

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
<b>TOTAL REVENUES</b>	<b>383,672,510</b>	<b>405,556,798</b>	<b>424,053,116</b>	<b>122,024,165</b>	<b>546,077,281</b>
<b>EXPENDITURES-EXPENSES</b>					
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
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>399,178,660</b>	<b>438,776,345</b>	<b>599,034,977</b>	<b>89,316,567</b>	<b>688,351,544</b>
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)		
<b>OTHER FINANCING SOURCES (USES):</b>					
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)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>29,596,173</b>	<b>30,433,072</b>	<b>48,098,636</b>	<b>4,186,364</b>	
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>14,090,023</b>	<b>(2,786,475)</b>	<b>(126,883,225)</b>	<b>36,893,962</b>	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>					
Reserved	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	216,792,906	230,882,929	228,096,454	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>216,792,906</b>	<b>230,882,929</b>	<b>228,096,454</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers In	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers (Out)	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>					
Reserved	0	0	0	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	230,882,929	228,096,454	101,213,229	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>230,882,929</b>	<b>228,096,454</b>	<b>101,213,229</b>	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	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,726.8</b>	<b>2,924.2</b>	<b>3,017.2</b>
Utilities	88.0	96.3	102.1
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>2,814.8</b>	<b>3,020.4</b>	<b>3,119.3</b>

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
<b>TOTAL ASSESSED VALUE</b>	<b>11,016,258,259</b>	<b>11,978,548,539</b>	<b>13,507,402,461</b>
<b>TAX RATE</b>			
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
<b>TOTAL TAX RATE</b>	<b>1.3917</b>	<b>1.3917</b>	<b>1.3917</b>

\* 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
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				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
<b>TOTAL ALL FUNDS</b>	<b>228,096,454</b>	<b>112,472,713</b>	<b>178,825,676</b>	<b>1.3917</b>	<b>132,754,727</b>	<b>52,175,000</b>	<b>82,637,093</b>	<b>786,961,663</b>

\* 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
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE</b>		<b>178,671,401</b>	<b>64,091,925</b>	<b>120,346,792</b>	<b>83,193,451</b>	<b>1,000,000</b>	<b>85,652,058</b>	<b>40,814,410</b>	<b>573,770,037</b>

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

\*\* Includes debt services requirement.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 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)
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.



SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2007

Budget Summary for Washoe County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	2,690,000	4,326,030	100,000	0	0	0	(1,536,030)
Water Resources	E	26,969,242	28,400,250	45,233,268	4,611,215	0	812,000	38,379,045
Golf Course	E	1,643,200	1,747,919	7,429	160,651	250,000	0	(7,941)
Health Benefit	I	30,866,000	33,895,114	70,000	0	4,368,364	0	1,409,250
Risk Management	I	6,389,187	7,797,268	200,000	0	0	0	(1,208,081)
Equipment Services	I	7,720,839	8,378,120	245,000	0	270,000	0	(142,281)
TOTAL		76,278,468	84,544,701	45,855,697	4,771,866	4,888,364	812,000	36,893,962

\*FUND TYPES: E-Enterprise  
I-Internal Service  
N-Nonexpendable Trust  
\*\* Includes debt services requirement.