



WASHOE COUNTY

"Dedicated to Excellence in Public Service"



OFFICE OF THE COUNTY MANAGER
FINANCE DEPARTMENT

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

Washoe County herewith submits the FINAL budget for the fiscal year ending June 30, 2009.

This budget contains (9) funds, including Debt Service, requiring property tax revenues totalling \$205,695,972.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed the maximum allowed. If the final computation requires, the tax rate will be lowered.

The budget contains (26) governmental fund types with estimated expenditures of \$ 641,941,342 and (6) proprietary funds with estimated expenditures of \$98,735,534.

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: 5-19-08

APPROVED BY THE GOVERNING BOARD

Robert M. Larkin
Bonnie Heber
Paul Hahn
Jim Holloway
Matthew Jones

SCHEDULED PUBLIC HEARING

Date and Time: May 19, 2008, 10:45 am

Publication Date: May 9, 2008

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

FINAL BUDGET
COUNTY OF WASHOE
FY 2008-2009

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DATE: May 19, 2008
TO: Katy Singlaub, County Manager
FROM: John Sherman, Director of Finance
SUBJECT: 2008-2009 FINAL Budget

Attached is the 2008-2009 Washoe County Final Budget. The budget is comprised of 26 Governmental Funds and 6 Proprietary Funds. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$879,854,290. Estimated expenses in the Proprietary Funds total \$98,735,534.

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 \$739,361 from the General Fund. The Indigent Health Fund is required by State Law and includes a \$0.08 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 \$0.0523. 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 \$0.9479, and the AB 104 Fair Share tax of \$0.0272.

The effects of Assembly Bill 489 on property tax revenues have been included in this budget. The details of these adjustments are delineated on page 4 (schedule 3).

The General, Health, and 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 2008-2009 revenues) totals \$389,480,593. The budgeted ending fund balance in the General Tax Supported Budget less capital expenditures is approximately 6.82%. Other ending fund balances are at or below the minimum considered to be necessary or are restricted funds. The County is transferring excess reserves as designated by the Board of County Commissioners from the Risk Management and Health Benefits Funds to the General Fund. Risk Management will maintain reserves between 75% and 90% of the actuarially recommended rates plus operating costs. Health Benefits is reserving an amount equal to actuarial and accrued pending claims plus operating cash. The County has experienced positive experience in both funds resulting in reduced actuarial reserves and increased available cash.

A special thanks to the Budget Division staff, Melanie Purcell, Anna Heenan, Ron Steele, Kim Carlson, Pam Fine, Neeroo Manning, and Valerie Wade, David Ybarra of Management Services, and the Comptroller's Office staff for their many hours of hard work and dedication. In addition, I would like to thank all those department heads and staff for coming forward with ideas, plans and processes to make the organization more efficient and effective.


Director of Finance

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2009 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2007 (1)	ESTIMATED CURRENT YEAR 6/30/2008 (2)	BUDGET YEAR 6/30/2009 (3)		
REVENUES					
Property Taxes	182,157,121	196,125,590	205,695,972	0	205,695,972
Other Taxes	3,530,429	2,868,133	2,680,215	0	2,680,215
Licenses and Permits	10,782,736	10,453,769	10,362,077	0	10,362,077
Intergovernmental Resources	176,544,862	181,967,661	162,749,179	0	162,749,179
Charges for Services	22,510,449	20,888,154	20,157,519	82,837,183	102,994,702
Fines and Forfeits	8,739,968	9,278,544	9,652,572	0	9,652,572
Miscellaneous	21,580,919	19,711,428	19,416,842	118,586,543	138,003,385
TOTAL REVENUES	425,846,484	441,293,279	430,714,376	201,423,726	632,138,102
EXPENDITURES-EXPENSES					
General Government	66,302,476	72,769,780	71,581,192	56,909,297	128,490,489
Judicial	54,627,373	62,604,129	94,118,766	0	94,118,766
Public Safety	125,566,423	145,914,301	220,514,149	2,806,413	223,320,562
Public Works	25,913,018	27,142,839	39,635,295	0	39,635,295
Sanitation	1,910,002	1,910,756	1,810,191	32,383,855	34,194,046
Health	40,915,320	21,343,272	36,224,083	0	36,224,083
Welfare	57,931,572	63,649,684	70,289,909	0	70,289,909
Culture and Recreation	47,096,357	56,223,081	69,697,904	1,786,250	71,484,154
Community Support	1,468,523	2,377,868	1,681,518	0	1,681,518
Intergovernmental Expenditures	4,866,126	5,779,524	7,218,280	0	7,218,280
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	16,362,978	20,790,188	16,105,937	0	16,105,937
Interest Costs	10,198,553	11,746,244	14,268,218	4,849,719	19,117,937
TOTAL EXPENDITURES-EXPENSES	453,158,721	492,251,666	644,145,442	98,735,534	742,880,976
Excess of Revenues over (under)	(27,312,237)	(50,958,387)	(213,431,066)	102,688,192	(110,742,874)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2009 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2007 (1)	ESTIMATED CURRENT YEAR 6/30/2008 (2)	BUDGET YEAR 6/30/2009 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	30,212,755	0	70,000,000	0	
Sales of General Fixed Assets	53,327	102,680	0	225,000	
Proceeds of Medium-term Financing	5,373,813	18,942,932	10,570,000	0	
Proceeds of Lease Purchase Financing	0	0	0	0	
Operating Transfers In	60,942,462	49,656,418	136,321,973	3,585,000	
Operating Transfers (Out)	(68,289,641)	(40,662,872)	(120,126,973)	(19,780,000)	
TOTAL OTHER FINANCING SOURCES (USES)	28,292,716	28,039,158	96,765,000	(15,970,000)	
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	980,479	(22,919,229)	(116,666,066)	86,718,192	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
Reserved	0	0		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	254,186,673	255,167,152	232,247,923	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
TOTAL BEGINNING FUND BALANCE	254,186,673	255,167,152	232,247,923	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		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	255,167,152	232,247,923	115,581,857	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
TOTAL ENDING FUND BALANCE	255,167,152	232,247,923	115,581,857	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2007	ESTIMATED CURRENT YEAR ENDING 06/30/2008	BUDGET YEAR ENDING 06/30/2009
General Government	493.1	510.1	502.1
Judicial	518.0	534.0	543.5
Public Safety	1,029.5	1,066.9	1,060.2
Public Works	119.0	120.0	120.0
Sanitation	10.0	0.0	0.0
Health	203.9	199.0	191.6
Welfare	259.8	276.6	278.9
Culture and Recreation	356.0	361.9	348.4
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,989.3	3,068.5	3,044.7
Utilities	101.7	108.9	108.9
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,091.0	3,177.4	3,153.6

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

POPULATION (AS OF JULY 1) *	396,844	409,085	418,061
	*State of Nevada	*State of Nevada	*State of Nevada

* Population certified by the state in March.

Assessed Valuation Excluding NPM	13,505,652,461	15,103,492,476	17,203,810,574
Net Proceeds of Mines	1,750,000	2,000,000	3,200,000
TOTAL ASSESSED VALUE	13,507,402,461	15,105,492,476	17,207,010,574
TAX RATE			
General Fund	1.0444	1.0685	1.0722
Special Revenue Funds	0.2100	0.1900	0.1900
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0601	0.0560	0.0523
Enterprise Fund			
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2008-2009

	(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	17,203,810,574	213,034,786	0.9629	165,655,492	(23,295,877)	142,359,615
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	3,200,000	39,626	Same as above	30,813	(4,333)	26,480
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	17,207,010,574	17,207,011	0.1000	17,207,011	(2,419,796)	14,787,215
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	"	2,581,052	0.0150	2,581,052	(362,969)	2,218,083
E. Medical Indigent (NRS 428.285)	0.1000	"	17,207,011	0.0800	13,765,608	(1,935,836)	11,829,772
F. Capital Acquisition (NRS 354.59815)	0.0500	"	8,603,505	0.0500	8,603,505	(1,209,898)	7,393,607
G. Youth Services Levy (NRS 62B.150)	0.0077	"	1,324,940	0.0077	1,324,940	(186,324)	1,138,616
H. Legislative Overrides	0.0774	"	13,318,226	0.0774	13,318,226	(1,872,922)	11,445,304
I. SCCRT Loss NRS 354.59813	0.1356	"	23,332,706	0.0000	0	0	0
J. Other: Family Court	0.0192	"	3,303,746	0.0192	3,303,746	(464,601)	2,839,145
K. Other: AB 104 (See Note 1)	0.0272	"	4,680,307	0.0272	4,680,307	(658,184)	4,022,123
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4321		74,351,493	0.2765	47,577,384	(6,690,734)	40,886,650
M. Subtotal A, B, C, L	1.7704		304,632,916	1.3394	230,470,700	(32,410,740)	198,059,960
N. Debt	0.0523		8,999,267	0.0523	8,999,267	(1,265,553)	7,733,714
O. TOTAL M AND N (see Note 2)	1.8227		313,632,183	1.3917	239,469,967	(33,676,293)	205,793,674

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 \$2,677,313 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,247,109

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, 2009

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	24,589,187	84,373,000	162,213,944	1.0994	65,483,115	0	8,816,195	345,475,441
Health	279,202	0	0	0.0000	9,885,464	0	9,947,500	20,112,166
Library Expansion	854,607	0	2,973,943	0.0200	40,000	0	0	3,868,550
Animal Services	2,244,816	0	4,458,164	0.0300	541,300	0	0	7,244,280
Agricultural Extension	827,147	0	1,491,221	0.0100	0	0	0	2,318,368
Regional Communication System	672,774	0	0	0.0000	2,512,852	0	0	3,185,626
Indigent Tax Levy	2,166,627	0	11,909,772	0.0800	442,821	0	0	14,519,220
Child Protective Services	9,089,872	0	5,941,886	0.0400	32,094,934	0	1,478,722	48,605,414
Senior Services	650,511	0	1,487,221	0.0100	2,195,334	0	324,000	4,657,066
May Foundation	173,424	0	0	0.0000	557,000	0	358,700	1,089,124
Administrative Assessments	2,826,439	0	0	0.0000	747,400	0	0	3,573,839
Enhanced 911	169,554	0	0	0.0000	1,765,443	0	0	1,934,997
Regional Public Safety	369,143	0	0	0.0000	805,352	0	0	1,174,495
Central Truckee Meadows Remediation District	0	0	0	0.0000	2,705,000	0	11,000,000	13,705,000
Truckee River Flood Mgt Infrastructure	23,393,196	0	0	0.0000	9,280,540	60,000,000	0	92,673,736
Stabilization	2,250,000	0	0	0.0000	0	0	0	2,250,000
Capital Facilities	21,842,432	0	7,433,607	0.0500	650,000	10,000,000	0	39,926,039
Parks Construction	42,512,883	0	0	0.0000	4,399,249	0	0	46,912,132
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	134,911,814	84,373,000	197,909,758	1.339	134,105,804	70,000,000	31,925,117	653,225,493
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

* 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, 2009

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	21,655,186	0	0	0.0000	2,237,800	0	0	23,892,986
Special Assessment Districts Projects	28,906	0	0	0.0000	6,000	10,570,000	0	10,604,906
Infrastructure	8,161,027	0	0	0.0000	270,000	0	76,500,000	84,931,027
Baseball Stadium	105,764	0	0	0.0000	1,400,000	0	0	1,505,764
Stormwater Impact Fee	2,487,772	0	0	0.0000	175,000	0	0	2,662,772
Retiree Health Benefits	55,802,790	0	0	0.0000	1,800,000	0	5,990,000	63,592,790
Washoe County Debt	7,775,179	0	7,786,214	0.0523	19,500	0	21,906,856	37,487,749
SAD Debt	1,319,485	0	0	0.0000	631,300	0	0	1,950,785
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	97,336,109	0	7,786,214	0.0523	6,539,600	10,570,000	104,396,856	226,628,779
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	232,247,923	84,373,000	205,695,972	1.3917	140,645,404	80,570,000	136,321,973	879,854,272

* 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, 2009

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		154,138,206	58,883,951	76,543,972	4,561,258	1,000,000	27,753,441	22,594,613	345,475,441
Health	R	12,189,565	4,372,887	3,334,846	75,000	0	0	139,868	20,112,166
Library Expansion	R	1,354,730	479,355	903,648	95,000	0	845,783	190,034	3,868,550
Animal Services	R	2,020,271	738,231	2,407,375	1,300,000	0	0	778,403	7,244,280
Agricultural Extension	R	0	0	1,537,329	150,000	0	0	631,039	2,318,368
Regional Communications System	R	391,341	120,594	630,835	1,290,000	0	0	752,856	3,185,626
Indigent Tax Levy	R	0	0	14,519,220	0	0	0	0	14,519,220
Child Protective Services	R	14,810,388	4,828,418	21,870,858	90,000	0	400,000	6,605,750	48,605,414
Senior Services	R	1,836,777	763,663	1,503,282	0	0	0	553,344	4,657,066
May Foundation	R	506,344	123,259	243,413	0	0	0	216,108	1,089,124
Administrative Assessments	R	250,000	0	1,777,400	1,005,000	0	118,695	422,744	3,573,839
Enhanced 911	R	0	0	1,396,422	300,000	0	0	238,575	1,934,997
Regional Public Safety	R	272,826	93,738	406,371	200,000	0	0	201,560	1,174,495
Central Truckee Meadows Remed. District	R	357,571	107,353	4,949,089	5,005,000	0	0	3,285,987	13,705,000
Truckee River Flood Mgt Infrastructure	R	1,020,836	304,702	2,619,379	20,000	1,204,100	85,447,351	2,057,368	92,673,736
Stabilization	R	0	0	2,250,000	0	0	0	0	2,250,000
Capital Facilities	C	0	0	2,991,886	32,863,455	0	4,057,457	13,241	39,926,039
Parks Construction	C	0	0	0	43,085,022	0	0	3,827,110	46,912,132
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		189,148,855	70,816,151	139,885,325	90,039,735	2,204,100	118,622,727	42,508,600	653,225,493

* 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, 2009

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Public Works Construction Projects	C	0	0	0	23,544,369	0	0	348,617	23,892,986
Special Assessment Districts Projects	C	0	0	0	10,570,000	0	0	34,906	10,604,906
Infrastructure	C	0	0	0	84,847,300	0	0	83,727	84,931,027
Baseball Stadium	C	0	0	0	1,500	0	1,504,246	18	1,505,764
Stormwater Impact Fee	C	0	0	0	2,662,772	0	0	0	2,662,772
Retiree Health Benefits	R	0	0	50,250	0	0	0	63,542,540	63,592,790
Washoe County Debt	D	0	0	29,840,135	0	0	0	7,647,614	37,487,749
SAD Debt	D	0	0	534,950	0	0	0	1,415,835	1,950,785
SUBTOTAL		0	0	30,425,335	121,625,941	0	1,504,246	73,073,257	226,628,779
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		189,148,855	70,816,151	170,310,660	211,665,676	2,204,100	120,126,973	115,581,857	879,854,272

* 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) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	122,364,770	134,778,560	141,782,374	141,782,374
Detention Facility	10,184,436	10,964,478	11,520,304	11,520,304
Indigent Insurance Program	1,973,657	2,124,863	2,232,583	2,232,583
AB 104	2,434,423	2,546,977	2,677,313	2,677,313
China Springs support	1,013,858	1,089,404	1,144,725	1,144,725
Family Court	2,526,373	2,718,746	2,856,645	2,856,645
NRS 354.59813 Makeup Rev.	18	(453)		
SUBTOTAL AD VALOREM	140,497,535	154,222,575	162,213,944	162,213,944
County Option Mtr. Veh. Fuel tax 1 cent-NRS 365.192	526,056	463,771	465,815	465,815
Room Tax	378,281	350,000	350,000	350,000
SUBTOTAL TAXES	141,401,872	155,036,346	163,029,759	163,029,759
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	923,211	842,910	840,390	840,390
Business Licenses/Elec and Telcom	2,806,984	2,737,600	2,737,600	2,737,600
Liquor Licenses	262,704	270,000	270,000	270,000
Local Gaming Licenses	795,305	850,000	850,000	850,000
Franchise Fees				
Sanitation	331,437	274,000	274,000	274,000
Cable Television	836,452	650,000	675,000	675,000
County Gaming Licenses	306,303	320,000	320,000	320,000
AB 104 - Gaming Licenses	531,010	483,597	583,356	450,857
Nonbusiness Licenses and Permits				
Marriage Affidavits	308,070	310,000	310,000	310,000
Mobile Home Permits	1,561	730	730	730
Other	535	4,082	650	650
SUBTOTAL LICENSES AND PERMITS	7,103,572	6,742,919	6,861,726	6,729,227

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Federal Grants	6,432,397	9,856,287	4,801,567	4,489,384
Federal Payments in Lieu of Taxes	1,943,470	1,943,470	1,943,470	1,943,470
Federal/State Narc. Forfeitures	111,409	20,000	20,000	20,000
Federal Incarceration Charges	3,412,368	2,600,000	2,600,000	2,600,000
Federal Reimbursements			35,000	35,000
State Grants	373,102	305,374	133,601	133,601
State Shared Revenues				
Motor Vehicle Fuel Tax 1.25cents - NRS 365.180	2,001,338	1,778,728	1,797,256	1,797,256
Motor Vehicle Fuel Tax 1.75 cents - NRS 365.190	1,247,916	1,114,482	1,166,411	1,166,411
Motor Vehicle Fuel Tax 3.6/2.35 cents - NRS 365.550	2,054,363	1,826,472	1,788,897	1,788,897
State Gaming Licenses - NRS 463.380 and 463.320	158,323	160,000	160,000	160,000
RPTT- AB104	783,448	713,496	572,919	665,191
SCCRT - NRS 377.057				
SCCRT - AB104 Makeup	11,806,359	10,752,199	11,089,822	10,024,257
Consolidated Taxes	99,372,745	90,500,000	91,107,845	84,373,000
Court Administrative Assessments - NRS 176.059				
GST - NRS 482.180				
GST - AB 104 Makeup	104	58		
State Extraditions	59,209	55,000	55,000	55,000
Local Contributions:				
Other	506,586	687,695	636,195	636,195
Miscellaneous Other Government Receipts				
SUBTOTAL INTERGOVERNMENTAL REVENUE	130,263,137	122,313,261	117,907,983	109,887,662
CHARGES FOR SERVICES				
General Government				
Clerk Fees	153,445	120,000	142,000	144,000
Recorder Fees	3,863,799	2,880,000	2,970,000	2,970,000
Map Fees	353,761	161,800	153,600	153,800
Assessor Commissions	2,084,658	2,500,000	2,620,000	2,620,000
Building and Zoning Fees	184,160	138,000	160,000	158,000
Other	2,068,516	2,458,119	3,025,956	2,889,694
SUBTOTAL	8,708,339	8,257,919	9,071,556	8,935,494
Judicial				
Clerk's Court Fees	508,523	530,000	530,000	530,000
Other	777,027	814,635	840,635	820,635
SUBTOTAL	1,285,550	1,344,635	1,370,635	1,350,635

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	559,767	556,000	556,000	556,000
Others	1,343,076	1,386,585	1,473,690	1,473,690
Corrections	167,782	177,421	180,850	180,850
Protective Services	231,441	250,000	225,000	225,000
SUBTOTAL	2,302,066	2,370,006	2,435,540	2,435,540
Public Works	1,115,896	790,243	735,500	735,500
Health and Welfare	250,412	247,519	205,000	205,000
Cultural and Recreation				
Swimming Pool	91,727	53,000	57,500	57,500
Other	1,134,288	893,375	941,748	941,748
SUBTOTAL	1,226,015	946,375	999,248	999,248
SUBTOTAL CHARGES FOR SERVICES	14,888,278	13,956,697	14,817,479	14,661,417
FINES AND FORFEITS				
Fines				
Library	104,793	94,000	100,000	100,000
Court	3,376,591	3,603,411	3,831,546	3,831,577
Penalties	2,960,489	3,228,100	390,995	3,390,995
Forfeits				
Bail	1,657,908	1,728,050	1,723,000	1,723,000
SUBTOTAL FINES AND FORFEITS	8,099,781	8,653,561	6,045,541	9,045,572
MISCELLANEOUS				
Interest Earnings	5,523,137	4,926,294	5,079,000	5,219,000
Rents and Royalties	31,504	30,000	34,000	34,000
Contributions and Donations from Private Sources	560,303	270,875	0	80,000
Other	3,579,742	2,998,243	2,942,791	3,383,422
SUBTOTAL MISCELLANEOUS	9,694,686	8,225,412	8,055,791	8,716,422
SUBTOTAL REVENUE ALL SOURCES	311,451,326	314,928,196	316,718,279	312,070,059

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	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				
Senior Services Fund				
May Foundation Fund				
Administrative Assessments	0		36,195	36,195
Capital Facilities Fund				
Public Works Construction Fund		31,868		
Water Resources Fund	812,000			
Golf Course Fund				
Health Benefits Fund				3,780,000
Risk Management Fund				5,000,000
Truckee River Flood Management Project	35,000			
Budget Stabilization Fund		1,000,000		
Accrued Benefits Fund	166,684			
Equipment Services Fund				
Impact Fee Fund				
SAD Debt	0			
Other:				
Proceeds from asset disposition	53,327	102,680		0
Proceeds from financing				
SUBTOTAL OTHER FINANCING SOURCES	1,067,011	1,134,548	36,195	8,816,195
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	52,756,851	41,688,747	24,213,480	24,589,187
TOTAL BEGINNING FUND BALANCE	52,756,851	41,688,747	24,213,480	24,589,187
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	365,275,188	357,751,491	340,967,954	345,475,441

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative				
Commissioners (100-0)				
Salaries and Wages	314,953	330,066	358,735	358,735
Employee Benefits	100,133	102,745	113,417	105,855
Services and Supplies	153,047	177,457	150,310	150,310
Capital Outlay				
Subtotal	568,133	610,268	622,462	614,900
Legislative Subtotal	568,133	610,268	622,462	614,900
Executive				
Manager (101-0)				
Administration (101-1)				
Salaries and Wages	748,756	806,298	783,764	783,764
Employee Benefits	205,749	226,374	219,079	220,157
Services and Supplies	211,741	219,688	155,476	155,476
Capital Outlay				
Subtotal	1,166,246	1,252,360	1,158,319	1,159,397
Manager Grant Division (101-3)				
Salaries and Wages				
Employee Benefits				
Services and Supplies		89,284		
Capital Outlay				
Subtotal	0	89,284	0	0
WINNet Service Center (101-4)*				
Salaries and Wages		moved to Technology Services		
Employee Benefits				
Services and Supplies				
Capital Outlay				
Subtotal		0	0	0
*Moved to Technology Services November 2006				
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Community Relations (101-6)				
Salaries and Wages	505,076	498,775	507,773	507,773
Employee Benefits	155,515	165,283	169,213	170,065
Services and Supplies	450,432	383,286	303,992	303,992
Capital Outlay	25,150	15,000		
Subtotal	1,136,173	1,062,344	980,978	981,830
Management Services (101-8)				
Salaries and Wages	485,316	478,351	483,666	483,666
Employee Benefits	154,904	160,578	101,593	162,865
Services and Supplies	414,030	429,484	374,874	374,874
Capital Outlay				
Subtotal	1,054,250	1,068,413	960,133	1,021,405
Internal Audit (101-9)				
Salaries and Wages	153,746	144,891	165,697	165,697
Employee Benefits	46,513	44,018	51,862	52,042
Services and Supplies	10,290	19,815	8,704	8,704
Capital Outlay				
Subtotal	210,549	208,724	226,263	226,443
Executive Activity Subtotal	3,567,218	3,681,125	3,325,693	3,389,075
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	1,136,990	502,900	1,266,441	1,253,503
Employee Benefits	142,350	151,245	154,817	153,999
Services and Supplies	1,271,540	247,416	1,333,075	1,360,075
Capital Outlay	148,825	178,800	70,000	100,000
Elections Activity Subtotal	2,699,705	1,080,361	2,824,333	2,867,577
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Finance				
Finance Department (103-0)				
Administration Division (103-1)				
Salaries and Wages	237,314	161,819	161,255	161,255
Employee Benefits	69,077	49,542	49,108	49,450
Services and Supplies	10,308	15,031	3,197	3,197
Capital Outlay				
Subtotal	316,699	226,392	213,560	213,902
Comptroller (103-3)				
Salaries and Wages	1,233,901	1,263,948	1,299,804	1,299,758
Employee Benefits	408,567	433,281	443,128	446,216
Services and Supplies	55,303	91,477	78,212	78,212
Capital Outlay				
Subtotal	1,697,771	1,788,706	1,821,144	1,824,186
Budget Division (103-5)				
Salaries and Wages	638,390	662,061	575,341	575,341
Employee Benefits	202,989	221,305	197,224	200,608
Services and Supplies	57,054	29,297	38,535	38,535
Capital Outlay				
Subtotal	898,433	912,663	811,100	814,484
Collections Division (103-7)				
Salaries and Wages	353,978	368,801	366,374	366,374
Employee Benefits	127,004	134,668	134,083	136,902
Services and Supplies	32,117	32,884	32,482	32,482
Capital Outlay				
Subtotal	513,099	536,353	532,939	535,758
Finance Department Subtotal	3,426,002	3,464,114	3,378,743	3,388,330
Treasurer (113-0)				
Salaries and Wages	1,400,911	1,435,128	1,404,504	1,404,504
Employee Benefits	482,845	509,990	507,237	516,345
Services and Supplies	589,404	799,447	380,669	380,669
Capital Outlay				
Subtotal	2,473,160	2,744,565	2,292,410	2,301,518
FUNCTION CONTINUED				

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Assessor (102-0)				
Salaries and Wages	4,664,761	4,863,684	4,842,580	4,739,462
Employee Benefits	1,530,942	1,638,951	1,614,317	1,596,241
Services and Supplies	342,985	368,717	425,351	425,351
Capital Outlay		1,373,985	396,000	396,000
Subtotal	6,538,688	8,245,337	7,278,248	7,157,054
Finance Activity Subtotal	12,437,850	14,454,016	12,949,401	12,846,902
Other				
Purchasing (110-0)				
Salaries and Wages	574,583	594,959	528,591	528,591
Employee Benefits	190,844	202,148	186,619	186,621
Services and Supplies	33,979	28,517	29,834	29,834
Capital Outlay				
Subtotal	799,406	825,624	745,044	745,046
Human Resources (109-0)				
Salaries and Wages	1,550,087	1,485,849	1,397,751	1,460,120
Employee Benefits	472,860	469,077	447,497	461,443
Services and Supplies	821,823	612,582	1,054,758	1,054,758
Capital Outlay				
Subtotal	2,844,770	2,567,508	2,900,006	2,976,321
Clerk (104-0)				
Salaries and Wages	1,079,081	1,173,467	1,193,679	1,193,679
Employee Benefits	396,072	437,948	429,544	434,509
Services and Supplies	116,752	112,446	103,527	105,527
Capital Outlay	39,368	10,500		
Subtotal	1,631,273	1,734,361	1,726,750	1,733,715
Recorder (111-0)				
Salaries and Wages	1,419,295	1,388,909	1,463,088	1,463,088
Employee Benefits	474,924	483,541	486,917	498,543
Services and Supplies	561,262	2,653,099	452,210	452,210
Capital Outlay	57,258	331,000	280,000	280,000
Subtotal	2,512,739	4,856,549	2,682,215	2,693,841
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Technology Services (108-0)				
Administration (108-1)				
Salaries and Wages	3,385,623	3,609,701	3,619,296	3,619,296
Employee Benefits	1,016,059	1,150,299	1,192,480	1,201,060
Services and Supplies	1,577,991	1,653,791	1,520,205	1,520,205
Capital Outlay	99,965	6,900		
Subtotal	6,079,638	6,420,691	6,331,981	6,340,561
Tech Services Telecommunications (108-3)				
Salaries and Wages	602,768	602,701	644,239	644,239
Employee Benefits	202,152	209,725	216,990	219,785
Services and Supplies	490,308	362,289	328,817	328,817
Capital Outlay				
Subtotal	1,295,228	1,174,715	1,190,046	1,192,841
Geographic Information Systems (108-7)				
Salaries and Wages	1,191,978	1,365,904	1,402,637	1,395,502
Employee Benefits	360,677	428,639	439,937	442,787
Services and Supplies	1,111,505	1,599,671	979,786	978,700
Capital Outlay				
Subtotal	2,664,160	3,394,214	2,822,360	2,816,989
Infrastructure Preservation (108-8)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	2,016,998	2,179,229	1,944,670	1,944,670
Capital Outlay	148,236	291,034	24,450	24,450
Subtotal	2,165,234	2,470,263	1,969,120	1,969,120
WINnet Service Center (108-9)				
Salaries and Wages	1,170,985	1,148,935	1,019,948	1,019,948
Employee Benefits	370,870	372,567	358,836	361,478
Services and Supplies	1,255,364	1,251,920	859,297	859,297
Capital Outlay	8,400	8,000		
Subtotal	2,805,619	2,781,422	2,238,081	2,240,723
Technology Services Subtotal*	15,009,879	16,241,305	14,551,588	14,560,234
WINnet moved from County Manager's Office and Telecommunications moved from Facilities Management in 2007				
General Services				
Administration (161-1)				
Salaries and Wages	924,920	987,839	968,427	961,558
Employee Benefits	364,857	395,930	390,936	393,545
Services and Supplies	1,128,847	1,213,469	1,205,434	1,205,434
Capital Outlay	194,870			
Subtotal	2,613,494	2,597,238	2,564,797	2,560,537
Subtotal				
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Facilities Services (162-1)				
Salaries and Wages	2,646,270	2,663,479	2,612,498	2,612,498
Employee Benefits	916,438	944,381	913,123	921,086
Services and Supplies	9,300,498	9,768,315	10,433,103	10,433,103
Capital Outlay	883,848	761,783	760,088	760,088
Subtotal	13,747,054	14,137,958	14,718,812	14,726,775
General Services Subtotal	16,360,548	16,735,196	17,283,609	17,287,312
Community Development (116-0)				
Salaries and Wages	1,846,342	2,020,672	2,064,763	2,070,010
Employee Benefits	544,772	612,611	638,044	652,006
Services and Supplies	686,564	1,017,278	707,109	727,109
Capital Outlay	40,000			
Subtotal	3,117,678	3,650,561	3,409,916	3,449,125
Accrued Benefits (182-0)*				
Salaries and Wages	692,195	1,783,174	1,800,000	1,800,000
Employee Benefits	6,723	16,826		
Services and Supplies				
Capital Outlay				
Subtotal	698,918	1,800,000	1,800,000	1,800,000
*Moved from Special Revenue Fund #296 March 2007				
Other Activities Subtotal	42,975,211	48,411,104	45,099,128	45,245,594
GENERAL GOVERNMENT FUNCTION SUBTOTAL	62,248,117	68,236,874	64,821,017	64,964,048

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION				
Districts Courts (120-0)				
Administration (120-1)				
Salaries and Wages	1,063,226	1,096,039	1,120,015	1,115,225
Employee Benefits	335,257	347,661	358,468	358,806
Services and Supplies	436,274	531,139	484,193	457,257
Capital Outlay				
Subtotal	1,834,757	1,974,839	1,962,676	1,931,288
General Jurisdiction (120-2)				
Salaries and Wages	3,430,747	3,491,057	3,531,935	3,520,544
Employee Benefits	1,170,026	1,251,143	1,282,380	1,301,541
Services and Supplies	1,510,258	1,544,475	1,473,035	1,432,883
Capital Outlay				
Subtotal	6,111,031	6,286,675	6,287,350	6,254,968
Family Court (120-3)				
Salaries and Wages	3,195,713	3,301,329	3,489,802	3,372,327
Employee Benefits	990,963	1,069,671	1,156,341	1,167,708
Services and Supplies	476,910	524,446	458,400	435,395
Capital Outlay				
Subtotal	4,663,586	4,895,446	5,104,543	4,975,430
Pre-trial Services (120-4)				
Salaries and Wages	1,261,757	1,313,087	1,351,358	1,343,216
Employee Benefits	386,461	425,266	426,958	435,769
Services and Supplies	57,635	53,237	75,249	56,489
Capital Outlay	18,028			
Subtotal	1,723,881	1,791,590	1,853,565	1,835,474
Specialty Court Division (120-5)				
Salaries and Wages	417,644	504,732	539,524	499,953
Employee Benefits	142,521	169,511	183,624	185,933
Services and Supplies	949,866	782,849	862,610	860,691
Capital Outlay				
Subtotal	1,510,031	1,457,092	1,585,758	1,546,577
District Courts Subtotal	15,843,286	16,405,642	16,793,892	16,543,737
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
District Attorney (106-0)				
Criminal (106-1)				
Salaries and Wages	8,250,708	8,559,447	8,622,551	8,658,516
Employee Benefits	2,707,371	2,854,449	2,919,473	2,929,987
Services and Supplies	882,619	983,842	937,398	937,398
Capital Outlay				
Subtotal	11,840,698	12,397,738	12,479,422	12,525,901
CARES/SART (106-2)				
Salaries and Wages	59,776	42,592	49,219	49,219
Employee Benefits	24,440	14,960	16,856	17,325
Services and Supplies	257,633	244,473	304,918	304,918
Capital Outlay				
Subtotal	341,849	302,025	370,993	371,462
Family Support Enforcement (106-3)				
Salaries and Wages	3,353,494	3,442,148	3,514,504	3,226,963
Employee Benefits	1,229,199	1,294,995	1,323,268	1,219,577
Services and Supplies	226,689	466,797	212,710	179,710
Capital Outlay				
Subtotal	4,809,382	5,203,940	5,050,482	4,626,250
Civil Division (106-7)				
Salaries and Wages	2,311,312	2,578,601	2,509,719	2,627,212
Employee Benefits	708,579	795,358	777,601	811,135
Services and Supplies	93,215	114,415	124,885	124,885
Capital Outlay				
Subtotal	3,113,106	3,488,374	3,412,205	3,563,232
Grant & Designated (106-5)				
Salaries and Wages	11,317			
Employee Benefits	4,197			
Services and Supplies	86,177	179,400	97,000	97,000
Capital Outlay	24,300			
Subtotal	125,991	179,400	97,000	97,000
Drug Forfeitures (106-9)				
Salaries and Wages	86,802	95,470	100,016	100,016
Employee Benefits	30,692	33,632	35,003	34,996
Services and Supplies	75,618	119,425	40,277	40,277
Capital Outlay				
Subtotal	193,112	248,527	175,296	175,289
District Attorney Subtotal	20,424,138	21,820,004	21,585,398	21,359,134

FUNCTION CONTINUED

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Law Library (123-0)				
Administration (124100)				
Salaries and Wages	405,008	436,239	433,648	433,648
Employee Benefits	129,043	141,814	144,847	146,261
Services and Supplies	449,409	418,986	339,983	339,983
Capital Outlay				
Subtotal	983,460	997,039	918,478	919,892
Public Defender (124100)				
Salaries and Wages	4,542,677	4,754,428	4,902,486	4,902,653
Employee Benefits	1,408,858	1,517,316	1,570,612	1,580,177
Services and Supplies	734,188	821,769	805,516	805,516
Capital Outlay				
Subtotal	6,685,723	7,093,513	7,278,614	7,288,346
Court Appointed Attorneys (124200)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	876,000	0	0	0
Capital Outlay				
Subtotal	876,000	0	0	0
Alternate Public Defender (128-0)				
Salaries and Wages	124,666	1,212,753	1,245,558	1,245,558
Employee Benefits	35,739	381,094	399,346	403,359
Services and Supplies	96,880	102,200	158,287	158,287
Capital Outlay	13,295			
Subtotal	270,580	1,696,047	1,803,191	1,807,204
Conflict Counsel (101-10)* out of County Mgr's budget				
Salaries and Wages				
Employee Benefits				
Services and Supplies		400,000	688,014	1,368,014
Capital Outlay				
Subtotal	0	400,000	688,014	1,368,014
Public Defense Subtotal	7,832,303	9,189,560	9,769,819	10,463,564
FUNCTION CONTINUED				

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Jusctice Courts (125-0)				
Incline Justice Court (125-1)				
Salaries and Wages	275,842	301,845	313,946	313,946
Employee Benefits	76,852	84,503	80,301	80,902
Services and Supplies	50,949	78,753	105,788	105,788
Capital Outlay				
Subtotal	403,643	465,101	500,035	500,636
Reno Justice Court (125-3)				
Salaries and Wages	2,974,987	3,128,789	3,309,880	3,298,933
Employee Benefits	950,857	1,013,574	1,051,050	1,062,313
Services and Supplies	457,974	606,602	569,501	569,501
Capital Outlay				
Subtotal	4,383,818	4,748,965	4,930,431	4,930,747
Sparks Justice Court (125-4)				
Salaries and Wages	1,335,942	1,380,034	1,448,429	1,448,429
Employee Benefits	457,034	455,687	482,908	496,366
Services and Supplies	336,020	345,836	391,724	396,074
Capital Outlay				
Subtotal	2,128,996	2,181,557	2,323,061	2,340,869
Wadsworth Justice Court (125-7)				
Salaries and Wages	146,876	161,672	178,226	178,226
Employee Benefits	46,438	48,051	46,931	47,584
Services and Supplies	10,783	11,698	15,119	15,119
Capital Outlay				
Subtotal	204,097	221,421	240,276	240,929
Subtotal Justice Courts	7,120,554	7,617,044	7,993,803	8,013,181
Incline Constable (126-0)				
Salaries and Wages	117,087	113,114	111,842	111,842
Employee Benefits	38,530	40,478	40,406	40,586
Services and Supplies	44,153	49,885	71,669	79,875
Capital Outlay				
Subtotal	199,770	203,477	223,917	232,303
Constables Subtotal	199,770	203,477	223,917	232,303
JUDICIAL FUNCTION SUBTOTAL	52,403,511	56,232,766	57,285,307	57,531,811

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Police				
Sheriff Operations (150-4)				
Salaries and Wages	3,558,177	4,220,866	4,402,244	4,392,156
Employee Benefits	1,545,574	1,810,884	1,886,885	1,913,988
Services and Supplies	2,103,493	608,026	488,442	488,442
Capital Outlay				
Subtotal	7,207,244	6,639,776	6,777,571	6,794,586
Grants Division (150-2)				
Salaries and Wages	203,945	413,628	374,774	374,774
Employee Benefits	36,795	66,128	91,388	111,649
Services and Supplies	675,640	3,036,076	219,315	219,315
Capital Outlay	432,791	661,903		
Subtotal	1,349,171	4,177,735	685,477	705,738
Sheriff Administration (150-1)				
Salaries and Wages	4,256,251	4,522,064	4,794,561	4,903,951
Employee Benefits	1,548,290	1,588,616	1,720,881	1,756,449
Services and Supplies	1,190,364	1,453,023	1,562,880	1,737,480
Capital Outlay				
Subtotal	6,994,905	7,563,703	8,078,322	8,397,880
Detectives (150-6)				
Salaries and Wages	2,750,244	2,846,329	2,858,769	2,858,769
Employee Benefits	1,248,125	1,314,406	1,305,407	1,319,059
Services and Supplies	160,161	404,007	327,977	327,977
Capital Outlay				
Subtotal	4,158,530	4,564,742	4,492,153	4,505,805
Patrol (150-8)				
Salaries and Wages	12,289,168	12,512,447	12,550,113	12,636,366
Employee Benefits	5,206,625	5,637,465	5,666,405	5,729,866
Services and Supplies	803,109	2,354,267	2,559,903	2,559,903
Capital Outlay		224,212	201,666	201,666
Subtotal	18,298,902	20,728,391	20,978,087	21,127,801
Sheriff Subtotal	38,008,752	43,674,347	41,011,610	41,531,810
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Detention Facility (150-9)				
Salaries and Wages	26,522,242	27,822,783	26,531,769	27,267,425
Employee Benefits	12,227,024	12,836,929	13,615,819	13,787,087
Services and Supplies	8,110,405	8,715,034	9,195,359	9,195,359
Capital Outlay	11,072	75,000	75,000	75,000
Subtotal	46,870,743	49,449,746	49,417,947	50,324,871
Sheriff Activity Subtotal	84,879,495	93,124,093	90,429,557	91,856,681
Coroner (153-0)				
Salaries and Wages	808,168	1,176,916	1,255,167	1,257,622
Employee Benefits	243,159	354,393	359,392	362,109
Services and Supplies	421,403	400,313	371,312	371,312
Capital Outlay		100,000		
Subtotal	1,472,730	2,031,622	1,985,871	1,991,043
Police Activity Subtotal	86,352,225	95,155,715	92,415,428	93,847,724
Fire				
Fire Suppression (187-0)				
Salaries and Wages				
Employee Benefits	6,196	6,000	6,000	6,000
Services and Supplies	242,060	247,750	234,712	240,884
Capital Outlay		158,231		
Subtotal	248,256	411,981	240,712	246,884
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Corrections				
Juvenile Services (127-0)				
Administration (127-1)				
(Include Probation in 06)				
Salaries and Wages	500,706	591,880	615,231	615,231
Employee Benefits	161,581	190,225	202,420	204,399
Services and Supplies	304,097	420,052	419,170	419,170
Capital Outlay				
Subtotal	966,384	1,202,157	1,236,821	1,238,800
Probation Division (127-2) (Formerly in 127-1)				
Salaries and Wages	2,778,367	2,947,256	2,832,912	3,080,979
Employee Benefits	1,208,203	1,329,646	1,375,249	1,394,588
Services and Supplies	530,771	510,130	463,099	463,099
Capital Outlay				
Subtotal	4,517,341	4,787,032	4,671,260	4,938,666
Grants Division (127-3)				
Salaries and Wages	234,977	138,177	148,739	148,739
Employee Benefits	98,056	74,662	79,796	81,762
Services and Supplies	349,574	560,998	195,373	195,373
Capital Outlay				
Subtotal	682,607	773,837	423,908	425,874
Juvenile Services Detention (127-5)				
Salaries and Wages	3,440,339	3,784,238	3,589,413	3,606,628
Employee Benefits	1,112,471	1,202,793	1,216,893	1,245,245
Services and Supplies	309,681	323,901	344,703	344,703
Capital Outlay				
Subtotal	4,862,491	5,310,932	5,151,009	5,196,576
Early Intervention Services (127-4)				
(Combines 127-6, 127-7 and 127-9)				
Salaries and Wages	2,117,569	2,169,058	2,047,707	2,143,868
Employee Benefits	716,832	764,906	755,658	763,060
Services and Supplies	175,285	257,977	210,856	210,856
Capital Outlay				
Subtotal	3,009,686	3,191,941	3,014,221	3,117,784
Juvenile Services Subtotal	14,038,509	15,265,899	14,497,219	14,917,700
Corrections Activity Subtotal	14,038,509	15,265,899	14,497,219	14,917,700
Juvenile Services restructured 7/1/2007 prior years adjusted				
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	313,500	360,984	444,776	439,103
Employee Benefits	116,974	153,947	179,880	181,028
Services and Supplies	58,336	91,736	131,630	131,630
Capital Outlay	22,973			
Subtotal	511,783	606,667	756,286	751,761
Emergency Management Administration (101-5)				
Salaries and Wages	147,065	212,530	152,028	152,028
Employee Benefits	43,144	45,880	45,441	45,906
Services and Supplies	1,175,229	1,182,484	105,151	105,151
Capital Outlay		142,500		
Subtotal	1,365,438	1,583,394	302,620	303,085
Public Administrator (159-0)				
Salaries and Wages	641,661	695,346	725,977	686,954
Employee Benefits	217,493	235,104	234,040	236,448
Services and Supplies	119,674	62,488	70,544	64,044
Capital Outlay				
Subtotal	978,828	992,938	1,030,561	987,446
Public Guardian (157-0)				
Salaries and Wages	1,134,007	1,202,581	1,225,612	1,225,612
Employee Benefits	375,638	412,999	413,957	422,277
Services and Supplies	259,281	225,944	133,292	133,292
Capital Outlay	12,126	72,411		
Subtotal	1,781,052	1,913,935	1,772,861	1,781,181
Protective Services Subtotal	4,637,101	5,096,934	3,862,328	3,823,473
PUBLIC SAFETY FUNCTION SUBTOTAL	105,276,091	115,930,529	111,015,687	112,835,781

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS FUNCTION				
Public Works Administration (160-1)				
Salaries and Wages	340,510	436,033	457,689	494,239
Employee Benefits	106,021	144,664	150,900	165,873
Services and Supplies	227,103	144,212	81,637	81,637
Capital Outlay				
Subtotal	673,634	724,909	690,226	741,749
Infrastructure Preservation (163-12)				
Salaries and Wages		3,470		
Employee Benefits		48		
Services and Supplies	183,444	98,251	600	600
Capital Outlay	3,870,856	4,114,739	2,077,155	2,077,154
Subtotal	4,054,300	4,216,508	2,077,755	2,077,754
Public Works Projects (160-2)				
Salaries and Wages	544,673	553,844	508,550	508,550
Employee Benefits	177,924	182,783	165,654	166,818
Services and Supplies	36,700	41,784	42,634	42,634
Capital Outlay	32,395			
Subtotal	791,692	778,411	716,838	718,002
Roads (165-1)				
Salaries and Wages	4,364,827	4,550,921	4,496,556	4,496,556
Employee Benefits	1,714,678	1,827,060	1,758,726	1,781,277
Services and Supplies	4,574,216	5,529,587	5,579,917	5,579,917
Capital Outlay	134,966	14,422		
Subtotal	10,788,687	11,921,990	11,835,199	11,857,750
Engineer (163-10,163-11)				
Salaries and Wages	1,542,756	1,678,686	1,540,016	1,546,018
Employee Benefits	531,337	559,084	511,511	516,783
Services and Supplies	580,181	1,445,436	671,652	671,652
Capital Outlay	182,520	635,598	475,000	475,000
Subtotal	2,836,794	4,318,804	3,198,179	3,209,453
PUBLIC WORKS FUNCTION SUBTOTAL	19,145,107	21,960,622	18,518,197	18,604,708

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Social Services Administration				
Social Services Administration (179100)				
Salaries and Wages	784,553	858,236	841,814	835,239
Employee Benefits	286,791	324,278	334,302	338,600
Services and Supplies	19,198	24,128	26,290	26,290
Capital Outlay				
Subtotal	1,090,542	1,206,642	1,202,406	1,200,129
Social Services Direct Assistance				
General Assistance (179200)				
Salaries and Wages	77,819	1,155	245	7,584
Employee Benefits	31,025	403	24,473	24,653
Services and Supplies	804,389	800,556	820,730	820,730
Capital Outlay				
Subtotal	913,233	802,114	845,448	852,967
Medical Assistance Indigent (179300)				
Salaries and Wages	See Note 1	See Note 1	See Note 1	See Note 1
Employee Benefits	1,739,232	1,833,146	1,820,799	1,895,450
Services and Supplies	592,901	643,373	632,357	636,547
Capital Outlay	8,636,359	8,873,310	9,464,773	9,385,932
Subtotal	10,968,492	11,349,829	11,917,929	11,917,929
Direct Assistance Subtotal	11,881,725	12,151,943	12,763,377	12,770,896
WELFARE FUNCTION SUBTOTAL	12,972,267	13,358,585	13,965,783	13,971,025

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

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - WELFARE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library (130-0)				
Administration (130-1)				
Salaries and Wages	7,612,398	7,410,670	7,270,643	7,270,016
Employee Benefits	2,480,707	2,492,376	2,517,387	2,543,755
Services and Supplies	2,143,063	2,298,402	1,468,879	1,469,879
Capital Outlay	35,900	22,133		
Subtotal	12,272,068	12,223,581	11,256,909	11,283,650
Grants Division (130-5)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	79,074	161,958		
Capital Outlay	60,217	8,620		
Subtotal	139,291	170,578	0	0
Library Subtotal	12,411,359	12,394,159	11,256,909	11,283,650
Parks & Recreation (140-0)				
Parks Administration (140-1)				
Salaries and Wages	593,357	800,550	646,351	646,351
Employee Benefits	213,561	280,414	224,022	227,282
Services and Supplies	244,609	253,172	123,705	123,705
Capital Outlay	27,535			
Subtotal	1,079,062	1,334,136	994,078	997,338
Planning & Development (140-2)				
Salaries and Wages	405,797	311,190	307,499	307,498
Employee Benefits	132,499	103,473	103,788	103,903
Services and Supplies	187,120	413,624	84,435	84,435
Capital Outlay	153			
Subtotal	725,569	828,287	495,722	495,836
Recreation (140-3)				
Salaries and Wages	324,846	312,237	62,203	62,203
Employee Benefits	81,075	88,962	19,530	19,526
Services and Supplies	99,780	65,137	3,590	3,590
Capital Outlay				
Subtotal	505,701	466,336	85,323	85,319
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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Parks Operations (140-4)				
Salaries and Wages	2,814,033	2,819,928	2,962,228	2,963,510
Employee Benefits	763,778	761,268	883,505	894,081
Services and Supplies	1,964,717	1,688,183	1,610,276	1,610,277
Capital Outlay	129,149	14,500		
Subtotal	5,671,677	5,283,879	5,456,009	5,467,868
Infrastructure Preservation (140-9)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	204,639	151,889		
Capital Outlay	207,524	283,290	171,900	171,900
Subtotal	412,163	435,179	171,900	171,900
Parks Subtotal	8,394,172	8,347,817	7,203,032	7,218,261
Parks restructured during Fiscal 07-08.				
CULTURE AND RECREATION FUNCTION SUBTOTAL	20,805,531	20,741,976	18,459,941	18,501,911

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION - CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
19 General Government	62,248,117	68,236,874	64,821,017	64,964,048
23 Judicial	52,403,511	56,232,766	57,285,307	57,531,811
27 Public Safety	105,276,091	115,930,529	111,015,687	112,835,781
28 Public Works	19,145,107	21,960,622	18,518,197	18,604,708
29 Welfare	12,972,267	13,358,585	13,965,783	13,971,025
31 Culture and Recreation	20,805,531	20,741,976	18,459,941	18,501,911
Community Support (181-0)	1,468,523	2,377,868	1,577,225	1,681,518
Health and Sanitation (184-0)	1,910,002	1,910,756	1,810,191	1,810,191
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	1,970,072	2,087,292	2,087,292	2,232,583
China Springs Youth Facility (180240)	1,001,114	1,084,455	1,097,314	1,109,677
Reno/Sparks Apportionment - NRS 373.150(180230)	65,918	65,918	65,918	65,918
Public Health Levy (180260)		614,536	614,536	800,000
Ethics Commission Assessment (180270)	16,803	16,848	18,216	18,216
TOTAL EXPENDITURES - ALL FUNCTIONS	279,283,056	304,619,025	291,336,624	294,127,387
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	0	1,000,000	1,000,000
OPERATING TRANSFERS (188500 & 10004)				
Health Fund	9,878,840	10,271,000	9,947,500	9,947,500
Library Expansion Fund	105,000	0	0	
Regional Communications System	178,498		0	
Child Protective Services Fund	1,285,110	1,381,861	1,478,722	1,478,722
Senior Services Fund	360,000	356,216	324,000	324,000
Public Works Construction Fund	12,447,349	734,360	600,000	0
Accrued Benefits Fund	900,000			
Retiree Health Benefits Fund	7,990,000	6,990,000	7,990,000	5,990,000
Debt Service Fund	7,072,694	7,597,171	6,072,073	6,069,519
Water Resources Fund	0	0	0	
Golf Course Fund	225,000	213,750	0	
Health Benefits Fund	3,089,100	496,000	3,506,000	3,585,000
Equipment Services Fund	296,794		0	
Parks Construction Fund	0	102,180		
May Foundation	417,000	400,741	358,700	358,700
Regional Public Safety Training Center	58,000			
SUBTOTAL OPERATING TRANSFERS	44,303,385	28,543,279	30,276,995	27,753,441
RESIDUAL EQUITY TRANSFERS				
Water Resources Fund				
SUBTOTAL EQUITY TRANSFERS	0	0	0	0
SUBTOTAL OTHER USES	44,303,385	28,543,279	31,276,995	28,753,441
TOTAL EXPENDITURES & OTHER USES	323,586,441	333,162,304	322,613,619	322,880,828
ENDING FUND BALANCE:				
Reserved				
Unreserved	41,688,747	24,589,187	18,354,335	22,594,613
TOTAL ENDING FUND BALANCE	41,688,747	24,589,187	18,354,335	22,594,613
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	365,275,188	357,751,491	340,967,954	345,475,441

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,604,515	1,801,050	1,767,050	1,783,050
Subtotal	1,604,515	1,801,050	1,767,050	1,783,050
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,248,900	5,570,379	5,056,986	5,049,804
State Grants	889,822	1,065,814	772,451	942,451
Other	658,599	713,567	695,000	695,000
Subtotal	6,797,321	7,349,760	6,524,437	6,687,255
CHARGES FOR SERVICES				
Health and Sanitation	1,548,440	1,533,369	1,435,185	1,415,159
Reimbursements	0			
Subtotal	1,548,440	1,533,369	1,435,185	1,415,159
MISCELLANEOUS				
Contributions and Donations from Private Sources	0	15,000		
Other	577	4,481		
Subtotal	577	19,481	0	0
Subtotal Revenues	9,950,853	10,703,660	9,726,672	9,885,464
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Proceeds from Financing				
Operating Transfers In (Schedule T)				
General Fund	9,878,840	10,271,000	9,947,500	9,947,500
Equipment Sales				
Subtotal Other Sources	9,878,840	10,271,000	9,947,500	9,947,500
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	983,338	628,708	279,202	279,202
TOTAL BEGINNING FUND BALANCE	983,338	628,708	279,202	279,202
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	20,813,031	21,603,368	19,953,374	20,112,166

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
HEALTH FUNCTION				
Public Health Administration (202-20)* includes WIC 7/01/07				
Salaries and Wages	1,030,445	1,765,236	1,925,667	1,918,864
Employee Benefits	331,357	622,288	657,977	818,112
Services and Supplies	104,684	188,552	205,171	206,038
Capital Outlay	0	0		
Subtotal* Vital Records moved to 202-6	1,466,486	2,576,076	2,788,815	2,943,014
Air Quality Management Division (202-30)				
Salaries and Wages	1,417,332	1,443,579	1,425,948	1,468,334
Employee Benefits	447,978	466,406	457,195	460,026
Services and Supplies	424,569	683,293	244,694	323,263
Capital Outlay	55,659	165,000	25,000	75,000
Subtotal	2,345,538	2,758,278	2,152,837	2,326,623
Community/Clinic Health Services Division (202-40)				
Salaries and Wages	5,517,347	4,697,329	4,184,347	4,029,971
Employee Benefits	1,857,019	1,590,068	1,540,441	1,543,281
Services and Supplies	1,736,498	1,533,446	1,483,051	1,478,982
Capital Outlay				
Subtotal* WIC moved to 202-2	9,110,864	7,820,843	7,207,839	7,052,234
Environmental Health Services Division (202-50)				
Salaries and Wages	3,611,504	3,713,902	3,638,598	3,573,665
Employee Benefits	1,162,472	1,192,101	1,184,720	1,170,601
Services and Supplies	1,047,525	1,263,838	1,253,608	1,250,886
Capital Outlay	0	10,000		
Subtotal	5,821,501	6,179,841	6,076,926	5,995,152
Epidemiological Public Health Preparedness Division				
Salaries and Wages	825,444	1,100,336	1,078,110	1,198,731
Employee Benefits	238,585	353,823	379,486	380,867
Services and Supplies	272,482	495,683	85,475	75,677
Capital Outlay	103,423	39,286		
Subtotal	1,439,934	1,989,128	1,543,071	1,655,275
HEALTH FUNCTION SUBTOTAL	20,184,323	21,324,166	19,769,488	19,972,298
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	628,708	279,202	183,886	139,868
TOTAL ENDING FUND BALANCE	628,708	279,202	183,886	139,868
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,813,031	21,603,368	19,953,374	20,112,166

WASHOE COUNTY
(Local Government)

SCHEDULE B - 202
FUND - HEALTH

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	2,631,634	2,830,266	2,973,943	2,973,943
Subtotal	2,631,634	2,830,266	2,973,943	2,973,943
MISCELLANEOUS:				
Investment Earnings	26,428	40,000	25,000	30,000
Net increase (decrease) in the fair value of investments	8,286	28,000	15,000	10,000
Subtotal	34,714	68,000	40,000	40,000
Subtotal Revenues	2,666,348	2,898,266	3,013,943	3,013,943
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	105,000	0	0	0
Public Works Construction Fund				
Debt Service Fund				
Subtotal Other Uses	105,000	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	142,943	520,804	854,463	854,607
TOTAL BEGINNING FUND BALANCE	142,943	520,804	854,463	854,607
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	2,914,291	3,419,070	3,868,406	3,868,550

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Expansion (204)				
Salaries and Wages	1,173,687	1,284,962	1,354,731	1,354,730
Employee Benefits	408,746	452,829	474,661	479,355
Services and Supplies	23,308	34,113	903,648	903,648
Capital Outlay	0		95,000	95,000
Subtotal	1,605,741	1,771,904	2,828,040	2,832,733
Subtotal Expenditures	1,605,741	1,771,904	2,828,040	2,832,733
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	787,746	792,559	845,783	845,783
Subtotal Other Uses	787,746	792,559	845,783	845,783
ENDING FUND BALANCE:				
Reserved				
Unreserved	520,804	854,607	194,583	190,034
TOTAL ENDING FUND BALANCE	520,804	854,607	194,583	190,034
TOTAL COMMITMENTS AND FUND BALANCE	2,914,291	3,419,070	3,868,406	3,868,550

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	4,026,127	4,242,601	4,458,164	4,458,164
Subtotal	4,026,127	4,242,601	4,458,164	4,458,164
LICENSES AND PERMITS				
Animal Licenses	140,623	123,800	123,800	123,800
Subtotal	140,623	123,800	123,800	123,800
INTERGOVERNMENTAL REVENUE				
Local Contributions	0			
Subtotal	0	0	0	0
CHARGES FOR SERVICES				
Animal Services	151,500	110,000	110,000	110,000
Subtotal	151,500	110,000	110,000	110,000
MISCELLANEOUS:				
Contributions & Donations	574,204	578,762	6,500	6,500
Other	258,923	191,000	191,000	191,000
Investment Earnings	100,632	85,000	85,000	85,000
Net increase (decrease) in the fair value of investments	45,694	25,000	25,000	25,000
Rental Income				
Subtotal	979,453	879,762	307,500	307,500
Subtotal Revenues	5,297,703	5,356,163	4,999,464	4,999,464
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	2,147,000	2,742,877	2,239,857	2,244,816
TOTAL BEGINNING FUND BALANCE	2,147,000	2,742,877	2,239,857	2,244,816
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	7,444,703	8,099,040	7,239,321	7,244,280

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Animal Services (205)				
Salaries and Wages	1,692,332	1,898,449	2,021,757	2,020,271
Employee Benefits	606,897	707,692	727,313	738,231
Services and Supplies	1,788,405	2,015,389	2,407,375	2,407,375
Capital Outlay	44,997	662,000	650,000	1,300,000
Subtotal	4,132,631	5,283,530	5,806,445	6,465,877
Intergovernmental Expenditures				
Reno apportionment (500000-710400)				
Sparks apportionment				
	0	0	0	0
Subtotal Expenditures	4,132,631	5,283,530	5,806,445	6,465,877
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	569,195	570,694	677,380	0
Subtotal Other Uses	569,195	570,694	677,380	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	2,742,877	2,244,816	755,496	778,403
TOTAL ENDING FUND BALANCE	2,742,877	2,244,816	755,496	778,403
TOTAL COMMITMENTS AND FUND BALANCE	7,444,703	8,099,040	7,239,321	7,244,280

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	1,315,816	1,419,460	1,491,221	1,491,221
Subtotal	1,315,816	1,419,460	1,491,221	1,491,221
MISCELLANEOUS				
Other	0			
Subtotal	0	0	0	0
Subtotal Revenues	1,315,816	1,419,460	1,491,221	1,491,221
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	916,802	1,127,273	778,552	827,147
TOTAL BEGINNING FUND BALANCE	916,802	1,127,273	778,552	827,147
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,232,618	2,546,733	2,269,773	2,318,368

WASHOE COUNTY
(Local Government)

SCHEDULE B - 206
FUND - AGRICULTURAL EXTENSION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Agricultural Extension (206)				
Salaries and Wages	382,391	414,268	417,833	
Employee Benefits	129,304	147,859	145,415	
Services and Supplies	593,650	1,007,459	1,063,638	1,537,329
Capital Outlay	0	150,000	150,000	150,000
Subtotal	1,105,345	1,719,586	1,776,886	1,687,329
Subtotal Expenditures	1,105,345	1,719,586	1,776,886	1,687,329
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T) General Fund				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,127,273	827,147	492,887	631,039
TOTAL ENDING FUND BALANCE	1,127,273	827,147	492,887	631,039
TOTAL COMMITMENTS AND FUND BALANCE	2,232,618	2,546,733	2,269,773	2,318,368

WASHOE COUNTY
(Local Government)

SCHEDULE B - 206
FUND - AGRICULTURAL EXTENSION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	1,168,975	1,262,893	1,339,067	1,339,068
Subtotal	1,168,975	1,262,893	1,339,067	1,339,068
MISCELLANEOUS				
Investment Earnings	63,231	61,000	59,500	59,500
Net increase (decrease) in the fair value of investments	29,234	45,650	0	0
Reimbursements	0		1,114,284	1,114,284
Subtotal	92,465	106,650	1,173,784	1,173,784
Subtotal Revenues	1,261,440	1,369,543	2,512,851	2,512,852
OTHER FINANCING SOURCES				
Transfer from General Fund	178,498			
Transfer from Public Works Construction Fund	2,452,001			
Operating Transfers In (Schedule T)	2,630,499	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	0	1,840,648	675,668	672,774
TOTAL BEGINNING FUND BALANCE	0	1,840,648	675,668	672,774
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,891,939	3,210,191	3,188,519	3,185,626

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

EXPENDITURES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	297,871	376,452	391,341	391,341
Employee Benefits	93,721	122,175	119,986	120,594
Services and Supplies	537,884	660,233	629,215	629,215
Capital Outlay	8,728	56,000	140,000	140,000
Subtotal	938,204	1,214,860	1,280,542	1,281,150
Reg Comm System Expansion (210-2)				
Salaries and Wages	4,141	829		
Employee Benefits	1,301	283		
Services and Supplies	65,899	473,150	1,300	1,300
Capital Outlay	0	723,295	1,050,000	1,050,000
Subtotal	71,341	1,197,557	1,051,300	1,051,300
Reg Comm System Infrastructure (210-3)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	118,746	75,000	320	320
Capital Outlay	0	50,000	100,000	100,000
Subtotal	118,746	125,000	100,320	100,320
Subtotal Expenditures	1,128,291	2,537,417	2,432,162	2,432,770
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Transfer to Public Works Construction Fund	923,000		0	0
Subtotal Other Uses	923,000	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,840,648	672,774	756,357	752,856
TOTAL ENDING FUND BALANCE	1,840,648	672,774	756,357	752,856
TOTAL COMMITMENTS AND FUND BALANCE	3,891,939	3,210,191	3,188,519	3,185,626

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	12,505,787	11,335,319	11,909,772	11,909,772
Subtotal	12,505,787	11,335,319	11,909,772	11,909,772
INTERGOVERNMENTAL:				
Federal Grants				
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Reimbursements	210,035	132,392	136,300	136,300
Subtotal	210,035	132,392	136,300	136,300
MISCELLANEOUS:				
Investment Earnings	252,865	311,662	306,521	306,521
Net increase (decrease) in the fair value of investments	104,253	198,000		
Subtotal	357,118	509,662	306,521	306,521
Subtotal Revenues	13,072,940	11,977,373	12,352,593	12,352,593
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	2,015,434	3,284,242	2,093,766	2,166,627
TOTAL BEGINNING FUND BALANCE	2,015,434	3,284,242	2,093,766	2,166,627
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	15,088,374	15,261,615	14,446,359	14,519,220

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION				
Direct Assistance/Medical Assistance Indigent (221)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	11,804,132	13,094,988	14,433,180	14,519,220
Capital Outlay				
Subtotal	11,804,132	13,094,988	14,433,180	14,519,220
Subtotal Expenditures	11,804,132	13,094,988	14,433,180	14,519,220
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T) General Fund				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,284,242	2,166,627	13,179	0
TOTAL ENDING FUND BALANCE	3,284,242	2,166,627	13,179	0
TOTAL COMMITMENTS AND FUND BALANCE	15,088,374	15,261,615	14,446,359	14,519,220

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	5,263,283	5,654,426	5,941,886	5,941,886
Subtotal	5,263,283	5,654,426	5,941,886	5,941,886
LICENSES AND PERMITS				
Day care licenses	26,120	25,000	25,000	25,000
Subtotal	26,120	25,000	25,000	25,000
INTERGOVERNMENTAL:				
Federal Grants	12,295,679	13,820,616	15,188,448	15,188,448
Other	10,481,536	12,864,968	14,731,827	15,895,886
Subtotal	22,777,215	26,685,584	29,920,275	31,084,334
CHARGES FOR SERVICES:				
Reimbursements	3,637,156	3,251,664	978,100	978,100
Subtotal	3,637,156	3,251,664	978,100	978,100
MISCELLANEOUS:				
Contributions and Donations from Private Sources	47,768	36,215	7,500	7,500
Other	3,983	64,658		
Subtotal	51,751	100,873	7,500	7,500
Subtotal Revenues	31,755,525	35,717,547	36,872,761	38,036,820
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,285,110	1,381,861	1,478,722	1,478,722
Subtotal Other Sources	1,285,110	1,381,861	1,478,722	1,478,722
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	8,645,283	9,098,172	8,611,684	9,089,872
TOTAL BEGINNING FUND BALANCE	8,645,283	9,098,172	8,611,684	9,089,872
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	41,685,918	46,197,580	46,963,167	48,605,414

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
WELFARE FUNCTION:				
Child Protective Services (228-10)				
Salaries and Wages	11,054,672	12,686,274	13,204,103	14,160,915
Employee Benefits	3,676,378	4,301,377	4,573,184	4,594,793
Services and Supplies	3,175,839	3,985,375	4,417,966	4,582,566
Capital Outlay	361,732	50,000	90,000	90,000
Subtotal	18,268,621	21,023,026	22,285,253	23,428,274
Child Care Services (228-20)				
Salaries and Wages	586,921	649,067	649,473	649,473
Employee Benefits	197,435	224,422	229,032	233,625
Services and Supplies	24,345	33,131	36,895	36,895
Capital Outlay				
Subtotal	808,701	906,620	915,400	919,993
Temp Assist/Emergency Shelter Care (228-30)				
Salaries and Wages				
Employee Benefits				
Services and Supplies	13,085,298	14,778,062	17,251,397	17,251,397
Capital Outlay	25,126			
Subtotal	13,110,424	14,778,062	17,251,397	17,251,397
Children's Services Donations (228-4)				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay				
Subtotal	0	0	0	0
Subtotal Expenditures	32,187,746	36,707,708	40,452,050	41,599,664
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Public Works Construction Fund				
Debt Service Fund	400,000	400,000	397,446	400,000
Subtotal Other Uses	400,000	400,000	397,446	400,000
ENDING FUND BALANCE:				
Reserved				
Unreserved	9,098,172	9,089,872	6,113,671	6,605,750
TOTAL ENDING FUND BALANCE	9,098,172	9,089,872	6,113,671	6,605,750
TOTAL COMMITMENTS AND FUND BALANCE	41,685,918	46,197,580	46,963,167	48,605,414

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	1,315,816	1,415,387	1,487,221	1,487,221
Subtotal	1,315,816	1,415,387	1,487,221	1,487,221
INTERGOVERNMENTAL:				
Federal Grants	1,354,355	1,378,184	1,226,583	1,226,583
State and Local Grants	304,351	276,382	266,651	266,651
Other				
Subtotal	1,658,706	1,654,566	1,493,234	1,493,234
CHARGES FOR SERVICES:				
Senior law project fees	66,481	66,000	66,000	66,000
Federal Program Income	190,850	202,552	199,700	199,700
Other	393,703	288,807	318,000	318,000
Subtotal	651,034	557,359	583,700	583,700
MISCELLANEOUS:				
Contributions and Donations	141,643	64,216	42,000	42,000
Reimbursements	66,703	48,000	58,000	58,000
Other	21,097	18,400	18,400	18,400
Subtotal	229,443	130,616	118,400	118,400
Subtotal Revenues	3,854,999	3,757,928	3,682,555	3,682,555
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds from Asset Disposition (Equip Services)				
General Fund	360,000	356,216	324,000	324,000
Subtotal Other Sources	360,000	356,216	324,000	324,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	625,583	726,197	597,686	650,511
TOTAL BEGINNING FUND BALANCE	625,583	726,197	597,686	650,511
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	4,840,582	4,840,341	4,604,241	4,657,066

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Senior Center (225)				
Salaries and Wages	2,045,200	1,986,906	1,837,259	1,836,777
Employee Benefits	723,104	759,158	795,614	763,663
Services and Supplies	1,321,819	1,372,597	1,506,763	1,503,282
Capital Outlay	24,262	71,169	0	
Subtotal	4,114,385	4,189,830	4,139,636	4,103,722
Subtotal Expenditures	4,114,385	4,189,830	4,139,636	4,103,722
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Public Works Construction Fund				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	726,197	650,511	464,605	553,344
TOTAL ENDING FUND BALANCE	726,197	650,511	464,605	553,344
TOTAL COMMITMENTS AND FUND BALANCE	4,840,582	4,840,341	4,604,241	4,657,066

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL:				
Federal Grants				
State and Local Grants				
Subtotal	0	0	0	0
CHARGES FOR SERVICES:				
Admissions	255,246	185,250	201,000	201,000
Concessions	53,583	49,301	60,000	60,000
Facility fees	48,785	46,500	46,000	46,000
Gift Shop				
Subtotal	357,614	281,051	307,000	307,000
MISCELLANEOUS:				
Contributions and Donations	279,294	327,802	250,000	250,000
Other				
Subtotal	279,294	327,802	250,000	250,000
Subtotal Revenues	636,908	608,853	557,000	557,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	417,000	400,741	358,700	358,700
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	191,495	223,355	147,685	173,424
TOTAL BEGINNING FUND BALANCE	191,495	223,355	147,685	173,424
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,245,403	1,232,949	1,063,385	1,089,124

WASHOE COUNTY
(Local Government)

SCHEDULE B - 264
FUND - MAY FOUNDATION

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
May Foundation (264)				
Salaries and Wages	552,194	512,199	506,344	506,344
Employee Benefits	131,353	126,261	123,584	123,259
Services and Supplies	282,001	387,415	243,413	243,413
Capital Outlay	56,500	33,650	0	
Subtotal	1,022,048	1,059,525	873,341	873,016
Subtotal Expenditures	1,022,048	1,059,525	873,341	873,016
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	223,355	173,424	190,044	216,108
TOTAL ENDING FUND BALANCE	223,355	173,424	190,044	216,108
TOTAL COMMITMENTS AND FUND BALANCE	1,245,403	1,232,949	1,063,385	1,089,124

WASHOE COUNTY
(Local Government)

SCHEDULE B - 264
FUND - MAY FOUNDATION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Justice Courts:				
Charges for Service	141,020	140,400	140,400	140,400
Administrative Assessments	0	0	0	
Subtotal	141,020	140,400	140,400	140,400
FINES AND FORFEITS				
Fines	624,001	624,983	607,000	607,000
Subtotal	624,001	624,983	607,000	607,000
Subtotal Revenues	765,021	765,383	747,400	747,400
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund				
Debt Service Fund				
Capital Facilities Fund				
Public Works Construction Fund				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	2,287,666	2,628,538	2,792,631	2,826,439
TOTAL BEGINNING FUND BALANCE	2,287,666	2,628,538	2,792,631	2,826,439
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,052,687	3,393,921	3,540,031	3,573,839

WASHOE COUNTY
(Local Government)

SCHEDULE B - 271
FUND - ADMINISTRATIVE ASSESSMENTS

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION				
Justice Courts				
Salaries and Wages		0	150,000	250,000
Employee Benefits				
Services and Supplies	269,838	365,100	1,831,205	1,777,400
Capital Outlay		2,000	1,005,000	1,005,000
Subtotal	269,838	367,100	2,986,205	3,032,400
Subtotal Expenditures	269,838	367,100	2,986,205	3,032,400
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund			36,195	36,195
Debt Service	154,311	80,382	80,382	82,500
Capital Facilities				
Public Works Construction Fund		120,000		
Subtotal Other Uses	154,311	200,382	116,577	118,695
ENDING FUND BALANCE:				
Reserved				
Unreserved	2,628,538	2,826,439	437,249	422,744
TOTAL ENDING FUND BALANCE	2,628,538	2,826,439	437,249	422,744
TOTAL COMMITMENTS AND FUND BALANCE	3,052,687	3,393,921	3,540,031	3,573,839

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	704,103	875,222	1,750,443	1,750,443
Subtotal	704,103	875,222	1,750,443	1,750,443
MISCELLANEOUS:				
Investment Earnings	29,966	30,000	15,000	15,000
Net Increase (decrease) in the fair value of investments	17,083	0	0	
Subtotal	47,049	30,000	15,000	15,000
Subtotal Revenues	751,152	905,222	1,765,443	1,765,443
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	993,556	652,200	169,554	169,554
TOTAL BEGINNING FUND BALANCE	993,556	652,200	169,554	169,554
Cumulative Effect of Change in Accounting Principle Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,744,708	1,557,422	1,934,997	1,934,997

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages				
Employee Benefits				
Services and Supplies	957,202	1,069,555	1,396,422	1,396,422
Capital Outlay	135,306	318,313	300,000	300,000
Subtotal	1,092,508	1,387,868	1,696,422	1,696,422
Subtotal Expenditures	1,092,508	1,387,868	1,696,422	1,696,422
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	652,200	169,554	238,575	238,575
TOTAL ENDING FUND BALANCE	652,200	169,554	238,575	238,575
TOTAL COMMITMENTS AND FUND BALANCE	1,744,708	1,557,422	1,934,997	1,934,997

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2007	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2008	(3) (4) BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Contributions	645,147	645,605	645,605	675,352
Workshops Training	22,026	30,000	30,000	30,000
Subtotal	667,173	675,605	675,605	705,352
MISCELLANEOUS				
Investment Earnings	18,311	45,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	8,713	0	0	
Rental Income	30,575	28,000	25,000	25,000
Other/ Reimbursements	113,387	100,000	45,000	45,000
Subtotal	170,986	173,000	100,000	100,000
Subtotal Revenues	838,159	848,605	775,605	805,352
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	58,000	0	0	
Subtotal Other Sources	58,000	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	266,305	320,650	369,143	369,143
TOTAL BEGINNING FUND BALANCE	266,305	320,650	369,143	369,143
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,162,464	1,169,255	1,144,748	1,174,495

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center				
Salaries and Wages	248,395	267,522	272,826	272,826
Employee Benefits	82,438	90,778	93,747	93,738
Services and Supplies	428,902	421,812	406,371	406,371
Capital Outlay	82,079	20,000	200,000	200,000
Subtotal	841,814	800,112	972,944	972,935
Subtotal Expenditures	841,814	800,112	972,944	972,935
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	320,650	369,143	171,804	201,560
TOTAL ENDING FUND BALANCE	320,650	369,143	171,804	201,560
TOTAL COMMITMENTS AND FUND BALANCE				
	1,162,464	1,169,255	1,144,748	1,174,495

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2007	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2008	(3) (4) BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax	9,313,050	8,560,145	8,260,540	8,260,540
Federal Grants				
Subtotal	9,313,050	8,560,145	8,260,540	8,260,540
MISCELLANEOUS				
Investment Earnings	675,824	949,023	850,000	1,020,000
Net Increase (decrease) in the fair value of investments	270,134	270,140		
Rental Income	0	153,571	328,000	
Other	107,645	63,926		
Subtotal	1,053,603	1,436,660	1,178,000	1,020,000
Subtotal Revenues	10,366,653	9,996,805	9,438,540	9,280,540
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Debt Service Fund	3,483,921			
Infrastructure Fund		3,483,921		
Proceeds from Long Term Debt	4,440,000		60,000,000	60,000,000
Subtotal Other Sources	4,440,000	3,483,921	60,000,000	60,000,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	17,833,470	18,178,661	23,373,894	23,393,196
TOTAL BEGINNING FUND BALANCE	17,833,470	18,178,661	23,373,894	23,393,196
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	32,640,123	31,659,387	92,812,434	92,673,736

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages		759,715	1,028,714	1,020,836
Employee Benefits		211,817	305,080	304,702
Services and Supplies		2,189,807	1,565,127	2,619,379
Capital Outlay		22,059	40,000	20,000
Bond Issuance Costs		1,500	1,204,100	1,204,100
Subtotal	0	3,184,898	4,143,021	5,169,017
HEALTH & SANITATION				
Truckee River Flood Management Project				
Salaries and Wages	438,230			
Employee Benefits	113,264			
Services and Supplies	850,334			
Capital Outlay	0			
Bond Issuance Costs	0			
Subtotal	1,401,828	0	0	0
Subtotal Expenditures	1,401,828	3,184,898	4,143,021	5,169,017
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	4,604,309	5,067,293	8,947,351	8,947,351
General Fund	35,000		0	0
Infrastructure Fund	8,420,325	14,000	60,000,000	76,500,000
Subtotal Other Uses	13,059,634	5,081,293	68,947,351	85,447,351
ENDING FUND BALANCE:				
Reserved				
Unreserved	18,178,661	23,393,196	19,722,062	2,057,368
TOTAL ENDING FUND BALANCE	18,178,661	23,393,196	19,722,062	2,057,368
TOTAL COMMITMENTS AND FUND BALANCE	32,640,123	31,659,387	92,812,434	92,673,736

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION Services and Supplies	0	0	2,250,000	2,250,000
Subtotal Expenditures	0	0	2,250,000	2,250,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)		1,000,000		
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,250,000	2,250,000	0	0
TOTAL ENDING FUND BALANCE	3,250,000	2,250,000	0	0
TOTAL COMMITMENTS AND FUND BALANCE	3,250,000	3,250,000	2,250,000	2,250,000

NOTE: Appropriations can only be spent
pursuant to NRS 354.6115

WASHOE COUNTY
(Local Government)

SCHEDULE B - 203
FUND - STABILIZATION

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS				
Interest Earnings	7,177			
Net Increase (decrease) in the fair value of investments	5,118			
Subtotal	12,295	0	0	0
NOTE: Fund closed March 2007. Activity transferred to General Func				
Subtotal Revenues	12,295	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	900,000			
Health Fund				
Subtotal Other Sources	900,000	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	432,534	0		
TOTAL BEGINNING FUND BALANCE	432,534	0	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,344,829	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Salary and Wages	1,168,642			
Employee Benefits	9,503			
Subtotal Expenditures	1,178,145	0	0	0
Operating Transfers Out (Schedule T)	166,684			
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	1,344,829	0	0	0

WASHOE COUNTY
(Local Government)

SCHEDULE B - 296
FUND - ACCRUED BENEFITS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS:				
Local Government Contributions				
Investment Earnings	1,483,043	1,400,000	1,400,000	1,800,000
Net Increase (decrease) in the fair value of investments	680,228			
Subtotal	2,163,271	1,400,000	1,400,000	1,800,000
Subtotal Revenues	2,163,271	1,400,000	1,400,000	1,800,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	7,990,000	6,990,000	7,990,000	5,990,000
Subtotal Other Sources	7,990,000	6,990,000	7,990,000	5,990,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	38,320,883	47,412,790	54,457,790	55,802,790
TOTAL BEGINNING FUND BALANCE	38,320,883	47,412,790	54,457,790	55,802,790
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	48,474,154	55,802,790	63,847,790	63,592,790

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
Investment Pool cost			50,250	50,250
Subtotal Expenditures	0	0	50,250	50,250
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Health Benefits Fund	1,061,364	0	1,653,000	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	47,412,790	55,802,790	62,144,540	63,542,540
TOTAL ENDING FUND BALANCE	47,412,790	55,802,790	62,144,540	63,542,540
TOTAL COMMITMENTS AND FUND BALANCE	48,474,154	55,802,790	63,847,790	63,592,790

WASHOE COUNTY
(Local Government)

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

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
MISCELLANEOUS				
Redmediation Fees		0	2,501,000	2,501,000
Other		0	0	
Investment Earnings		0	204,000	204,000
Net Increase (decrease) in the fair value of investments		0	0	
Subtotal	0	0	2,705,000	2,705,000
Subtotal Revenues	0	0	2,705,000	2,705,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Water Resources Fund		0	11,000,000	11,000,000
Subtotal Other Sources	0	0	11,000,000	11,000,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved		0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	0	0	13,705,000	13,705,000

WASHOE COUNTY
(Local Government)

SCHEDULE B - 266
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages		0	357,571	357,571
Employee Benefits		0	107,353	107,353
Services and Supplies		0	1,999,089	4,949,089
Capital Outlay		0	1,955,000	5,005,000
Subtotal	0	0	4,419,013	10,419,013
Subtotal Expenditures	0	0	4,419,013	10,419,013
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	0	0	9,285,987	3,285,987
TOTAL ENDING FUND BALANCE	0	0	9,285,987	3,285,987
TOTAL COMMITMENTS AND FUND BALANCE	0	0	13,705,000	13,705,000

WASHOE COUNTY
(Local Government)

SCHEDULE B - 266
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,579,090	7,074,395	7,433,607	7,433,607
Subtotal	6,579,090	7,074,395	7,433,607	7,433,607
INTERGOVERNMENTAL REVENUES				
Federal Grants				
Subtotal	0	0	0	0
MISCELLANEOUS:				
Investment Earnings	661,015	733,258	650,000	650,000
Net Increase (decrease) in the fair value of investments	317,521			
Other				
Subtotal	978,536	733,258	650,000	650,000
CHARGES FOR SERVICES:				
Other				
Subtotal	0	0	0	0
Subtotal Revenues	7,557,626	7,807,653	8,083,607	8,083,607
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund				
Administrative Assessments	0			
Other:				
Bond Premium				
Proceeds from debt				10,000,000
Subtotal Other Sources	0	0	0	10,000,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	19,206,378	20,355,159	22,179,172	21,842,432
TOTAL BEGINNING FUND BALANCE	19,206,378	20,355,159	22,179,172	21,842,432
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	26,764,004	28,162,812	30,262,779	39,926,039

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL:				
Service and Supplies		290,240	15,270	19,360
Capital Outlay	192,875	45,000	19,500,000	32,844,095
Subtotal	192,875	335,240	19,515,270	32,863,455
INTERGOVERNMENTAL:				
Pymts to Other Agencies			936,050	892,033
Reno/Sparks Apportionment	1,810,719	1,908,975	1,885,641	1,796,970
Bond Issuance Costs	1,500	1,500		302,883
Subtotal	1,812,219	1,910,475	2,821,691	2,991,886
Subtotal Expenditures	2,005,094	2,245,715	22,336,961	35,855,341
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction Fund	456,175			
Debt Service Fund	3,947,576	4,074,665	4,139,025	4,057,457
Subtotal Other Uses	4,403,751	4,074,665	4,139,025	4,057,457
ENDING FUND BALANCE:				
Reserved				
Unreserved	20,355,159	21,842,432	3,786,793	13,241
TOTAL ENDING FUND BALANCE	20,355,159	21,842,432	3,786,793	13,241
TOTAL COMMITMENTS AND FUND BALANCE	26,764,004	28,162,812	30,262,779	39,926,039

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	546,907	217,112	103,400	103,400
Subtotal	546,907	217,112	103,400	103,400
INTERGOVERNMENTAL:				
Federal Grants	241,000		419,700	419,700
State and Local Grants	545,773	99,556	2,872,034	2,872,034
Subtotal	786,773	99,556	3,291,734	3,291,734
MISCELLANEOUS:				
Investment Earnings	1,405,837	1,582,012	769,810	946,815
Net Increase (decrease) in the fair value of investments	623,075	1,581,659	234,305	57,300
Contributions and Donations	38,391	44,909		
Other	9,252	184		
Subtotal	2,076,555	3,208,764	1,004,115	1,004,115
Subtotal Revenues	3,410,235	3,525,432	4,399,249	4,399,249
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	0	102,180		
Proceeds from Asset Disposition				
Proceeds from Long Term Debt	25,772,755		0	0
Subtotal Other Uses	25,772,755	102,180	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	31,071,119	42,326,356	40,385,261	42,512,883
TOTAL BEGINNING FUND BALANCE	31,071,119	42,326,356	40,385,261	42,512,883
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	60,254,109	45,953,968	44,784,510	46,912,132

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Parks (9000)				
Services and Supplies	13,500,000			
District one	160,364	3,994	2,295,000	2,299,345
District two	404,789	1,756,001	2,362,000	2,234,424
District three	190,493		495,000	437,716
District four	0	89,829	992,000	993,174
Special Projects	1,889,103	608,829	10,638,726	10,511,025
Bond Projects	1,487,583	979,432	27,820,260	26,609,338
Bond Issuance Costs	295,421	3,000	0	
Subtotal	17,927,753	3,441,085	44,602,986	43,085,022
INTERGOVERNMENTAL				
Subtotal Expenditures	17,927,753	3,441,085	44,602,986	43,085,022
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	42,326,356	42,512,883	181,524	3,827,110
TOTAL ENDING FUND BALANCE	42,326,356	42,512,883	181,524	3,827,110
TOTAL COMMITMENTS AND FUND BALANCE	60,254,109	45,953,968	44,784,510	46,912,132

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	1,372,816	3,074,806		
State Contributions	885,889	949,101		
Local Contributions	394,363	278,068	278,068	
Subtotal	2,653,068	4,301,975	278,068	0
LICENSES AND PERMITS				
Business Licenses	1,907,906	1,761,000	1,821,000	1,701,000
Subtotal	1,907,906	1,761,000	1,821,000	1,701,000
CHARGES FOR SERVICES				
Public Works	0			
Subtotal	0	0	0	0
MISCELLANEOUS				
Investment Earnings	1,328,560	938,800	535,300	536,800
Net Increase (decrease) in the fair value of investments	632,860			
Contributions and Donations	212,975	580,219		
Other: Misc Receipts/Sale of Land	21			
Subtotal	2,174,416	1,519,019	535,300	536,800
Subtotal Revenues	6,735,390	7,581,994	2,634,368	2,237,800
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	12,447,349	734,360	600,000	0
Regional Communications System	923,000			
Administrative Assessments		120,000	0	0
Capital Facilities	456,175			
Child Protective Services Fund	0			
Bond Premiums/ Discounts	0			
Proceeds from Medium Term Debt	4,645,000			
Proceeds from Long Term Debt	0	0		
Subtotal Other Sources	18,471,524	854,360	600,000	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	37,678,254	34,043,315	14,054,233	21,655,186
TOTAL BEGINNING FUND BALANCE	37,678,254	34,043,315	14,054,233	21,655,186
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	62,885,168	42,479,669	17,288,601	23,892,986

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - PUBLIC WORKS CONSTRUCTION

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Capital Outlay	1,735,802	2,813,320	575,500	2,598,855
Investment Pool Expense			29,780	29,780
Subtotal	1,735,802	2,813,320	605,280	2,628,635
JUDICIAL FUNCTION:				
Capital Outlay	1,761,149	5,669,023	1,233,385	691,100
Subtotal	1,761,149	5,669,023	1,233,385	691,100
PUBLIC SAFETY FUNCTION:				
Capital Outlay	13,095,088	5,172,217	1,924,717	6,094,047
Bond Issuance Costs				
Subtotal	13,095,088	5,172,217	1,924,717	6,094,047
PUBLIC WORKS FUNCTION:				
Capital Outlay	6,669,077	5,182,217	7,792,202	13,530,587
Bond Issuance Costs	46,485			
Subtotal	6,715,562	5,182,217	7,792,202	13,530,587
HEALTH				
Capital Outlay	493,925	19,106	43,341	100,000
Subtotal	493,925	19,106	43,341	100,000
WELFARE				
Capital Outlay	967,427	488,403	174,514	200,000
Bond Issuance Costs				
Subtotal	967,427	488,403	174,514	200,000
CULTURE AND RECREATION FUNCTION:				
Capital Outlay	1,620,899	1,480,197	117,425	300,000
Bond Issuance Costs				
Subtotal	1,620,899	1,480,197	117,425	300,000
Subtotal Expenditures	26,389,852	20,824,483	11,890,864	23,544,369
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Regional Communications Fund	2,452,001			
Subtotal Other Uses	2,452,001	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	34,043,315	21,655,186	5,397,737	348,617
TOTAL ENDING FUND BALANCE	34,043,315	21,655,186	5,397,737	348,617
TOTAL COMMITMENTS AND FUND BALANCE	62,885,168	42,479,669	17,288,601	23,892,986

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Special Assessments	340,270			
Subtotal	340,270	0	0	0
MISCELLANEOUS:				
Investment Earnings	876	6,000	6,000	6,000
Net Increase (decrease) in the fair value of investments	(214)	0	0	
Other	30			
Subtotal	692	6,000	6,000	6,000
Subtotal Revenues	340,962	6,000	6,000	6,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds from medium term financing	728,813	0	10,570,000	10,570,000
Subtotal Other Sources	728,813	0	10,570,000	10,570,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	7,318	22,906	21,383	28,906
TOTAL BEGINNING FUND BALANCE	7,318	22,906	21,383	28,906
Cumulative Effect of Change in Accounting Principle Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,077,093	28,906	10,597,383	10,604,906

WASHOE COUNTY
(Local Government)

	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
HEALTH FUNCTION:				
SAD 21 - Cold Springs				
SAD 23 - Southwest Pointe				
Developmental SAD's				
SAD 29 Mt Rose Sewer PH II				
SAD 34 Riverdale Water			2,000,000	2,000,000
SAD 37 Spanish Springs Sewer	994,315		1,070,000	1,070,000
Bond Issuance Costs				
Subtotal	994,315	0	3,070,000	3,070,000
PUBLIC WORKS FUNCTION:				
SAD 27 - Osage/Placerville				
SAD 31-Spearhead Running Bear RD				
SAD 32 Spanish Springs Valley Ranches Rd			7,500,000	7,500,000
SAD 35 Rhodes RD				
SAD 36 Evergreen Hills Dr				
Bond Issuance Costs	52,349			
Subtotal	52,349	0	7,500,000	7,500,000
Subtotal Expenditures	1,046,664	0	10,570,000	10,570,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Special Assessments Debt Service Func	7,523		0	0
Special Assessment 21				
Special Assessment 23				
Special Assessment Surplus				
Subtotal Other Uses	7,523	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	22,906	28,906	27,383	34,906
TOTAL ENDING FUND BALANCE	22,906	28,906	27,383	34,906
TOTAL COMMITMENTS AND FUND BALANCE	1,077,093	28,906	10,597,383	10,604,906

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Contributions				
State Grants		4,775,000		
Infrastructure Tax				
Subtotal	0	4,775,000	0	0
MISCELLANEOUS				
Interest Earnings	434,635	366,973	270,000	270,000
Net Increase (decrease) in the fair value of investments	257,237			
Subtotal	691,872	366,973	270,000	270,000
Subtotal Revenues	691,872	5,141,973	270,000	270,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Truckee River Flood Management Project Fund	8,417,325	4,986,000	60,000,000	76,500,000
Proceeds from Long term Debt				
Subtotal Other Sources	8,417,325	4,986,000	60,000,000	76,500,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	18,382,516	9,650,784	8,161,027	8,161,027
TOTAL BEGINNING FUND BALANCE	18,382,516	9,650,784	8,161,027	8,161,027
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	27,491,713	19,778,757	68,431,027	84,931,027

WASHOE COUNTY
(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Emergency Operations Center/Regional Dispatch	0			
Regional Public Safety Training Complex				
Truckee River Flood Control Project	0	11,617,730	60,923,650	84,847,300
Bond Issuance Costs				
Subtotal	0	11,617,730	60,923,650	84,847,300
HEALTH				
Truckee River Flood Control Project	17,840,929			
Bond Issuance Costs				
Subtotal	17,840,929	0	0	0
Subtotal Expenditures	17,840,929	11,617,730	60,923,650	84,847,300
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Truckee River Flood Management Project Fund	0			
Debt Service Fund				
Subtotal Other Uses	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	9,650,784	8,161,027	7,507,377	83,727
TOTAL ENDING FUND BALANCE	9,650,784	8,161,027	7,507,377	83,727
TOTAL COMMITMENTS AND FUND BALANCE	27,491,713	19,778,757	68,431,027	84,931,027

WASHOE COUNTY
(Local Government)

SCHEDULE B - 494
FUND - INFRASTRUCTURE

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Car Rental Tax	1,366,620	1,350,000	1,350,000	1,350,000
Subtotal	1,366,620	1,350,000	1,350,000	1,350,000
MISCELLANEOUS				
Interest Earnings	76,434	102,966	25,000	50,000
Net Increase (decrease) in the fair value of investments	30,756			
Subtotal	107,190	102,966	25,000	50,000
Subtotal Revenues	1,473,810	1,452,966	1,375,000	1,400,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Other				
Bond Proceeds		18,942,932		
Subtotal Other Sources	0	18,942,932	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,775,667	3,248,430	112,763	105,764
TOTAL BEGINNING FUND BALANCE	1,775,667	3,248,430	112,763	105,764
Cumulative Effect of Change in Accounting Principle				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,249,477	23,644,328	1,487,763	1,505,764

WASHOE COUNTY
(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Services and Supplies				
Payments to Other Agencies		23,137,414		
Capital Outlay				0
Debt Service Fees	0			1,500
Bond Issuance Costs		401,150		
Subtotal	0	23,538,564	0	1,500
Subtotal Expenditures	0	23,538,564	0	1,500
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Debt Service	1,047		1,400,000	1,504,246
Subtotal Other Uses	1,047	0	1,400,000	1,504,246
ENDING FUND BALANCE:				
Reserved				
Unreserved	3,248,430	105,764	87,763	18
TOTAL ENDING FUND BALANCE	3,248,430	105,764	87,763	18
TOTAL COMMITMENTS AND FUND BALANCE	3,249,477	23,644,328	1,487,763	1,505,764

WASHOE COUNTY
(Local Government)

SCHEDULE B - 409
FUND - BASEBALL STADIUM

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
State Shared Revenues				
Infrastructure Tax				
Subtotal	0	0	0	0
CHARGES FOR SERVICES				
Impact Fees	221,269	50,000	75,000	75,000
Subtotal	221,269	50,000	75,000	75,000
MISCELLANEOUS				
Interest Earnings	78,031	100,000	100,000	100,000
Net Increase (decrease) in the fair value of investments	37,552			
Subtotal	115,583	100,000	100,000	100,000
Subtotal Revenues	336,852	150,000	175,000	175,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Subtotal Other Sources	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	2,000,920	2,337,772	2,487,772	2,487,772
TOTAL BEGINNING FUND BALANCE	2,000,920	2,337,772	2,487,772	2,487,772
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,337,772	2,487,772	2,662,772	2,662,772

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Emergency Operations Center/Regional Dispatch				
Regional Public Safety Training Complex				
Bond Issuance Costs				
Subtotal	0	0	0	0
HEALTH				
Southeast Truckee Meadows Stormwater Capital Proj.	0	0	2,662,772	2,662,772
Bond Issuance Costs				
Subtotal	0	0	2,662,772	2,662,772
Subtotal Expenditures	0	0	2,662,772	2,662,772
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	2,337,772	2,487,772	0	0
TOTAL ENDING FUND BALANCE	2,337,772	2,487,772	0	0
TOTAL COMMITMENTS AND FUND BALANCE	2,337,772	2,487,772	2,662,772	2,662,772

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Truckee River Water Quality Settlement Agreement Joint Venture	459,444	4,289,316	0	0
Truckee Meadows Fire Protection District				
Subtotal	459,444	4,289,316	0	0
MISCELLANEOUS				
Investment earnings	19,361	20,000	19,500	19,500
Other	100			
Subtotal	19,461	20,000	19,500	19,500
Subtotal Revenues	478,905	4,309,316	19,500	19,500
OTHER FINANCING SOURCES				
Proceeds From Financing				
Operating Transfers In (Schedule T)				
General Fund	7,072,694	7,596,739	6,072,073	6,069,519
Library Expansion Fund	787,746	792,559	845,783	845,783
Animal Services	569,195	570,694	677,380	0
Administrative Assessment Fund	154,311	80,382	80,382	82,500
Truckee River Flood Management	1,120,388	6,283,232	8,947,351	8,947,351
Capital Facilities Fund	3,947,576	4,074,665	4,139,025	4,057,457
Child Protective Service Fund	400,000	400,000	397,446	400,000
Infrastructure Fund				
Baseball Stadium	1,047	0	1,400,000	1,504,246
Subtotal Other Sources	14,052,957	19,798,271	22,559,440	21,906,856
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	4,753,684	1,075,097	938,692	938,692
TOTAL BEGINNING FUND BALANCE	4,753,684	1,075,097	938,692	938,692
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	19,285,546	25,182,684	23,517,632	22,865,048

WASHOE COUNTY
(Local Government)

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

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE				
Principal	2,034,583	6,848,810	3,682,663	3,683,753
Interest	4,083,228	6,002,512	6,414,657	7,587,341
Bond Issuance Cost				
Reserves - Increase or (Decrease)				
Debt Service Fees	11,358	15,725	16,275	16,275
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-455000)				
Principal	7,165,000	6,567,000	4,714,000	4,714,000
Interest	1,143,493	1,027,924	812,642	812,642
Bond Issuance Cost				
Debt Service Fees	2,304	2,736	1,864	1,864
*TOTAL RESERVED AMOUNT(MEMO ONLY)TMFPD	453,466	307,804	163,594	163,594
TYPE: CAPITAL LEASE AND OTHER (301-458000)				
Principal	1,876,745	1,977,744	2,068,864	2,067,774
Interest	474,466	378,553	282,715	283,805
Debt Service Fee	2,000	2,000	2,000	2,000
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS	3,424,130	3,420,543	3,428,317	3,428,317
TYPE: SALES TAX REVENUE BOND (301-456000)				
Principal	476,000	500,000	520,000	520,000
Interest	940,772	920,488	2,072,712	898,938
Bond Issuance Cost				
Debt Service Fees	500	500	3,300	500
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND				
Principal				
Interest			1,400,000	1,504,246
Bond Issuance Cost				1,500
Debt Service Fees				
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,075,097	938,692	1,525,940	770,410
TOTAL ENDING FUND BALANCE	1,075,097	938,692	1,525,940	770,410
TOTAL COMMITMENTS AND FUND BALANCE	19,285,546	25,182,684	23,517,632	22,865,048

WASHOE COUNTY
(Local Government)

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

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2007	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2008	(3) (4) BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE				
Principal	4,350,000	4,550,000	4,780,000	4,780,000
Interest	3,376,630	3,178,146	2,956,848	2,956,848
Bond Issuance Cost				
Professional Services				
Debt Service Fees	4,871	7,349	8,649	8,649
*TOTAL RESERVED AMOUNT (MEMO ONLY)	6,640,821	6,836,487	6,877,204	6,877,204
ENDING FUND BALANCE:				
Reserved				
Unreserved	6,640,821	6,836,487	6,877,204	6,877,204
TOTAL ENDING FUND BALANCE	6,640,821	6,836,487	6,877,204	6,877,204
TOTAL COMMITMENTS AND FUND BALANCE	14,372,322	14,571,982	14,622,701	14,622,701

WASHOE COUNTY
(Local Government)

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

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	372,295	487,250	411,000	411,000
Subtotal	372,295	487,250	411,000	411,000
FINES and FORFEITURES				
Forfeitures	16,186	0	0	0
Subtotal	16,186	0	0	0
MISCELLANEOUS				
Special Assessments - interest	166,733	187,655	161,550	161,550
Investment earnings	41,175	41,375	38,700	38,700
Net increase (decrease) fair value of investments	20,792			
Penalties	21,209	17,500	20,050	20,050
Other		0		
Subtotal	249,909	246,530	220,300	220,300
Subtotal Revenues	638,390	733,780	631,300	631,300
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Project Funds	7,523	0	0	0
Proceeds from financing				
Subtotal Other Sources	7,523	0	0	0
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,151,385	1,142,650	1,319,485	1,319,485
TOTAL BEGINNING FUND BALANCE	1,151,385	1,142,650	1,319,485	1,319,485
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,797,298	1,876,430	1,950,785	1,950,785

WASHOE COUNTY
(Local Government)

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

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2007	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2008	(3) (4) BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	460,650	346,634	340,410	340,410
Interest	133,448	172,437	133,901	133,883
Assessment Refunds	20,960		4,000	4,000
Other (Administrative Fees)	4,523	37,874	54,727	55,727
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,151,385	1,243,530	1,420,790	1,420,790
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	35,067		930	930
Capital Outlay				
Subtotal	35,067	0	930	930
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund				
Special Assessment Projects Fund				
Subtotal Other Sources	0	0	0	0
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,142,650	1,319,485	1,416,817	1,415,835
TOTAL ENDING FUND BALANCE	1,142,650	1,319,485	1,416,817	1,415,835
TOTAL COMMITMENTS AND FUND BALANCE	1,797,298	1,876,430	1,950,785	1,950,785

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Permit Revenue	1,807,727	1,850,000	2,750,000	2,540,000
Misc Revenue	5,737	14,026	15,000	15,000
TRPA	144,154	110,000	145,000	145,000
Total Operating Revenue	1,957,618	1,974,026	2,910,000	2,700,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,895,508	1,455,598	1,500,129	1,500,129
Employee Benefits	655,936	535,968	497,443	499,199
Services and Supplies	1,186,532	831,498	790,645	790,645
Depreciation/amortization	15,553	15,000	15,000	15,000
Total Operating Expense	3,753,529	2,838,064	2,803,217	2,804,973
Operating Income or (Loss)	(1,795,911)	(864,038)	106,783	(104,973)
NONOPERATING REVENUE				
Investment earnings	87,606	80,000	58,560	55,000
Net increase (decrease) in fair value of investments	51,230			
Total Nonoperating Revenues	138,836	80,000	58,560	55,000
NONOPERATING EXPENSE				
Interest Pool Allocation				1,440
Total Nonoperating Expenses	0	0	0	1,440
Net Income before Operating Transfers	(1,657,075)	(784,038)	165,343	(51,413)
Operating Transfers (Schedule T)				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(1,657,075)	(784,038)	165,343	(51,413)

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,947,472	1,974,026	2,910,000	2,700,000
Cash payments for personnel costs	(2,622,071)	(1,991,566)	(1,997,572)	(1,999,328)
Cash payments for services & supplies	(1,148,939)	(831,498)	(790,645)	(790,645)
a. Net cash provided (used) by operating activities	(1,823,538)	(849,038)	121,783	(89,973)
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	(44,546)	0	0	0
c. Net cash provided (used) by capital and related financing activities	(44,546)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	145,863	80,000	58,560	55,000
d. Net cash provided (used) by investing activities	145,863	80,000	58,560	55,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,722,221)	(769,038)	180,343	(34,973)
CASH AND CASH EQUIVALENTS AT JULY 1, 2006	3,207,545	1,485,324	716,286	716,286
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	1,485,324	716,286	896,629	681,313

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services			28,170,815	28,179,171
Water Charges - regular	13,315,219	14,043,191		
Water Charges - STMGID	1,299,678	1,374,701		
Stormwater charges	474,412	477,175		
Sewer Charges	7,956,023	8,307,643		
Remediation Fees	2,500,931	2,501,000		
Water surcharge fees	1,301,035	1,413,210		
Services to others	1,920,847	1,910,756		
Inspection	426,818	514,768		
Developer Design Fees	42,715	45,000		
Other	309,320	229,054		
Total Operating Revenue	29,546,998	30,816,498	28,170,815	28,179,171
OPERATING EXPENSE-Health Function				
Operations Division (66400)				
Salaries and Wages	3,672,941	4,839,230	5,526,824	5,584,399
Employee Benefits	1,327,616	1,358,501	1,924,482	1,924,482
Services and Supplies	9,768,808	12,931,122	14,165,447	14,431,917
Depreciation/amortization	7,963,833	9,345,349	10,443,057	10,443,057
Planning Division (66100)				
Salaries and Wages	1,311,402			
Employee Benefits	380,468			
Services and Supplies	2,240,597			
Depreciation/amortization	258,233			
Total Operating Expense	26,923,898	28,474,202	32,059,810	32,383,855
Operating Income or (Loss)	2,623,100	2,342,296	(3,888,995)	(4,204,684)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	5,309,032	3,952,399	3,286,000	3,286,000
Net Increase/(decrease) in fair value of Investments	1,555,272	0	0	
Other non-operating expenditures	0	(2,933,517)	(127,151)	(127,151)
Facilities Rental	42,577	20,300	22,000	22,000
Interest Expense	(3,238,922)	(4,812,217)	(4,705,801)	(4,705,801)
Gain (loss) on asset disposition	(12,655)	(14,184)		
Total Nonoperating Revenues (Expenses)	3,655,304	(3,787,219)	(1,524,952)	(1,524,952)
Income (Loss) before Contributions and Transfers	6,278,404	(1,444,923)	(5,413,947)	(5,729,636)
CAPITAL CONTRIBUTIONS IN (OUT)				
Hookup Fees			7,489,269	7,489,269
Water Hookup Fees	15,923,438	3,549,290		
Sewer Hookup Fees	7,566,299	3,401,285		
Reclaimed Hookup Fees	841,742	576,912		
Stormwater Hookup Fees	231,788	235,875		
Contributions from contractors	12,804,167	5,600,000	6,980,275	106,980,275
Contributions (to) from others				
Contributions from General Fund	0			
Contributions from Federal Government	1,331,405	1,654,076		
Contributions from State	398,745	99,070		
Total Capital Contributions In (Out)	39,097,584	15,116,508	14,469,544	114,469,544

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 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	21,181,535	22,828,009	28,170,815	28,179,171
Cash received from other funds(STMGID)	1,299,678	1,374,701	0	0
Cash received from services to other funds	1,920,847	1,910,756	0	0
Cash received from Water surcharge fee	1,301,035	1,413,210	0	0
Cash received from inspection and other	730,885	743,822	0	0
Cash received from remediation fee	2,496,816	2,501,000	0	0
Cash received from developer design fee:	42,715	45,000	0	0
Cash payments for personnel costs	(6,720,111)	(6,197,731)	(7,451,306)	(7,508,881)
Cash payments for services & supplies	(11,660,666)	(12,931,122)	(14,165,447)	(14,431,917)
a. Net cash provided (used) by operating activities	10,592,734	11,687,645	6,554,062	6,238,373
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers from General Fund	0			
Operating transfers to Public Works Fund				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	6,617,942	3,952,399	3,286,000	3,286,000
c. Net cash provided (used) by investing activities	6,617,942	3,952,399	3,286,000	3,286,000
D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing	11,964,763			
Proceeds from asset disposition	10,391	(14,184)	0	
Cash received from Federal Grants	2,578,952	1,654,076	0	
Cash received from State Grants	259,360	99,070	0	
Hookup fees/water rights dedications	18,309,678	7,763,362	7,489,269	7,489,269
Facilities Rental	0	20,300	22,000	22,000
Principal paid on financing	(5,176,525)	(4,065,448)	(4,342,885)	(4,342,885)
Interest paid on financing	(4,698,370)	(4,812,217)	(4,705,801)	(4,705,801)
Bond Issuance/Refunding	(90,774)			
Transfers to Central Truckee Meadows Remediation Distri	0	0	(11,000,000)	(11,000,000)
Contribution to Municipalities				
Construction and Acquisitions	(28,881,339)	(14,469,364)	(28,716,982)	(28,716,982)
Other transfer and capital & related activities		(2,933,517)	(127,151)	(127,151)
d. Net cash provided (used) by capital and related financing activities	(5,723,864)	(16,757,922)	(41,381,550)	(41,381,550)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,486,812	(1,117,878)	(31,541,488)	(31,857,177)
CASH AND CASH EQUIVALENTS AT JULY 1, 2007	119,624,600	131,111,412	129,983,918	129,993,534
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2007	131,111,412	129,993,534	98,442,430	98,136,357

WASHOE COUNTY

(Local Government)

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	BUDGET YEAR ENDING 6/30/2009	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,697,075	1,536,018	1,767,011	1,767,011
Restaurant	0	36,502	40,000	40,000
Other	15,886	17,817	20,939	20,939
Total Operating Revenue	1,712,961	1,590,337	1,827,950	1,827,950
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	658,427	658,211	662,145	662,817
Employee Benefits	208,814	214,481	212,242	214,951
Services and Supplies	518,424	519,819	642,785	642,786
Depreciation/amortization	279,614	199,568	265,696	265,696
Total Operating Expense	1,665,279	1,592,079	1,782,868	1,786,250
Operating Income or (Loss)	47,682	(1,742)	45,082	41,700
NONOPERATING REVENUE				
Investment earnings	32,181	44,204	30,000	35,500
Net increase (decrease) on fair value of investments	15,459	26,804	30,500	25,000
Gain on Asset Disposition	0			
Concession Rental	39,017			
Miscellaneous	19			
Total Nonoperating Revenues	86,676	71,008	60,500	60,500
NONOPERATING EXPENSE				
Interest Costs	0	152,039	143,918	142,758
Bond issuance costs	158,115			
Decrease Fair Value Assets				
Bad debt expense				
Investment Pool Costs				1,160
Total Nonoperating Expenses	158,115	152,039	143,918	143,918
Net Income before Operating Transfers	(23,757)	(82,773)	(38,336)	(41,718)
Operating Transfers (Schedule T)				
General Fund - In	225,000	213,750	0	
Extraordinary Maintenance Fund - Out				
Net Operating Transfers	225,000	213,750	0	0
NET INCOME (LOSS)	201,243	130,977	(38,336)	(41,718)

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,712,961	1,590,337	1,827,950	1,827,950
Cash received from concession rental	0			
Cash payments for personnel costs	(850,881)	(872,692)	(874,387)	(877,768)
Cash payments for services & supplies	(422,559)	(519,819)	(642,785)	(642,786)
a. Net cash provided (used) by operating activities	439,521	197,826	310,778	307,396
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out				
General Fund- In	225,000	213,750	0	0
Concession Rental	39,017			
Miscellaneous Receipts	19			
Extraordinary Maintenance Fund - Out				
b. Net cash provided (used) by noncapital financing activities	264,036	213,750	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs				
Proceeds from asset disposition				
Proceeds from other				
Principal paid on financing	(165,256)	(177,420)	(184,716)	(184,716)
Interest paid on financing	(156,844)	(148,532)	(139,126)	(139,126)
Service Fees paid on financing				
Acquisition of fixed assets	(90,475)	(247,362)	(217,500)	(398,000)
c. Net cash provided (used) by capital and related financing activities	(412,575)	(573,314)	(541,342)	(721,842)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	44,295	37,804	34,340	28,840
d. Net cash provided (used) by investing activities	44,295	37,804	34,340	28,840
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	335,277	(123,934)	(196,224)	(385,606)
CASH AND CASH EQUIVALENTS AT JULY 1, 2007	867,189	1,202,466	1,015,827	1,078,532
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2008	1,202,466	1,078,532	819,603	692,926

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Group insurance collections	27,772,639	29,750,000	31,167,000	30,440,000
Retiree Premium Reimbursements (491435)	2,610,847	2,979,000	3,396,000	3,507,000
COBRA payments	103,135	148,000	228,000	235,000
Miscellaneous	0			
Total Operating Revenue	30,486,621	32,877,000	34,791,000	34,182,000
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	136,796	120,569	161,486	161,869
Employee Benefits	41,487	44,749	59,880	60,083
Services and Supplies:				
Insurance claims	17,796,694	20,080,000	22,303,000	21,233,000
Insurance premiums	12,981,734	15,029,100	15,565,000	17,711,200
Operating	204,527	451,718	296,594	514,094
Depreciation				
Total Operating Expense	31,161,238	35,726,136	38,385,960	39,680,246
Operating Income or (Loss)	(674,617)	(2,849,136)	(3,594,960)	(5,498,246)
NONOPERATING REVENUE				
Investment earnings	372,387	350,000	320,000	320,000
Net increase (decrease) in the fair value of investments	167,512	175,000		
Federal Grant	105,938	173,498		
Total Nonoperating Revenues	645,837	698,498	320,000	320,000
NONOPERATING EXPENSE				
Loss on asset disposition				
Investment Pool Allocation				13,610
Total Nonoperating Expenses	0	0	0	13,610
Net Income before Operating Transfers	(28,780)	(2,150,638)	(3,274,960)	(5,191,856)
Operating Transfers (Schedule T)				
General Fund - In	3,089,100	496,000	3,506,000	3,585,000
Retiree Health Benefits-In	1,061,364	0	1,653,000	0
General Fund - Out				(3,780,000)
Net Operating Transfers	4,150,464	496,000	5,159,000	(195,000)
NET INCOME (LOSS)	4,121,684	(1,654,638)	1,884,040	(5,386,856)

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	2,672,129	3,127,000	3,624,000	3,742,000
Cash received from other funds	27,772,639	29,750,000	31,167,000	30,440,000
Cash payments for personnel costs	(196,553)	(165,318)	(221,366)	(221,952)
Cash payments for health claims/premiums	(31,088,010)	(35,109,100)	(37,868,000)	(38,944,200)
Cash payments for services & supplies	(273,586)	(451,718)	(296,594)	(514,094)
a. Net cash provided (used) by operating activities	(1,113,381)	(2,849,136)	(3,594,960)	(5,498,246)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	3,089,100	496,000	3,506,000	3,585,000
General Fund - Out				(3,780,000)
Retiree Health Benefits - In	1,061,364	0	1,653,000	0
b. Net cash provided (used) by noncapital financing activities	4,150,464	496,000	5,159,000	(195,000)
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	510,883	525,000	320,000	306,390
d. Net cash provided (used) by investing activities	510,883	525,000	320,000	306,390
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,547,966	(1,828,136)	1,884,040	(5,386,856)
CASH AND CASH EQUIVALENTS AT JULY 1, 2007	9,307,887	12,855,853	15,272,717	11,027,717
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2008	12,855,853	11,027,717	17,156,757	5,640,861

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Worker's compensation collection:				
Unemployment premiums	3,373,971	3,166,362	3,485,482	3,482,899
Period billings	160,925	161,425	201,110	200,525
Property and Liability Billings	2,789,053	3,081,993	3,467,189	3,460,916
Subrogation recoveries	59,636	55,000	55,000	55,000
Premium reimbursements				
Insurance claim receipts				
Miscellaneous				
Other	247,765	39,300	30,000	30,000
Total Operating Revenue	6,631,350	6,504,080	7,238,781	7,229,340
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	304,494	314,472	321,408	321,408
Employee Benefits	90,482	96,521	97,167	94,668
Services and Supplies:				
Worker's compensation program	2,117,069	2,200,500	2,201,500	2,201,500
Worker's compensation pending claims change	33,000	2,501,000	2,501,000	2,501,000
Unemployment compensation program	107,375	161,425	201,110	200,525
Property and liability program	2,454,881	2,456,584	2,456,697	2,456,697
Property and liability pending claims change	416,000	299,000	299,000	299,000
General Operating	40,435	55,632	99,161	79,811
Depreciation				
Total Operating Expense	5,563,736	8,085,134	8,177,043	8,154,609
Operating Income or (Loss)	1,067,614	(1,581,054)	(938,262)	(925,269)
NONOPERATING REVENUE				
Investment earnings	765,301	660,000	400,000	380,650
Net increase in the fair value of investments	287,259	260,000		
Gain (loss) on asset disposition				
Total Nonoperating Revenues	1,052,560	920,000	400,000	380,650
NONOPERATING EXPENSE				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	2,120,174	(661,054)	(538,262)	(544,619)
Operating Transfers (Schedule T)				
General Fund - Out				(5,000,000)
Net Operating Transfers	0	0	0	(5,000,000)
NET INCOME (LOSS)	2,120,174	(661,054)	(538,262)	(5,544,619)

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	306,940	39,300	30,000	30,000
Cash received from other funds	6,323,949	6,464,780	7,208,781	7,199,340
Cash payments for personnel costs	(385,305)	(410,993)	(418,575)	(416,076)
Cash payments for workers' compensation	(2,064,325)	(2,200,500)	(2,201,500)	(2,201,500)
Cash payments for unemployment compensatio	(113,129)	(161,425)	(201,110)	(200,525)
Cash payments for property and liability	(2,476,432)	(2,456,584)	(2,456,697)	(2,456,697)
Cash payments for services & supplies	(40,435)	55,632	0	79,811
a. Net cash provided (used) by operating activities	1,551,263	1,330,210	1,960,899	2,034,353
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out				(5,000,000)
Federal Grant				
b. Net cash provided (used) by noncapital financing activities	0	0	0	(5,000,000)
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	1,019,001	920,000	400,000	380,650
d. Net cash provided (used) by investing activities	1,019,001	920,000	400,000	380,650
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,570,264	2,250,210	2,360,899	(2,584,997)
CASH AND CASH EQUIVALENTS AT JULY 1, 2007	19,871,285	22,441,549	21,187,252	24,691,759
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2008	22,441,549	24,691,759	23,548,151	22,106,762

WASHOE COUNTY
(Local Government)

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

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PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sales	7,908,542	8,367,791	8,717,222	8,717,222
Other	5,762	4,987	1,500	1,500
Total Operating Revenue	7,914,304	8,372,778	8,718,722	8,718,722
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,361,215	1,448,156	1,481,840	1,481,840
Employee Benefits	479,671	555,654	562,870	570,685
Services and Supplies:				
Supplies	2,447,933	3,101,772	3,381,132	3,383,133
Repairs and maintenance	210,562	278,000	351,800	351,800
Leases	615,087	580,000	640,000	689,994
Travel	1,727	1,794	2,000	0
Other	297,692	107,004	71,380	71,380
Depreciation	2,375,323	2,560,216	2,215,507	2,512,000
Total Operating Expense	7,789,210	8,632,596	8,706,529	9,060,832
Operating Income or (Loss)	125,094	(259,818)	12,193	(342,110)
NONOPERATING REVENUE				
Investment earnings	152,774	127,500	140,000	120,000
Gain on asset disposition	216,321	353,994	210,000	225,000
Total Nonoperating Revenues	369,095	481,494	350,000	345,000
NONOPERATING EXPENSE				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	494,189	221,676	362,193	2,890
Operating Transfers (Schedule T)				
General Fund - In	296,794		0	
General Fund - Out	(451,625)			
General Fund - Capital Contributions	290,817	95,886		
Senior Services- Capital Contributions				
Health Fund- Capital Contributions	26,591			
Child Protective Services- Capital Contributions	11,760			
Net Operating Transfers	174,337	95,886	0	0
NET INCOME (LOSS)	668,526	317,562	362,193	2,890

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 6/30/2009	
	ACTUAL PRIOR YEAR ENDING 6/30/2007	ESTIMATED CURRENT YEAR ENDING 6/30/2008	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements				
Cash received from other funds	7,908,542	8,367,791	8,717,222	8,717,222
Cash received from others	5,762	4,987	1,500	1,500
Cash payments for personnel costs	(1,880,709)	(2,003,810)	(2,044,710)	(2,052,525)
Cash payments for services & supplies	(2,949,639)	(4,068,570)	(4,446,312)	(4,496,307)
a. Net cash provided (used) by operating activities	3,083,956	2,300,398	2,227,700	2,169,890
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In	296,794	0	0	0
Child Protective Svcs Fund - In				
b. Net cash provided (used) by noncapital financing activities	296,794	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	396,636	353,994	210,000	225,000
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	(2,160,028)	(3,199,246)	(2,843,000)	(2,369,000)
c. Net cash provided (used) by capital and related financing activities	(1,763,392)	(2,845,252)	(2,633,000)	(2,144,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings		127,500	140,000	120,000
Equipment Supply deposit received	61,000	1,750,264	1,428,000	1,746,651
Equipment Supply deposit paid	(268,212)	(2,423,241)	(2,100,000)	(2,328,868)
d. Net cash provided (used) by investing activities	(207,212)	(545,477)	(532,000)	(462,217)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,410,146	(1,090,331)	(937,300)	(436,327)
CASH AND CASH EQUIVALENTS AT JULY 1, 2007	3,489,373	4,899,519	3,826,816	3,809,188
CASH AND CASH EQUIVALENTS AT JUNE 30, 2008	4,899,519	3,809,188	2,889,516	3,372,861

WASHOE COUNTY
(Local Government)

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2008	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2009		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Debt Service										
Sparks Justice Court	5	10	13,900,000	9/2004	7/2014	2.9-3.7	11,135,000	350,125	1,440,000	1,790,125
350 South Center	2	20	11,900,000	12/2004	1/2025	3.75-5.0	10,710,000	474,013	450,000	924,013
Various Purpose Bonds (4557-58-59)	5	10	7,030,000	06/1999	06/2009	3.8-4.6	785,000	36,110	785,000	821,110
Pioneer Site (45592)	5	10	14,000,000	08/2000	08/2010	4.50-4.80	6,585,000	263,900	2,085,000	2,348,900
Incline Library	1	20	3,280,000	03/2004	03/2025	3.5-5.0	3,280,000	141,248	50,000	191,248
Juvenile Det Fac/Incline Maint (45593)	2	25	16,620,000	12/2001	11/2026	4.0-5.5	14,270,000	718,238	460,000	1,178,238
DA/Muni Court Facility	2	30	19,260,000	10/2002	1/2027	3.0-5.0	16,065,000	679,036	725,000	1,404,036
Sales Tax and Revenue Bonds 4566	4	30	21,915,000	12/1998	12/2028	4.0-5.1	18,510,000	898,938	520,000	1,418,938
Edison Property	5	10	4,645,000	3/2007	3/2017	3.83	4,243,000	162,507	404,000	566,507
Public Safety Training Center (45810)	7	10	16,950,000	9/2000	9/2010	4.4-5.25	6,450,000	261,574	2,050,000	2,311,574
Truckee River Flood	2	30	21,000,000	5/2006	6/2011	4.0	20,636,919	934,176	379,577	1,313,753
N Valley Sports Complex-Note Payable	10	20	464,126	4/2001	4/2021	6.0	359,328	21,141	18,864	40,005
Jail Expansion	2	30	12,500,000	3/2006	3/2036	4.125-4.5	12,070,000	530,807	240,000	770,807
Parks Bonds Series 2006 (Ballardini Ranch)	2	30	25,305,000	3/2007	3/2036	4.0-5.0	24,850,000	1,110,913	475,000	1,585,913
Truckee River Flood Project	11(2)	30	60,000,000	12/2008	6/2037	4.0-5.0	60,000,000	3,000,000	903,086	3,903,086
Baseball Stadium Senior Bonds Series 2008	4	20	18,500,000	2/2008	12/2027	5.02 variable	18,500,000	1,504,246	0	1,504,246
Baseball Stadium Subordinate Bonds Series 2008	4	50	11,000,000	2/2008	6/2057	7	11,000,000	0	0	0
Sparks Justice Court (2)	11(2)	30	10,000,000	7/2008	7/2038	4.0-5.0	0	0	0	0
TOTAL ALL DEBT SERVICE			288,269,126				239,449,247	11,086,972	10,985,527	22,072,499

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 07/01/2008	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2009		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Water Resources										
(State Revolving Fund) LEMMON VALLEY SEWER	4	20	1,249,137	8/1997	1/2018	3.33	739,978	24,126	63,489	87,615
(State Bond Bank) WATER & SEWER BONDS	2	20	3,720,000	6/4/1997	2/2017	5.0-6.5	1,745,000	91,337	155,000	246,337
(State Revolving Fund)WATER & SEWER BONDS	4	20	21,000,000	2/2001	7/2021	3.125	17,151,394	527,927	1,039,081	1,567,008
Facility Bonds Series 2001B	5	10	6,262,710	12/2001	11/2011	3-4.5	2,817,808	106,678	664,227	770,905
(State Revolving Fund)WATER & SEWER BONDS	4	20	2,310,000	6/2000	1/2020	3.70	755,444	27,483	51,048	78,531
(State Revolving Fund)WATER & SEWER BONDS- Cold Springs	4	20	3,000,000	6/2004	7/2024	3.213	2,690,254	85,381	130,976	216,357
Longly Treatment Plant	2	20	14,463,000	6/2005	1/2025	2.81	13,548,069	376,294	631,580	1,007,874
Water and Sewer Bonds	2	30	65,000,000	12/2005	7/2035	4.0-5.0	62,860,000	3,101,700	1,180,000	4,281,700
Spanish Springs	4	20	6,500,000	1/2007	1/2026	2.93	6,370,963	184,833	263,775	448,608
Storm Sewer	4	20	4,600,000	11/2006	1/2026	4.22	4,303,272	180,042	163,709	343,751
TOTAL ALL DEBT SERVICE			128,104,847				112,982,182	4,705,801	4,342,885	9,048,686

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 07/01/2008	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2009		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Golf Courses										
Golf Course Reconstruction 6802	2	20	3,000,000	9/1997	9/2017	4.75-5.4	1,865,000	94,617	145,000	239,617
Sierra Sage Golf Course Effluent (Note Payable)	10	20	977,170	4/2001	4/2021	6.0	756,529	44,509	39,716	84,225
TOTAL ALL DEBT SERVICE			3,977,170				2,621,529	139,126	184,716	323,842

Transfer Schedule for Fiscal Year 2008-2009

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	13	Administrative Assessments	52	36,195	General	32	Health	33	9,947,500
	General	13	Risk Management Fund	96	5,000,000			Library Expansion	35	0
	General	13	Health Benefits Fund	94	3,780,000			Child Protection Services	45	1,478,722
								Senior Services	47	324,000
								May Foundation	49	358,700
								Public Works Construction	71	0
								Retiree Health Benefits	63	5,990,000
								Debt Service	81	6,069,519
								Health Benefits	94	3,585,000
								Golf Course	92	0
	Subtotal					8,816,195				
SPECIAL REVENUE	Health	33	General	32	9,947,500	Child Protective Services	46	Debt Service	81	400,000
FUNDS	Library Expansion	35	General	32	0	Library Expansion	36	Debt Service	81	845,783
	Child Protective Services	45	General	32	1,478,722	Animal Services	38	Debt Service	81	0
	Senior Services	47	General	32	324,000	Administrative Assessment	52	Debt Service	81	82,500
	May Foundation	49	General	32	358,700	Administrative Assessment	52	General Fund	13	36,195
	Ctrl Truckee Mdws Remed	65	Water Resources	90	11,000,000	Truckee River Flood Mgt	58	Infrastructure	75	76,500,000
						Truckee River Flood Mgt	58	Debt Service	81	8,947,351
Subtotal					23,108,922					86,811,829

Transfer Schedule for Fiscal Year 2008-2009

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	71	General	32	0	Capital Facilities	68	Debt Service	81	4,057,457
	Infrastructure	75	Truckee River Flood Mgt	58	76,500,000	Baseball Stadium	78	Debt Service	81	1,504,246
Subtotal					76,500,000					5,561,703
EXPENDABLE TRUST FUNDS	Retiree Health Benefits	63	General	32	5,990,000	Retiree Health Benefits	64	Health Benefits	94	0
Subtotal					5,990,000					0
DEBT SERVICE	Debt Service	81	General	32	6,069,519					
			Library Expansion	36	845,783					
			Capital Facilities	68	4,057,457					
			Child Protective Services	46	400,000					
			Animal Services	38	0					
			Truckee River Flood Mgt	58	8,947,351					
			Administrative Assessment	52	82,500					
			Baseball Stadium	78	1,504,246					
Subtotal					21,906,856					0

Transfer Schedule for Fiscal Year 2008-2009

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						Water Resources	90	Ctrl Truckee Mdws Remed D	65	11,000,000
	Golf Course	92	General	32	0					
Subtotal					0					11,000,000
INTERNAL SERVICE	Health Benefits	94	General	32	3,585,000	Risk Management	96	General Fund	13	5,000,000
	Health Benefits	94	Retiree Health Benefits	64	0	Health Benefits	94	General Fund	13	3,780,000
Subtotal					3,585,000					8,780,000
Subtotal					0					0
TOTAL TRANSFERS					139,906,973					139,906,973