



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
FAX: (775)-328-2037

May 15, 2006

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, 2007.

This budget contains (9) funds, including Debt Service, requiring property tax revenues totalling \$178,825,676.

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 (25) governmental fund types with estimated expenditures of \$ 598,034,977 and (6) proprietary funds with estimated expenditures of \$89,316,567.

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:

5-15-2006

APPROVED BY THE GOVERNING BOARD

Robert M. Larkin

Bonnie Heber

Jim Galloway

Samuel Anderson

Pete F. Young

SCHEDULED PUBLIC HEARING

Date and Time: May 15, 2006, 10:45 am

Publication Date: May 5, 2006

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

FINAL BUDGET
COUNTY OF WASHOE
FY 2006-2007

TABLE OF CONTENTS

		Page
I.	<u>INTRODUCTION</u>	
	1. Transmittal Letter	i
	2. Table of Contents	ii
	3. Budget Message	iv
II.	<u>SUMMARY FORMS</u>	
	1. Schedule S-1 -- Budget Summary - All Funds	1
	2. Schedule S-2 -- Statistical Data	3
	3. Schedule S-3 --Ad Valorem Tax Rate Reconciliation	4
	4.	
	Schedule A and A-1 -- Governmental Fund Types, Expendable Trust Fund and Tax Supported Proprietary Fund Types	5
	5. Schedule A-2 -- Proprietary Funds	9
III.	<u>GOVERNMENTAL FUND TYPES</u>	
	1. Schedule B -- General Fund	10
	2. Schedule B -- Special Revenue Funds	
	Health	34
	Library Expansion	36
	Animal Services	38
	Agricultural Extension	40
	Indigent Tax Levy	42
	Child Protective Services	44
	Senior Services	46
	May Foundation	48
	Administrative Assessments	50
	Enhanced 911	52
	Regional Public Safety	54
	Truckee River Flood Management	56
	Stabilization	58
	Accrued Benefits	74
	Retiree Health Benefits	76
	3. Schedule B -- Capital Projects Funds	
	Capital Facilities	60
	Parks Construction	62
	Public Works Construction	64
	Special Assessment Districts	66
	Infrastructure	68
	Baseball Stadium	70
	Stormwater Impact Fee	72
	Alturas Power Mitigation	78

TABLE OF CONTENTS CONTINUED

III.	<u>GOVERNMENTAL FUND TYPES</u>	
	5. Schedule B -- Debt Service Funds	
	Washoe County Debt Service	80
	Debt Service: Special Assessment Districts	84
IV.	<u>PROPRIETARY FUNDS</u>	
	1. Schedules F-1 & F-2 -- Enterprise Funds	
	Building & Safety	86
	Water Resources	88
	Golf Course	91
	2. Schedules F-1 & F-2 -- Internal Service Funds	
	Health Benefits	93
	Risk Management	95
	Equipment Services	97
V.	<u>SUPPLEMENTARY INFORMATION</u>	
	1. Schedule C-1 -- Bonds, Medium-term Financing and Leases	99
	2. Schedule T -- Transfers	104



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
FAX: (775)-328-2037

DATE: May 15, 2006
TO: Katy Singlaub, County Manager
FROM: John Sherman, Director of Finance
SUBJECT: 2006-2007 Final Budget

Attached is the 2006-2007 Washoe County Final Budget. The budget is comprised of 25 Governmental Funds and 6 Proprietary Funds. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$786,961,663. Estimated expenses in the Proprietary Funds total \$89,316,567

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 \$642,555 from the General Fund. The Indigent Health Fund is required by State Law and includes a \$0.0950 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 \$0.0601. 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 \$0.0077, a general operating rate of \$0.9251, and the AB 104 Fair Share tax of \$0.0272.

The effects of Assembly Bill 489 on property tax revenues have been included in this budget. The details of these adjustments are delineated on page 4 (schedule S3)

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 2006-2007 revenues) totals \$443,169,978. The budgeted ending fund balance in the General Tax Supported Budget less capital expenditures is approximately 6.85%. 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, Patrick Morton, Kim Carlson, Pam Fine, Neeroo Manning 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 BUDGET YEAR 6/30/2007 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2005 (1)	ESTIMATED CURRENT YEAR 6/30/2006 (2)	BUDGET YEAR 6/30/2007 (3)		
Property Taxes	152,862,397	163,146,982	178,825,676	0	178,825,676
Other Taxes	3,893,156	3,511,900	3,682,587	0	3,682,587
Licenses and Permits	9,817,374	10,468,256	11,102,241	0	11,102,241
Intergovernmental Resources	177,419,185	188,789,975	194,534,703	0	194,534,703
Charges for Services	18,029,899	18,468,981	17,650,888	76,278,468	93,929,356
Fines and Forfeits	7,610,192	7,965,567	7,890,263	0	7,890,263
Miscellaneous	14,040,307	13,205,137	10,366,758	45,745,697	56,112,455
TOTAL REVENUES	383,672,510	405,556,798	424,053,116	122,024,165	546,077,281
EXPENDITURES-EXPENSES					
General Government	54,750,469	71,357,719	77,161,714	57,027,395	134,189,109
Judicial	71,755,209	68,161,240	75,834,580	0	75,834,580
Public Safety	105,346,210	116,486,706	134,192,517	4,326,030	138,518,547
Public Works	20,233,029	22,467,507	48,392,177	0	48,392,177
Sanitation	0	1,596,448	2,011,322	21,443,357	23,454,679
Health	25,571,738	34,836,223	72,385,971	0	72,385,971
Welfare	57,020,781	55,737,545	59,726,655	0	59,726,655
Culture and Recreation	34,799,955	37,282,464	92,269,848	1,751,551	94,021,399
Community Support	570,650	1,113,669	1,490,249	0	1,490,249
Intergovernmental Expenditures	6,745,717	4,426,806	6,110,239	0	6,110,239
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	13,707,181	15,513,100	17,097,025	0	17,097,025
Interest Costs	8,677,721	9,796,919	11,362,680	4,768,234	16,130,914
TOTAL EXPENDITURES-EXPENSES	399,178,660	438,776,345	599,034,977	89,316,567	688,351,544
Excess of Revenues over (under)	(15,506,150)	(33,219,547)	(174,981,861)	32,707,598	(142,274,263)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2007 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2005 (1)	ESTIMATED CURRENT YEAR 6/30/2006 (2)	BUDGET YEAR 6/30/2007 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	26,208,961	12,500,000	50,175,000	0	
Sales of General Fixed Assets	7,027,942	2,593	0	110,000	
Proceeds of Medium-term Financing	1,638,036	110,000	2,000,000	0	
Proceeds of Lease Purchase Financing	0	0	0	0	
Operating Transfers In	42,315,272	77,817,438	82,637,093	4,888,364	
Operating Transfers (Out)	(47,594,038)	(59,996,959)	(86,713,457)	(812,000)	
TOTAL OTHER FINANCING SOURCES (USES)	29,596,173	30,433,072	48,098,636	4,186,364	
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	14,090,023	(2,786,475)	(126,883,225)	36,893,962	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
Reserved	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	216,792,906	230,882,929	228,096,454	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	216,792,906	230,882,929	228,096,454	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	230,882,929	228,096,454	101,213,229	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	230,882,929	228,096,454	101,213,229	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	*ACTUAL PRIOR YEAR ENDING 06/30/2005	ESTIMATED CURRENT YEAR ENDING 06/30/2006	BUDGET YEAR ENDING 06/30/2007
General Government	476.5	487.8	498.3
Judicial	495.1	503.9	531.0
Public Safety	932.6	1,003.0	1,038.5
Public Works	119.0	119.0	119.0
Sanitation	0.0	5.0	8.0
Health	193.9	205.7	203.9
Welfare	223.6	239.1	252.1
Culture and Recreation	286.2	360.7	366.4
Community Support	0.0	0.0	
TOTAL GENERAL GOVERNMENT	2,726.8	2,924.2	3,017.2
Utilities	88.0	96.3	102.1
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2,814.8	3,020.4	3,119.3

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

POPULATION (AS OF JULY 1) *	373,233	383,453	396,844
	*State of Nevada	*State of Nevada	*State of Nevada

* Population certified by the state in March.

Assessed Valuation Excluding NPM	11,015,258,259	11,977,348,539	13,505,652,461
Net Proceeds of Mines	1,000,000	1,200,000	1,750,000
TOTAL ASSESSED VALUE	11,016,258,259	11,978,548,539	13,507,402,461
TAX RATE			
General Fund	1.0330	1.0330	1.0444
Special Revenue Funds	0.2100	0.2100	0.2100
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0715	0.0715	0.0601
Enterprise Fund			
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

* Prior Year ending total FTE does not include intermittent hourly and seasonal employees

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2006-2007

	(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	13,505,652,461	167,240,494	0.9401	126,966,639	(6,169,063)	120,797,576
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	1,750,000	21,670	Same as above	16,452	(799)	15,653
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	13,507,402,461	13,507,402	0.1000	13,507,402	(656,299)	12,851,103
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	2,026,110	0.0150	2,026,110	(98,445)	1,927,665
E. Medical Indigent (NRS 428.285)	0.1000	"	13,507,402	0.0950	12,832,032	(623,484)	12,208,548
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,753,701	0.0500	6,753,701	(328,149)	6,425,552
G. Youth Services Levy (NRS 62.327)	0.0077	"	1,040,070	0.0077	1,040,070	(50,535)	989,535
H. Legislative Overrides	0.0774	"	10,454,730	0.0774	10,454,730	(507,975)	9,946,755
I. SCCRT Loss NRS 354.59813	0.1224	"	16,533,061	0.0000	0	0	0
J. Other: Family Court	0.0192	"	2,593,421	0.0192	2,593,421	(126,009)	2,467,412
K. Other: AB 104 (See Note 1)	0.0272	"	3,674,013	0.0272	3,674,013	(178,513)	3,495,500
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4189		56,582,508	0.2915	39,374,077	(1,913,110)	37,460,967
M. Subtotal A, B, C, L	1.7572		237,352,074	1.3316	179,864,570	(8,739,271)	171,125,299
N. Debt	0.0601		8,117,949	0.0601	8,117,949	(394,435)	7,723,514
O. TOTAL M AND N (see Note 2)	1.8173		245,470,023	1.3917	187,982,519	(9,133,706)	178,848,813

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 \$2,326,768 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,145,595

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, 2007

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	36,977,549	112,472,713	138,060,753	1.0766	65,439,434	0	832,000	353,782,449
Health	943,611	0	0	0.0000	9,936,097	0	9,496,000	20,375,708
Library Expansion	113,116	0	2,587,180	0.0200	22,000	0	105,000	2,827,296
Animal Services	2,012,570	0	3,868,051	0.0300	1,012,713	0	0	6,893,334
Agricultural Extension	734,595	0	1,294,650	0.0100	0	0	0	2,029,245
Indigent Tax Levy	0	0	12,295,999	0.0950	224,500	0	0	12,520,499
Child Protective Services	7,900,746	0	5,178,867	0.0400	25,292,224	0	1,285,110	39,656,947
Senior Services	500,039	0	1,294,650	0.0100	2,286,960	0	360,000	4,441,649
May Foundation	177,051	0	0	0.0000	558,461	0	417,000	1,152,512
Administrative Assessments	2,459,023	0	0	0.0000	696,394	0	0	3,155,417
Enhanced 911	628,585	0	0	0.0000	684,690	0	0	1,313,275
Regional Public Safety	255,742	0	0	0.0000	825,956	0	58,000	1,139,698
Truckee River Flood Mgt Infrastructure	26,130,746	0	0	0.0000	10,002,819	0	0	36,133,565
Stabilization	3,250,000	0	0	0.0000	0	0	0	3,250,000
Capital Facilities	17,359,102	0	6,467,952	0.0500	315,000	0	0	24,142,054
Parks Construction	24,161,564	0	0	0.0000	1,619,825	35,175,000	0	60,956,389
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	123,604,039	112,472,713	171,048,102	1.3316	118,917,073	35,175,000	12,553,110	573,770,037
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

* 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, 2007

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	32,158,721	0	0	0	10,238,351	15,000,000	11,614,748	69,011,820
Special Assessment Districts Projects	43,357	0	0	0	17,000	2,000,000	0	2,060,357
Infrastructure	18,359,846	0	0	0	225,000	0	29,500,000	48,084,846
Baseball Stadium	1,598,870	0	0	0	1,220,000	0	0	2,818,870
Stormwater Impact Fee	1,811,463	0	0	0	324,500	0	0	2,135,963
Accrued Benefits	440,139	0	0	0	10,000	0	1,350,000	1,800,139
Retiree Health Benefits	37,884,037	0	0	0	650,000	0	7,990,000	46,524,037
Alturas Power Mitigation	0	0	0	0.0000	0	0	0	0
Washoe County Debt	11,001,484	0	7,777,574	0.0601	479,444	0	19,629,235	38,887,737
SAD Debt	1,194,498	0	0	0	673,359	0	0	1,867,857
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	104,492,415	0	7,777,574	0.0601	13,837,654	17,000,000	70,083,983	213,191,626
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	228,096,454	112,472,713	178,825,676	1.3917	132,754,727	52,175,000	82,637,093	786,961,663

* 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, 2007

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)
FUND NAME									
General		146,666,883	53,549,363	76,168,054	8,011,743	1,000,000	45,795,418	22,590,988	353,782,449
Health	R	12,724,569	4,189,404	3,420,058	25,000	0	0	16,677	20,375,708
Library Expansion	R	1,370,078	454,274	26,658	0	0	787,701	188,585	2,827,296
Animal Services	R	1,908,063	649,486	1,569,692	662,000	0	569,195	1,534,898	6,893,334
Agricultural Extension	R	387,066	130,959	749,552	150,000	0	0	611,668	2,029,245
Indigent Tax Levy	R	0	0	12,520,499	0	0	0	0	12,520,499
Child Protective Services	R	11,956,133	3,986,420	16,499,579	340,000	0	400,000	6,474,815	39,656,947
Senior Services	R	2,134,709	755,328	1,276,122	12,000	0	0	263,490	4,441,649
May Foundation	R	552,287	127,757	347,305	87,000	0	0	38,163	1,152,512
Administrative Assessments	R	0	0	744,700	620,000	0	101,500	1,689,217	3,155,417
Enhanced 911	R	150,000	0	890,714	200,000	0	0	72,561	1,313,275
Regional Public Safety	R	255,787	80,327	463,394	224,999	0	0	115,191	1,139,698
Truckee River Flood Mgt Infrastructure	R	565,826	168,607	642,469	0	0	33,927,775	828,888	36,133,565
Stabilization	R	0	0	3,250,000	0	0	0	0	3,250,000
Capital Facilities	C	0	0	1,777,996	16,300,000	0	4,070,469	1,993,589	24,142,054
Parks Construction	C	0	0	0	56,560,709	0	0	4,395,680	60,956,389
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		178,671,401	64,091,925	120,346,792	83,193,451	1,000,000	85,652,058	40,814,410	573,770,037

* 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, 2007

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)
FUND NAME									
Public Works Construction Projects	C	0	0	0	68,554,315	0	0	457,505	69,011,820
Special Assessment Districts Projects	C	0	0	0	2,000,000	0	0	60,357	2,060,357
Infrastructure	C	0	0	0	47,893,670	0	0	191,176	48,084,846
Baseball Stadium	C	0	0	0	2,801,250	0	35	17,585	2,818,870
Stormwater Impact Fee	C	0	0	0	193,268	0	0	1,942,695	2,135,963
Accrued Benefits	R	1,800,000	0	0	0	0	0	139	1,800,139
Retiree Health Benefits	R	0	0	0	0	0	1,061,364	45,462,673	46,524,037
Alturas Power Mitigation	C	0	0	0	0	0	0	0	0
Washoe County Debt	D	0	0	27,989,365	0	0	0	10,898,372	38,887,737
SAD Debt		0	0	499,540	0	0	0	1,368,317	1,867,857
SUBTOTAL		1,800,000	0	28,488,905	121,442,503	0	1,061,399	60,398,819	213,191,626
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		180,471,401	64,091,925	148,835,697	204,635,954	1,000,000	86,713,457	101,213,229	786,961,663

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

** Includes debt services requirement.

*** Includes residual equity transfers.

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	100,812,677	107,741,135	120,294,081	120,294,081
Detention Facility	8,546,310	9,133,219	10,019,361	10,019,361
Indigent Insurance Program	1,646,963	1,764,770	1,941,544	1,941,544
AB 104	2,043,559	2,254,385	2,326,768	2,326,768
China Springs support	915,911	973,341	993,860	993,860
Family Court	2,120,019	2,266,033	2,485,139	2,485,139
NRS 354.59813 Makeup Rev.	9,025	1,100		
SUBTOTAL AD VALOREM	116,094,464	124,133,983	138,060,753	138,060,753
County Option Mtr. Veh. Fuel tax 1 cent-NRS 365.192	509,824	544,660	488,455	488,455
Room Tax	335,528	340,000	340,000	340,000
SUBTOTAL TAXES	116,939,816	125,018,643	138,889,208	138,889,208
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	841,163	854,390	854,390	854,390
Business Licenses/Elec and Telcom	2,259,300	2,380,000	2,032,000	2,737,600
Liquor Licenses	282,147	270,000	270,000	270,000
Local Gaming Licenses	909,144	850,000	850,000	850,000
Franchise Fees				
Sanitation	283,955	250,000	274,000	274,000
Cable Television	738,675	725,000	725,000	725,000
County Gaming Licenses	342,263	365,000	365,000	365,000
AB 104 - Gaming Licenses	539,397	762,397	812,704	812,704
Nonbusiness Licenses and Permits				
Marriage Affidavits	360,851	335,788	340,000	340,000
Mobile Home Permits	608	730	730	730
Other	550	650	650	650
SUBTOTAL LICENSES AND PERMITS	6,558,053	6,793,955	6,524,474	7,230,074

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Federal Grants	9,949,447	9,979,951	5,284,726	5,385,497
Federal Payments in Lieu of Taxes	1,868,954	1,908,625	1,908,625	1,908,625
Federal/State Narc. Forfeitures	75,356	20,000	20,000	20,000
Federal Incarceration Charges	1,854,679	2,169,319	2,100,000	2,100,000
Federal Reimbursements				
Medicaid Management	85,304	35,000	35,000	35,000
State Grants	648,379	359,588	191,037	191,037
State Shared Revenues				
Motor Vehicle Fuel Tax 1.25cents - NRS 365.180	1,840,750	1,856,237	1,794,002	1,794,002
Motor Vehicle Fuel Tax 1.75 cents - NRS 365.190	1,255,327	1,256,690	1,151,646	1,151,646
Motor Vehicle Fuel Tax 3.6/2.35 cents - NRS 365.550	1,942,660	1,996,694	1,786,505	1,786,505
State Gaming Licenses - NRS 463.380 and 463.320	158,531	160,000	160,000	160,000
RPTT- AB104	1,019,995	1,512,975	1,588,624	1,588,624
SCCRT - NRS 377.057				
SCCRT - AB104 Makeup	11,014,753	12,591,997	13,473,437	13,473,437
Consolidated Taxes	94,737,711	104,679,852	112,472,713	112,472,713
Court Administrative Assessments - NRS 176.059				
GST - NRS 482.180				
GST - AB 104 Makeup	1,293,664	1,808		
State Extraditions	55,759	55,000	55,000	55,000
Local Contributions:				
Other	961,233	1,488,859	1,386,290	1,410,316
Miscellaneous Other Government Receipts				
SUBTOTAL INTERGOVERNMENTAL REVENUE	128,762,502	140,072,595	143,407,605	143,532,402
CHARGES FOR SERVICES				
General Government				
Clerk Fees	114,939	115,000	115,000	115,000
Recorder Fees	4,590,499	4,870,000	4,470,000	4,470,000
Map Fees	125,098	119,000	123,000	123,000
Assessor Commissions	1,270,763	1,500,000	1,550,000	1,500,000
Building and Zoning Fees	136,828	149,000	149,000	149,000
Other	1,799,681	2,065,339	1,813,947	1,838,947
SUBTOTAL	8,037,808	8,818,339	8,220,947	8,195,947
Judicial				
Clerk's Court Fees	497,989	460,000	500,000	500,000
Other	465,965	762,549	738,885	738,885
SUBTOTAL	963,954	1,222,549	1,238,885	1,238,885

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	480,620	501,900	502,800	502,800
Others	1,097,329	1,191,573	1,148,400	1,148,400
Corrections	179,010	206,750	161,400	161,400
Protective Services	226,363	200,000	202,028	202,028
SUBTOTAL	1,983,322	2,100,223	2,014,628	2,014,628
Public Works	952,816	789,838	780,000	780,000
Health and Welfare	215,142	218,000	251,500	251,500
Cultural and Recreation				
Swimming Pool	85,143	78,143	92,800	92,800
Other	973,888	692,918	864,500	864,500
SUBTOTAL	1,059,031	771,061	957,300	957,300
SUBTOTAL CHARGES FOR SERVICES	13,212,073	13,920,010	13,463,260	13,438,260
FINES AND FORFEITS				
Fines				
Library	135,213	135,000	135,000	135,000
Court	2,980,321	3,388,034	3,326,392	3,326,392
Penalties	2,606,317	2,592,942	2,663,271	2,663,271
Forfeits				
Bail	1,327,716	1,314,177	1,207,000	1,207,000
SUBTOTAL FINES AND FORFEITS	7,049,567	7,430,153	7,331,663	7,331,663
MISCELLANEOUS				
Interest Earnings	3,614,988	2,237,776	2,243,000	2,243,000
Rents and Royalties	310,466	282,785	169,900	169,900
Contributions and Donations from Private Sources	420,138	291,397	105,000	187,870
Other	2,094,890	2,782,523	2,650,523	2,950,523
SUBTOTAL MISCELLANEOUS	6,440,482	5,594,481	5,168,423	5,551,293
SUBTOTAL REVENUE ALL SOURCES	278,962,493	298,829,837	314,784,633	315,972,900

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	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	0	0	0
Senior Services Fund				
May Foundation Fund				
Administrative Assessments		21,000	20,000	20,000
Capital Facilities Fund				
Public Works Construction Fund	50,000			
Water Resources Fund	2,734,853	1,210,862	0	812,000
Golf Course Fund				
Health Benefits Fund				
Risk Management Fund				
Equipment Services Fund				
Impact Fee Fund				
Alturas Power Mitigation Fund	49,484			
SAD Debt		1,448,985		
Other:				
Proceeds from asset disposition	7,027,942			
Proceeds from financing				
SUBTOTAL OTHER FINANCING SOURCES	10,260,279	2,680,847	20,000	832,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	38,920,189	55,492,794	37,519,300	36,977,549
TOTAL BEGINNING FUND BALANCE	38,920,189	55,492,794	37,519,300	36,977,549
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	328,142,961	357,003,478	352,323,933	353,782,449

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative				
Commissioners (100-0)				
Salaries and Wages	269,845	314,513	343,384	343,384
Employee Benefits	86,955	95,869	100,072	98,839
Services and Supplies	100,620	189,271	212,571	210,235
Capital Outlay				
Subtotal	457,420	599,654	656,027	652,458
Legislative Subtotal	457,420	599,654	656,027	652,458
Executive				
Manager (101-0)				
Administration (101-1)				
Salaries and Wages	654,603	742,894	887,003	737,120
Employee Benefits	177,700	199,316	249,993	210,169
Services and Supplies	131,100	231,774	235,532	229,409
Capital Outlay				
Subtotal	963,403	1,173,984	1,372,529	1,176,698
Labor Administration (101-2)		Moved to Human Resources 7-1-2005		
Salaries and Wages	130,058			
Employee Benefits	37,327			
Services and Supplies	7,887			
Capital Outlay				
Subtotal	175,272			
Manager Grant Division (101-3)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	288,008	137,906		
Capital Outlay		200,000		
Subtotal	288,008	337,906	0	0
WINNet Service Center (101-4)				
Salaries and Wages	1,029,807	1,122,168	1,183,714	1,183,187
Employee Benefits	327,951	351,844	380,802	376,915
Services and Supplies	572,485	1,099,227	1,142,372	1,133,225
Capital Outlay	18,324	48,800		
Subtotal	1,948,567	2,622,039	2,706,888	2,693,327
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Relations (101-6)				
Salaries and Wages	306,162	356,679	438,915	491,036
Employee Benefits	100,680	118,063	144,810	159,325
Services and Supplies	269,003	287,749	416,065	413,470
Capital Outlay			15,000	15,000
Subtotal	675,845	762,491	1,014,790	1,078,831
Management Services (101-8)				
Salaries and Wages	243,671	433,635	477,985	540,439
Employee Benefits	80,394	135,441	149,197	166,858
Services and Supplies	350,566	483,432	509,957	425,418
Capital Outlay				
Subtotal	674,631	1,052,507	1,137,139	1,132,715
Internal Audit (101-9)				
Salaries and Wages	119,647	128,639	142,058	149,838
Employee Benefits	38,560	31,039	45,379	46,401
Services and Supplies	14,568	11,258	13,778	12,514
Capital Outlay				
Subtotal	172,775	170,936	201,215	208,753
Executive Activity Subtotal	4,898,501	6,119,864	6,432,560	6,290,324
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	937,420	440,928	1,014,481	1,014,481
Employee Benefits	122,985	134,084	150,440	148,945
Services and Supplies	1,119,652	284,724	1,411,445	1,408,704
Capital Outlay		53,533	143,000	143,000
Elections Activity Subtotal	2,180,057	913,269	2,719,366	2,715,130
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Assessor (102-0)				
Salaries and Wages	4,150,132	4,325,384	4,608,453	4,834,315
Employee Benefits	1,349,138	1,374,666	1,532,899	1,557,907
Services and Supplies	321,106	374,767	661,701	284,206
Capital Outlay	23,700	300,000		300,000
Subtotal	5,844,076	6,374,817	6,803,053	6,976,428
Finance Activity Subtotal	11,136,378	12,412,104	13,115,190	13,252,485
Other				
Purchasing (110-0)				
Salaries and Wages	535,722	563,689	573,104	573,104
Employee Benefits	182,532	184,681	195,255	193,169
Services and Supplies	18,121	32,933	41,212	36,735
Capital Outlay				
Subtotal	736,375	781,303	809,571	803,007
Human Resources (109-0)				
Salaries and Wages	952,940	1,376,041	1,518,684	1,581,890
Employee Benefits	301,774	403,112	480,887	494,260
Services and Supplies	324,020	1,083,186	795,702	916,641
Capital Outlay				
Subtotal	1,578,734	2,862,339	2,795,273	2,992,792
Clerk (104-0)				
Salaries and Wages	906,302	1,055,676	1,172,995	1,172,974
Employee Benefits	308,470	363,972	421,570	415,128
Services and Supplies	71,665	113,587	141,645	141,890
Capital Outlay				
Subtotal	1,286,437	1,533,235	1,736,210	1,729,992
Recorder (111-0)				
Salaries and Wages	1,263,778	1,415,369	1,624,187	1,618,187
Employee Benefits	432,438	455,449	502,330	494,061
Services and Supplies	212,770	2,175,454	497,125	495,547
Capital Outlay	10,400	300,000	280,000	280,000
Subtotal	1,919,386	4,346,272	2,903,641	2,887,794
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
Information Technology (108-0)				
Administration (108-1)				
Salaries and Wages	2,812,032	3,437,044	3,585,350	3,681,807
Employee Benefits	900,688	993,049	1,103,058	1,082,204
Services and Supplies	1,361,957	1,532,209	1,958,544	1,926,667
Capital Outlay	24,821	25,628		72,250
Subtotal	5,099,498	5,987,930	6,646,953	6,762,929
Geographic Information Systems (108-7)				
Salaries and Wages	921,748	971,723	1,144,840	1,116,245
Employee Benefits	286,835	288,399	331,077	341,346
Services and Supplies	377,876	1,622,345	945,139	968,644
Capital Outlay		31,000		
Subtotal	1,586,459	2,913,468	2,421,056	2,426,236
Infrastructure Preservation (108-8)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	1,430,053	2,490,758	2,289,000	2,289,000
Capital Outlay	78,686	355,863	117,000	117,000
Subtotal	1,508,739	2,846,621	2,406,000	2,406,000
Information Technology Subtotal*	8,194,696	11,748,019	11,474,009	11,595,165
*WINNet was moved to County Manager 7/1/2004				
General Services				
Administration (161-1)				
Salaries and Wages	871,200	805,590	943,452	943,452
Employee Benefits	335,967	312,870	380,414	371,145
Services and Supplies	3,484,634	1,108,139	1,380,329	1,403,171
Capital Outlay	17,712	53,000	168,000	168,000
Subtotal	4,709,513	2,279,599	2,872,195	2,885,768
Facilities Services (162-1)				
Salaries and Wages	3,028,287	3,297,518	3,598,529	3,586,713
Employee Benefits	1,033,741	1,130,567	1,262,495	1,223,765
Services and Supplies	7,000,163	11,809,086	10,440,410	10,339,262
Capital Outlay	612,943	948,463	1,254,023	1,254,023
Subtotal	11,675,134	17,185,634	16,555,457	16,403,763
General Services Subtotal	16,384,647	19,465,233	19,427,652	19,289,531
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Community Development (116-0)				
Salaries and Wages	1,722,065	1,785,842	1,984,422	1,984,422
Employee Benefits	524,961	520,089	592,434	585,372
Services and Supplies	553,061	870,993	1,005,027	991,630
Capital Outlay	153			
Subtotal	2,800,240	3,176,924	3,581,884	3,561,424
Other Activities Subtotal	32,900,515	43,913,324	42,728,240	42,859,705
GENERAL GOVERNMENT FUNCTION SUBTOTAL	51,572,871	63,958,215	65,651,383	65,770,102

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION				
Districts Courts (120-0)				
Administration (120-1)				
Salaries and Wages	888,763	962,830	991,307	1,058,561
Employee Benefits	285,858	303,047	323,083	341,574
Services and Supplies	374,584	370,239	451,715	440,984
Capital Outlay				
Subtotal	1,549,205	1,636,116	1,766,105	1,841,119
General Jurisdiction (120-2)				
Salaries and Wages	3,087,905	3,283,480	3,522,561	3,455,466
Employee Benefits	1,074,758	1,113,595	1,241,336	1,207,607
Services and Supplies	1,145,344	1,216,121	1,449,664	1,417,562
Capital Outlay	18,248	24,115		
Subtotal	5,326,255	5,637,311	6,213,561	6,080,635
Family Court (120-3)				
Salaries and Wages	2,818,766	3,114,474	3,362,377	3,420,085
Employee Benefits	902,960	944,233	1,039,123	1,035,820
Services and Supplies	494,818	591,007	437,611	464,592
Capital Outlay		75,000		
Subtotal	4,216,544	4,724,714	4,839,111	4,920,497
Pre-trial Services (120-4)				
Salaries and Wages	1,068,940	1,187,951	1,334,448	1,349,279
Employee Benefits	329,947	363,374	414,195	410,306
Services and Supplies	34,145	69,227	74,122	65,336
Capital Outlay				
Subtotal	1,433,032	1,620,552	1,822,766	1,824,921
Specialty Court Division (120-5)				
Salaries and Wages	255,993	492,744	440,866	440,866
Employee Benefits	90,001	174,722	160,930	158,542
Services and Supplies	784,968	1,046,913	996,251	955,247
Capital Outlay				
Subtotal	1,130,962	1,714,379	1,598,046	1,554,655
District Courts Subtotal	13,655,998	15,333,072	16,239,588	16,221,827
FUNCTION CONTINUED				

WASHOE COUNTY
 (Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
District Attorney (106-0)				
Criminal (106-1)				
Salaries and Wages	7,206,434	8,129,827	8,501,648	8,503,253
Employee Benefits	2,341,905	2,583,563	2,787,608	2,750,071
Services and Supplies	705,350	874,789	993,777	905,279
Capital Outlay		16,000		
Subtotal	10,253,689	11,604,179	12,283,033	12,158,603
CARES/SART (106-2)				
Salaries and Wages	51,183	55,096	59,797	59,797
Employee Benefits	21,236	22,698	25,181	24,435
Services and Supplies	206,257	244,215	275,227	274,631
Capital Outlay				
Subtotal	278,676	322,009	360,205	358,863
Family Support Enforcement (106-3)				
Salaries and Wages	2,990,307	3,222,059	3,427,286	3,441,198
Employee Benefits	1,093,603	1,186,323	1,296,814	1,276,274
Services and Supplies	143,683	592,516	250,791	217,388
Capital Outlay				
Subtotal	4,227,593	5,000,898	4,974,891	4,934,860
Civil Division (106-7)				
Salaries and Wages	1,957,867	2,270,476	2,372,662	2,373,442
Employee Benefits	589,870	675,685	734,039	726,258
Services and Supplies	72,469	154,969	146,438	120,976
Capital Outlay				
Subtotal	2,620,206	3,101,130	3,253,139	3,220,676
Grant & Designated (106-5)				
Salaries and Wages	33,782	41,779	11,403	11,203
Employee Benefits	12,649	14,526	4,349	3,816
Services and Supplies	88,022	180,057	103,408	100,000
Capital Outlay		994,100		
Subtotal	134,453	1,230,462	119,160	115,019
Drug Forfeitures (106-9)				
Salaries and Wages	90,882	63,713	89,704	89,683
Employee Benefits	34,688	21,566	31,613	31,173
Services and Supplies	19,109	108,858	16,173	40,123
Capital Outlay	23,566			
Subtotal	168,245	194,137	137,490	160,979
District Attorney Subtotal	17,682,862	21,452,815	21,127,918	20,949,000

FUNCTION CONTINUED

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Law Library (123-0)				
Administration (124100)				
Salaries and Wages	395,278	405,539	442,967	421,588
Employee Benefits	118,200	118,835	135,224	130,017
Services and Supplies	403,028	425,812	457,241	459,081
Capital Outlay				
Subtotal	916,506	950,185	1,035,432	1,010,686
Public Defender (124100)				
Salaries and Wages	3,714,738	4,262,397	4,684,603	4,656,400
Employee Benefits	1,158,034	1,288,105	1,468,443	1,445,152
Services and Supplies	306,187	379,287	789,028	754,665
Capital Outlay		15,000		
Subtotal	5,178,959	5,944,789	6,942,073	6,856,217
Court Appointed Attorneys (124200)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	916,000	916,000	916,000	916,000
Capital Outlay				
Subtotal	916,000	916,000	916,000	916,000
Public Defender Subtotal	6,094,959	6,860,789	7,858,073	7,772,217
Alternate Public Defender				
Salaries and Wages			477,949	370,008
Employee Benefits				107,092
Services and Supplies			220,504	220,504
Capital Outlay			15,000	15,000
Subtotal	0	0	713,453	712,604
FUNCTION CONTINUED				

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Jusctice Courts (125-0)				
Incline Justice Court (125-1)				
Salaries and Wages	231,211	237,502	243,914	256,261
Employee Benefits	74,510	74,626	79,031	80,271
Services and Supplies	11,180	19,014	60,307	65,969
Capital Outlay				
Subtotal	316,901	331,142	383,253	402,501
Reno Justice Court (125-3)				
Salaries and Wages	2,501,940	2,745,201	2,961,507	3,037,181
Employee Benefits	836,898	866,621	982,223	959,481
Services and Supplies	314,282	588,245	531,377	515,642
Capital Outlay				
Subtotal	3,653,120	4,200,067	4,475,106	4,512,304
Sparks Justice Court (125-4)				
Salaries and Wages	1,084,785	1,213,836	1,292,732	1,292,732
Employee Benefits	383,795	422,557	464,441	456,593
Services and Supplies	127,263	192,476	464,398	456,420
Capital Outlay				
Subtotal	1,595,843	1,828,869	2,221,571	2,205,745
Gerlach Justice Court (125-2)				
Salaries and Wages				
Employee Benefits	384			
Services and Supplies	478	125		
Capital Outlay				
Subtotal	862	125	0	0
Verdi Justice Court (125-5)*				
Salaries and Wages	131,443			
Employee Benefits	44,299			
Services and Supplies	11,164	26,765		
Capital Outlay				
Subtotal	186,906	26,765	0	0
Wadsworth Justice Court (125-7)				
Salaries and Wages	93,584	142,833	131,634	131,634
Employee Benefits	36,110	45,363	44,994	44,560
Services and Supplies	9,029	11,828	13,025	12,499
Capital Outlay				
Subtotal	138,723	200,024	189,653	188,693
Subtotal Justice Courts	5,892,355	6,586,993	7,269,583	7,309,243
*Verdi Jusctice Court merged with Reno effective 5/31/2005				
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Police				
Sheriff Operations (150-4)				
Salaries and Wages	3,033,013	3,432,121	3,660,481	3,724,546
Employee Benefits	1,372,313	1,587,875	1,684,891	1,602,234
Services and Supplies	1,668,083	1,883,511	412,052	486,411
Capital Outlay	14,724	37,136		
Subtotal	6,088,133	6,940,644	5,757,424	5,813,191
Grants Division (150-2)				
Salaries and Wages	141,371	174,406	73,796	74,196
Employee Benefits	32,654	34,723	36,426	35,750
Services and Supplies	839,251	1,915,790	158,000	158,000
Capital Outlay	1,285,037	425,702		
Subtotal	2,298,313	2,550,621	268,221	267,946
Sheriff Administration (150-1)				
Salaries and Wages	3,522,344	3,868,116	4,384,217	4,351,779
Employee Benefits	1,294,706	1,469,064	1,630,731	1,547,257
Services and Supplies	1,029,769	1,189,846	1,260,128	1,304,570
Capital Outlay				
Subtotal	5,846,819	6,527,026	7,275,076	7,203,606
Detectives (150-6)				
Salaries and Wages	2,442,321	2,481,630	2,647,532	2,657,532
Employee Benefits	1,084,017	1,201,790	1,258,758	1,202,510
Services and Supplies	54,810	109,006	329,179	348,477
Capital Outlay				
Subtotal	3,581,148	3,792,426	4,235,469	4,208,519
Patrol (150-8)				
Salaries and Wages	10,289,249	11,199,836	11,149,750	11,373,617
Employee Benefits	4,250,584	4,938,450	5,277,574	5,074,451
Services and Supplies	412,664	706,695	1,979,920	2,082,424
Capital Outlay	829	39,624		33,277
Subtotal	14,953,326	16,884,605	18,407,244	18,563,768
Sheriff Subtotal	32,767,739	36,695,322	35,943,434	36,057,030
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Detention Facility (150-9)				
Salaries and Wages	23,102,124	24,775,608	26,542,257	26,311,949
Employee Benefits	9,837,698	11,511,574	12,873,518	11,999,588
Services and Supplies	6,415,627	7,214,690	7,710,384	8,101,290
Capital Outlay	11,300		75,000	75,000
Subtotal	39,366,749	43,501,872	47,201,159	46,487,827
Sheriff Activity Subtotal	72,134,488	80,197,194	83,144,593	82,544,858
Coroner (153-0)				
Salaries and Wages	723,885	792,733	813,958	813,958
Employee Benefits	210,439	232,245	245,617	242,751
Services and Supplies	365,478	406,025	446,460	441,850
Capital Outlay		7,890		
Subtotal	1,299,802	1,438,894	1,506,035	1,498,558
Police Activity Subtotal	73,434,290	81,636,088	84,650,628	84,043,415
Fire				
Fire Suppression (187-0)				
Salaries and Wages				
Employee Benefits	10,282	6,000	6,000	6,000
Services and Supplies	205,629	358,116	209,416	209,293
Capital Outlay	469,119	44,404	47,045	30,652
Subtotal	685,030	408,520	262,461	245,945
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Corrections				
Juvenile Services (127-0)				
Administration (127-1)				
(Include Probation 05 and 06)				
Salaries and Wages	2,911,929	3,126,514	3,479,163	561,406
Employee Benefits	1,133,618	1,262,543	1,447,045	204,325
Services and Supplies	601,070	739,280	851,329	259,786
Capital Outlay				
Subtotal	4,646,617	5,128,337	5,777,537	1,025,517
Probation Division (127-2) (Formerly in 127-1)				
Salaries and Wages				2,836,903
Employee Benefits				1,196,255
Services and Supplies		45,000		566,688
Capital Outlay				
Subtotal		45,000		4,599,845
Grants Division (127-3)				
Salaries and Wages	215,694	233,126	234,823	237,252
Employee Benefits	84,088	109,132	101,571	90,715
Services and Supplies	369,780	600,397	200,612	209,239
Capital Outlay				
Subtotal	669,562	942,655	537,006	537,206
Juvenile Services Detention (127-5)				
Salaries and Wages	3,105,609	3,325,784	3,519,061	3,451,678
Employee Benefits	1,027,062	1,068,474	1,200,293	1,131,520
Services and Supplies	308,500	425,668	431,824	413,105
Capital Outlay				
Subtotal	4,441,171	4,819,926	5,151,179	4,996,303
Early Intervention Services (127-4)				
(Combines 127-6, 127-7 and 127-9)				
Salaries and Wages	1,777,559	1,890,284	2,051,079	2,102,999
Employee Benefits	593,517	634,261	703,278	717,911
Services and Supplies	127,793	171,880	225,015	211,844
Capital Outlay				
Subtotal	2,498,869	2,696,425	2,979,372	3,032,754
Juvenile Services Subtotal	12,256,219	13,632,343	14,445,094	14,191,625
Corrections Activity Subtotal	12,256,219	13,632,343	14,445,094	14,191,625
Juvenile Services restructured 7/1/2007 prior years adjusted				
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Protective Services				
Alternative Sentencing (101-7 to 154-0 Effective 7-1-2006)				
Salaries and Wages	208,706	223,517	311,503	311,503
Employee Benefits	74,119	80,047	112,997	112,266
Services and Supplies	41,646	34,035	109,663	108,758
Capital Outlay			37,500	37,500
Subtotal	324,471	337,600	571,662	570,027
Emergency Management Administration (101-5)				
Salaries and Wages	303,805	392,502	143,675	143,675
Employee Benefits	49,862	90,847	43,530	43,161
Services and Supplies	2,618,005	1,977,777	59,640	58,614
Capital Outlay	42,056	204,985	40,000	40,000
Subtotal	3,013,728	2,666,111	286,845	285,450
Public Administrator (159-0)				
Salaries and Wages	606,600	609,304	659,159	659,159
Employee Benefits	208,105	205,804	221,779	219,257
Services and Supplies	31,089	62,870	164,896	167,415
Capital Outlay				
Subtotal	845,794	877,977	1,045,835	1,045,832
Public Guardian (157-0)				
Salaries and Wages	929,705	1,047,225	1,143,933	1,143,933
Employee Benefits	298,463	326,431	377,862	378,887
Services and Supplies	102,038	209,736	309,104	302,328
Capital Outlay			54,000	54,000
Subtotal	1,330,206	1,583,392	1,884,898	1,879,147
Protective Services Subtotal	5,514,199	5,465,081	3,789,240	3,780,456
PUBLIC SAFETY FUNCTION SUBTOTAL	91,889,738	101,142,031	103,147,423	102,261,441

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS FUNCTION				
Public Works Administration (160-1)				
Salaries and Wages	250,007	324,694	346,321	346,321
Employee Benefits	76,008	99,591	113,098	111,225
Services and Supplies	233,186	108,031	92,666	93,253
Capital Outlay				
Subtotal	559,201	532,315	552,085	550,799
Infrastructure Preservation (163-12)				
Salaries and Wages	2,424	6,000		
Employee Benefits	34	51		
Services and Supplies	197,995	169,897		
Capital Outlay	2,747,368	3,836,341	4,147,495	4,147,495
Subtotal	2,947,821	4,012,289	4,147,495	4,147,495
Public Works Projects (160-2)				
Salaries and Wages	572,681	551,617	624,007	624,007
Employee Benefits	194,239	180,463	205,759	202,468
Services and Supplies	28,062	30,412	40,662	46,353
Capital Outlay			50,000	50,000
Subtotal	794,982	762,492	920,428	922,828
Roads (165-1)				
Salaries and Wages	3,729,667	4,207,897	4,435,174	4,435,174
Employee Benefits	1,425,219	1,653,991	1,775,827	1,714,590
Services and Supplies	3,609,940	4,479,883	4,574,570	4,789,806
Capital Outlay	5,486	256,000	118,000	118,000
Subtotal	8,770,312	10,597,771	10,903,571	11,057,570
Engineer (163-10,163-11)				
Salaries and Wages	1,358,128	1,532,384	1,605,339	1,607,475
Employee Benefits	453,578	499,727	545,689	536,019
Services and Supplies	246,701	656,452	679,256	698,001
Capital Outlay	848,616	801,320	475,000	475,000
Subtotal	2,907,023	3,489,883	3,305,284	3,316,495
PUBLIC WORKS FUNCTION SUBTOTAL	15,979,339	19,394,751	19,828,863	19,995,187

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Social Services Administration				
Social Services Administration (179100)				
Salaries and Wages	753,784	772,880	822,525	824,069
Employee Benefits	264,717	253,733	293,106	291,363
Services and Supplies	14,399	27,306	32,936	24,357
Capital Outlay				
Subtotal	1,032,900	1,053,920	1,148,566	1,139,790
Social Services Direct Assistance				
General Assistance (179200)				
Salaries and Wages	75,256	76,156	79,731	79,731
Employee Benefits	26,058	30,356	32,381	31,484
Services and Supplies	867,120	778,693	829,450	819,215
Capital Outlay	31,493			
Subtotal	999,927	885,205	941,562	930,430
Medical Assistance Indigent (179300)	See Note 1	See Note 1	See Note 1	See Note 1
Salaries and Wages	1,645,247	1,688,192	1,781,608	1,781,608
Employee Benefits	553,760	562,745	612,654	604,535
Services and Supplies	7,794,906	8,087,126	8,519,342	8,527,461
Capital Outlay				
Subtotal	9,993,913	10,338,063	10,913,604	10,913,605
Direct Assistance Subtotal	10,993,840	11,223,268	11,855,167	11,844,034
WELFARE FUNCTION SUBTOTAL	12,026,740	12,277,188	13,003,733	12,983,824

Note 1 - This division represents all expenditures
subject to NRS 428.050.1.

WASHOE COUNTY
 (Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - WELFARE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library (130-0)				
Administration (130-1)				
Salaries and Wages	5,762,559	7,228,435	7,667,793	7,766,117
Employee Benefits	1,881,123	2,280,866	2,527,862	2,529,401
Services and Supplies	1,594,480	2,033,388	2,234,493	2,257,998
Capital Outlay	38,226	30,000	34,000	34,000
Subtotal	9,276,388	11,572,688	12,464,148	12,587,516
Grants Division (130-5)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	141,390	82,311	50,283	46,295
Capital Outlay	466	44,150		
Subtotal	141,856	126,461	50,283	46,295
Library Subtotal	9,418,244	11,699,149	12,514,431	12,633,811
Parks & Recreation (140-0)				
Parks Administration (140-1)				
Salaries and Wages	2,798,577	3,462,971	3,332,517	3,499,960
Employee Benefits	845,125	914,843	931,785	975,925
Services and Supplies	1,522,856	2,197,050	1,958,646	2,128,204
Capital Outlay	40,869	272,716		
Subtotal	5,207,427	6,847,580	6,222,948	6,604,089
Planning & Development (140-2)				
Salaries and Wages	195,678	389,364	413,800	413,800
Employee Benefits	57,966	124,206	135,606	133,963
Services and Supplies	77,658	104,412	100,147	169,147
Capital Outlay				
Subtotal	331,302	617,981	649,553	716,910
Recreation (140-3)				
Salaries and Wages	481,505	351,329	703,852	570,032
Employee Benefits	89,618	76,512	136,290	107,779
Services and Supplies	231,736	128,405	368,727	198,616
Capital Outlay				
Subtotal	802,859	556,246	1,208,869	876,427
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 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Infrastructure Preservation (140-9)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	112,293	64,670		
Capital Outlay	90,896	464,738	552,546	552,546
Subtotal	203,189	529,408	552,546	552,546
Parks Subtotal	6,544,777	8,551,214	8,633,916	8,749,973
Parks restructured during Fiscal 05-06 within the existing organization structure.				
CULTURE AND RECREATION FUNCTION SUBTOTAL	15,963,021	20,250,363	21,148,346	21,383,784

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
18 General Government	51,572,871	63,958,215	65,651,383	65,770,102
24 Judicial	44,394,655	51,350,530	54,437,275	54,167,891
28 Public Safety	91,889,738	101,142,031	103,147,423	102,261,441
29 Public Works	15,979,339	19,394,751	19,828,863	19,995,187
30 Welfare	12,026,740	12,277,188	13,003,733	12,983,824
32 Culture and Recreation	15,963,021	20,250,363	21,148,346	21,383,784
Community Support (190-10)	570,650	1,113,669	1,165,636	1,490,249
Health and Sanitation (184-0)		1,596,448	1,596,448	2,011,322
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	1,645,882	1,764,770	1,941,544	1,941,544
China Springs Youth Facility (180240)	910,825	957,817	1,003,606	1,003,606
Reno/Sparks Apportionment - NRS 373.150(180230)	65,918	65,918	65,918	65,918
Public Health Levy (180260)		0	1,653,801	1,303,801
Ethics Commission Assessment (180270)	10,425	17,168	17,374	17,374
TOTAL EXPENDITURES - ALL FUNCTIONS	235,030,064	273,888,868	284,661,350	284,396,043
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX		1,000,000	1,000,000
OPERATING TRANSFERS (188500 & 10004)				
Health Fund	8,013,231	9,227,179	9,671,000	9,496,000
Library Expansion Fund	105,000	105,000	105,000	105,000
Child Protective Services Fund	1,161,423	1,315,935	1,285,110	1,285,110
Senior Services Fund	200,000	120,000	300,000	360,000
Public Works Construction Fund	7,924,906	11,033,382	11,614,748	11,614,748
Accrued Benefits Fund	1,718,110	1,621,000	2,050,000	1,350,000
Retiree Health Benefits Fund	5,161,000	4,403,344	4,403,344	7,990,000
Debt Service Fund	5,500,814	7,711,543	9,292,560	9,292,560
Water Resources Fund	1,510,935	38,817		
Golf Course Fund	500,000	250,000	250,000	250,000
Health Benefits Fund	2,174,684	2,690,000	3,307,000	3,307,000
Risk Management Fund	2,900,000			
Equipment Services Fund	290,000	190,000	270,000	270,000
Parks Construction Fund	200,000	7,098,861		
May Foundation	260,000	332,000	407,000	417,000
Regional Public Safety Training Center			58,000	58,000
SUBTOTAL OPERATING TRANSFERS	37,620,103	46,137,061	43,013,762	45,795,418
RESIDUAL EQUITY TRANSFERS				
Water Resources Fund				
SUBTOTAL EQUITY TRANSFERS	0	0	0	0
SUBTOTAL OTHER USES	37,620,103	46,137,061	44,013,762	46,795,418
TOTAL EXPENDITURES & OTHER USES	272,650,167	320,025,929	328,675,112	331,191,461
ENDING FUND BALANCE:				
Reserved				
Unreserved	55,492,794	36,977,549	23,648,821	22,590,988
TOTAL ENDING FUND BALANCE	55,492,794	36,977,549	23,648,821	22,590,988
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	328,142,961	357,003,478	352,323,933	353,782,449

WASHOE COUNTY

(Local Government)

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,709,757	1,726,276	1,864,379	1,864,167
Subtotal	1,709,757	1,726,276	1,864,379	1,864,167
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,284,094	5,436,161	5,028,184	5,044,034
State Grants	1,458,066	1,003,194	1,325,613	829,132
Other	434,322	479,723		526,481
Subtotal	7,176,482	6,919,078	6,353,797	6,399,647
CHARGES FOR SERVICES				
Health and Welfare	1,549,692	1,759,255	1,664,283	1,664,283
Reimbursements	30,953	11,000	8,000	8,000
Subtotal	1,580,645	1,770,255	1,672,283	1,672,283
MISCELLANEOUS				
Contributions and Donations from Private Sources	25,000	30,000		
Other	15,532	1,371		
Subtotal	40,532	31,371	0	0
Subtotal Revenues	10,507,416	10,446,980	9,890,459	9,936,097
OTHER FINANCING SOURCES				
Proceeds from Financing				
Operating Transfers In (Schedule T)				
General Fund	8,013,231	9,227,179	9,671,000	9,496,000
Subtotal Other Sources	8,013,231	9,227,179	9,671,000	9,496,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,662,471	1,483,995	938,722	943,611
TOTAL BEGINNING FUND BALANCE	1,662,471	1,483,995	938,722	943,611
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	20,183,118	21,158,154	20,500,181	20,375,708

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

Page 34
Form 12
9/3/2004

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
HEALTH FUNCTION				
Public Health Administration (202-20)				
Salaries and Wages	1,196,256	1,409,003	1,476,018	991,791
Employee Benefits	380,410	411,058	468,385	312,539
Services and Supplies	393,450	399,574	229,798	106,850
Capital Outlay		125,300		
Subtotal	1,970,116	2,344,934	2,174,201	1,411,180
Air Quality Management Division(202-30)				
Salaries and Wages	1,322,044	1,314,061	1,427,248	1,413,675
Employee Benefits	423,176	405,007	446,453	444,070
Services and Supplies	550,202	324,669	293,205	279,573
Capital Outlay	83,209	47,500	25,000	25,000
Subtotal	2,378,631	2,091,238	2,191,906	2,162,318
Community/Clinic Health Services Division(202-40)				
Salaries and Wages	5,257,859	5,821,674	6,051,687	5,684,356
Employee Benefits	1,780,112	1,924,266	2,138,026	1,963,611
Services and Supplies	1,942,048	1,954,095	1,675,403	1,570,940
Capital Outlay				
Subtotal	8,980,019	9,700,035	9,865,116	9,218,907
Environmental Health Services Division(202-50)				
Salaries and Wages	3,196,819	3,550,296	3,735,759	3,714,962
Employee Benefits	1,000,850	1,048,927	1,167,292	1,178,775
Services and Supplies	1,046,282	1,419,112	1,345,172	1,310,730
Capital Outlay	126,406	60,000		
Subtotal	5,370,357	6,078,336	6,248,223	6,204,467
Epidemiological Public Health Preparedness Divisior				
Salaries and Wages				919,785
Employee Benefits				290,409
Services and Supplies				151,965
Capital Outlay				
Subtotal	0	0	0	1,362,159
HEALTH FUNCTION SUBTOTAL	18,699,123	20,214,543	20,479,446	20,359,031
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	0			
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,483,995	943,611	20,735	16,677
TOTAL ENDING FUND BALANCE	1,483,995	943,611	20,735	16,677
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,183,118	21,158,154	20,500,181	20,375,708

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

Page 35
Form 10
9/3/2004

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	2,208,304	2,351,568	2,587,180	2,587,180
Subtotal	2,208,304	2,351,568	2,587,180	2,587,180
MISCELLANEOUS:				
Investment Earnings	19,744	22,000	22,000	22,000
Net increase (decrease) in the fair value of investments	(2,216)			
Subtotal	17,528	22,000	22,000	22,000
Subtotal Revenues	2,225,832	2,373,568	2,609,180	2,609,180
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	105,000	105,000	105,000	105,000
Public Works Construction Fund				
Subtotal Other Uses	105,000	105,000	105,000	105,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	316,805	126,364	113,116	113,116
TOTAL BEGINNING FUND BALANCE	316,805	126,364	113,116	113,116
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	2,647,637	2,604,932	2,827,296	2,827,296

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Expansion (204)				
Salaries and Wages	1,290,278	1,250,420	1,341,997	1,370,078
Employee Benefits	443,558	425,225	469,156	454,274
Services and Supplies	7,932	29,980	30,635	26,658
Capital Outlay				
Subtotal	1,741,768	1,705,625	1,841,788	1,851,010
Subtotal Expenditures	1,741,768	1,705,625	1,841,788	1,851,010
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	779,505	786,191	787,701	787,701
Subtotal Other Uses	779,505	786,191	787,701	787,701
ENDING FUND BALANCE:				
Reserved				
Unreserved	126,364	113,116	197,807	188,585
TOTAL ENDING FUND BALANCE	126,364	113,116	197,807	188,585
TOTAL COMMITMENTS AND FUND BALANCE	2,647,637	2,604,932	2,827,296	2,827,296

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,373,441	3,529,400	3,868,051	3,868,051
Subtotal	3,373,441	3,529,400	3,868,051	3,868,051
LICENSES AND PERMITS				
Animal Licenses	24,515	327,700	153,000	153,000
Subtotal	24,515	327,700	153,000	153,000
MISCELLANEOUS:				
Contributions & Donations	556,375	1,415,000	568,763	568,763
Other	1,498		280,650	280,650
Investment Earnings	25,906	14,982	10,300	10,300
Net increase (decrease) in the fair value of investments	674			
Subtotal	584,453	1,429,982	859,713	859,713
Subtotal Revenues	3,982,409	5,287,082	4,880,764	4,880,764
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund				
Public Works Construction Fund				
Subtotal Other Uses	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	273,178	520,307	2,012,570	2,012,570
TOTAL BEGINNING FUND BALANCE	273,178	520,307	2,012,570	2,012,570
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	4,255,587	5,807,389	6,893,334	6,893,334

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Animal Services (205)				
Salaries and Wages	648,238	1,615,104	1,927,810	1,908,063
Employee Benefits	217,603	544,258	634,334	649,486
Services and Supplies	390,470	994,303	1,526,373	1,569,692
Capital Outlay		75,147	120,000	662,000
Subtotal	1,256,311	3,228,812	4,208,517	4,789,241
Intergovernmental Expenditures				
Reno apportionment (500000-710400)	1,922,862			
Sparks apportionment				
	1,922,862	0	0	0
Subtotal Expenditures	3,179,173	3,228,812	4,208,517	4,789,241
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	556,107	566,007	569,195	569,195
Subtotal Other Uses	556,107	566,007	569,195	569,195
ENDING FUND BALANCE:				
Reserved				
Unreserved	520,307	2,012,570	2,115,622	1,534,898
TOTAL ENDING FUND BALANCE	520,307	2,012,570	2,115,622	1,534,898
TOTAL COMMITMENTS AND FUND BALANCE	4,255,587	5,807,389	6,893,334	6,893,334

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	1,104,174	1,176,784	1,294,650	1,294,650
Subtotal	1,104,174	1,176,784	1,294,650	1,294,650
MISCELLANEOUS				
Other	0	159	0	0
Subtotal	0	159	0	0
Subtotal Revenues	1,104,174	1,176,943	1,294,650	1,294,650
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	525,637	784,881	732,595	734,595
TOTAL BEGINNING FUND BALANCE	525,637	784,881	732,595	734,595
Prior Period Adjustments	0	0	0	
Residual Equity Transfers	0	0	0	
TOTAL AVAILABLE RESOURCES	1,629,811	1,961,824	2,027,245	2,029,245

WASHOE COUNTY
(Local Government)

SCHEDULE B - 206
FUND - AGRICULTURAL EXTENSION

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Agricultural Extension (206)				
Salaries and Wages	372,066	395,587	371,206	387,066
Employee Benefits	125,104	127,061	145,981	130,959
Services and Supplies	347,760	639,581	747,231	749,552
Capital Outlay		65,000	150,000	150,000
Subtotal	844,930	1,227,229	1,414,418	1,417,577
Subtotal Expenditures	844,930	1,227,229	1,414,418	1,417,577
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	0	0	0	0
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	784,881	734,595	612,827	611,668
TOTAL ENDING FUND BALANCE	784,881	734,595	612,827	611,668
TOTAL COMMITMENTS AND FUND BALANCE	1,629,811	1,961,824	2,027,245	2,029,245

WASHOE COUNTY
(Local Government)

SCHEDULE B - 206
FUND - AGRICULTURAL EXTENSION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	11,029,105	11,760,340	12,295,999	12,295,999
Subtotal	11,029,105	11,760,340	12,295,999	12,295,999
INTERGOVERNMENTAL:				
Federal Grants	0	0	0	0
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Reimbursements	129,148	130,000	164,500	164,500
Subtotal	129,148	130,000	164,500	164,500
MISCELLANEOUS:				
Investment Earnings	118,981	125,000	60,000	60,000
Net increase (decrease) in the fair value of investments	(43,790)	(29,300)		
Subtotal	75,191	95,700	60,000	60,000
Subtotal Revenues	11,233,444	11,986,040	12,520,499	12,520,499
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	63,100	272,630	0	0
TOTAL BEGINNING FUND BALANCE	63,100	272,630	0	0
Cumulative Effect of Change in Accounting Principle	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	11,296,544	12,258,670	12,520,499	12,520,499

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

EXPENDITURES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Direct Assistance/Medical Assistance Indigent (221)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	11,023,914	12,258,670	13,163,055	12,520,499
Capital Outlay				
Subtotal	11,023,914	12,258,670	13,163,055	12,520,499
Subtotal Expenditures	11,023,914	12,258,670	13,163,055	12,520,499
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	0	0	0	0
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	272,630	0	(642,556)	0
TOTAL ENDING FUND BALANCE	272,630	0	(642,556)	0
TOTAL COMMITMENTS AND FUND BALANCE	11,296,544	12,258,670	12,520,499	12,520,499

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING 6/30/2007	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	4,416,824	4,720,548	5,178,867	5,178,867
Subtotal	4,416,824	4,720,548	5,178,867	5,178,867
LICENSES AND PERMITS				
Day care licenses	22,345	25,000	25,000	25,000
Subtotal	22,345	25,000	25,000	25,000
INTERGOVERNMENTAL:				
Federal Grants	9,764,982	10,853,069	11,191,776	11,191,863
Other	9,612,143	11,743,228	13,554,661	13,554,661
Subtotal	19,377,125	22,596,297	24,746,437	24,746,524
CHARGES FOR SERVICES:				
Reimbursements	367,517	445,256	483,100	483,100
Subtotal	367,517	445,256	483,100	483,100
MISCELLANEOUS:				
Contributions and Donations from Private Sources	59,041	57,190	37,600	37,600
Other	197	(80)		
Subtotal	59,238	57,110	37,600	37,600
Subtotal Revenues	24,243,049	27,844,211	30,471,004	30,471,091
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,161,423	1,315,935	1,285,110	1,285,110
Subtotal Other Sources	1,161,423	1,315,935	1,285,110	1,285,110
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	7,376,977	8,104,053	7,999,660	7,900,746
TOTAL BEGINNING FUND BALANCE	7,376,977	8,104,053	7,999,660	7,900,746
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	32,781,449	37,264,199	39,755,774	39,656,947

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-10)				
Salaries and Wages	8,275,374	9,480,736	11,304,630	11,312,145
Employee Benefits	2,772,625	3,126,347	3,823,997	3,769,113
Services and Supplies	1,644,405	3,159,830	3,182,263	3,082,944
Capital Outlay	196,363	238,686	340,000	340,000
Subtotal	12,888,767	16,005,599	18,650,890	18,504,202
Child Care Services (228-20)				
Salaries and Wages	549,547	588,637	616,624	643,988
Employee Benefits	180,294	193,129	208,850	217,307
Services and Supplies	18,322	30,070	36,961	30,746
Capital Outlay				
Subtotal	748,163	811,836	862,435	892,041
Temp Assist/Emergency Shelter Care (228-30)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	10,332,744	11,669,674	13,255,075	13,274,675
Capital Outlay				
Subtotal	10,332,744	11,669,674	13,255,075	13,274,675
Children's Services Donations				
Salaries and Wages				
Employee Benefits				
Services and Supplies	59,722	64,101	111,214	111,214
Capital Outlay				
Subtotal	59,722	64,101	111,214	111,214
Subtotal Expenditures	24,029,396	28,551,210	32,879,614	32,782,132
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	398,000			
Public Works Construction Fund	250,000	812,243		
Debt Service Fund			400,000	400,000
Subtotal Other Uses	648,000	812,243	400,000	400,000
ENDING FUND BALANCE:				
Reserved				
Unreserved	8,104,053	7,900,746	6,476,160	6,474,815
TOTAL ENDING FUND BALANCE	8,104,053	7,900,746	6,476,160	6,474,815
TOTAL COMMITMENTS AND FUND BALANCE	32,781,449	37,264,199	39,755,774	39,656,947

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,104,174	1,176,784	1,294,650	1,294,650
Subtotal	1,104,174	1,176,784	1,294,650	1,294,650
INTERGOVERNMENTAL:				
Federal Grants	1,227,320	1,333,449	1,150,560	1,150,560
State and Local Grants	327,537	451,917	260,000	260,000
Other	145,155	230,000	210,000	210,000
Subtotal	1,700,012	2,015,366	1,620,560	1,620,560
CHARGES FOR SERVICES:				
Senior law project fees	65,980	66,000	66,000	66,000
Federal Program Income	284,020	267,930	278,300	278,300
Other	95,983	93,600	142,500	142,500
Subtotal	445,983	427,530	486,800	486,800
MISCELLANEOUS:				
Contributions and Donations	68,264	40,000	60,000	60,000
Other	67,434	73,000	69,600	119,600
Subtotal	135,698	113,000	129,600	179,600
Subtotal Revenues	3,385,867	3,732,680	3,531,610	3,581,610
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds from Asset Disposition (Equip Services)		2,593		
General Fund	200,000	120,000	300,000	360,000
Subtotal Other Sources	200,000	122,593	300,000	360,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	672,874	768,052	500,351	500,039
TOTAL BEGINNING FUND BALANCE	672,874	768,052	500,351	500,039
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	4,258,741	4,623,325	4,331,961	4,441,649

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Senior Center (225)				
Salaries and Wages	1,666,102	1,935,455	2,131,600	2,134,709
Employee Benefits	589,387	655,714	753,539	755,328
Services and Supplies	1,147,336	1,532,117	1,204,881	1,276,122
Capital Outlay	87,864			12,000
Subtotal	3,490,689	4,123,286	4,090,020	4,178,159
Subtotal Expenditures	3,490,689	4,123,286	4,090,020	4,178,159
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Public Works Construction Fund	0			
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	768,052	500,039	241,941	263,490
TOTAL ENDING FUND BALANCE	768,052	500,039	241,941	263,490
TOTAL COMMITMENTS AND FUND BALANCE	4,258,741	4,623,325	4,331,961	4,441,649

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL:				
Federal Grants				
State and Local Grants				
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Admissions	171,762	176,500	186,500	186,500
Concessions	12,944	53,700	58,861	58,861
Facility fees	42,050	43,230	63,100	63,100
Gift Shop	34,975			
Subtotal	261,731	273,430	308,461	308,461
MISCELLANEOUS:				
Contributions and Donations	352,636	335,000	250,000	250,000
Other	72,000			
Subtotal	424,636	335,000	250,000	250,000
Subtotal Revenues	686,367	608,430	558,461	558,461
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	260,000	332,000	407,000	417,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	106,674	204,914	177,051	177,051
TOTAL BEGINNING FUND BALANCE	106,674	204,914	177,051	177,051
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,053,041	1,145,344	1,142,512	1,152,512

WASHOE COUNTY
(Local Government)

SCHEDULE B - 264
FUND - MAY FOUNDATION

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
May Foundation (264)				
Salaries and Wages	460,320	520,466	552,287	552,287
Employee Benefits	114,012	115,617	130,120	127,757
Services and Supplies	273,795	313,210	342,991	347,305
Capital Outlay	0	19,000	87,000	87,000
Subtotal	848,127	968,293	1,112,398	1,114,349
Subtotal Expenditures	848,127	968,293	1,112,398	1,114,349
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	204,914	177,051	30,114	38,163
TOTAL ENDING FUND BALANCE	204,914	177,051	30,114	38,163
TOTAL COMMITMENTS AND FUND BALANCE	1,053,041	1,145,344	1,142,512	1,152,512

WASHOE COUNTY
(Local Government)

SCHEDULE B - 264
FUND - MAY FOUNDATION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Justice Courts:				
Administrative Assessments	154,875	136,745	137,794	137,794
Subtotal	154,875	136,745	137,794	137,794
FINES AND FORFEITS				
Fines	560,625	535,414	558,600	558,600
Subtotal	560,625	535,414	558,600	558,600
Subtotal Revenues	715,500	672,159	696,394	696,394
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	2,351,232	2,811,674	2,459,455	2,459,023
TOTAL BEGINNING FUND BALANCE	2,351,232	2,811,674	2,459,455	2,459,023
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,066,732	3,483,833	3,155,849	3,155,417

WASHOE COUNTY
(Local Government)

SCHEDULE B - 271
FUND - ADMINISTRATIVE ASSESSMENTS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION				
Justice Courts				
Salaries and Wages				
Employee Benefits				
Services and Supplies	194,619	221,035	594,700	744,700
Capital Outlay	60,439	22,000	620,000	620,000
Subtotal	255,058	243,035	1,214,700	1,364,700
Subtotal Expenditures	255,058	243,035	1,214,700	1,364,700
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		21,000	20,000	20,000
Debt Service		77,000	81,500	81,500
Capital Facilities		683,775		
Subtotal Other Uses	0	781,775	101,500	101,500
ENDING FUND BALANCE:				
Reserved				
Unreserved	2,811,674	2,459,023	1,839,649	1,689,217
TOTAL ENDING FUND BALANCE	2,811,674	2,459,023	1,839,649	1,689,217
TOTAL COMMITMENTS AND FUND BALANCE	3,066,732	3,483,833	3,155,849	3,155,417

WASHOE COUNTY
(Local Government)

SCHEDULE B - 271
FUND - ADMINISTRATIVE ASSESSMENTS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	1,298,853	1,062,785	659,690	659,690
Subtotal	1,298,853	1,062,785	659,690	659,690
MISCELLANEOUS:				
Investment Earnings	33,005	33,720	25,000	25,000
Net Increase (decrease) in the fair value of investments		(14,750)		
Subtotal	33,005	18,970	25,000	25,000
Subtotal Revenues	1,331,858	1,081,755	684,690	684,690
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	812,327	1,315,929	652,985	628,585
TOTAL BEGINNING FUND BALANCE	812,327	1,315,929	652,985	628,585
Cumulative Effect of Change in Accounting Principle Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,144,185	2,397,684	1,337,675	1,313,275

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	80,913	112,500	150,000	150,000
Employee Benefits				
Services and Supplies	747,343	856,599	845,714	890,714
Capital Outlay		800,000	300,000	200,000
Subtotal	828,256	1,769,099	1,295,714	1,240,714
Subtotal Expenditures	828,256	1,769,099	1,295,714	1,240,714
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,315,929	628,585	41,961	72,561
TOTAL ENDING FUND BALANCE	1,315,929	628,585	41,961	72,561
TOTAL COMMITMENTS AND FUND BALANCE	2,144,185	2,397,684	1,337,675	1,313,275

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Contributions	528,299	547,354	645,605	638,956
Workshops Training	49,710	55,722	60,000	60,000
Subtotal	578,009	603,076	705,605	698,956
MISCELLANEOUS				
Investment Earnings	14,336	14,082	12,000	12,000
Net Increase (decrease) in the fair value of investments	1,124			
Rental Income	24,725	24,518	25,000	25,000
Other	98,015	122,656	90,000	90,000
Subtotal	138,200	161,256	127,000	127,000
Subtotal Revenues				
	716,209	764,332	832,605	825,956
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund			58,000	58,000
Subtotal Other Sources	0	0	58,000	58,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	288,297	223,595	255,742	255,742
TOTAL BEGINNING FUND BALANCE	288,297	223,595	255,742	255,742
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,004,506	987,927	1,146,347	1,139,698

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

Page 54
Form 12
9/3/2004

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax		9,120,024	9,942,819	9,942,819
Federal Grants				
Subtotal	0	9,120,024	9,942,819	9,942,819
MISCELLANEOUS				
Investment Earnings		30,000	60,000	60,000
Net Increase (decrease) in the fair value of investments				
Rental Income				
Other				
Subtotal	0	30,000	60,000	60,000
Subtotal Revenues	0	9,150,024	10,002,819	10,002,819
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Infrastructure Fund		887,858		
Proceeds from Long Term Debt		21,000,000		
Subtotal Other Sources	0	21,887,858	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	0	0	8,980,045	26,130,746
TOTAL BEGINNING FUND BALANCE	0	0	8,980,045	26,130,746
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	0	31,037,882	18,982,864	36,133,565

WASHOE COUNTY
(Local Government)

SCHEDULE B - 211
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

Page 56
Form 12
9/3/2004

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
HEALTH & SANITATION				
Truckee River Flood Management Infrastructure				
Salaries and Wages		302,704	510,642	565,826
Employee Benefits		81,103	153,629	168,607
Services and Supplies		644,605	644,032	642,469
Capital Outlay		50,000		
Bond Issuance Costs		150,000		
Subtotal	0	1,228,412	1,308,303	1,376,902
Subtotal Expenditures	0	1,228,412	1,308,303	1,376,902
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund		3,677,372	4,427,775	4,427,775
Infrastructure Fund		1,352	4,000,000	29,500,000
Subtotal Other Uses		3,678,724	8,427,775	33,927,775
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	26,130,746	9,246,786	828,888
TOTAL ENDING FUND BALANCE	0	26,130,746	9,246,786	828,888
TOTAL COMMITMENTS AND FUND BALANCE	0	31,037,882	18,982,864	36,133,565

WASHOE COUNTY
(Local Government)

SCHEDULE B - 211
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

Page 57
Form 13
9/3/2004

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	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)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
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

Page 59
Form 13
9/3/2004

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	5,520,873	5,896,920	6,467,952	6,467,952
Subtotal	5,520,873	5,896,920	6,467,952	6,467,952
INTERGOVERNMENTAL REVENUES				
Federal Grants	0	0	0	0
Subtotal	0	0	0	0
MISCELLANEOUS:				
Investment Earnings	354,654	282,000	315,000	315,000
Net Increase (decrease) in the fair value of investments:	(69,739)			
Other				
Subtotal	284,915	282,000	315,000	315,000
CHARGES FOR SERVICES:				
Other	0	0	0	0
Subtotal	0	0	0	0
Subtotal Revenues	5,805,788	6,178,920	6,782,952	6,782,952
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund				
Administrative Assessments		683,775	0	0
Other:				
Bond Premium	162,602			
Proceeds from long term debt	13,900,000			
Subtotal Other Sources	14,062,602	683,775	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	832,968	16,667,754	17,358,670	17,359,102
TOTAL BEGINNING FUND BALANCE	832,968	16,667,754	17,358,670	17,359,102
Cumulative Effect of Change in Accounting Principle	0			
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	20,701,358	23,530,449	24,141,622	24,142,054

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL:				
Service and Supplies				
Capital Outlay	4,756	1,700,000	16,300,000	16,300,000
Subtotal	4,756	1,700,000	16,300,000	16,300,000
INTERGOVERNMENTAL:				
Reno/Sparks Apportionment	1,516,653	1,619,883	1,776,746	1,776,746
Bond Issuance Costs	173,152	1,250	1,250	1,250
Subtotal	1,689,805	1,621,133	1,777,996	1,777,996
Subtotal Expenditures	1,694,561	3,321,133	18,077,996	18,077,996
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction Fund				
Debt Service Fund	2,339,043	2,850,214	4,070,469	4,070,469
Subtotal Other Uses	2,339,043	2,850,214	4,070,469	4,070,469
ENDING FUND BALANCE:				
Reserved				
Unreserved	16,667,754	17,359,102	1,993,157	1,993,589
TOTAL ENDING FUND BALANCE	16,667,754	17,359,102	1,993,157	1,993,589
TOTAL COMMITMENTS AND FUND BALANCE	20,701,358	23,530,449	24,141,622	24,142,054

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	1,110,287	965,449	1,198,000	1,198,000
Subtotal	1,110,287	965,449	1,198,000	1,198,000
INTERGOVERNMENTAL:				
Federal Grants	57,977	344,590		
State and Local Grants		266,000	1,000	1,000
Subtotal	57,977	610,590	1,000	1,000
MISCELLANEOUS:				
Investment Earnings	738,639	303,836	410,825	410,825
Net Increase (decrease) in the fair value of investments	144,958			
Contributions and Donations	800,011	10,000	10,000	10,000
Other	470,756	234		
Subtotal	2,154,364	314,070	420,825	420,825
Subtotal Revenues	3,322,628	1,890,109	1,619,825	1,619,825
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	200,000	7,098,861		0
Proceeds from Asset Disposition	0	0	0	0
Proceeds from Long Term Debt	0	0	35,175,000	35,175,000
Subtotal Other Uses	200,000	7,098,861	35,175,000	35,175,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	25,344,776	24,952,300	24,161,564	24,161,564
TOTAL BEGINNING FUND BALANCE	25,344,776	24,952,300	24,161,564	24,161,564
Cumulative Effect of Change in Accounting Principle Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	28,867,404	33,941,270	60,956,389	60,956,389

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

Page 62
Form 12
9/3/2004

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Parks (9000)				
District one	21,550	18,759	813,000	813,000
District two	347,633	317,623	3,255,000	3,255,000
District three	40,682	662,566	253,500	253,500
District four	0		824,500	824,500
Special Projects	19,039	7,378,803	1,509,050	1,509,050
Bond Projects	2,986,200	1,401,955	49,905,659	49,905,659
Bond Issuance Costs	0			
Subtotal	3,415,104	9,779,706	56,560,709	56,560,709
INTERGOVERNMENTAL				
	500,000			
Subtotal Expenditures	3,915,104	9,779,706	56,560,709	56,560,709
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Extraordinary Maintenance Fund				
ENDING FUND BALANCE:				
Reserved				
Unreserved	24,952,300	24,161,564	4,395,680	4,395,680
TOTAL ENDING FUND BALANCE	24,952,300	24,161,564	4,395,680	4,395,680
TOTAL COMMITMENTS AND FUND BALANCE	28,867,404	33,941,270	60,956,389	60,956,389

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	218,557	956,360	3,841,827	3,841,827
State Contributions	345,566	637,145	3,166,524	3,166,524
Local Contributions	10,482,811	4,800,000	125,000	125,000
Subtotal	11,046,934	6,393,505	7,133,351	7,133,351
LICENSES AND PERMITS				
Business Licenses	1,502,704	1,595,325	1,342,000	1,830,000
Subtotal	1,502,704	1,595,325	1,342,000	1,830,000
CHARGES FOR SERVICES				
Public Works	32,161	2,970		
Subtotal	32,161	2,970	0	0
MISCELLANEOUS				
Investment Earnings	1,232,474	369,087	275,000	275,000
Net Increase (decrease) in the fair value of investments	209,478			
Contributions and Donations	275,000	1,375,000		
Other: Misc Receipts/Sale of Land	375	1,850	1,000,000	1,000,000
Subtotal	1,717,327	1,745,937	1,275,000	1,275,000
Subtotal Revenues	14,299,126	9,737,737	9,750,351	10,238,351
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	7,924,906	11,033,382	11,614,748	11,614,748
Capital Facilities	0	0	0	0
Alturas Fund	801,945	0	0	0
Child Protective Services Fund	250,000	812,243	0	0
Bond Premiums	246,359			
Proceeds from Long Term Debt	11,900,000	12,500,000		15,000,000
Subtotal Other Sources	21,123,210	24,345,625	11,614,748	26,614,748
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	59,043,769	32,813,319	32,346,488	32,158,721
TOTAL BEGINNING FUND BALANCE	59,043,769	32,813,319	32,346,488	32,158,721
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	94,466,105	66,896,681	53,711,587	69,011,820

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - PUBLIC WORKS CONSTRUCTION

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Capital Outlay	914,189	4,422,687	4,901,295	4,894,835
Subtotal	914,189	4,422,687	4,901,295	4,894,835
JUDICIAL FUNCTION:				
Capital Outlay	27,100,740	14,866,425	4,089,585	4,001,989
Bond Issuance Costs		1,250		
Subtotal	27,100,740	14,867,675	4,089,585	4,001,989
PUBLIC SAFETY FUNCTION:				
Capital Outlay	10,429,898	9,429,025	24,872,543	24,876,614
Bond Issuance Costs		129,041		
Subtotal	10,429,898	9,558,066	24,872,543	24,876,614
PUBLIC WORKS FUNCTION:				
Capital Outlay	3,917,669	2,783,865	12,504,002	28,396,990
Bond Issuance Costs		1,250		
Subtotal	3,917,669	2,785,115	12,504,002	28,396,990
HEALTH AND SANITATION FUNCTION				
Capital Outlay	463	0	563,100	563,100
Subtotal	463	0	563,100	563,100
WELFARE				
Capital Outlay	9,761,228	2,649,227	1,440,200	1,440,200
Bond Issuance Costs	179,503	1,250		
Subtotal	9,940,731	2,650,477	1,440,200	1,440,200
CULTURE AND RECREATION FUNCTION:				
Capital Outlay	9,297,597	453,940	4,490,858	4,380,587
Bond Issuance Costs	1,499	0		
Subtotal	9,299,096	453,940	4,490,858	4,380,587
Subtotal Expenditures				
	61,602,786	34,737,960	52,861,583	68,554,315
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	50,000			
Subtotal Other Uses	50,000	0	0	0
ENDING FUND BALANCE:				
Reserved	0	0	0	0
Unreserved	32,813,319	32,158,721	850,004	457,505
TOTAL ENDING FUND BALANCE	32,813,319	32,158,721	850,004	457,505
TOTAL COMMITMENTS AND FUND BALANCE	94,466,105	66,896,681	53,711,587	69,011,820

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - PUBLIC WORKS CONSTRUCTION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Special Assessments	189,674	57,113	11,000	11,000
Subtotal	189,674	57,113	11,000	11,000
MISCELLANEOUS:				
Investment Earnings	10,316	591	6,000	6,000
Net Increase (decrease) in the fair value of investments:	2,798			
Other	3,000			
Subtotal	16,114	591	6,000	6,000
Subtotal Revenues	205,788	57,704	17,000	17,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Alturas Fund	158,081			
Proceeds from medium term financing	1,638,036	110,000	2,000,000	2,000,000
Subtotal Other Sources	1,796,117	110,000	2,000,000	2,000,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	(1,231,767)	203,855	43,357	43,357
TOTAL BEGINNING FUND BALANCE	(1,231,767)	203,855	43,357	43,357
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	770,138	371,559	2,060,357	2,060,357

WASHOE COUNTY
(Local Government)

SCHEDULE B - 440
FUND - SPECIAL ASSESSMENT DISTRICT PROJECTS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
HEALTH AND SANITATION FUNCTION:				
SAD 21 - Cold Springs				
SAD 23 - Southwest Pointe Developmental SAD's	5,986			
SAD 29 Mt Rose Sewer PH II	44,835			
SAD 34 Riverdale Water			2,000,000	2,000,000
Bond Issuance Costs	41,555			
Subtotal	92,376	0	2,000,000	2,000,000
PUBLIC WORKS FUNCTION:				
SAD 27 - Osage/Placerville				
SAD 31-Spearhead Running Bear RD	747	287,641		
SAD 32 Spanish Springs Valley Ranches Rd				
SAD 35 Rhodes RD	5,095			
SAD 36 Evergreen Hills Dr	268,917			
Bond Issuance Costs	61,262			
Subtotal	336,021	287,641	0	0
Subtotal Expenditures	428,397	287,641	2,000,000	2,000,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Special Assessments Debt Service Fund	137,886	40,561		
Special Assessment 21				
Special Assessment 23				
Special Assessment Surplus				
Subtotal Other Uses	137,886	40,561	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	203,855	43,357	60,357	60,357
TOTAL ENDING FUND BALANCE	203,855	43,357	60,357	60,357
TOTAL COMMITMENTS AND FUND BALANCE	770,138	371,559	2,060,357	2,060,357

WASHOE COUNTY
(Local Government)

SCHEDULE B - 440
FUND - SPECIAL ASSESSMENT DISTRICT PROJECTS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Contributions				
Infrastructure Tax	8,260,700			
Subtotal	8,260,700	0	0	0
MISCELLANEOUS				
Interest Earnings	938,569	295,000	225,000	225,000
Net Increase (decrease) in the fair value of investments	204,318			
Subtotal	1,142,887	295,000	225,000	225,000
Subtotal Revenues	9,403,587	295,000	225,000	225,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Truckee River Flood Management Project Fund		1,352	4,000,000	29,500,000
Proceeds from Long term Debt				
Subtotal Other Sources	0	1,352	4,000,000	29,500,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	33,445,899	32,207,865	18,359,846	18,359,846
TOTAL BEGINNING FUND BALANCE	33,445,899	32,207,865	18,359,846	18,359,846
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	42,849,486	32,504,217	22,584,846	48,084,846

WASHOE COUNTY
(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Emergency Operations Center/Regional Dispatch	161,096	56,513		
Regional Public Safety Training Complex				
Bond Issuance Costs				
Subtotal	161,096	56,513	0	0
HEALTH & SANITATION				
Truckee River Flood Control Project	6,763,732	13,200,000	22,393,670	47,893,670
Bond Issuance Costs				
Subtotal	6,763,732	13,200,000	22,393,670	47,893,670
Subtotal Expenditures	6,924,828	13,256,513	22,393,670	47,893,670
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Truckee River Flood Management Project Fund		887,858		
Debt Service Fund	3,716,793			
Subtotal Other Uses	3,716,793	887,858	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	32,207,865	18,359,846	191,176	191,176
TOTAL ENDING FUND BALANCE	32,207,865	18,359,846	191,176	191,176
TOTAL COMMITMENTS AND FUND BALANCE	42,849,486	32,504,217	22,584,846	48,084,846

WASHOE COUNTY
(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Car Rental Tax	1,294,872	1,200,000	1,200,000	1,200,000
Subtotal	1,294,872	1,200,000	1,200,000	1,200,000
MISCELLANEOUS				
Interest Earnings	18,967	20,000	20,000	20,000
Net Increase (decrease) in the fair value of investments:	982			
Subtotal	19,949	20,000	20,000	20,000
Subtotal Revenues	1,314,821	1,220,000	1,220,000	1,220,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Other				
Bond Proceeds	0			
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	370,200	1,405,894	1,598,870	1,598,870
TOTAL BEGINNING FUND BALANCE	370,200	1,405,894	1,598,870	1,598,870
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,685,021	2,625,894	2,818,870	2,818,870

WASHOE COUNTY

(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

Page 70
Form 12
9/3/2004

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Capital Outlay	42,150		2,800,000	2,800,000
Debt Service Fees		1,250	1,250	1,250
Bond Issuance Costs				
Subtotal	42,150	1,250	2,801,250	2,801,250
Subtotal Expenditures	42,150	1,250	2,801,250	2,801,250
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Debt Service	236,977	1,025,774	35	35
Subtotal Other Uses	236,977	1,025,774	35	35
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,405,894	1,598,870	17,585	17,585
TOTAL ENDING FUND BALANCE	1,405,894	1,598,870	17,585	17,585
TOTAL COMMITMENTS AND FUND BALANCE	1,685,021	2,625,894	2,818,870	2,818,870

WASHOE COUNTY
(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
State Shared Revenues				
Infrastructure Tax				
Subtotal	0	0	0	
CHARGES FOR SERVICES				
Impact Fees	546,913	300,000	300,000	300,000
Subtotal	546,913	300,000	300,000	300,000
MISCELLANEOUS				
Interest Earnings	34,656	46,500	24,500	24,500
Net Increase (decrease) in the fair value of investments	8,659			
Subtotal	43,315	46,500	24,500	24,500
Subtotal Revenues	590,228	346,500	324,500	324,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,084,047	1,658,231	1,811,463	1,811,463
TOTAL BEGINNING FUND BALANCE	1,084,047	1,658,231	1,811,463	1,811,463
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,674,275	2,004,731	2,135,963	2,135,963

WASHOE COUNTY
(Local Government)

SCHEDULE B - 450
FUND - STORMWATER IMPACT FEE

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
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.	16,044	193,268	193,268	193,268
Bond Issuance Costs				
Subtotal	16,044	193,268	193,268	193,268
Subtotal Expenditures	16,044	193,268	193,268	193,268
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,658,231	1,811,463	1,942,695	1,942,695
TOTAL ENDING FUND BALANCE	1,658,231	1,811,463	1,942,695	1,942,695
TOTAL COMMITMENTS AND FUND BALANCE	1,674,275	2,004,731	2,135,963	2,135,963

WASHOE COUNTY
(Local Government)

SCHEDULE B - 450
FUND - STORMWATER IMPACT FEE

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS				
Interest Earnings	8,790	15,000	10,000	10,000
Net Increase (decrease) in the fair value of investments	2,297	(3,700)		
Subtotal	11,087	11,300	10,000	10,000
Subtotal Revenues	11,087	11,300	10,000	10,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,718,110	1,621,000	2,050,000	1,350,000
Health Fund				
Subtotal Other Sources	1,718,110	1,621,000	2,050,000	1,350,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	165,936	518,421	71,539	440,139
TOTAL BEGINNING FUND BALANCE	165,936	518,421	71,539	440,139
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,895,133	2,150,721	2,131,539	1,800,139

WASHOE COUNTY
(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

Page 74
Form 12
9/3/2004

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Salary and Wages	1,363,381	1,702,100	2,100,000	1,800,000
Employee Benefits	13,331	8,482		
Subtotal Expenditures	1,376,712	1,710,582	2,100,000	1,800,000
Operating Transfers Out (Schedule T)	XXXXXXXXXX	XXXXXXXXXX		
ENDING FUND BALANCE:				
Reserved				
Unreserved	518,421	440,139	31,539	139
TOTAL ENDING FUND BALANCE	518,421	440,139	31,539	139
TOTAL COMMITMENTS AND FUND BALANCE	1,895,133	2,150,721	2,131,539	1,800,139

WASHOE COUNTY
(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Local Government Contributions		122,600		
Investment Earnings	350,000	650,000	650,000	650,000
Net Increase (decrease) in the fair value of investments				
Subtotal	350,000	772,600	650,000	650,000
Subtotal Revenues	350,000	772,600	650,000	650,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	5,161,000	4,403,344	4,403,344	7,990,000
Subtotal Other Sources	5,161,000	4,403,344	4,403,344	7,990,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	28,816,659	33,689,659	37,884,037	37,884,037
TOTAL BEGINNING FUND BALANCE	28,816,659	33,689,659	37,884,037	37,884,037
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	34,327,659	38,865,603	42,937,381	46,524,037

WASHOE COUNTY
(Local Government)

SCHEDULE B - 295
FUND - PRE-FUNDED RETIREE HEALTH BENEFITS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
Subtotal Expenditures	0	0	0	0
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Health Benefits Fund	638,000	981,566	1,061,364	1,061,364
ENDING FUND BALANCE:				
Reserved				
Unreserved	33,689,659	37,884,037	41,876,017	45,462,673
TOTAL ENDING FUND BALANCE	33,689,659	37,884,037	41,876,017	45,462,673
TOTAL COMMITMENTS AND FUND BALANCE	34,327,659	38,865,603	42,937,381	46,524,037

WASHOE COUNTY
(Local Government)

SCHEDULE B - 295
FUND - PRE-FUNDED RETIREE HEALTH BENEFITS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Investment Earnings				
Net Increase (decrease) in the fair value of investments				
Contributions and donations				
Other				
Subtotal	0	0	0	0
Subtotal Revenues	0	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,009,510	0	0	0
TOTAL BEGINNING FUND BALANCE	1,009,510	0	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,009,510	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 496
FUND - ALTURAS POWER MITIGATION

Page 78
Form 12
9/3/2004

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
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	0			
Subtotal	0	0	0	0
PUBLIC SAFETY				
Mitigation Costs	0			
Subtotal	0	0	0	0
PUBLIC WORKS				
Mitigation Costs	0			
Subtotal	0	0	0	0
Subtotal Expenditures	0	0	0	0
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	49,484			
Public Works Construction Fund	801,945			
Developmental SAD's	158,081			
Water Resources Fund				
Subtotal	1,009,510	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	1,009,510	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 496
FUND - ALTURAS POWER MITIGATION

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Truckee River Water Quality Settlement Agreement Joint Venture	459,444	459,444	459,444	459,444
Truckee Meadows Fire Protection District				
Subtotal	459,444	459,444	459,444	459,444
MISCELLANEOUS				
Investment earnings	75,690	95,000	20,000	20,000
Other	50			
Subtotal	75,740	95,000	20,000	20,000
Subtotal Revenues	535,184	554,444	479,444	479,444
OTHER FINANCING SOURCES				
Proceeds From Financing				
Operating Transfers In (Schedule T)				
General Fund	5,500,814	7,471,543	9,292,560	9,292,560
Library Expansion Fund	779,505	786,191	787,701	787,701
Animal Services	556,107	566,007	569,195	569,195
Administrative Assessment Fund		77,000	81,500	81,500
Truckee River Flood Management		3,677,372	4,427,775	4,427,775
Capital Facilities Fund	2,339,043	2,850,214	4,070,469	4,070,469
Child Protective Service Fund	0	0	400,000	400,000
Infrastructure Fund	3,716,793	0	0	0
Baseball Stadium	236,977	1,025,774	35	35
Subtotal Other Sources	13,129,239	16,454,101	19,629,235	19,629,235
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,995,922	3,887,882	3,761,346	4,001,346
TOTAL BEGINNING FUND BALANCE	3,995,922	3,887,882	3,761,346	4,001,346
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	17,660,345	20,896,427	23,870,025	24,110,025

WASHOE COUNTY
(Local Government)

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

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
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	6,699,939	7,612,576	10,065,353	10,065,353
Interest	3,035,112	4,475,285	5,715,134	5,715,134
Bond Issuance Cost				
Debt Service Fees	3,084	4,069	6,039	6,039
*TOTAL RESERVED AMOUNT(MEMO ONLY)TMFPD				
TYPE: CAPITAL LEASE AND OTHER (301-458000)				
Principal	1,738,397	1,795,778	1,876,745	1,876,745
Interest	643,887	564,309	474,466	474,466
Debt Service Fee	2,000	2,000	2,000	2,000
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS	3,299,929	3,299,829	3,299,829	3,299,829
TYPE: SALES TAX REVENUE BOND (301-456000)				
Principal	635,000	1,454,000	475,000	475,000
Interest	1,014,794	986,564	1,625,335	1,625,335
Bond Issuance Cost				
Debt Service Fees	250	500	14,268	14,268
*TOTAL RESERVED AMOUNT (MEMO ONLY)	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,887,882	4,001,346	3,615,685	3,855,685
TOTAL ENDING FUND BALANCE	3,887,882	4,001,346	3,615,685	3,855,685
TOTAL COMMITMENTS AND FUND BALANCE	17,660,345	20,896,427	23,870,025	24,110,025

WASHOE COUNTY
(Local Government)

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

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE				
Principal	3,995,000	4,175,000	4,350,000	4,350,000
Interest	3,759,385	3,567,411	3,376,630	3,376,630
Bond Issuance Cost				
Professional Services				
Debt Service Fees	5,522	8,395	8,395	8,395
*TOTAL RESERVED AMOUNT (MEMO ONLY)	6,350,289	7,000,138	7,042,687	7,042,687
ENDING FUND BALANCE:				
Reserved				
Unreserved	6,350,289	7,000,138	7,042,687	7,042,687
TOTAL ENDING FUND BALANCE	6,350,289	7,000,138	7,042,687	7,042,687
TOTAL COMMITMENTS AND FUND BALANCE	14,110,196	14,750,944	14,777,712	14,777,712

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) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	452,971	404,678	445,132	445,132
Subtotal	452,971	404,678	445,132	445,132
MISCELLANEOUS				
Special Assessments - interest	150,316	218,993	176,727	176,727
Investment earnings	91,313	45,916	35,000	35,000
Net increase (decrease) fair value of investments	17,807			
Penalties	16,210	19,216	15,500	16,500
Other		1,448,985		
Subtotal	275,646	1,733,110	227,227	228,227
Subtotal Revenues	728,617	2,137,788	672,359	673,359
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Project Funds	0	40,561	0	0
Proceeds from financing				
Subtotal Other Sources	0	40,561	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,196,068	1,168,272	1,194,498	1,194,498
TOTAL BEGINNING FUND BALANCE	1,196,068	1,168,272	1,194,498	1,194,498
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,924,685	3,346,621	1,866,857	1,867,857

WASHOE COUNTY
(Local Government)

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

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2005	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2006	(3) (4) BUDGET YEAR ENDING 6/30/2007	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	638,845	475,746	329,927	329,927
Interest	134,754	150,091	139,754	138,328
Assessment Refunds	76,098	(13,789)		
Other (Administrative Fees)	2,835	52,084	2,085	2,085
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,168,272	1,194,498	1,362,705	1,362,705
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	41,767	39,006	29,200	29,200
Capital Outlay				
Subtotal	41,767	39,006	29,200	29,200
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund		1,448,985		
Special Assessment Projects Fund	(137,886)	0	0	0
Subtotal Other Sources	(137,886)	1,448,985	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,168,272	1,194,498	1,365,891	1,368,317
TOTAL ENDING FUND BALANCE	1,168,272	1,194,498	1,365,891	1,368,317
TOTAL COMMITMENTS AND FUND BALANCE	1,924,685	3,346,621	1,866,857	1,867,857

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Permit Revenue	3,542,537	2,600,000	2,600,000	2,600,000
Misc Revenue	139,588	90,000	90,000	90,000
Total Operating Revenue	3,682,125	2,690,000	2,690,000	2,690,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,717,206	1,953,474	2,088,559	2,217,760
Employee Benefits	615,873	649,365	716,777	749,038
Services and Supplies	1,107,473	1,370,418	1,362,538	1,344,232
Depreciation/amortization	13,783	15,000	15,000	15,000
Total Operating Expense	3,454,335	3,988,257	4,182,874	4,326,030
Operating Income or (Loss)	227,790	(1,298,257)	(1,492,874)	(1,636,030)
NONOPERATING REVENUE				
Investment earnings	131,770	150,000	150,000	100,000
Net increase (decrease) in fair value of investments	22,178			
Total Nonoperating Revenues	153,948	150,000	150,000	100,000
NONOPERATING EXPENSE				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	381,738	(1,148,257)	(1,342,874)	(1,536,030)
Operating Transfers (Schedule T)				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	381,738	(1,148,257)	(1,342,874)	(1,536,030)

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - BUILDING & SAFETY (560)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	3,694,638	2,690,000	2,690,000	2,690,000
Cash payments for personnel costs	(2,293,136)	(2,602,839)	(2,805,336)	(2,966,798)
Cash payments for services & supplies	(1,133,613)	(1,370,418)	(1,362,538)	(1,344,232)
a. Net cash provided (used) by operating activities	267,889	(1,283,257)	(1,477,874)	(1,621,030)
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	(21,244)	(260,000)	(250,000)	(250,000)
c. Net cash provided (used) by capital and related financing activities	(21,244)	(260,000)	(250,000)	(250,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	153,807	150,000	150,000	100,000
d. Net cash provided (used) by investing activities	153,807	150,000	150,000	100,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	400,452	(1,393,257)	(1,577,874)	(1,771,030)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	4,018,881	4,419,333	3,026,076	3,026,076
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	4,419,333	3,026,076	1,448,202	1,255,046

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - BUILDING & SAFETY (560)

Page 87
Form 20
9/3/2004

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2007
OPERATING REVENUE				
Water Charges - regular	8,640,581	10,449,990	11,589,975	11,574,925
Water Charges - STMGID	1,366,801	1,223,550	1,318,169	1,318,169
Stormwater charges	576,891	368,000	412,000	412,000
Sewer Charges	6,277,974	6,397,984	6,708,384	6,723,434
Remediation Fees	2,440,491	2,493,235	2,501,000	2,501,000
Water surcharge fees	1,526,105	1,250,628	1,413,210	1,413,210
Services to others	200,086	1,736,448	1,801,322	2,151,322
Inspection	573,124	605,000	623,900	623,900
Developer Design Fees	4,544	36,000	38,000	38,000
Other	206,556	210,282	213,282	213,282
Total Operating Revenue	21,813,153	24,771,117	26,619,242	26,969,242
OPERATING EXPENSE-Health & Sanitation Function				
Operations Division (66400)				
Salaries and Wages	4,524,185	3,122,040	3,724,467	3,615,507
Employee Benefits	1,342,268	719,628	1,222,442	1,159,163
Services and Supplies	10,661,493	7,039,971	8,907,627	8,988,989
Depreciation/amortization	5,835,875	7,110,698	7,679,698	7,679,698
Construction Division (66600, 66800)				
Salaries and Wages		1,475,430	1,535,430	1,535,430
Employee Benefits		503,362	505,862	505,862
Services and Supplies		1,025,369	1,776,280	1,775,435
Capitalized Costs (F2)		(3,004,161)	(3,817,572)	(3,816,727)
Planning Division (66100)				
Salaries and Wages		1,055,190	1,118,450	1,118,450
Employee Benefits		389,334	368,534	368,534
Services and Supplies		2,946,761	5,205,007	5,204,326
Depreciation/amortization		265,350	265,583	265,583
Total Operating Expense	22,363,821	22,648,972	28,491,808	28,400,250
Operating Income or (Loss)	(550,668)	2,122,145	(1,872,566)	(1,431,008)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	1,341,513	1,076,167	3,858,800	3,858,800
Net Increase/(decrease) in fair value of Investments	249,201	(112,713)	157,468	157,468
Facilities Rental	72,659	46,500		
Interest Expense	(946,775)	(2,925,827)	(4,519,875)	(4,611,215)
Gain (loss) on asset disposition	(1,416,785)			
Total Nonoperating Revenues (Expenses)	(700,187)	(1,915,873)	(503,607)	(594,947)
Income (Loss) before Contributions and Transfers	(1,250,855)	206,272	(2,376,173)	(2,025,955)
CAPITAL CONTRIBUTIONS IN (OUT)				
Water Hookup Fees	5,453,156	10,595,000	9,590,000	9,590,000
Sewer Hookup Fees	14,053,858	10,480,000	10,500,000	10,500,000
Reclaimed Hookup Fees	302,115	120,000	320,000	320,000
Stromwater Hookup Fees		125,000	125,000	125,000
Contributions from contractors	10,489,197	16,416,560	14,107,000	14,107,000
Contributions (to) from others	(17,356,380)			
Contributions from General Fund	523,716			
Contributions from Federal Government	1,439,408	9,750,000	6,575,000	6,575,000
Contributions from State	189,667			
Total Capital Contributions In (Out)	15,094,737	47,486,560	41,217,000	41,217,000

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - WATER RESOURCES (566)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2007
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	15,100,512	16,847,974	18,298,359	18,298,359
Cash received from other funds(STMGID)	1,366,801	1,223,550	1,318,169	1,318,169
Cash received from services to other funds	200,086	1,736,448	1,801,322	2,151,322
Cash received from Water surcharge fee	1,526,105	1,250,628	1,413,210	1,413,210
Cash received from inspection and other	779,680	815,282	837,182	837,182
Cash received from remediation fee	2,442,954	2,493,235	2,501,000	2,501,000
Cash received from developer design fee:	4,544	36,000	38,000	38,000
Cash payments for personnel costs	(5,805,419)	(7,264,984)	(8,475,185)	(8,302,946)
Cash payments for services & supplies	(9,812,031)	(11,012,101)	(15,888,914)	(15,968,750)
a. Net cash provided (used) by operating activities	5,803,232	6,126,032	1,843,143	2,285,546
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers from General Fund	1,510,935	38,817	0	0
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	1,510,935	38,817	0	0
C. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	1,648,090	963,454	4,016,268	4,016,268
c. Net cash provided (used) by investing activities	1,648,090	963,454	4,016,268	4,016,268
D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing	3,873,662	70,000,000	20,000,000	20,000,000
Proceeds from asset disposition	0			
Cash received from Federal Grants	733,575	9,750,000	6,575,000	6,575,000
Cash received from Statal Grants	189,667			
Hookup fees/water rights dedications	19,870,274	21,320,000	20,535,000	20,535,000
Deposits Received				
Principal paid on financing	(2,462,312)	(4,188,846)	(3,286,073)	(3,286,072)
Interest paid on financing	(1,316,593)	(2,925,827)	(4,519,875)	(4,611,215)
Bond Issuance/Refunding	(44,170)			
Transfers to General Fund	(2,734,853)	(1,210,862)	0	(812,000)
Contribution to Municipalities	(8,465,029)			
Construction and Acquisitions	(14,807,448)	(48,581,241)	(115,910,222)	(115,905,222)
d. Net cash provided (used) by capital and related financing activities	(5,163,227)	44,163,224	(76,606,170)	(77,504,509)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,799,030	51,291,527	(70,746,759)	(71,202,695)
CASH AND CASH EQUIVALENTS AT JULY 1, 2005	42,461,561	46,260,591	97,552,118	97,552,118
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	46,260,591	97,552,118	26,805,359	26,349,423

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - WATER RESOURCES (566)

Page 90
Form 20
9/3/2004

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,421,628	1,447,650	1,599,500	1,599,500
Restaurant	166,132	121,274	31,500	31,500
Other	77,972	5,392	12,200	12,200
Total Operating Revenue	1,665,732	1,574,316	1,643,200	1,643,200
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	727,902	673,210	673,191	681,642
Employee Benefits	211,074	208,916	242,018	229,514
Services and Supplies	597,628	492,721	521,922	533,922
Depreciation/amortization	298,074	290,932	302,841	302,841
Total Operating Expense	1,834,678	1,665,779	1,739,972	1,747,919
Operating Income or (Loss)	(168,946)	(91,463)	(96,772)	(104,719)
NONOPERATING REVENUE				
Investment earnings	9,164	17,547	7,429	12,544
Net increase (decrease) on fair value of investments	5,453	(7,085)		(5,615)
Gain on Asset Disposition				
Miscellaneous		242		500
Total Nonoperating Revenues	14,617	10,704	7,429	7,429
NONOPERATING EXPENSE				
Interest Costs	174,428	165,113	157,019	157,019
Bond issuance costs		4,125	3,632	3,632
Decrease Fair Value Assets				
Bad debt expense				
Total Nonoperating Expenses	174,428	169,238	160,651	160,651
Net Income before Operating Transfers	(328,757)	(249,997)	(249,994)	(257,941)
Operating Transfers (Schedule T)				
General Fund - In	500,000	250,000	250,000	250,000
Extraordinary Maintenance Fund - Out				
Net Operating Transfers	500,000	250,000	250,000	250,000
NET INCOME (LOSS)	171,243	3	6	(7,941)

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,688,953	1,574,316	1,643,200	1,643,200
Cash received from concession rental				
Cash payments for personnel costs	(968,129)	(882,126)	(915,209)	(911,156)
Cash payments for services & supplies	(676,652)	(492,721)	(521,922)	(533,922)
a. Net cash provided (used) by operating activities	44,172	199,469	206,069	198,122
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out	0	0	0	0
General Fund- In	500,000	250,000	250,000	250,000
Extraordinary Maintenance Fund - Out	0	0	0	0
b. Net cash provided (used) by noncapital financing activities	500,000	250,000	250,000	250,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs		(4,125)	(3,632)	(3,632)
Proceeds from asset disposition				
Proceeds from other	0	242	500	500
Principal paid on financing	(151,298)	(158,218)	(165,257)	(165,257)
Interest paid on financing	(172,978)	(165,113)	(157,019)	(157,019)
Acquisition of fixed assets	0	(156,725)	(387,000)	(387,000)
c. Net cash provided (used) by capital and related financing activities	(324,276)	(483,939)	(712,408)	(712,408)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	14,825	17,547	7,429	12,544
d. Net cash provided (used) by investing activities	14,825	17,547	7,429	12,544
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	234,721	(16,923)	(248,910)	(251,742)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	495,382	730,103	706,335	713,180
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	730,103	713,180	457,425	461,438

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - GOLF COURSE (520)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Group insurance collections	23,650,756	25,870,000	29,875,000	29,875,000
Retiree Premium Reimbursements (491435)	724,903	735,000	816,000	816,000
COBRA payments	123,060	185,000	175,000	175,000
Miscellaneous		13,500		
Total Operating Revenue	24,498,719	26,803,500	30,866,000	30,866,000
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	123,965	127,820	131,273	131,273
Employee Benefits	40,049	39,526	42,061	41,667
Services and Supplies:				
Supplies				
Insurance claims	16,395,704	16,418,000	20,486,000	20,486,000
Insurance premiums	9,396,465	11,379,500	12,902,000	12,902,000
Professional services	76,223	80,000	80,000	80,000
Travel				
Other	183,493	231,247	255,047	254,174
Depreciation				
Total Operating Expense	26,215,899	28,276,093	33,896,381	33,895,114
Operating Income or (Loss)	(1,717,180)	(1,472,593)	(3,030,381)	(3,029,114)
NONOPERATING REVENUE				
Investment earnings	221,657	130,000	70,000	70,000
Net increase (decrease) in the fair value of investment:	33,052			
Total Nonoperating Revenues	254,709	130,000	70,000	70,000
NONOPERATING EXPENSE				
Loss on asset disposition				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(1,462,471)	(1,342,593)	(2,960,381)	(2,959,114)
Operating Transfers (Schedule T)				
General Fund - In	2,174,684	2,690,000	3,307,000	3,307,000
Retiree Health Benefits-In	638,000	981,566	1,061,364	1,061,364
Net Operating Transfers	2,812,684	3,671,566	4,368,364	4,368,364
NET INCOME (LOSS)	1,350,213	2,328,973	1,407,983	1,409,250

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - HEALTH BENEFITS (618)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	590,148	920,000	991,000	991,000
Cash received from other funds	23,769,773	25,870,000	29,875,000	29,875,000
Cash payments for personnel costs	(160,506)	(167,346)	(173,334)	(172,940)
Cash payments for health claims/premiums	(25,316,214)	(27,797,500)	(33,388,000)	(33,388,000)
Cash payments for services & supplies	(259,716)	(297,747)	(335,047)	(334,174)
a. Net cash provided (used) by operating activities	(1,376,515)	(1,472,593)	(3,030,381)	(3,029,114)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	2,174,684	2,690,000	3,307,000	3,307,000
Retiree Health Benefits - In	638,000	981,566	1,061,364	1,061,364
b. Net cash provided (used) by noncapital financing activities	2,812,684	3,671,566	4,368,364	4,368,364
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	254,703	130,000	70,000	70,000
d. Net cash provided (used) by investing activities	254,703	130,000	70,000	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,690,872	2,328,973	1,407,983	1,409,250
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	5,610,431	7,301,303	9,630,276	9,630,276
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	7,301,303	9,630,276	11,038,259	11,039,526

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - HEALTH BENEFITS (618)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Worker's compensation collections	3,450,014	4,498,492	4,498,492	3,378,922
Unemployment premiums	184,400	160,355	160,355	161,425
Period billings	190,000			
Property and Liability Billings		2,585,198	2,585,198	2,763,840
Subrogation recoveries	65,095	55,000	55,000	55,000
Premium reimbursements	36,955			
Insurance claim receipts				
Miscellaneous				
Other	29,250	30,000	30,000	30,000
Total Operating Revenue	3,955,714	7,329,045	7,329,045	6,389,187
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	278,765	297,471	364,169	293,393
Employee Benefits	85,034	86,879	109,815	87,832
Services and Supplies:				
Worker's compensation program	1,733,158	2,160,201	2,197,933	2,151,500
Worker's compensation pending claims change	2,501,000	(931,000)	2,501,000	2,501,000
Unemployment compensation program	184,582	160,355	160,355	160,355
Property and liability program	1,671,439	1,663,491	2,224,500	2,224,987
Property and liability pending claims change	299,000	691,000	299,000	299,000
Self insurance - general	165,482			
Service and Supplies		33,527	35,496	79,201
Depreciation				
Total Operating Expense	6,918,460	4,161,924	7,892,268	7,797,268
Operating Income or (Loss)	(2,962,746)	3,167,121	(563,223)	(1,408,081)
NONOPERATING REVENUE				
Investment earnings	274,894	200,000	200,000	200,000
Net increase in the fair value of investments	123,204			
Gain (loss) on asset disposition	136,130			
Total Nonoperating Revenues	534,228	200,000	200,000	200,000
NONOPERATING EXPENSE				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(2,428,518)	3,367,121	(363,223)	(1,208,081)
Operating Transfers (Schedule T)				
General Fund - In	2,900,000	0	0	0
Net Operating Transfers	2,900,000	0	0	0
NET INCOME (LOSS)	471,482	3,367,121	(363,223)	(1,208,081)

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	30,336	30,000	30,000	30,000
Cash received from other funds	3,925,378	7,299,045	7,299,045	6,359,187
Cash payments for personnel costs	(357,562)	(384,350)	(473,984)	(381,225)
Cash payments for workers' compensation	(1,744,089)	(2,160,201)	(2,197,933)	(2,151,500)
Cash payments for unemployment compensatiior	(158,617)	(160,355)	(160,355)	(160,355)
Cash payments for property and liability	(1,356,977)	(1,663,491)	(2,224,500)	(2,224,987)
Cash payments for services & supplies	(165,482)	(33,527)	(35,496)	(79,201)
a. Net cash provided (used) by operating activities	172,987	2,927,121	2,236,777	1,391,919
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	2,900,000	0	0	0
Federal Grant	136,130			
b. Net cash provided (used) by noncapital financing activities	3,036,130	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	378,872	200,000	200,000	200,000
d. Net cash provided (used) by investing activities	378,872	200,000	200,000	200,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,587,989	3,127,121	2,436,777	1,591,919
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	12,890,076	16,478,065	19,605,186	19,605,186
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	16,478,065	19,605,186	22,041,963	21,197,105

WASHOE COUNTY
(Local Government)

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

Page 96
Form 20
9/3/2004

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sales	6,717,292	7,370,954	7,709,953	7,720,839
Other		10		
Total Operating Revenue	6,717,292	7,370,964	7,709,953	7,720,839
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,307,769	1,368,636	1,519,663	1,519,663
Employee Benefits	450,351	480,609	541,926	530,063
Services and Supplies:				
Supplies	2,162,462	2,611,235	2,664,696	2,693,970
Repairs and maintenance	258,626	249,986	305,000	305,000
Leases	523,820	667,903	690,000	690,000
Travel	1,205	2,800	4,000	4,000
Other	329,308	210,938	205,425	205,424
Depreciation	2,176,660	2,348,000	2,430,000	2,430,000
Total Operating Expense	7,210,201	7,940,107	8,360,710	8,378,120
Operating Income or (Loss)	(492,909)	(569,143)	(650,757)	(657,281)
NONOPERATING REVENUE				
Investment earnings	135,086	138,621	135,000	135,000
Gain on asset disposition	216,262	75,463	110,000	110,000
Total Nonoperating Revenues	351,348	214,084	245,000	245,000
NONOPERATING EXPENSE				
Interest expense	0	0	0	0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(141,561)	(355,059)	(405,757)	(412,281)
Operating Transfers (Schedule T)				
General Fund - In	290,000	190,000	270,000	270,000
General Fund - Out				
Health Fund - In				
General Fund - In (Parks and DA vehicles)	16,751	74,520		
Others	0			
Net Operating Transfers	306,751	264,520	270,000	270,000
NET INCOME (LOSS)	165,190	(90,539)	(135,757)	(142,281)

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - EQUIPMENT SERVICES (669)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2007	
	ACTUAL PRIOR YEAR ENDING 6/30/2005	ESTIMATED CURRENT YEAR ENDING 6/30/2006	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	6,717,292			
Cash received from other funds	(1,736,607)	7,370,954	7,709,953	7,720,839
Cash payments for personnel costs	(3,639,017)	(1,849,245)	(2,061,589)	(2,049,726)
Cash payments for services & supplies		(3,742,862)	(3,869,121)	(3,898,394)
a. Net cash provided (used) by operating activities	1,341,668	1,778,847	1,779,243	1,772,719
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	290,000	190,000	270,000	270,000
Child Protective Srvs Fund - In	0	0	0	0
b. Net cash provided (used) by noncapital financing activities	290,000	190,000	270,000	270,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	293,635	214,084	245,000	245,000
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	(2,745,208)	(3,432,017)	(3,000,000)	(3,000,000)
c. Net cash provided (used) by capital and related financing activities	(2,451,573)	(3,217,933)	(2,755,000)	(2,755,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Equipment Supply deposit received	1,307,108			
Equipment Supply deposit paid	(1,622,410)			
d. Net cash provided (used) by investing activities	(315,302)	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,135,207)	(1,249,086)	(705,757)	(712,281)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	3,742,662	2,607,455	1,219,699	1,358,369
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	2,607,455	1,358,369	513,942	646,088

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - EQUIPMENT SERVICES (669)

Page 98
Form 20
9/3/2004

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 07/01/2006	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2007		(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	440,400	1,365,000	1,805,400
350 South Center	2	20	11,900,000	12/2004	1/2025	3.75-5.0	11,560,000	516,513	415,000	931,513
Baseball Stadium	5	6	2,600,000	3/2004	6/2010	2.0 variable	1,000	35	0	35
Public Facilities 4556	5	10	10,000,000	4/1997	4/2007	4.0-5.0	1,220,000	61,000	1,220,000	1,281,000
Various Purpose Bonds (4557-58-59)	5	10	7,030,000	06/1999	06/2009	3.8-4.6	2,240,000	101,230	710,000	811,230
Pioneer Site (45592)	5	10	14,000,000	08/2000	08/2010	4.50-4.80	10,470,000	449,017	1,895,000	2,344,017
Win-net	5	5	6,960,000	10/2002	10/2007	2.5-3.0	2,910,000	63,085	1,435,000	1,498,085
Animal Shelter Nev Humane Society	5	5	2,575,000	8/2003	6/2008	2.0-2.75	1,095,000	28,763	540,000	568,763
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	15,130,000	760,138	420,000	1,180,138
DA/Muni Court Facility	2	30	19,260,000	10/2002	1/2027	3.0-5.0	17,455,000	748,536	685,000	1,433,536
TRUCKEE RIVER OPERATING AGREEMENT (State Bond Bank) 4562, See Note 1	2	20	12,000,000	4/1/1998	1/2018	3.25	4,535,310	144,862	314,581	459,443
Sales Tax and Revenue Bonds 4566	4	30	21,915,000	12/1998	12/2028	4.0-5.1	19,485,000	940,725	475,000	1,415,725
Public Safety Training Center (45810)	7	10	16,950,000	9/2000	9/2010	4.4-5.25	10,270,000	451,207	1,860,000	2,311,207
Truckee River Flood	2	30	21,000,000	5/2006	6/2011	4.0	21,000,000	684,575	0	684,575
N Valley Sports Complex-Note Payable	10	20	464,126	4/2001	4/2021	6.0	393,847	23,259	16,745	40,004
Jail Expansion	2	30	12,500,000	3/2006	3/2036	4.125-4.5	12,500,000	487,500	200,000	687,500
Ballardini Ranch	11(2)	20	35,175,000	7/2006	7/2026	5.0	35,175,000	1,022,842	640,000	1,662,842
Downtown Parking Garage	11(2)	30	15,000,000	1/2007	1/2027	5.0	15,000,000	750,000	225,772	975,772
TOTAL ALL DEBT SERVICE			243,129,126				197,620,157	7,814,935	12,417,098	20,232,033

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 07/01/2006	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2007		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Water Resources										
(State Revolving Fund) LEMMON VALLEY SEWER	4	20	1,249,137	8/1997	1/2018	3.33	860,832	28,185	59,429	87,614
(State Bond Bank) WATER & SEWER BONDS	2	20	3,720,000	6/4/1997	2/2017	5.0-6.5	2,035,000	107,238	140,000	247,238
REMEDATION BONDS	2	10	3,165,000	11/2000	11/2010	4.6-5.0	1,770,000	75,722	320,000	395,722
BONDS	4	20	21,000,000	2/2001	7/2021	3.125	19,135,347	590,409	976,598	1,567,007
Facility Bonds Series 2001B	2	10	6,262,710	12/2001	11/2011	3-4.5	4,067,874	156,903	614,719	771,622
BONDS	4	20	2,310,000	6/2000	1/2020	3.70	852,092	31,093	47,439	78,532
(State Revolving Fund)WATER & SEWER BONDS- Cold Springs	4	20	3,000,000	6/2004	7/2024	3.213	2,940,009	93,469	122,888	216,357
Longly Treatment Plant	2	20	14,463,000	6/2005	1/2025	2.81	10,188,274	252,360	0	252,360
Water and Sewer Bonds	2	30	65,000,000	12/2005	7/2035	4.0-5.0	65,000,000	3,275,836	1,005,000	4,280,836
TOTAL ALL DEBT SERVICE			120,169,847				106,849,428	4,611,215	3,286,073	7,897,288

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 07/01/2006	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2007		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Golf Courses										
Golf Course Reconstruction 6802	2	20	3,000,000	9/1997	9/2017	4.75-5.4	2,135,000	108,050	130,000	238,050
Sierra Sage Golf Course Effluent	10	20	977,170	4/2001	4/2021	6.0	829,206	48,969	35,257	84,226
TOTAL ALL DEBT SERVICE			3,977,170				2,964,206	157,019	165,257	322,276

SCHEDULE C-1 - INDEBTEDNESS

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	0	General	33	Health	34	9,496,000
	General	13	Water Resources	90	812,000			Library Expansion	36	105,000
	General	13	Administrative Assessment	51	20,000			Child Protection Services	44	1,285,110
								Senior Services	46	360,000
								May	48	417,000
								Public Works Construction	64	11,614,748
								Accrued Benefits	74	1,350,000
								Retiree Health Benefits	76	7,990,000
								Debt Service	80	9,292,560
								Health Benefits	93	3,307,000
								Golf Course	91	250,000
								Equipment Servies	97	270,000
								Parks Construction	62	0
							Regional Public Safety Ctr	54	58,000	
Subtotal					832,000					45,795,418
SPECIAL REVENUE	Health	34	General	33	9,496,000	Child Protective Services	45	Debt Service	80	400,000
FUNDS	Library Expansion	36	General	33	105,000	Library Expansion	37	Debt Service	80	787,701
	Child Protective Services	44	General	33	1,285,110	Animal Services	39	Debt Service	80	569,195
	Senior Services	46	General	33	360,000	Child Protective Services	45	Public Works Const.	64	0
	May	48	General	33	417,000	Administrative Assessment	51	General Fund	13	20,000
	Regional Public Safety Ctr	54	General	33	58,000	Administrative Assessment	51	Debt Service	80	81,500
						Truckee River Flood Mgt	57	Infrastructure	68	29,500,000
						Truckee River Flood Mgt	57	Debt Service	80	4,427,775
Subtotal					11,721,110					35,786,171

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	11,614,748	Capital Facilities	61	Debt Service	80	4,070,469
	Public Works Constrn	64	Child Protection Services	45	0	Infrastructure	69	Debt Service	80	0
	Capital Facilities	60	Administrative Assessment	51	0	SAD Projects	67	Debt Service	84	0
	Parks Construction	62	General	33	0	Baseball Stadium	71	Debt Service	80	35
	Infrastructure	68	Truckee River Flood Mgt	57	29,500,000					
Subtotal					41,114,748					4,070,504
EXPENDABLE TRUST FUNDS	Accrued Benefits	74	General	33	1,350,000	Retiree Health Benefits	77	Health Benefits	93	1,061,364
	Retiree Health Benefits	76	General	33	7,990,000					
Subtotal					9,340,000					1,061,364
DEBT SERVICE	Debt Service	80	General	33	9,292,560					
			Library Expansion	37	787,701					
			Capital Facilities	61	4,070,469					
			Child Protective Services	45	400,000					
			Animal Services	39	569,195					
			Baseball Stadium	71	35					
			SAD Projects	84	0					
			Truckee River Flood Mgt	57	4,427,775					
Subtotal					19,629,235					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	89	General	33	0	Water Resources	89	General Fund	13	812,000
	Golf Course	91	General	33	250,000					
Subtotal					250,000					812,000
INTERNAL SERVICE	Health Benefits	93	General	33	3,307,000					
	Health Benefits	93	Retiree Health Benefits	77	1,061,364					
	Risk Management	95	General	33	0					
	Equipment Services	97	General	33	270,000					
Subtotal					4,638,364					0
Subtotal					0					0
TOTAL TRANSFERS					87,525,457					87,525,457