

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					

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	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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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.

