

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 07/01/2005	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2006		(10) PRINCIPAL PAYABLE	(11) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE		
FUND: Golf Courses											
Golf Course Reconstruction 6802	2	20	3,000,000	9/1997	9/2017	4.75-5.4	2,260,000	114,106	125,000	239,106	
Sierra Sage Golf Course Effluent	10	20	977,170	4/2001	4/2021	6.0	862,424	51,007	33,218	84,225	
TOTAL ALL DEBT SERVICE			3,977,170				3,122,424	165,113	158,218	323,331	

Transfer Schedule for Fiscal Year 2005-2006

FUND TYPE	TRANSFERS IN					TRANSFERS OUT					
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT	
GENERAL FUND	General	13	Child Protective Services	45	398,000	General	33	Health	34	9,227,179	
	General	13	Water Resources	92	1,250,000			Library Expansion	36	105,000	
								Child Protection Services	44	1,315,935	
								Senior Services	46	120,000	
								May	48	332,000	
								Public Works Construction	64	10,875,315	
								Accrued Benefits	76	4,050,000	
								Retiree Health Benefits	78	4,403,344	
								Debt Service	82	7,471,543	
								Health Benefits	95	2,690,000	
								Golf Course	93	250,000	
								Equipment Services	99	190,000	
								Parks Construction	60	6,976,778	
	Subtotal					1,648,000					48,007,094
SPECIAL REVENUE FUNDS	Health	34	General	33	9,227,179	Child Protective Services	45	General Fund	13	398,000	
	Library Expansion	36	General	33	105,000	Library Expansion	37	Debt Service	82	786,191	
	Child Protective Services	44	General	33	1,315,935	Animal Services	39	Debt Service	82	566,007	
	Senior Services	46	General	33	120,000	Child Protective Services	45	Public Works Const.	64	812,243	
	May	48	General	33	332,000	Administrative Assessment	51	Capital Facilities	58	973,664	
	Subtotal					11,100,114					3,536,105

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2005-2006

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Public Works Constrn	64	General	33	10,875,315	Capital Facilities	59	Debt Service	82	2,928,834
	Public Works Constrn	64	Child Protection Services	45	812,243	Infrastructure	71	Debt Service	82	3,677,372
	Capital Facilities	58	Administrative Assessment	51	973,664	SAD Projects	69	Debt Service	86	39,000
	Parks Construction	60	General	33	6,976,778	Baseball Stadium	73	Debt Service	82	225,900
Subtotal					19,638,000					6,871,106
EXPENDABLE TRUST FUNDS	Accrued Benefits	76	General	33	4,050,000	Retiree Health Benefits	79	Health Benefits	95	981,566
	Retiree Health Benefits	78	General	33	4,403,344					
Subtotal					8,453,344					981,566
DEBT SERVICE	Debt Service	82	General	33	7,471,543					
			Library Expansion	37	786,191					
			Capital Facilities	59	2,928,834					
			Infrastructure	71	3,677,372					
			Animal Services	39	566,007					
			Baseball Stadium	73	225,900					
			SAD Projects	86	39,000					
Subtotal					15,694,847					0

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

Transfer Schedule for Fiscal Year 2005-2006

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Water Resources	91	General	33	0	Water Resources	91	General Fund	13	1,250,000
	Golf Course	93	General	33	250,000					
Subtotal					250,000					1,250,000
INTERNAL SERVICE	Health Benefits	95	General	33	2,690,000					
	Health Benefits	95	Retiree Health Benefits	79	981,566					
	Risk Management	97	General	33	0					
	Equipment Services	99	General	33	190,000					
Subtotal					3,861,566					0
Subtotal					0					0
TOTAL TRANSFERS					60,645,871					60,645,871