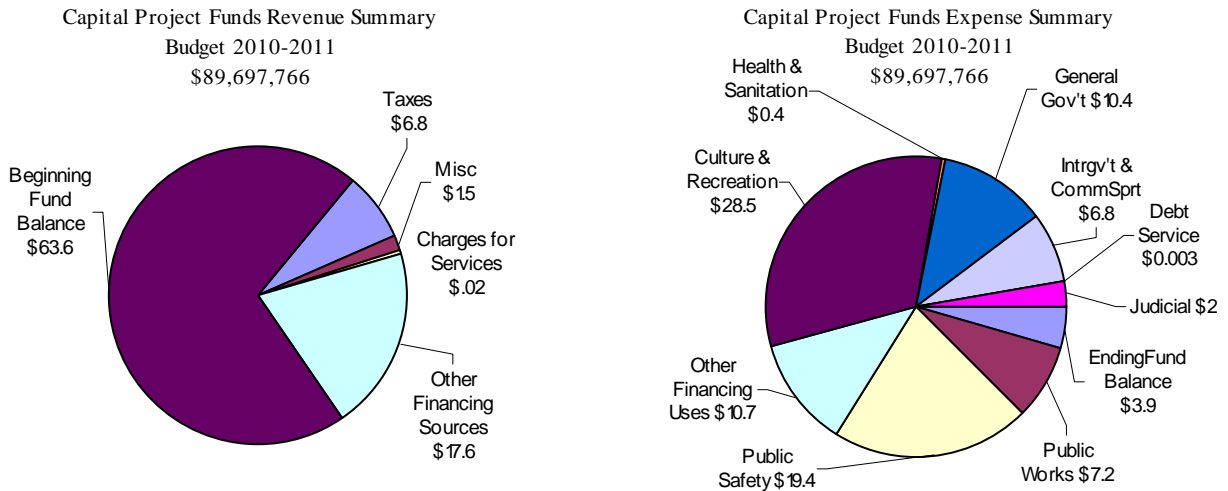


CAPITAL PROJECT FUNDS

Description The Capital Project Funds account for revenues used for the acquisition or construction of major capital facilities. The Capital Project Funds include the Capital Facilities Tax Fund, Parks Capital Projects Fund, Capital Improvements Fund (previously Public Works Construction Fund), Infrastructure Fund, and the Stormwater Impact Fee Fund. The Baseball Stadium Fund which was previously reported in a capital projects fund was reclassified as a special revenue fund due to a change in the activities in the fund. The Special Assessment District Projects Fund was combined with the Capital Improvements Fund.

Revenue and Expenditure Summaries – Capital Project Funds



Revenue Summary – Capital Project Funds

Revenue Type	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimate	2010-2011 Budget	\$ Change from Prior Year
Taxes	\$ 7,125,997	\$ 7,212,231	\$ 7,974,154	\$ 7,318,642	\$ 6,814,601	\$ (504,041)
Licenses & Permits	\$ 1,907,906	\$ 2,111,597	\$ 2,355,705	\$ 1,450,000	\$ -	\$ (1,450,000)
Intergovernmental	\$ 3,439,841	\$ 6,174,026	\$ 6,309,745	\$ 12,775,630	\$ -	\$ (12,775,630)
Charges for Services	\$ 221,269	\$ 36,772	\$ 5,307	\$ 140,238	\$ 150,000	\$ 9,762
Miscellaneous	\$ 6,036,962	\$ 6,809,565	\$ 6,285,007	\$ 2,039,664	\$ 1,489,390	\$ (550,274)
Other Finance Sources	\$ 52,661,604	\$ 956,540	\$ 1,308,268	\$ 1,524,968	\$ 17,603,000	\$ 16,078,032
Beginning Fund Balance	\$ 108,339,187	\$ 108,736,292	\$ 97,836,988	\$ 74,016,917	\$ 63,640,775	\$ (10,376,142)
Total	\$ 179,732,766	\$ 132,037,023	\$ 122,075,174	\$ 99,266,059	\$ 89,697,766	\$ (9,568,293)

Expenditure Summary – Capital Project Funds

Expenditure Type	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimate	2010-2011 Budget	\$ Change from Prior Year
General Government	\$ 1,735,802	\$ 2,277,106	\$ 1,038,983	\$ 894,819	\$ 10,362,104	\$ 9,467,285
Judicial	\$ 1,954,024	\$ 4,144,480	\$ 2,472,767	\$ 15,270	\$ 2,503,000	\$ 2,487,730
Public Safety	\$ 30,936,017	\$ 15,635,874	\$ 10,135,984	\$ 2,606,086	\$ 19,367,161	\$ 16,761,075
Public Works	\$ 6,669,077	\$ 1,683,240	\$ 3,479,931	\$ 9,487,105	\$ 7,187,000	\$ (2,300,105)
Health & Sanitation	\$ 493,925	\$ 583,890	\$ 3,461,014	\$ 174,791	\$ 394,795	\$ 220,004
Welfare	\$ 967,427	\$ 165,145	\$ 2,091	\$ 209,508	\$ -	\$ (209,508)
Culture & Recreation	\$ 19,253,231	\$ 3,705,875	\$ 9,059,942	\$ 10,346,549	\$ 28,467,901	\$ 18,121,352
Intergovernmental & Community Support	\$ 1,810,719	\$ 1,916,608	\$ 2,666,733	\$ 7,309,360	\$ 6,792,601	\$ (516,759)
Debt Service	\$ 343,406	\$ 7,500	\$ 64,260	\$ 469,144	\$ 3,000	\$ (466,144)
Other Financing Uses	\$ 6,855,751	\$ 4,080,317	\$ 15,676,552	\$ 4,112,651	\$ 10,707,745	\$ 6,595,094
Ending Fund Balance	\$ 108,713,386	\$ 97,836,988	\$ 74,016,917	\$ 63,640,775	\$ 3,912,459	\$ (59,728,316)
Total	\$ 179,732,765	\$ 132,037,023	\$ 122,075,174	\$ 99,266,058	\$ 89,697,766	\$ (9,568,292)

CAPITAL FACILITIES TAX FUND

Description Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

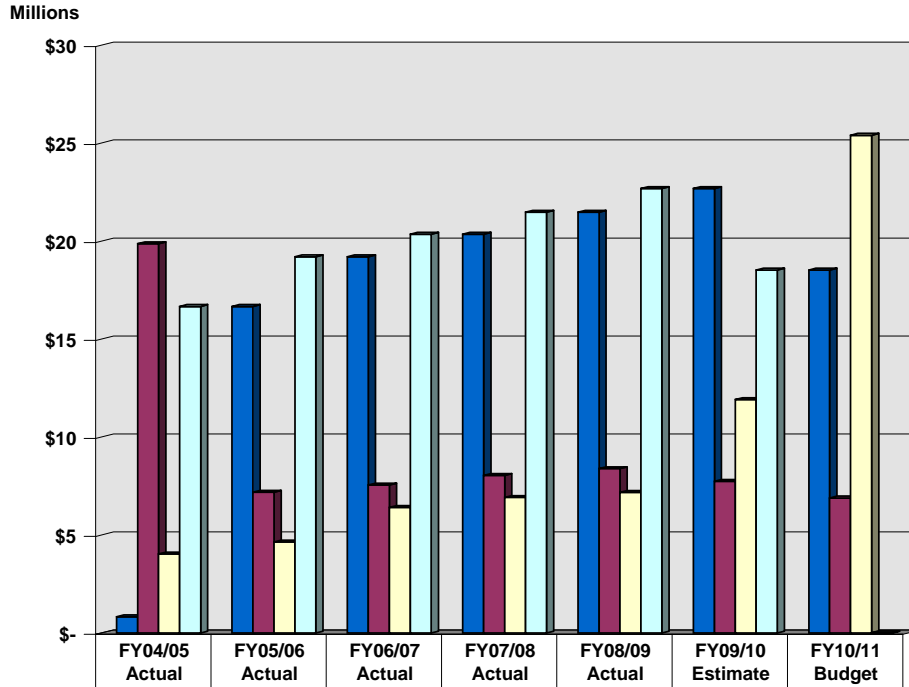
Revenue Summary	Taxes	Intergov't Revenues	Misc	Charges for Services	Other Financing Sources	Beginning Fund Balance	Total
FY04/05 Actual	\$ 5,520,873	\$ -	\$ 284,915	\$ -	\$ 14,062,602	\$ 832,968	\$ 20,701,358
FY05/06 Actual	\$ 5,956,382	\$ -	\$ 289,484	\$ -	\$ 940,968	\$ 16,667,754	\$ 23,854,588
FY06/07 Actual	\$ 6,579,090	\$ -	\$ 978,536	\$ -	\$ -	\$ 19,206,378	\$ 26,764,004
FY07/08 Actual	\$ 6,983,449	\$ -	\$ 1,060,162	\$ -	\$ -	\$ 20,355,159	\$ 28,398,770
FY08/09 Actual	\$ 7,398,060	\$ -	\$ 991,390	\$ -	\$ -	\$ 21,476,208	\$ 29,865,658
FY09/10 Estimate	\$ 7,282,860	\$ -	\$ 465,000	\$ -	\$ -	\$ 22,690,792	\$ 30,438,652
FY10/11 Budget	\$ 6,762,601	\$ -	\$ 130,000	\$ -	\$ -	\$ 18,529,051	\$ 25,421,652

Expenditures Summary	General Gov't	Judicial	Intergov't Expenditures	Debt Service	Other Financing Uses	Ending Fund Balance	Total
FY04/05 Actual	\$ -	\$ 4,756	\$ 1,516,653	\$ 173,152	\$ 2,339,043	\$ 16,667,754	\$ 20,701,358
FY05/06 Actual	\$ -	\$ 117,366	\$ 1,632,301	\$ 1,250	\$ 2,897,293	\$ 19,206,378	\$ 23,854,588
FY06/07 Actual	\$ -	\$ 192,875	\$ 1,810,719	\$ 1,500	\$ 4,403,750	\$ 20,355,159	\$ 26,764,003
FY07/08 Actual	\$ 613,188	\$ 333,855	\$ 1,916,608	\$ 1,500	\$ 4,057,411	\$ 21,476,208	\$ 28,398,770
FY08/09 Actual	\$ 133,789	\$ 318,165	\$ 2,666,733	\$ 1,500	\$ 4,054,679	\$ 22,690,792	\$ 29,865,658
FY09/10 Estimate	\$ 6,176	\$ 15,270	\$ 7,309,360	\$ 466,144	\$ 4,112,651	\$ 18,529,051	\$ 30,438,652
FY10/11 Budget	\$ 6,504,090	\$ 1,400,000	\$ 6,792,601	\$ -	\$ 10,707,745	\$ 17,216	\$ 25,421,652

Note 1: In the 2009 legislative session NRS 354.59815 was amended to allocate 100% of the capital facilities tax to the State for fiscal years 2010 and 2011. The 5 cent tax had been shared between the County and the two cities in prior years.

Note 2: In May 2010 the \$13.9 million Sparks Justice Court Bonds Series 2004 were called. The \$8.3 million outstanding principal and interest was paid subsequent to year end, on July 1, 2010, using bond proceeds.

Fund Trend of Total Revenues, Expenses, and Fund Balance



	FY04/05 Actual	FY05/06 Actual	FY06/07 Actual	FY07/08 Actual	FY08/09 Actual	FY09/10 Estimate	FY10/11 Budget
■ Beginning Fund Balance	\$832,968	\$16,667,754	\$19,206,378	\$20,355,159	\$21,476,208	\$22,690,792	\$18,529,051
■ Revenue Total	\$19,868,390	\$7,186,834	\$7,557,626	\$8,043,611	\$8,389,450	\$7,747,860	\$6,892,601
■ Expenses Total	\$4,033,604	\$4,648,210	\$6,408,844	\$6,922,562	\$7,174,866	\$11,909,601	\$25,404,436
■ Ending Fund Balance	\$16,667,754	\$19,206,378	\$20,355,159	\$21,476,208	\$22,690,792	\$18,529,051	\$17,216

CAPITAL IMPROVEMENTS FUND

Description Previously titled Public Works Construction Fund, the primary resources are derived from financing proceeds, special assessments, transfers and investment earnings which are applied to various capital projects. The Special Assessment District Projects Fund was combined with this fund in FY08/09.

Revenue Summary	Taxes	Licenses & Permits	Intergovt'l	Misc
FY04/05 Actual	\$ -	\$ 1,502,704	\$ 11,046,934	\$ 1,717,327
FY05/06 Actual	\$ -	\$ 1,539,756	\$ 7,548,470	\$ 981,125
FY06/07 Actual	\$ -	\$ 1,907,906	\$ 2,653,068	\$ 2,174,416
FY07/08 Actual	\$ -	\$ 2,111,597	\$ 1,121,299	\$ 2,601,914
FY08/09 Actual	\$ 479,374	\$ 2,355,705	\$ 1,200,946	\$ 901,791
FY09/10 Estimate	\$ -	\$ 1,450,000	\$ 8,861,422	\$ 731,770
FY10/11 Budget	\$ -	\$ -	\$ -	\$ 324,000

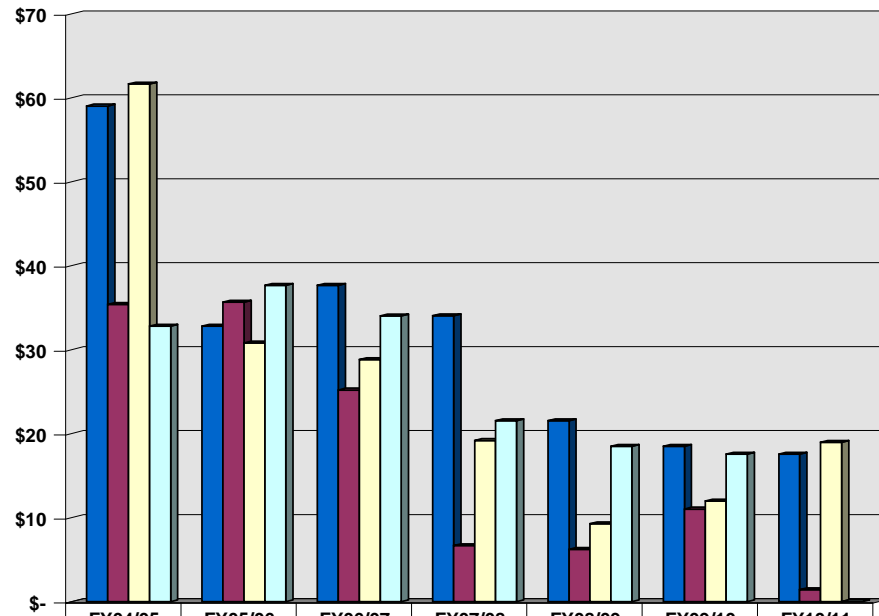
Revenue Summary (continued)	Charges for Services	Other Financing Sources	Beginning Fund Balance	Total
FY04/05 Actual	\$ 32,161	\$ 21,123,210	\$ 59,043,769	\$ 94,466,105
FY05/06 Actual	\$ 994,724	\$ 24,616,622	\$ 32,813,319	\$ 68,494,016
FY06/07 Actual	\$ -	\$ 18,471,524	\$ 37,678,254	\$ 62,885,168
FY07/08 Actual	\$ -	\$ 854,360	\$ 34,066,221	\$ 40,755,391
FY08/09 Actual	\$ -	\$ 1,308,268	\$ 21,553,885	\$ 27,799,969
FY09/10 Estimate	\$ -	\$ -	\$ 18,514,063	\$ 29,557,255
FY10/11 Budget	\$ -	\$ 1,103,000	\$ 17,575,432	\$ 19,002,432

Expenditures Summary	General Gov't	Judicial	Public Safety	Public Works	Health & Sanitation	Welfare
FY04/05 Actual	\$ 914,189	\$ 27,100,740	\$ 10,429,898	\$ 3,917,669	\$ 463	\$ 9,761,228
FY05/06 Actual	\$ 2,606,562	\$ 13,775,956	\$ 8,644,195	\$ 2,568,087	\$ 326	\$ 2,647,224
FY06/07 Actual	\$ 1,735,802	\$ 1,761,149	\$ 13,095,088	\$ 6,669,077	\$ 493,925	\$ 967,427
FY07/08 Actual	\$ 1,663,918	\$ 3,810,625	\$ 10,690,464	\$ 1,683,240	\$ 583,890	\$ 165,145
FY08/09 Actual	\$ 905,194	\$ 2,154,602	\$ 1,118,505	\$ 3,479,931	\$ 856,195	\$ 2,091
FY09/10 Estimate	\$ 888,643	\$ -	\$ 1,163,319	\$ 9,487,105	\$ -	\$ 209,508
FY10/11 Budget	\$ 3,858,014	\$ 1,103,000	\$ 1,867,000	\$ 7,187,000	\$ 242,795	\$ -

Expenditures Summary (continued)	Culture & Recreation	Debt Service	Other Financing Uses	Ending Fund Balance	Total
FY04/05 Actual	\$ 9,297,597	\$ 181,002	\$ 50,000	\$ 32,813,319	\$94,466,105
FY05/06 Actual	\$ 298,477	\$ 200,305	\$ 74,630	\$ 37,678,254	\$68,494,016
FY06/07 Actual	\$ 1,620,899	\$ 46,485	\$ 2,452,001	\$ 34,043,315	\$62,885,168
FY07/08 Actual	\$ 578,318	\$ 3,000	\$ 22,906	\$ 21,553,885	\$40,755,391
FY08/09 Actual	\$ 618,167	\$ 59,760	\$ 91,461	\$ 18,514,063	\$27,799,969
FY09/10 Estimate	\$ 233,247	\$ -	\$ -	\$ 17,575,432	\$29,557,254
FY10/11 Budget	\$ 4,733,575	\$ -	\$ -	\$ 11,048	\$19,002,432

Fund Trend of Total Revenues, Expenses, and Fund Balance

Millions



	FY04/05 Actual	FY05/06 Actual	FY06/07 Actual	FY07/08 Actual	FY08/09 Actual	FY09/10 Estimate	FY10/11 Budget
Beginning Fund Balance	\$59,043,769	\$32,813,319	\$37,678,254	\$34,066,221	\$21,553,885	\$18,514,063	\$17,575,432
Revenue Total	\$35,422,336	\$35,680,697	\$25,206,914	\$6,689,170	\$6,246,084	\$11,043,192	\$1,427,000
Expenses Total	\$61,652,786	\$30,815,762	\$28,841,853	\$19,201,506	\$9,285,906	\$11,981,822	\$18,991,384
Ending Fund Balance	\$32,813,319	\$37,678,254	\$34,043,315	\$21,553,885	\$18,514,063	\$17,575,432	\$11,048

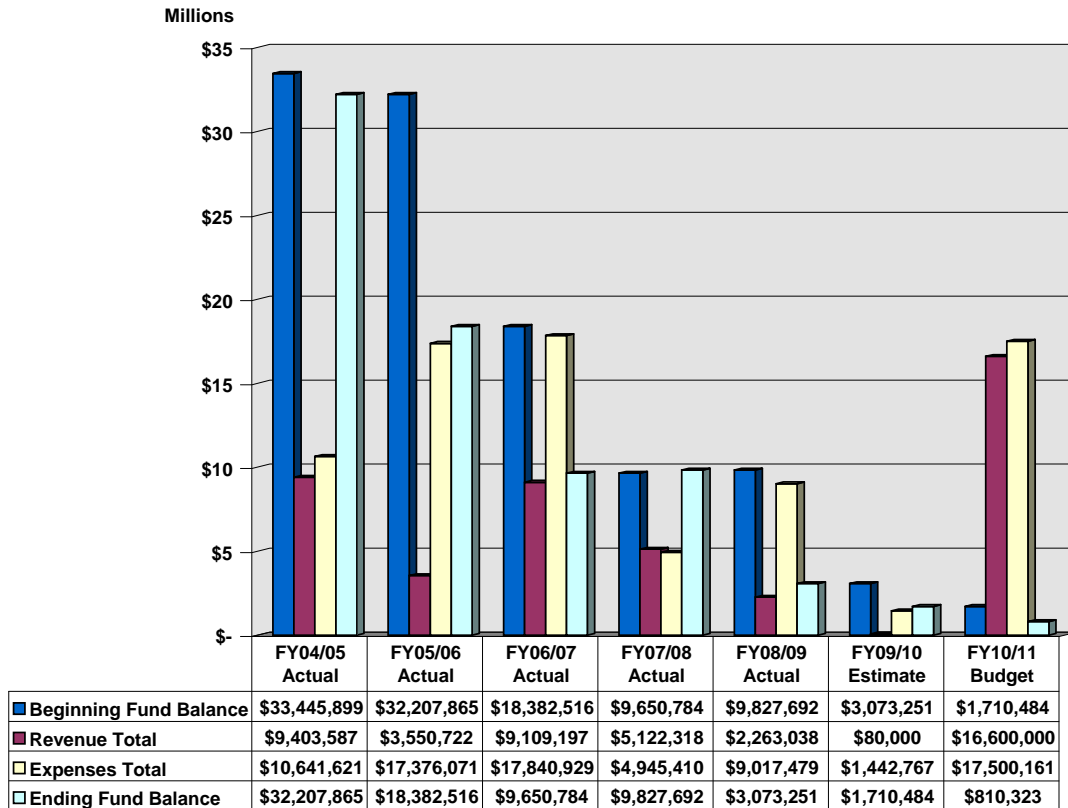
INFRASTRUCTURE FUND

Description This fund is the capital project fund for the Truckee River Flood Management Infrastructure Fund. The other financing sources primarily fund the flood capital projects and come from the 0.125% sales tax that are transferred from the Truckee River Flood Management Infrastructure Fund.

Revenue Summary	Intergov't'l	Misc	Other Financing Sources	Beginning Fund Balance	Total
FY04/05 Actual	\$ 8,260,700	\$ 1,142,887	\$ -	\$ 33,445,899	\$ 42,849,486
FY05/06 Actual		\$ 349,370	\$ 3,201,352	\$ 32,207,865	\$ 35,758,587
FY06/07 Actual		\$ 691,872	\$ 8,417,325	\$ 18,382,516	\$ 27,491,713
FY07/08 Actual	\$ 4,775,000	\$ 347,318	\$ -	\$ 9,650,784	\$ 14,773,102
FY08/09 Actual		\$ 2,263,038		\$ 9,827,692	\$ 12,090,730
FY09/10 Estimate		\$ 80,000		\$ 3,073,251	\$ 3,153,251
FY10/11 Budget		\$ 100,000	\$ 16,500,000	\$ 1,710,484	\$ 18,310,484

Expenditures Summary	Public Safety	Health & Sanitation	Other Financing Uses	Ending Fund Balance	Total
FY04/05 Actual	\$ 161,096	\$ 6,763,732	\$ 3,716,793	\$ 32,207,865	\$ 42,849,486
FY05/06 Actual	\$ 56,513	\$ 16,431,700	\$ 887,858	\$ 18,382,516	\$ 35,758,587
FY06/07 Actual	\$ 17,840,929	\$ -	\$ -	\$ 9,650,784	\$ 27,491,713
FY07/08 Actual	\$ 4,945,410	\$ -	\$ -	\$ 9,827,692	\$ 14,773,102
FY08/09 Actual	\$ 9,017,479	\$ -	\$ -	\$ 3,073,251	\$ 12,090,730
FY09/10 Estimate	\$ 1,442,767	\$ -	\$ -	\$ 1,710,484	\$ 3,153,251
FY10/11 Budget	\$ 17,500,161	\$ -	\$ -	\$ 810,323	\$ 18,310,484

Fund Trend of Total Revenues, Expenses, and Fund Balance



PARKS CAPITAL PROJECTS FUND

Description Principal resources are derived from residential construction taxes and related investment earnings on these funds, which are legally restricted to the improvement, expansion and acquisition of new and existing parks.

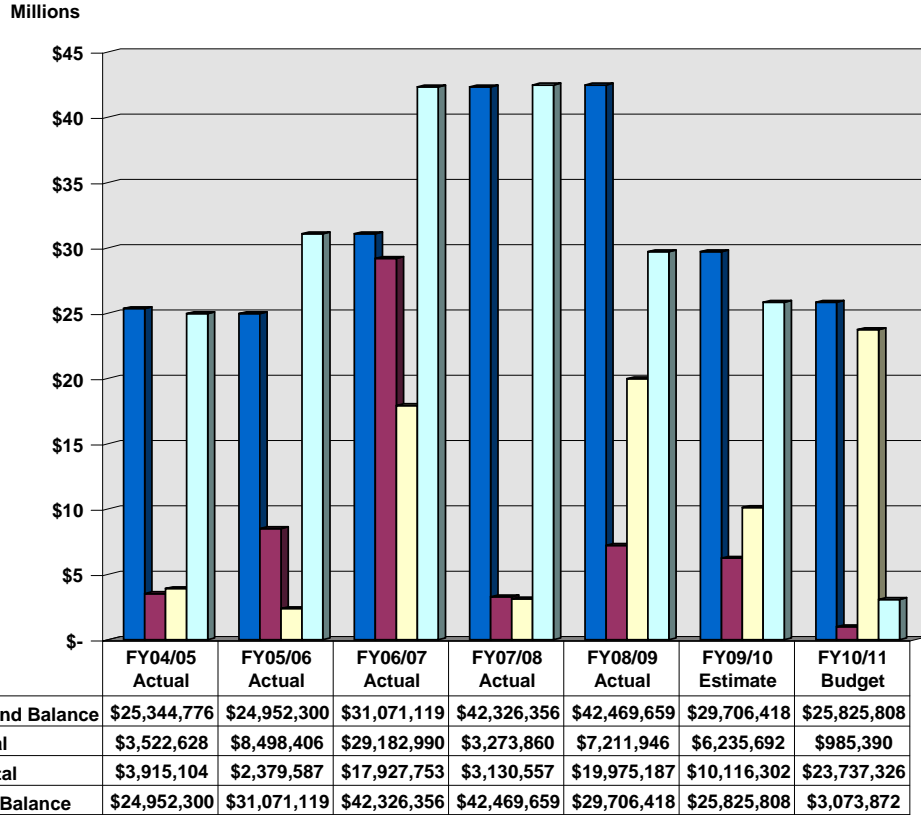
Programs and Fiscal Year 2010-2011 Budgeted Costs

District 1	1,792,173
District 2	903,380
District 3	100,773
District 4	562,174
Special Projects	7,911,644
Bond Projects	<u>12,464,182</u>
Culture & Recreation Function Total	\$ 23,734,326

Revenue Summary	Taxes	Intergovt'l Revenues	Misc	Other Financing Sources	Beginning Fund Balance	Total
FY04/05 Actual	\$ 1,110,287	\$ 57,977	\$ 2,154,364	\$ 200,000	\$ 25,344,776	\$ 28,867,404
FY05/06 Actual	\$ 825,049	\$ 43,590	\$ 530,906	\$ 7,098,861	\$ 24,952,300	\$ 33,450,706
FY06/07 Actual	\$ 546,907	\$ 786,773	\$ 2,076,555	\$ 25,772,755	\$ 31,071,119	\$ 60,254,109
FY07/08 Actual	\$ 228,782	\$ 277,727	\$ 2,665,171	\$ 102,180	\$ 42,326,356	\$ 45,600,216
FY08/09 Actual	\$ 96,720	\$ 5,108,799	\$ 2,006,427	\$ -	\$ 42,469,659	\$ 49,681,605
FY09/10 Estimate	\$ 35,782	\$ 3,914,208	\$ 760,734	\$ 1,524,968	\$ 29,706,418	\$ 35,942,110
FY10/11 Budget	\$ 52,000	\$ -	\$ 933,390	\$ -	\$ 25,825,808	\$ 26,811,198

Expenditures Summary	Culture & Recreation	Intgvt'l Expenditures	Debt Service	Other Financing Uses	Ending Fund Balance	Total
FY04/05 Actual	\$ 3,415,104	\$ 500,000	\$ -	\$ -	\$ 24,952,300	\$ 28,867,404
FY05/06 Actual	\$ 2,379,587	\$ -	\$ -	\$ -	\$ 31,071,119	\$ 33,450,706
FY06/07 Actual	\$ 17,632,332	\$ -	\$ 295,421	\$ -	\$ 42,326,356	\$ 60,254,109
FY07/08 Actual	\$ 3,127,557	\$ -	\$ 3,000	\$ -	\$ 42,469,659	\$ 45,600,216
FY08/09 Actual	\$ 8,441,775	\$ -	\$ 3,000	\$ 11,530,412	\$ 29,706,418	\$ 49,681,605
FY09/10 Estimate	\$ 10,113,302	\$ -	\$ 3,000	\$ -	\$ 25,825,808	\$ 35,942,110
FY10/11 Budget	\$ 23,734,326	\$ -	\$ 3,000	\$ -	\$ 3,073,872	\$ 26,811,198

Fund Trend of Total Revenues, Expenses, and Fund Balance



STORMWATER IMPACT FEE FUND

Description To account for the receipt of impact fees levied on residential and commercial developers. The fees and investment earnings are used for construction of stormwater detention and drainage projects and for disbursements relating to the construction of stormwater facilities.

Revenue Summary	Taxes	Misc	Charges for Services	Other Financing Sources	Beginning Fund Balance	Total
FY04/05 Actual	\$ -	\$ 43,315	\$ 546,913	\$ -	\$ 1,084,047	\$ 1,674,275
FY05/06 Actual	\$ -	\$ 33,449	\$ 311,313	\$ -	\$ 1,658,231	\$ 2,002,993
FY06/07 Actual	\$ -	\$ 115,583	\$ 221,269	\$ -	\$ 2,000,920	\$ 2,337,772
FY07/08 Actual	\$ -	\$ 135,000	\$ 36,772	\$ -	\$ 2,337,772	\$ 2,509,544
FY08/09 Actual	\$ -	\$ 122,361	\$ 5,307	\$ -	\$ 2,509,544	\$ 2,637,212
FY09/10 Estimate	\$ -	\$ 2,160	\$ 140,238	\$ -	\$ 32,393	\$ 174,791
FY10/11 Budget	\$ -	\$ 2,000	\$ 150,000	\$ -	\$ -	\$ 152,000

Expenditures Summary	Health & Sanitation	Intgvt'l Expenditures	Debt Service	Other Financing Uses	Ending Fund Balance	Total
FY04/05 Actual	\$ 16,044	\$ -	\$ -	\$ -	\$ 1,658,231	\$ 1,674,275
FY05/06 Actual	\$ 2,073	\$ -	\$ -	\$ -	\$ 2,000,920	\$ 2,002,993
FY06/07 Actual	\$ -	\$ -	\$ -	\$ -	\$ 2,337,772	\$ 2,337,772
FY07/08 Actual	\$ -	\$ -	\$ -	\$ -	\$ 2,509,544	\$ 2,509,544
FY08/09 Actual	\$ 2,604,819	\$ -	\$ -	\$ -	\$ 32,393	\$ 2,637,212
FY09/10 Estimate	\$ 174,791	\$ -	\$ -	\$ -	\$ -	\$ 174,791
FY10/11 Budget	\$ 152,000	\$ -	\$ -	\$ -	\$ -	\$ 152,000

Fund Trend of Total Revenues, Expenses, and Fund Balance

