



WASHOE COUNTY

Integrity Communication Service

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CM/ACM	<u>x</u>
Finance	<u>x</u>
DA	<u>x</u>
Risk Mgt	<u>n/a</u>
HR	<u>x</u>
Other	<u> </u>

STAFF REPORT

BOARD MEETING DATE: May 23, 2017

DATE: May 17, 2017

TO: Board of County Commissioners

FROM: Mark Mathers, Budget Manager
(775) 328-2071, mmathers@washoecounty.us

THROUGH: Christine Vuletich, Assistant County Manager
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SUBJECT: Discussion and action on the Washoe County Tentative Budget, as well as possible changes to the adoption of the Final Budget for Fiscal Year 2017-18; approve the changes to position control for Fiscal Year 2017-18 indicated on Attachment A; and approve the fees indicated on Attachment B-1. This item may be continued to May 30, 2017 at 10:00 AM. (All Commission Districts)

SUMMARY

The purpose of this item is to conduct a hearing on the Tentative Budget for FY2017-18; consider approval of the Final Budget for FY2017-18, which incorporates the approved County Manager's recommendations presented on April 25, 2017; approve changes to position control for FY2017-18 related to the FY2017-18 Final Budget; and approve the fees indicated on Attachment B-1.

Washoe County Strategic Objective supported by this item: Stewardship of our Community

PREVIOUS ACTION

January 31, 2017 – At the BCC's Strategic Plan retreat, a preview of the Fiscal Year 2017-18 Budget was presented along with preliminary recommendations.

February 14, 2017 – The BCC received a presentation on fees charged by county departments to the public and other governments for services, including but not limited to discretionary statutory fees, autopsy fees, incarceration fees, dispatch fees, forensic services, franchise fees, and surcharge fees.

April 25, 2017 – The BCC received a status report and confirmed County Manager's recommendations for the Fiscal Year 2017-18 budget and directed the County Manager to return to the Board of County Commission with a Tentative and Final Budget incorporating the approved County Manager's recommendations for adoption at a public hearing scheduled for May 23, 2017.

AGENDA ITEM # 24

BACKGROUND

Final County Budget

NRS 354.596 requires a public hearing of the County's Tentative Budget, which is required to be submitted to the State Department of Taxation by April 15 of each year. The Department of Taxation has examined the submitted Tentative Budget for compliance with law and has provided a written certificate of compliance. At the date of the hearing, the Board of County Commissioners may also adopt a Final Budget. A final budget must be certified by a majority of the Board and submitted to the State by June 1.

Included in this agenda packet is the Tentative Budget submitted to the State in April and the Final Budget document. The Tentative Budget included the recommendations made by the County Manager and approved by the Board at the April 25th Board meeting. Due to the devastating natural disasters this fiscal year and a number of unknowns headed into next fiscal year, the Fiscal Year 2017-18 Tentative Budget and the Final Budget take a fiscally cautious approach to funding new county programs or positions in the General Fund. Rather than fund new programs and positions that require additional General Fund monies, the Final Budget has allocated any available above-base General Fund monies to the General Fund Contingency Account. Depending on the ultimate status of the above unknown issues and if the County is able to cover disaster-related costs from other sources, the County will consider a mid-year review to determine if any of the Contingency Account balance can prudently be used to finance critical operational needs in the General Fund. Consequently, the Final Budget only includes funding increases in the General Fund for new operating costs that are offset by additional ongoing revenues or cost offsets in other areas or for reclassifications for current county employees.

After the BCC meeting on April 25th, Budget staff met with departments to determine if any departments could reallocate monies within their budget for new positions or programs. Several departments identified areas of their budget that could be reallocated to pay for requests. These were:

- The Assessor's Office identified ongoing savings in its operating budget to reclassify an Appraisal Assistant to Sr. Appraiser, as part of a larger reorganization for the office.
- The Medical Examiner's Office also identified ongoing cost savings to cover a third new position for the office, a Medicolegal Investigator/Technician.

Therefore, a total of fifteen (15) new full-time positions, 14 new positions included in the Tentative Budget plus the above new position for the Medical Examiner's Office, are included in the Final FY18 budget. In addition to these new positions, ten (10) positions are deleted from the budget, primarily in the Golf Fund to reflect the turnkey operation now at Washoe Golf Course. Therefore, the net number of position changes in the Final FY18 budget is 5.0. A complete list of these position control changes, which includes new, deleted and reclassified positions, is attached as Appendix A.

In addition to these changes, two agencies took action after completion of the Tentative Budget that affect the County's budget:

- In addition to the base budget for the Truckee Meadows Regional Planning Agency (TMRPA) for FY18, the regional planning governing board approved the sum of \$150,000 for the 2017 Regional Plan Update. With TMRPA contributing \$34,200, this means the jurisdictional allocations are:
 - \$46,320 for Reno
 - \$34,740 for Sparks
 - \$34,740 for Washoe County

- The multi-agency authority governing the Regional Public Safety Training Center (RPSTC) voted to authorize filling the Executive Director position, which had been vacant for a number of years. In addition, remaining agencies have to cover the costs that were previously allocated to Truckee Meadows Community College, which no longer uses the facility, and there have been other increases to the agency's base budget. Washoe County's portion of these costs is approximately \$160,000.

As a result of these changes and additional position control changes, the amount of the General Fund Contingency Account in the Final Budget is \$2,280,893.

Despite the challenges of funding millions of dollars in flood-related repair costs, the Fiscal Year 2017-18 General Fund budget is a balanced budget with revenues and other financing sources of \$332,874,855 equaling General Fund expenses and transfers out of \$332,874,855. The General Fund's Final Budget does not pull monies from fund balance to balance the General Fund budget. A summary of the recommended Fiscal Year 2017-18 budget is shown on the following page.

Washoe County General Fund Sources and Uses				
Sources and Uses	FY16/17 Orig Budget	FY16/17 Adj Budget ¹	FY16/17 Estimated ²	FY17/18 Final Budget
Beginning Fund Balance	44,611,065	53,438,599	53,438,599	49,487,865
Revenues and Other Sources:				
Taxes	\$ 152,237,230	\$ 152,237,230	\$ 152,347,230	\$ 161,760,423
Licenses and permits	9,961,644	9,961,644	9,965,404	9,602,200
Consolidated taxes	103,150,525	103,150,525	102,775,700	108,942,685
Other intergovernmental	20,802,028	20,802,028	20,803,637	21,638,963
Charges for services	18,949,320	19,091,223	19,372,049	20,064,285
Fine and forfeitures	7,501,750	7,501,750	6,923,972	6,881,550
Miscellaneous	3,738,420	3,738,420	1,340,951	3,647,349
Total revenues	316,340,917	316,482,820	313,528,943	332,537,455
Other sources, transfers in	480,704	480,704	480,704	337,400
TOTAL SOURCES	361,432,686	370,402,123	367,448,246	382,362,720
Expenditures and Other Uses:				
Salaries and wages	142,054,291	142,824,101	141,101,457	148,156,728
Employee benefits	83,995,108	84,269,213	83,385,986	87,950,945
Services and supplies	48,489,694	52,973,856	49,715,797	50,151,007
Capital outlay	495,223	654,203	379,909	402,048
Total expenditures	275,034,316	280,721,373	274,583,149	286,660,728
Transfers out	41,869,007	42,102,232	42,602,232	43,933,234
Contingency	1,500,000	1,275,000	775,000	2,280,893
TOTAL USES	318,403,323	324,098,605	317,960,381	332,874,855
Net Change in Fund Balance	(1,581,702)	(7,135,081)	(3,950,734)	-
Ending Fund Balance				
Restricted/Committed/Assigned				
Baseball Stadium	750,000	750,000	750,000	750,000
Stabilization Account	3,000,000	3,000,000	3,000,000	3,000,000
Unassigned Fund Balance	39,279,363	42,553,518	45,737,865	45,737,865
TOTAL ENDING FUND BALANCE	43,029,363	46,303,518	49,487,865	49,487,865
Unassigned Ending Fund Bal. as % of Exp.	12.4%	13.2%	14.4%	13.8%

Notes:

¹ FY17 Adjusted Budget includes \$4,457,169 in carry-over appropriations for outstanding encumbrances as of 6/30/16, as well as mid-year adjustments.

² Estimated FY17 Miscellaneous Revenues include \$2,335,816 in unrealized investment losses.

³ FY17 and FY18 budgets include a contra of \$1.5 mil. for salary savings and \$1 mil. for operating cost savings.

Countywide Fee Schedule

Washoe County collects approximately \$61 million annually in fees and charges, including certain fees categorized as intergovernmental revenues, fines and miscellaneous revenues. Last year, the Budget Office began a review of fees charged and collected by County departments. This review included fees set by the Nevada Revised Statutes as well as fees set by the BCC either via staff report, resolution or ordinance.

As recommended by staff at a presentation to the BCC on February 14, 2017, as part of the FY18 budget process, a complete listing of County fees is presented to the BCC for their review on Attachments B-1 through B-3. Fees are categorized into three types of fees:

- Attachment B-1: these are fees set by the Board of County Commissioners, previously either via a resolution or as part of a BCC staff report. These fees, mainly user fees, may be adjusted by the BCC pursuant to State law although often there is a cap in State law on the level of the fee. The BCC is being asked to approve only these fees.
- Attachment B-2: These fees are set specifically by Nevada Revised Statutes and may not be adjusted by the BCC. These fees are provided as an informational item to the BCC in order to show all fees charged by the County.
- Attachment B-3: This schedule lists the different types of county fees that have been set by ordinance. Because of the public hearing requirements and complexity of these fees, these fees are not being considered as part of the FY18 budget process. If the responsible department desires to adjust these fees, they are required to obtain the BCC's approval to request the District Attorney's Office to prepare an ordinance to adjust these fees and then two public hearings must be conducted to consider the matter. These fees are therefore also shown as an informational item in this attachment in the vein of showing all fees the County collects.

For the FY18 budget, no changes to the fees on Attachment B-1 are proposed. The first step in the fee review process, accomplished here, is to collect and codify the fees subject to a review. Essentially, this fiscal year, staff is simply requesting that the BCC re-approve these fees. In subsequent years, based on a review of actual costs to perform services, the County will be able to use this list to consider adjustments to fees, based either on inflationary cost increases, other changes to costs, changes to the volume of services provided, and/or changes in how services are provided that affect the cost of the service. The BCC can also establish a policy to subsidize certain services, like it has for certain park and recreation fees.

FISCAL IMPACT

The recommended Fiscal Year 2017-18 General Fund budget is a balanced budget with revenues and other financing sources of \$332,874,855 equaling General Fund expenses and transfers out of \$332,874,855. The total unrestricted fund balance for the General Fund at the end of Fiscal Year 2017-18 is budgeted at \$45,737,865, or 13.8% of budgeted expenses and transfers out.

Total budgeted appropriations for all funds are \$635,125,092.

Governmental Funds						
Fund Type	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	236,107,674	50,151,006	402,048	2,280,893	43,933,234	332,874,855
Special Revenue Funds	73,511,706	91,938,060	5,227,400	-	4,054,990	174,732,155
Capital Project Funds	207,695	6,664,026	16,118,814	-	1,950,000	24,940,535
Debt Service Funds	-	11,957,471	-	-	-	11,957,471
Total	309,827,075	160,710,563	21,748,262	2,280,893	49,938,224	544,505,016
Proprietary Funds						
Fund Type	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations		
Enterprise Funds	19,897,124	408,665	-	20,305,789		
Internal Service Funds	70,314,287	-	-	70,314,287		
Total	90,211,411	408,665	-	90,620,076		
Total Appropriations					635,125,092	

RECOMMENDATION

It is recommended that the Board adopt the Final Budget for Fiscal Year 2017-18; approve the recommended changes to position control for Fiscal Year 2017-18 as indicated on Attachment A; and approve the fees indicated on Attachment B-1.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be, "move to adopt the Final Budget for Fiscal Year 2017-18; approve the recommended changes to position control for Fiscal Year 2017-18, as indicated on Attachment A; and approve the fees indicated on Attachment B-1."

Attachment A
Position Changes Recommended in FY 2017-18 Budget

GENERAL FUND POSITIONS TO BE ADDED

Position #	Department	Title	Full/Part Time or	
			Intermittent	FTE's
TBD	Community Services	Planning Manager	F	1.00
TBD	District Court	Pre-Trial Services Officer II	F	1.00
TBD	District Court	Pre-Trial Services Officer II	F	1.00
TBD	Medical Examiner	Assistant Medical Examiner	F	1.00
TBD	Medical Examiner	Forensic Medical Transcriber	F	1.00
TBD	Medical Examiner	Medicolegal Investigator/Tech	F	1.00
TBD	Sheriff	Inmate Work Program Leader	F	1.00
Total New Positions				7.00

GENERAL FUND RECLASSIFICATIONS

Position #	Department	Current Job Class	Recommended Job Class
70000657	Alternative Sentencing	Office Support Specialist	Admin Secretary Supervisor
70000733	Assessor	Senior Dept Programmer Analyst	Lead Department Programmer Analyst
70000738	Assessor	Appraisal Assistant	Senior Appraiser
70008528	Community Services	Div. Director Planning & Development	Division Director Planning & Building
70001399	Community Services	Project Coordinator	Project Manager
70001453	Community Services	Project Coordinator	Project Manager
70001407	Community Services	Painter Supervisor	Trade Supervisor
70004874	Community Services	Office Assistant III	Office Support Specialist
70000790	Community Services	Office Assistant I	Office Assistant III
70001160	Community Services	Administrative Assistant I	Administrative Assistant II
70001779	District Attorney	Legal Secretary	Legal Secretary Supervisor
70000260	Human Resources	HR Analyst II	Classification & Compensation Analyst
70001522	Juvenile Services	Legal Secretary	Admin Secretary
70008960	Manager's Office	Office Assistant III	Office Support Specialist - Final Classification pending JEC evaluation
70007700	Reno Justice Court	Court Clerk II	Justice Court Division Supervisor
70000815	Technology Services	Sr. Business Systems Analyst	Technology Project Coordinator
70000810	Technology Services	Administrative Assistant I	Administrative Assistant II
TBD	Technology Services	TBD	Technology Project Coordinator
70008473	Wadsworth Justice Court	Deputy Clerk I	Deputy Clerk II

GENERAL FUND - POSITIONS TO BE DELIMITED

Position #	Department	Title	Full/Part Time or	
			Intermittent	FTE's
70000154	Juvenile Services	Youth Advisor I	I	-0.50
70009375	Manager's Office	Program Assistant	I	0.00
70009435	Public Administrator	Office Support Specialist	I	0.00
70008740	Public Defender	Legal Secretary	I	0.00

GENERAL FUND - POSITION CHANGES

Position #	Department	Title	Change	FTE's
70008744	Incline Village Justice Court	Justice Support Specialist	Increase FTE	0.10
70009155	Incline Village Justice Court	Deputy Clerk I	Decrease FTE	-0.10
Total General Fund				6.50

Attachment A
Position Changes Recommended in FY 2017-18 Budget

OTHER FUNDS - POSITIONS TO BE ADDED

Position #	Department	Title	Full/Part Time or	
			Intermittent	FTE's
TBD	HR - Health Benefits	Office Support Specialist	F	1.00
TBD	Juvenile Services	Youth Advisor II	F	1.00
TBD	Juvenile Services	Youth Advisor II	F	1.00
TBD	CSD-Utilities	Environmental Engineer II	F	1.00
TBD	CSD-Capital Improvements	Senior Project Manager	F	1.00
TBD	CSD-Capital Improvements	Building Operations Project Manager	F	1.00
TBD	Health	Health Educator II	F	1.00
TBD	Health	Community Health Nutritionist	I	0.06
TBD	Recorder	Department Systems Technician	F	1.00
Total New Positions				8.06

OTHER FUNDS - RECLASSIFICATIONS

Position #	Department	Current Job Class	Recommended Job Class
70009528	Building & Safety	Deputy Building Official	Plan Examiner Supervisor
70008875	District Attorney	Deputy District Attorney III	Deputy District Attorney IV
70001858	District Attorney	DA Investigator II (ER)	Family Support Supervisor
70002087	Library Expansion	Office Support Specialist	Account Clerk II
70000968	Human Services-Indigent	Eligibility Certification Specialist II	Department Systems Technician
70000965	Human Services-Indigent	Eligibility Case Compliance Reviewer	Social Services Supervisor
70002265	Health	Air Quality Specialist II	Senior Air Quality Specialist
70002250	Health	Vector Borne Disease Specialist	Environmental Health Specialist
70002251	Health	Vector Borne Disease Specialist	Environmental Health Specialist
70002259	Health	Vector Control Coordinator	Environmental Health Spec. Supervisor - To be reclassified upon retirement of the current incumbent.

OTHER FUNDS - POSITIONS TO BE DELIMITED

Position #	Department	Title	Full/Part Time or	
			Intermittent	FTE's
70000749	Building & Safety	Building Official	F	-1.00
70001623	Golf Fund	Grounds Equipment Mechanic	F	-1.00
70001616	Golf Fund	Maintenance Worker II	F	-1.00
70001619	Golf Fund	Sr. Grounds/Parks Maintenance Worker	F	-1.00
70003683	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70003684	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70003685	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70003686	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70003687	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70003688	Golf Fund	Seasonal Park Aide (Maintenance)	I	-0.50
70009331	Golf Fund	Grounds Equipment Mechanic	I	-0.50
70000954	Human Services-Indigent	Account Clerk	F	-1.00
70001157	CSD-Utilities	Office Assistant III	F	-1.00
Total Other Funds				-1.44
Grand Total - All Funds				5.06

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Countywide Public Records Fees	<u>Copies of Public Records on Letter or Legal Size</u> First Copy	No Charge	239.052 11/20/07
	<u>Reproduction of Public Records Requiring Extraordinary Use of Personnel or Technology</u> (Defined as requests taking longer than 30 minutes to complete.)	Actual hourly rate of lowest-cost personnel available and qualified to fulfill request, in excess of 30 minutes, plus the actual cost of any technology costs exclusive of overhead	239.055 11/20/07
	<u>Copies of Public Records in Other Mediums</u>	Actual cost	239.055 11/20/07
	<u>Records from Geographic Information Systems</u> See NRS 239.054 for allowable costs.	Actual cost	239.054 11/20/07
	These fees do not encompass copying or reproduction costs for specific departments or services set by NRS, such as County Clerk, Recorder, Sheriff's Office, Constable, Registrar of Voters or Vital Statistics.		
Alternative Sentencing	<u>DAS Fees</u>		211A.130 11/12/96
	Annual Lab Fee	\$ 60.00 per year	
	Monthly Supervision Fee-Formal	\$ 40.00 per month	
	Monthly Supervision Fee-Informal	\$ 20.00 per month	
	Replacement Tube	\$ 5.00 each	
Animal Services	<u>Sober 24 Fee Schedule</u>		2016
	Drug Test	\$ 5.00 per drug test	
	Breathalyzer Test	\$ 1.00 per breathalyzer test	
	<u>Licensing Fees</u>		7/1/05
	Unaltered dog	\$ 20.00 per year per animal	
Altered dog (spayed/neutered)	\$ 8.00 per year per animal		
Senior citizen (65 and older)	\$ 8.00 per year per animal		
Replacement license tag	\$ 5.00 per occurrence		
Renewal late penalty (30 days overdue)	\$ 10.00 per occurrence		
<u>Microchip</u>			
Microchip Implant - Washoe County resident	no charge		
Microchip implant - non-resident	\$ 12.00 per animal		
Local microchip registration (with Washoe County Animal Services)	no charge		
<u>Redemption fees for dogs:</u>			
1st Impound	\$ 34.00 per occurrence		
1st Impound female in season	\$ 72.00 per occurrence		
2nd Impound	\$ 50.00 per occurrence		
2nd Impound female in season	\$ 95.00 per occurrence		
3rd Impound	\$ 100.00 per occurrence		
Daily impound board fee	\$ 9.00 per day		
Dog licensing fee (unless dog has a current Washoe Coui	??		
<u>Redemption fees for cats:</u>			
Impound	\$ 28.00 per occurrence		
Daily board fee	\$ 4.00 per day		
Cardboard cat carrier	\$ 5.00 per item		
<u>Redemption fees for livestock:</u>			
Impound	\$ 45.00 per occurrence		
Daily board fee	\$ 11.00 per day		
Hauling fee if livestock was trailered to the shelter	\$ 25.00 per occurrence		
<u>Redemption fees for other small animals:</u>			
Impound	No charge		
Daily board fee	\$ 4.00 per day		

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Animal Services (Continued)	<p><u>Other fees for services offered to Washoe County residents:</u></p> <p>Quarantine fees for bite animals (certain conditions apply):</p> <p>Daily board fee \$ 10.00 per day</p> <p>ADL specimen fee \$ 50.00 per item</p> <p>Animal disposal: (dogs, cats and smaller pets only) \$ 10.00 per animal</p>		
Comptroller Collections	<p>One-time Charge for Collection \$ 25.00 per item</p> <p>Added monthly fee for a payment plan \$ 2.00 per account per month</p> <p>Interest Rate on outstanding delinquent balance* 6.00% on outstanding balance</p> <p>*The interest rate is presented as an annual rate and based on prime plus 2%, but compounded daily for application to the total amount owed. The rate is reset on the first day of each calendar quarter, and will be based on the rate as reported in the Wall Street Journal.</p>		2/28/12
CSD-Business License	<p><u>Business Licenses</u></p> <p>First year of business \$ 75.00 (set by ordinance)</p> <p>Thereafter:</p> <p><u>Annual Gross Receipts</u></p> <p>\$ 25,000 or less \$ 55.00</p> <p>\$ 25,001 to \$ 50,000 \$ 65.00</p> <p>\$ 50,001 to \$ 100,000 \$ 115.00</p> <p>\$ 100,001 to \$ 300,000 \$ 140.00</p> <p>\$ 300,001 to \$ 500,000 \$ 235.00</p> <p>\$ 500,001 to \$ 1,000,000 \$ 345.00</p> <p>\$ 1,000,001 to \$ 2,500,000 \$ 600.00</p> <p>\$ 2,500,001 to \$ 5,000,000 \$ 630.00</p> <p>\$ 5,000,001 or more \$ 655.00</p> <p><u>Liquor License</u> See Appendix B for schedule of fees</p>	244.335(1)(b)	4/2/04
CSD - Planning	<p>Development Code (WCC Chapter 110) Master Fee Schedule (includes Master Storm Water Inspection Fee Schedule (Article 421)</p> <p>Regional Technology Fee NRS 354.790</p> <p><u>Applied to Business Licenses</u></p> <p>For all business licenses at time of license application \$ 2.75 for annual licenses, and and for each license renewal: \$ 2.00 for quarterly licenses (collected each calendar quarter)</p> <p><u>Applied to Other Permits</u></p> <p>4% of the total permit cost for all other permits, to include permit renewal.</p> <p>a. Includes building, engineering, planning, and utility permits.</p> <p>b. Certain agency fees will not be totaled as part of the total permit cost.</p> <p>c. Minimum regional technology fee is \$1, and the fee will be rounded to the nearest dollar.</p> <p>See Appendix C for schedule of fees that the Regional Technology Fee applies to, and exemptions.</p>	WCC 110.906.05 354.790	12/12/16 10/31/16

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
District Attorney	<p><u>CARES/SART/CAC</u></p> <p>Charges to outside law enforcement agencies:</p> <p>For examinations on those aged 12 and younger \$ 500.00</p> <p>For examinations and medications for those aged 13 and older \$ 500.00</p> <p>For examinations and medications using California kits regardless of age \$ 500.00</p> <p><u>Fraud Check Diversion Program</u></p> <p>Victim Fe - Depends on the amount paid by the victim for certified mail fee, returned item fee charged by the bank, and any other fees associated with the return check, etc. Varies</p> <p>School Fee - for reimbursement of educational material sent to each offender in the diversion program. \$ 25.00</p>		-
Juvenile Services	<p>Board & Care Costs until Initial detention hearing (Fees are waived if the child is court-ordered to be detained at the initial detention hearing.) \$ 30.00 per day</p> <p>Board & Care Costs - Refusal of Custody (Fees are collected if the parent or guardian refuses to pick up the child.) \$ 100.75 per day</p> <p>Board & Care Costs - Out of Home Placement: Under certain circumstances, parents may be responsible for the costs or portions of the costs if their child is court ordered to a rehabilitation or correctional facility. Based on ability to pay determined by sliding scale</p> <p>Court Fees: The juvenile courts may impose the following fines or costs including, but not limited to: attorney's fees, court fines, traffic fines, assessment fees, and restitution.</p> <p>Counseling/Programming: Parents/guardians and youth may be required to bear the costs or portions of the costs for any counseling or programming that may be ordered. Based on ability to pay determined by sliding scale</p> <p>Restitution: Parent(s)/Guardian(s) custodial and non-custodial, as well as the minor are responsible to pay restitution.</p>	62B.130	2002

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Medical Examiner	<u>Postmortem Examinations - Medical Examiner Fees</u>		5/1/17
	Autopsy	\$ 2,300.00	per occurrence
	Head Post	\$ 1,300.00	per occurrence
	External (Medical) Exam	\$ 950.00	per occurrence
	Consultation Case Sign-out	\$ 300.00	per occurrence
	Jurisdiction Terminated with Assist	\$ 100.00	
	Decomposed Supplemental Fee	\$ 300.00	
	Obese (BMI > 40) Supplemental Fee	\$ 300.00	
	Child/Infant Supplemental Fee	\$ 500.00	
	Homicide Supplemental Fee	\$ 500.00	
	Fire/Burned Supplemental Fee	\$ 300.00	
	Biohazard /Infectious Supplemental Fee	\$ 300.00	
	Toxicology Review/Interpretation Fee	\$ 75.00	
	Toxicology &Neuropathy Preparation & Handling Fee	10%	of cost
	Lab Work, Toxicology, Subcontractors & Special Examinations	Actual cost	
	Autopsy Report (less than 10 years old)	\$ 25.00	per report
	One copy to family upon request, free of charge		
	Law enforcement and primary care physician - no charge		
	Autopsy Report Fee (over 10 years old)	\$ 50.00	per report
	Autopsy Photographs (CD/electronic, private attys.)	\$ 30.00	per request
	X-Rays (CD/electronic)	\$ 30.00	per request
	<u>Legal Consultation and Testimony by Medical Examiner</u> (per District Attorney or Other Attorney/Court)		
	Case Preparation to include:	\$ 450.00	per hour
	Records Review		
	Phone consultation/conference		
	Research for case		
	Report preparation and other items provided		
	Travel Time	\$ 450.00	per hour
	Wait Time	\$ 450.00	per hour
	Travel Expense to include:	Actual cost	
	Airfare		
	Vehicle rental		
	Mileage allowance per IRS rates		
	Overnight Lodging		
	Testimony (Court, Grand Jury, Deposition)	\$ 450.00	per hour

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Public Administrator	<u>Hourly Rates for Staff</u>		8/12/03
	Public Administrator	\$ 200.00 per hour	
	Probate Estate Case Manager	\$ 120.00 per hour	
	Estate Investigator	\$ 100.00 per hour	
	Administrative Secretary	\$ 100.00 per hour	
	Office Support Staff	\$ 90.00 per hour	
	Accounting Staff	\$ 90.00 per hour	
	Financial Transactions	\$ 10.00 each	
	Notarizations	\$ 5.00 each	
	Postage	Actual cost	
	Long Distance Phone Calls	\$ 3.00 each or actual cost, whichever is greater	
	Storage - Vehicles	\$ 8.00 per day per vehicle	
	Storage - Personal Property	\$ 0.08 per day per sq. ft.	
	Shipping and Packing	\$ 10.00 per package, plus time @ \$100.00 per hour	
	Public Guardian	<u>Hourly Rates for Staff</u>	
Public Guardian		\$ 90.00	
Guardian Case Supervisor		\$ 90.00	
Guardian Case Manager		\$ 75.00	
Support/Clerical Staff		\$ 35.00	
Financial Transactions		\$ 7.50 per transaction	
Per NRS 253.230 1., "if a public guardian is appointed as an individual guardian the costs incurred in the appointment proceedings and the administrative costs of the guardian's services are not chargeable against the income or the estate of the ward unless the court determines at any time that the ward is financially able to pay all or part of the costs."			
Registrar of Voters	Voter Lists (paper or CD)	\$ 0.01 per name	NRS 293.440 (1)
	Voter Labels	\$ 0.02 per label	
	Certified Copy of an Application	\$ 3.00 per request	NRS 293.445 (3)
	Small Maps (Precinct maps)	\$ 0.25 per map	
	Large Maps (District maps)	\$ 10.00 per map	
	Notarization	\$ 2.00 per document	
	<u>Voter Registration Applications</u>		
	First 50 applications	No Charge First 50 applications	
	Over 50 Forms	\$ 0.10 each, or \$50.00 per 500, limit 1,000 forms	
	Organization must submit 50% of outstanding forms prior to purchasing more or price reverts to \$.20 each or \$100 per 500		

Attachment B-1
Master Fee Schedule
May 23, 2017

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Regional Parks	<p><u>Picnic/Party Pavilions Facility Use Fees</u></p> <p>A. Large Picnic Pavilion Fees - Bartley (Flying B), Bowers Mansion (Washoe or Comstock), Lazy 5 (Sugarloaf), and Rancho San Rafael (Peavine)</p> <p>1. Groups of 1 to 100 people \$ 160.00 per day</p> <p>2. Groups of 101 to 499 people \$ 160.00 per day plus \$ 1.00 per person over 100</p> <p>3. Groups of 500+ people \$ 580.00 per day plus \$ 0.50 per person over 100</p> <p>B. Medium Picnic Pavilion Fees - Bartley Ranch (Plaza & Last Chance) Davis Creek Park (Lakeview), Galena Creek Park (Bearmat, Manzanita or Mistletoe) Hidden Valley Park (Vista), Lazy 5 (Sunrise or Sunset), North Valley (Sierra or Patio), Rancho San Rafael (Pagoda or GBA Amphitheater), and So. Valleys (Mt. Rose or Steamboat)</p> <p>1. Groups of 1 to 100 people \$ 130.00 per day</p> <p>2. Groups of 101 to 300 people \$ 130.00 per day plus \$ 1.00 per person over 100</p> <p>C. Small Picnic Pavilion Fees - Bartley (Huffaker), North Valleys (Dry Creek) & Rancho San Rafael (Highland or GBA Pavilion)</p> <p>1. Groups up to 50 people \$ 80.00 per day</p> <p>D. Group Picnic Cleaning/Security Deposit (Refundable)</p> <p>1. Small and Medium Pavilions \$ 100.00 per day</p> <p>2. Large Pavilion \$ 150.00 per day</p> <p>3. 2,500 + people \$ 250.00 per day</p> <p><u>Building & Garden Facility Use Fees</u></p> <p>A. Group A (North Valleys-Grand Room, Lazy 5-Cottonwood, & Bartley-W.H.I.C.)</p> <p>a. Facility Use Fee (2 hour minimum) \$ 75.00 per hour</p> <p>b. Cleaning/Security Deposit (Refundable) \$ 500.00</p> <p>B. Group B (Bartley-Historic Huffaker School & Bartley-Brick House)</p> <p>a. Facility Use Fee (2 hour minimum) \$ 50.00 per hour</p> <p>b. Cleaning/Security Deposit (Refundable) \$ 500.00</p> <p>C. Group C (Westbrook-Grand Room, Lemmon Valley-Joe Mitchell, Cold Springs-Grand Room)</p> <p>a. Facility Use Fee (2 hour minimum) \$ 30.00 per hour</p> <p>b. Cleaning/Security Deposit (Refundable) \$ 500.00</p> <p>D. Bartley Ranch - Robert Z. Hawkins Amphitheater (6 hour minimum)</p> <p>1. Events requiring ticketing, special lighting and sound system will incur additional charges</p> <p>a. Facility Use Fee \$ 225.00 per hour</p> <p>b. Non-performance Facility Use Fee (applicable after 6 hour minimum reservation) \$ 100.00 per hour</p> <p>c. Cleaning/Security Deposit (Refundable) \$ 500.00</p> <p>E. Wilbur D. May Museum (2 hour minimum)</p> <p>1. Facility Use Fee</p> <p>a. The Garden Court \$ 150.00 per hour</p> <p>b. Double Diamond or David's Discovery Hall (available M-F 8-5 independently or regular facility hours in conjunction with Garden Court) \$ 75.00 per hour</p> <p>c. Kitchen (must reserve facility for use) \$ 100.00 per day</p> <p>2. Cleaning/Security Deposit (Refundable) \$ 500.00</p> <p>F. Rancho San Rafael - Ranch House (2 hour minimum)</p> <p>1. Facility Use Fee - First Floor Rooms & Bar, courtyard and east lawn (Kitchen not included) \$ 75.00 per hour</p> <p>2. Kitchen (must reserve facility for use) \$ 100.00 per day</p> <p>3. First and Second Floors (Kitchen not included) \$ 100.00 per hour</p> <p>4. Cleaning/Security Deposit (Refundable) \$ 500.00</p>		5/13/14

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Regional Parks (Continued)	G. Wilbur D. May Arboretum Gardens Use Fees (3 hour minimum)		
	a. Group A (Honey's Garden)	\$ 275.00 per hour	
	b. Group B (Burke's, Plaza & Lear)	\$ 175.00 per hour	
	c. Group C (Kristen's, Evans Creek Bridge & Columbus)	\$ 50.00 per hour	
	d. Cleaning/Security Deposit (Refundable)	\$ 250.00	
	H. Galena Creek Regional Park		
	a. Camp WeChMe Lodge and Grounds		
	1. Weekday Overnight Lodge Use (Building and exterior grounds) Kitchen not included - maximum of 94 people		
	a. Youth (3-17)	\$ 525.00 minimum charge	
	b. Adults	\$ 10.00 /night/person	
	c. Kitchen (must reserve facility for use)	\$ 15.00 /night/person	
	d. Cleaning/Security Deposit - refundable	\$ 100.00 per day	
	2. Weekend Overnight Lodge Use (Building and exterior grounds) Kitchen not included - maximum of 94 people		
	a. Per Room Additional Fee	\$ 1,000.00 minimum charge	
	c. Kitchen (must reserve facility for use)	\$ 50.00	
	d. Cleaning/Security Deposit - refundable	\$ 100.00 per day	
	3. Single Day Use - Limited Lodge and Exterior Grounds (Includes Grand Room and bathrooms)		
	a. Weekday Two hour minimum	\$ 110.00 per hour	
	a. Weekend Two hour minimum	\$ 150.00 per hour	
	b. Kitchen	\$ 100.00 per event	
	c. Cleaning/security deposit (refundable)	\$ 500.00	
	4. Single Day Use - Exterior Grounds and bathrooms only (Excludes Grand Room)		
	a. Two hour minimum	\$ 60.00 per hour	
	b. Cleaning/security deposit (refundable)	\$ 500.00	
	I. Fish Hatchery Building	\$ 125.00 per hour	
	Note Camp WeChMe Only: 50% discount to Washoe County School District programs		
	<u>Horse Arena Facility Use Fee</u>		
	1. Hidden Valley, Lemmon Valley, Golden Valley & Bartley Ranch Parks	\$ 100.00 per day	
	2. Cleaning/Security Deposit (Refundable)	\$ 250.00	
	<u>Pasture Use Fee</u>		
1. Rancho San Rafael pastures (fee for special events only)	\$ 150.00 /each/day		
<u>Bowers Mansion</u>			
1. Admission Fees (Tours)			
a. Adult	\$ 8.00 per person		
b. Youth (3-17) & Seniors (62+)	\$ 5.00 per person		
2. Group (reservations required, minimum 15)			
a. Adult	\$ 6.00 per person		
b. Youth (3-17) & Seniors (62+)	\$ 3.50 per person		

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Regional Parks (Continued)	<u>Davis Creek Park Campground</u>		
	1. Individual Campsites (1 - 7 people)		
	a. Campsite Fee	\$ 20.00	per night, year round
	b. Extra Vehicles	\$ 5.00	per night per vehicle
	c. Pets	\$ 1.00	per night per pet
	2. Group Campsites - 100 people maximum		
	a. R. V. Area	\$ 125.00	per night
	b. Tent Area	\$ 100.00	per night
	c. Cleaning/Security Deposit (Refundable)	\$ 100.00	
	3. Miscellaneous Fees		
	a. Firewood (bundle)	\$ 6.00	
	b. Dump station usage	\$ 5.00	
	c. Shower usage	\$ 1.00	
	<u>Wilbur D. May Museum</u>		
	1. Individuals		
	a. Adults	\$ 5.00	per person
	b. Youth (3-17) & Seniors (62+)	\$ 3.50	per person
	2. Group (minimum 15 people)		
	a. Adults	\$ 4.00	per person
	b. Youth (3-17) & Seniors (62+)	\$ 2.50	per person
	3. Exhibits	Up to \$10.00	per person
	<u>Regional Shooting Facility</u>		
	1. Public Shooters - Individuals		
	a. Adults	\$ 8.00	per day
	b. Youth & Seniors	\$ 5.00	per day
	2. Annual Passes (Public Range Only. 12 months from day of purchase)		
	a. Adults	\$ 140.00	
	b. Youth (3-17) & Seniors (62+)	\$ 100.00	
	3. Concession Rentals & Sales		
	a. Items to rent/sale	Up to \$10.00	per item per shooter (minimum 10) per
	4. Group Reservations	\$ 4.00	range
	5. Classroom	\$ 15.00	per hour
	<u>Swimming Pools</u>		
	1. Daily Admission:		
	a. Adults	\$ 5.00	
b. Youth & Seniors	\$ 4.00		
2. 5 Punch Pass			
a. Adults	\$ 20.00		
b. Youth & Seniors	\$ 15.00		
3. 10 Punch Pass			
a. Adults	\$ 40.00		
b. Youth & Seniors	\$ 30.00		
4. Swim Lessons			
a. Group Lessons	\$40-\$75		
5. Pool Facility Use Fees	\$ 140.00		

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Regional Parks (Continued)	<u>Water Play Park (Melio Gaspari & North Valleys)</u>		
	1. Daily Admission	\$ 3.00 per day	
	2. 5 Punch Pass	\$ 13.50	
	3. 10 Punch Pass	\$ 24.00	
	4. Water Play Park Party Shelter Area - (2 1/2 hour time frame plus individual per person admission fee)	\$ 65.00 per event	
	<u>Recreation/Interpretive Classes, Programs & Special Events</u>		
	1. Recreation/Interpretive Programs/Events	up to \$10	
	<u>Athletic Field User Fee</u>		
	1. Youth per season (3-17)	\$ 20.00 per person	
	2. Adult per season	\$ 20.00 per person	
	3. Athletic Field Facility Use Fee (Standard or Youth) - for athletic events		
	a. Hourly Field Facility Use Fee (up to 8 hours per field)	\$ 30.00 per hour	
	b. Daily Field Facility Use Fee (8 or more hours)	\$ 150.00 per day	
	4. Field Facility Use Fee - Special Events - Non-athletic		
	5. Light Use Fee (per field)	\$ 15.00 per hour	
	6. Security/Damage/Cleaning Deposit	\$ 500.00	
	<u>Photography Permit Fee</u>		
	1. Class 1 Professional Photography Fee (1-25)	\$ 25.00 per event	
	2. Class 2 Large Group (26-100)	\$ 100.00 per event	
	3. Class 3* Commercial Productions (TV, Ads, Movies, Documentary)	\$200 - \$10,000 per event	
	4. Class 4 Annual Permit (Applies to class 1 only - expires 1 year from purchase date)	\$ 150.00	
	*Negotiable depending on size and impact		
	<u>Special Activity Fee</u>		
	1. Run, Charity Walk, Mountain Bike Race, or similar activities	\$ 150.00 plus \$ 1.00 per person over 100	
	2. Annual Permit/Outdoor Fitness/Bootcamp or similar activities (calendar year)	\$ 400.00 per park	
	3. Cleaning/Security Deposit (Refundable)		
	a. 1 to 50 people	\$ -	
	b. 51 to 499 people	\$ 100.00 per day	
	c. 500 to 2,499 people	\$ 150.00 per day	
	d. 2,500 + people	\$ 250.00 per day	
<u>Miscellaneous Fees</u>			
1. Firewood (salvage)	Up to \$100.00 per cord		
2. Commercial Rafting	\$ 1.00 per person per entry or exit		

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC				
Department / Function	Fee	Statutory Authorization	Effective Date	
Regional Parks (Continued)	<u>Administrative Fees</u>			
	1. Administrative Fee	\$ 30.00 minimum charge		
	2. Easement Application Fee	\$ 100.00		
	3. Park Printed Documents (Master Plans, Green Book, Rancho San Rafael Implementation Plan etc.)	Cost of reprinting rounded to nearest \$		
	4. Building, Garden, Picnic, Horse Arena & Field Multi-use Discount (up to 50%)			
	3rd Facility Use	\$ 0.05		
	4th Facility Use	\$ 0.10		
	5th Facility Use	\$ 0.15		
	6th Facility Use	\$ 0.20		
	7th Facility Use	\$ 0.25		
	8th Facility Use	\$ 0.30		
	9th Facility Use	\$ 0.35		
	10th Facility Use	\$ 0.40		
	11th Facility Use	\$ 0.45		
12th Facility Use	\$ 0.50			
Sheriff	<u>Records Division Fees</u>			
	Bail Agent Registration Card	\$ 35.00	697.180	
	Business License Liquor Permit	\$ 71.25	WCC 30.130	
	Child Care Permit (\$36.25 State / FBI Fee) \$35.00 S.O.	\$ 71.25	WCC 45.325	
	New Concealed Weapon Permit (\$36.25 State/FBI) \$60.00 S.O. Fee	\$ 96.25	202.3657, WCC 50.078	
	Renew Concealed Weapon Permit (\$36.25 State/FBI) \$25.00 S.O. Fee	\$ 61.25	202.3657, WCC 50.078	
	LEOSA New	\$50.00	NRS 202.3678	
	LEOSA Renew	\$40.00	NRS 202.3678	
	Criminal History Letter	\$ 10.00	179A.140	
	Embassy Letters	\$ 10.00	179A.140	
	Fingerprints Only / Industry Standard	\$ 10.00 per card		
	Medical Marijuana Establishment Owner, Director, Board Registration Card (\$38.25 State / FBI Fee) \$35.00 S.O.)	\$ 71.25	WCC 25.700	4/8/14
	Medical Marijuana Employee, Volunteer Registration Card	\$ 35.00 each	WCC 25.700	4/8/14
	Locksmith / Safe Mechanic (\$36.25 State / FBI Fee) \$35.00 S.O.	\$ 71.25	WCC 25.2261 & WCC 25.0451	1/26/99
	Peddler and Solicitor Permit (\$36.25 State / FBI Fee) \$35.00 S.O.	\$ 71.25	WCC 25.0455	1/26/99
	Replacement of all types of Permits / Registration Cards (Lost, Stolen, Change of name address)	\$ 15.00	WCC 25.0455	
	Mug Shots / Photos	No charge		
	Subpoena Processing	\$ 25.00		
	Work Crew Fees for a crew of 3-6 inmates and one work program leader for non-profit corporations and local businesses	\$ 100.00 per day		
	Non-indigent Room & Board (based on ability to pay)	\$ 30.00 per day	211.2415	

**Attachment B-1
Master Fee Schedule
May 23, 2017**

Fees Adopted by Resolution or via BCC Staff Report by BCC			
Department / Function	Fee	Statutory Authorization	Effective Date
Tech Services - GIS	<u>Parcels</u>		
	For entire county	\$ 6,000.00 each	239.054
	For north Washoe County	\$ 300.00 each	239.054
	For each township and range in south Washoe County	\$ 300.00 each	239.054
	2-foot Contours	\$ 240.00 per square mile	239.054
	<u>Orthophotography</u>		
	3-inch resolution	\$ 200.00 per square mile	239.054
	1-foot resolution	\$ 42.00 per square mile	239.054
	<u>LIDAR</u>		
	Costs per specific area delineated by GIS	\$300 or \$500 each	239.054
	Planned land use parcels	\$150, \$300 or \$800 per planning area	239.054
		\$ 150.00 per specific plan	239.054
	<u>Special Request Fees</u>		
	GIS staff time	\$ 60.00 per hour (one hour minimum)	239.054
	Plotter paper used to produced hardcopy maps	\$ 1.50 per sq ft for regular paper	239.054
\$ 15.00 per sq ft for photo-quality paper		239.054	

**Attachment B-2
Master Fee Schedule
May 23, 2017**

Fees Set by Nevada Revised Statutes (NRS) (Informational Only)			
Department	Fee	Authorization for Fee	
Clerk	Bonds: Commissioned Abstractor	\$ 5.00 each	NRS 19.013
	Bonds: Notary	\$ 20.00 each	NRS 19.013
	Bond Filing Notice: Replacement	\$ 6.00 each	NRS 19.013
	Bond Rider	\$ 20.00 each	NRS 19.013
	Certificate of Search	\$ 6.00 each	NRS 19.013
	Certification	\$ 6.00 each	NRS 19.013
	Copy (per page)	\$ 0.50 each	NRS 19.013
	Copy: Audio Tape of board proceedings	no charge	NRS 241.035
	Copy: DVD or CD of meeting	no charge	NRS 241.035
	Fictitious Firm Name: Certificate	\$ 20.00 each	NRS 19.013
	Fictitious Firm Name: Termination	\$ 20.00 each	NRS 19.013
	Marriage License Application Fee	\$ 60.00 each	NRS 122.060
	Marriage Officiant Application Fee	\$ 25.00 each	NRS 122.062,122.064
	Marriage Solemnization Fee	\$ 75.00 each	NRS 122.181
	Power of Attorney	\$ 5.00 each	NRS 19.013
	All Other Documents Required to be Filed	\$ 5.00 each	NRS 19.013
	Affidavit for Correction of Marriage Application	\$ 25.00 each	NRS 122.045
Affidavit of Lost or Destroyed Marriage Certificate (Officiant's Only)	\$ 15.00 each	NRS 122.130(2)	
District Attorney	<p><u>Fraud Check Diversion Program</u></p> <p>The district attorney, the designated representative of the program for restitution or a private entity under contract with the district attorney, may collect a fee from any person who draws or passes a check or draft in violation of a provision of this chapter, if the office of the district attorney collects and processes the check or draft.</p> <p>If the face amount of the check or draft does not exceed \$100; \$ 25.00</p> <p>If the face amount of the check or draft is greater than \$100 but does not exceed \$300; \$ 50.00</p> <p>If the face amount of the check or draft is greater than \$300 but does not exceed \$1,000; \$ 75.00</p> <p>If the face amount of the check or draft is greater than \$1,000 but does not exceed \$2,500; \$ 150.00</p> <p>If the face amount of the check or draft is greater than \$2,500 but does not exceed \$10,000; or \$ 500.00</p> <p>If the face amount of the check or draft is greater than \$10,000. 10.0% of the face amount of the check or draft</p>	NRS 205.471	
Registrar of Voters	<p>Voter Lists (paper or CD) \$ 0.01 per name</p> <p>Voter Registration Applications</p> <p>First 50 applications No Charge First 50 applications</p> <p>Over 50 Forms \$ 0.10 each , or \$50.00 per 500, limit 1,000 forms</p> <p>Organization must submit 50% of outstanding forms prior to purchasing more or price reverts to \$.20 each or</p>	<p>NRS 293.440 (1)</p> <p>NRS 293.445 (3)</p>	

**Attachment B-2
Master Fee Schedule
May 23, 2017**

Fees Set by Nevada Revised Statutes (NRS) (Informational Only)			
Department	Fee	Authorization for Fee	
Recorder	<u>Standard Recording Fees</u>	NRS 247.305	
	Standard Document, First Page \$10.00 recording any document \$ 3.00 Technology Fund \$ 1.00 Foster Care \$ 3.00 Legal Service to aid abused & neglected children	\$ 17.00 first page	NRS 247.305(1a) NRS 247.305(2), 247.306 NRS 247.305(3) NRS 247.305(4)
	Multi Title Document, First Page \$17.00 Standard Document \$ 3.00 separately indexed	\$ 20.00 first page	See above NRS 247.305(1c)
	Notice of Default under Deed of Trust, First Page \$ 17.00 standard document \$150.00 deposit State General Fund \$ 45.00 deposit Foreclosure Mediation \$ 5.00 legal service fee-programs for indigent	\$ 217.00 first page	See above NRS 107.080(13a) NRS 107.080(13b) NRS 107.080(13c)
	Each Additional Page Non-Standard Document (each)	\$ 1.00 Each Additional Page \$ 25.00 per document	NRS 247.305(1b) NRS 247.305(5)
	<u>Maps - Recording Fees</u>		
	Subdivision/Tract Map \$ 57.00	\$ 57.00 \$50.00 1st sheet of map + \$7.00 document fee	NRS 278.450
	Parcel Map \$ 24.00	\$ 24.00 \$17.00 1st sheet of map + \$7.00 document fee	NRS 278.468(1b)
	Survey Map \$ 24.00	\$ 24.00 \$17.00 1st sheet of map + \$7.00 document fee	NRS 625.370(1)
	Land Map \$ 57.00	\$ 57.00 \$50.00 1st sheet of map + \$7.00 document fee	NRS 278.4725(11)
	Each additional page on all maps \$ 10.00	\$ 10.00	NRS 278.450 or 625.370
	<u>Mining - Recording Fees</u>		
	Certificate of Location, including Amended or Relocated \$6.00 filing fee per claim \$4.00 per claim to establish program to discover dangerous abandoned mines	\$ 17.00 Standard Recording Fee, plus \$ 10.00 per claim for D.O.M.	NRS 517.185(2) NRS 513.94(4a)
	Non-Standard Document (each)	\$ 25.00 per document	NRS 247.305(5)
	Affidavit-Notice of Intent to Hold, Proof of Labor, or Amended Proof of Labor	\$ 7.00 (\$3/Tech Fee, \$1/Foster Care, \$3/Legal Svcs), plus \$ 2.00 per claim, plus \$ 10.00 per claim for D.O.M.	NRS 247.310(1)
	Placer Map, including Amended or Relocated	\$7.00 (\$3/Tech Fee, \$1/Foster Care, \$3/Legal Svcs), plus \$ 1.00 per acre	NRS 517.100(2)
	Lode, Millsite, or Tunnel Map including Amended or Relocated	\$7.00 (\$3/Tech Fee, \$1/Foster Care, \$3/Legal Svcs), plus \$ 15.00 per claim	NRS 517.040(2)
	<u>Uniform Commercial Code (UCC) - Recording Fee</u>		
	UCC, containing up to two pages	\$ 60.00	NRS 104.9525(a)
	UCC, containing three to twenty pages \$ 90.00	\$ 90.00 plus	NRS 104.9525(b)
		\$ 2.00 for each page attached over 20 pages	NRS 104.9525(b)
	UCC, pertaining to public finance transaction for each additional debtor listed on all UCC's	\$ 90.00 plus \$ 2.00	NRS 104.9525
	<u>Marriage Certificate Copy Fee</u>		
	Certified Copy of Marriage Record \$10.00 General Fund \$ 5.00 Aid victims of domestic violence	\$ 15.00 each	NRS 247.305(1f) NRS 247.305(1h)
	Plain Copy of Marriage Record	\$ 1.00 each	NRS 247.305(1d)

Attachment B-2
Master Fee Schedule
May 23, 2017

Fees Set by Nevada Revised Statutes (NRS) (Informational Only)				
Department	Fee		Authorization for Fee	
Recorder (Continued)	<u>Document Copy Fees</u>			
	Document Copy	\$ 1.00 per page	NRS 247.305(1d)	
	Map Copy	\$ 1.00 per page	NRS 247.305(1d)	
	UCC Copy	\$ 2.00 per page	NRS 104.9525	
	Fee to certify any document copy	\$ 4.00 per certification	NRS 247.305(1e)	
Sheriff	<u>Civil Fees</u>		NRS 248.275	
	For serving a summons or complaint, or any other process, by which an action or proceeding is commenced on every defendant	\$17.00 + Mileage* per defendant		
	For serving a subpoena, for each witness summoned	\$15.00 + Mileage* per witness		
	For serving every order	\$15.00 + Mileage* per order		
	Notice (one)	\$26.00 + Mileage* per notice for one order		
	Notice (two to ten) (each)	\$20.00 + Mileage* per notice (each) for 2-10 orders		
	Writ-Execution (Writ: \$15.00 and Writ of Garnishment \$15.00 plus mailing of notice: \$2.00)	\$32.00 + Mileage* per writ		
	Writ-Attachment (Writ: \$15.00 and Order: \$15.00 plus mailing of notice: \$2.00)	\$32.00 + Mileage* per writ		
	Writ-Possession or Restitution (Writ: \$21.00 and Order: \$15.00)	\$36.00 + Mileage* per writ		
	Posting property sales (per posting – in most cases 3 postings must be made)	\$ 15.00 per posting		
	Certified mail (per mailing) as of May 31, 2015	\$ 6.74		
	Copies	\$ 3.00 per page		
	Mileage (not to exceed \$20.00) or 10 miles	\$ 2.00 per mile		
	<u>Records Division Fees</u>			
	CCW Late Fee	\$ 15.00 each	NRS 202.3677	
	CCW Replacement (Lost, Stolen, Change of name / address)	\$ 15.00 each	NRS 202.367	
	<u>Other</u>			
	Weekend Inmates (based on ability to pay)	\$ 25.00 per day	211.350	
	CSD - Gaming License Fees	Slot Machines	\$ 10.00 per unit per month	NRS 463.390
		Pan/Poker/Bridge Tables	\$ 25.00 per table per month	NRS 463.390
All Other Games		\$ 50.00 per unit per month	NRS 463.390	
All billed quarterly in advance. Distributed to incorporated cities based on location of facility.				
Treasurer	Mailing of notice of delinquent taxes	\$2.00 via First Class Mail	51.5648(1) & (5) & 361.535(3)	
	Publication of notice of delinquent taxes	varies Cost of publication in RGJ	361.565(2) & 361.535(3)	
	Certified mail, return receipt requested	\$6.47 USPS 2017 rates	361.595(3b) & 361.535(3)	
	Notice of intention to seize (NOI) Fee	\$2.00 Mobile Home & business property	361.535	
	Seizure Notice Fee	\$3.00 Mobile Home & business property	361.535 (2b)	
	Lot Book Fee	\$120.00 Title search	361.5648 (5)(6)	
	Recording Fee	\$19.00 Reconveyance Fee	361.585	
	NSF or returned items fee	\$25.00		
	Credit card fee (aka: convenience fee), Service fee – Industry banking best practice verbiage	2.45% of payment	NRS 354.770	

**Attachment B-2
Master Fee Schedule
May 23, 2017**

Fees Set by Nevada Revised Statutes (NRS) (Informational Only)			
Department	Fee	Authorization for Fee	
Human Services	Child Care License Fees	NRS 432A.131	
	Family Child Care Home	\$ 30.00 annually	
	Group Child Care Home	\$ 60.00 annually	
	Child Care Center - 13-50 children	\$ 100.00 annually	
	Child Care Center - 51 or more children	\$ 200.00 annually	
	License Late Fees	\$ 50.00 30+ days after license exp. date	NRS 432A.131
	Child Care Licensing Administrative Fines - 13.8A	\$ 100.00 per violation per day	NRS 432A.131
	Child Care Licensing Administrative Fines 13.8B	\$ 200.00 in addition to 13.8A due to injury	NRS 432A.131
	Adoption Fees	varies Based on the State Adoption Fee Schedule	NRS 127.275
	Child Care Adoption Regulation Book	\$ 5.00 per book	
Fingerprinting Fee	\$ 37.75 per person pass through to NHP		

**Attachment B-3
Master Fee Schedule
May 23, 2017**

Fees Adopted by Ordinance (Informational Only)					
Department / Function	Fee	Statutory Authorization	Ordinance #	WCC Section	Last Updated
Building & Safety	Building & Safety Fees	NRS 354.59891	1580	Ch. 100	8/22/16
<p>NRS 354.59891:</p> <p>2. Except as otherwise provided in subsections 3 and 4, a local government shall not increase its building permit basis by more than an amount equal to the building permit basis on June 30, 1989, multiplied by a percentage equal to the percentage increase in the Western Urban Nonseasonally Adjusted Consumer Price Index, as published by the United States Department of Labor, from January 1, 1988, to the January 1 next preceding the fiscal year for which the calculation is made.</p> <p>3. A local government may submit an application to increase its building permit basis by an amount greater than otherwise allowable pursuant to subsection 2 to the Nevada Tax Commission. The Nevada Tax Commission may allow the increase only if it finds that:</p> <p>(a) Emergency conditions exist which impair the ability of the local government to perform the basic functions for which it was created; or</p> <p>(b) The building permit basis of the local government is substantially below that of other local governments in the State and the cost of providing the services associated with the issuance of building permits in the previous fiscal year exceeded the total revenue received from building permit fees, excluding any amount of residential construction tax collected, for that fiscal year.</p> <p>4. Upon application by a local government, the Nevada Tax Commission shall exempt the local government from the limitation on the increase of its building permit basis if:</p> <p>(a) The local government creates an enterprise fund pursuant to NRS 354.612 exclusively for building permit fees, fees imposed for the issuance of barricade permits and fees imposed for encroachment permits;</p> <p>(b) The purpose of the enterprise fund is to recover the costs of operating the activity for which the fund was created, including overhead;</p> <p>(c) Any interest or other income earned on the money in the enterprise fund is credited to the enterprise fund;</p> <p>(d) The local government maintains a balance of unreserved working capital in the enterprise fund that does not exceed 50 percent of the annual operating costs and capital expenditures for the program for the issuance of barricade permits, encroachment permits and building permits of the local government, as determined by the annual audit of the local government conducted pursuant to NRS 354.624; and</p> <p>(e) The local government does not use any of the money in the enterprise fund for any purpose other than the actual direct and indirect costs of the program for the issuance of barricade permits, encroachment permits and building permits, including, without limitation, the cost of checking plans, issuing permits, inspecting buildings and administering the program. The Committee on Local Government Finance shall adopt regulations governing the permissible expenditures from an enterprise fund pursuant to this paragraph.</p>					
CSD-Business License	<u>Business Licenses</u>				
	First year of business	\$ 75.00	244.335(1)(b)	1208 WCC	4/2/2004
	See Appendix A for special fees		244.335(1)(b)	1208 WCC	4/2/2004
AB 104 Taxes (aka "Chapter 491 Taxes")	Sales Tax (1/4 of 1%)	Ch. 491 (1991)	833	21.010	7/1/91
	Gaming License Fee (by formula)	Ch. 491 (1991)	833	21.1620	7/1/91
Authorized by	Real Property Transfer Tax (\$0.10 per \$500 of value)	Ch. 491 (1991)	833	21.1630	7/1/91
Local Government Tax Act	Ad Valorem Tax (0.0272 cents per \$100 assessed valuation)	Ch. 491 (1991)	833	21.1750	7/1/91
These taxes may not be adjusted without the consent of all agencies receiving any portion of the above taxes.					
Human Services	Senior Services Facility Use fees	Varies		45.4	4/1/12
Sheriff	Alarm Registration and False Alarms		1490	54.040	7/6/12
<p>The Renewal Registration Fee may be waived for Alarm Sites that did not record a False Alarm during the one year registration period or if no changes to Alarm User registration information per 54.050 were made during the registration period.</p> <p>No refund of a registration or registration renewal fee will be made.</p>					

**Attachment B-3
Master Fee Schedule
May 23, 2017**

Fees Adopted by Ordinance (Informational Only)					
Department / Function	Fee	Statutory Authorization	Ordinance #	WCC Section	Last Updated
Utilities	Sanitary Sewer Fees	NRS 244.157	1536	40.280 & 130	7/18/14
	Reclaimed User Rates	NRS 244.157	1535	40.280 & 130	7/18/14
	Spanish Springs Floodplain Detention Facility User Rates	NRS 244.157, 318.116 & 318.135	1552	40.280 & 130	4/24/15
	Golden Valley Water Recharge Rates	244, 244A & 318	1548	40.280 & 130	11/21/14



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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Washoe County herewith submits the Final budget for the
fiscal year ending June 30, 2018

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 194,350,678

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.

This budget contains 21 governmental fund types with estimated expenditures of \$ 493,788,947 and
6 proprietary funds with estimated expenses of \$ 89,946,154

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Christine Vuleitch
(Printed Name)

Assistant County Manager

(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Christine Vuleitch

Dated: 4/14/2017

SCHEDULED PUBLIC HEARING:

Date and Time 5/23/17 10:00 AM

Publication Date May 13, 2017

Place: Washoe County Commission Chambers 1001 E. Ninth Street, Reno NV 89512

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2017-2018

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Executive Summary of FY2017-18 Tentative Budget

Attached is the Fiscal Year 2017-2018 Washoe County Tentative Budget. The budget, summarized in Schedule A, is comprised of 21 Governmental Funds and six Proprietary Funds. The combined appropriations of Governmental Funds total \$545,898,095 and operating and other expenses in the Proprietary Funds total \$89,946,154. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

Economic Conditions

As was the case last year, Washoe County's economy has continued to exhibit strong growth. Looking forward, we expect some normalization of trends, although a general slowdown in the US and global economy in the future always has the potential to decelerate growth in the region. Some of the economic measures pointing to the strength of the economy in Washoe County include:

- Washoe County's current unemployment rate is 4.6%, which is below the national rate of 4.9%. Since the beginning of 2011, when the County's unemployment rate was 13.9%, more than 32,000 jobs have been created and total employment in the County has increased 17% over that time.
- Per capital personal income in Washoe County rose 6.3% in 2015.
- As a result of these income trends and overall economic activity in the region, taxable sales through the first half of Fiscal Year 2016-17 were 9.2% higher than last fiscal year.
- Reflecting a growth in business demand, the Reno-Tahoe International Airport has added a number of new flights connecting Reno to other regions, and airport passenger growth in 2016 was 6.4% higher than 2015.

The County is mindful that certainly some of the growth experienced the last three years likely reflects a temporary shift up in business expenditures and overall spending due to the development of major industrial plants in the area and associated residential construction to fill the current housing gap in the area. This growth, termed by many as the "Tesla effect", will eventually come to an end and growth will normalize in the region, but we do not expect that to occur in Fiscal Year 2017-18. Additional possible headwinds for the national economy include rising interest rates, a resulting slowdown in consumer demand and GDP, potential trade wars if the new administration aggressively pursues protectionist policies, and rising healthcare costs and/or disruptions to the healthcare industry. In the local economy, a lack of affordable housing in the region could stymie businesses coming to the area for affordable labor costs.

Despite the continued improvement of Washoe County's economy and rising home values, the County's main General Fund source of revenues and single greatest source of revenue overall, property taxes, will not track this growth. At the same time, the increased population in Washoe County and new



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development carries with it a demand for services, which will place a strain on county services due to the lack of commensurate revenue growth. A further discussion of revenues follows in the next section.

Costs of Major County Disasters in Fiscal Year 2016-17

This fiscal year, Washoe County has experienced three natural disasters: the Little Valley Fire, the January flooding of the Truckee River and the North Valleys Flooding. For each of these events, staffs from the County, Truckee Meadows Fire Protection District and other partner agencies were pressed into service to respond to these incidents, which continues in the case of the North Valleys Flood. Residents of the North Valleys continue to require assistance and County road crews, along with the State and other agencies, continue with mitigation efforts including pumping water from neighborhoods surrounding Swan Lake, checking culverts and other infrastructure on their status, and maintaining the newly constructed HESCO wall around Swan Lake. We have also begun planning for the short- and long-term recovery phases for these areas.

The County's direct costs for these three incidents so far this fiscal year total \$1.25 million and this does not include the costs of repairs which could reach \$7 million or more. Although we expect reimbursement of up to 75% of eligible response and repair costs from FEMA for the two floods, which were declared federal disasters, the County will still need to pay for the costs of those repairs prior to reimbursement.

Finance staff is formulating a financing plan to cover these disaster costs. This plan may include: (a) using the full amount of the General Fund contingency account this fiscal year and possibly in Fiscal Year 2017-18 as well, (b) accessing the County's \$3 million stabilization account, which was established pursuant to State law to cover costs of natural disasters, (c) using available fund balance in the County's capital funds and (d) possibly deferring scheduled capital projects as a last resort. As noted later in this executive summary, Washoe County has taken a fiscally conservative approach to the Fiscal Year 2017-18 budget in light of the repair costs that the County will need to pay in advance and, in the case of costs not reimbursed by FEMA or the State, will have to absorb.

Overview of General Fund Budget

Revenues and Other Sources:

Approximately 80% of the County's General Fund revenues derive from two sources: the ad valorem property tax and Consolidated Tax ("CTAX"). For the second year in a row, the residential property tax cap, which sets how much a property owner's bill can increase in a year, is below the statutorily established cap of 3%. The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years. The maximum property tax cap for residential properties is 3%. Based on the State's calculation that the average percent change in assessed valuation in Washoe County is negative, the formula is set this year as two times CPI, which results in a cap of 2.6%.

Fortunately, new development is estimated to generate an additional 1.7% to property tax revenues. As a result, total County property taxes are projected by the State Department of Taxation to increase 4.3%



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to \$195.5 million, which is still below the peak for property tax revenues in Fiscal Years 2008-09 and 2009-10. This includes the net amount of AB 104 property tax revenues to be received by the County.

After increasing 8.1% in Fiscal Year 2015-16, the Consolidated Tax is projected by County staff to increase 7.5% in Fiscal Year 2016-17 and then slow to 6.0% in 2017-18.

Overall, General Fund revenues are budgeted to increase 5.1% in Fiscal Year 2017-18 from \$316.34 million to \$332.54 million.

General Fund Revenues and Other Financing Sources

	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Tentative</u>
Revenues				
Taxes	148,796,018	152,237,230	152,347,230	161,760,423
Licenses and Permits	8,489,411	9,961,644	9,965,404	9,602,200
CTAX	103,150,525	103,150,525	102,775,700	108,942,685
Intergovernmental	12,744,015	20,802,029	20,803,637	21,638,963
Charges for Services	24,125,103	18,949,320	19,372,050	20,064,285
Fines and Forfeitures	6,796,176	7,501,750	6,923,972	6,881,550
Miscellaneous	4,570,844	3,738,420	1,340,951	3,647,349
Subtotal	308,672,092	316,340,917	313,528,943	332,537,455
Other Fin. Sources	829,646	5,000	5,000	5,000
Transfers In	213,686	475,704	475,704	332,400
Total	309,715,424	316,821,621	314,009,647	332,874,855

Expenditures and Other Uses

The General Fund is the primary operating fund of the County and encompasses operations such as public safety; judicial functions such as District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions; library services; parks and recreation; social services; and many other functions.

Total budgeted expenditures and transfers out for Fiscal Year 2017-18 are \$332,874,855 which is an increase of 4.6% over budgeted expenses in Fiscal Year 2016-17 of \$318,403,323. Salaries and benefits remain the largest category of expenditures and total \$235,952,090, or 82% of expenditures excluding transfers out. The County has multi-year agreements with all of its employee associations that include a cost-of-living adjustment (COLA) of 3.5% effective July 1, 2017, which has been budgeted. The County's agreements with its employee associations require all new employees to be enrolled in the County's high-deductible health plan for the next two years, which should help in containing health insurance costs. The County's budget includes a \$2,000 annual Health Savings Account (HSA) contribution for employees in the high-deductible health plan and an assumed cost increase for all health insurance plans effective January 1, 2018. The County's retirement contribution rates to NVPERS for general employees and safety employees remain at 28.00% and 40.50% of annual salaries, respectively.



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General Fund Expenditures, Transfers Out & Contingency (Uses)

	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Tentative</u>
Expenses				
Salaries and Wages	138,921,240	142,054,291	141,101,457	148,037,090
Employee Benefits	82,121,659	83,995,108	83,385,986	87,915,000
Services and Supplies	57,438,626	48,489,694	49,715,797	50,049,359
Capital Outlay	916,692	495,223	379,909	402,048
Subtotal	279,398,218	275,034,316	274,583,149	286,403,497
Transfers Out	28,178,359	41,869,007	42,602,232	43,933,234
Contingency	-	1,500,000	775,000	2,538,124
Total	307,576,577	318,403,323	317,960,381	332,874,855

In addition to the devastating natural disasters this fiscal year, the County faces a number of unknowns headed into next fiscal year. These include potential fiscal impacts of state legislation, possible repeal and/or modifications to federal healthcare programs, federal cutbacks to other programs like Community Development Block Grants (CDBG) that could impact the County and its partners, various pilot programs now underway at the courts, and county detention center costs. In light of these unknowns and the County's future repair and mitigation costs for the three natural disasters that hit the County this fiscal year, the Fiscal Year 2017-18 Tentative Budget takes a fiscally cautious approach to funding new county programs or positions in the General Fund.

Rather than fund new programs and positions that require additional General Fund monies, the Tentative Budget includes a \$1 million increase to the General Fund Contingency Account, increasing this account from \$1.5 million to \$2.5 million. Depending on the ultimate status of the above unknown issues and if the County is able to cover disaster-related costs from other sources, the County will consider a mid-year review to determine if any of the Contingency Account balance can prudently be used to finance critical operational needs in the General Fund. Consequently, the Tentative Budget only includes funding in the General Fund for new operating costs that are offset by additional revenues or cost offsets in other areas or for reclassifications for current county employees. As a result, only six (6) new positions in the General Fund are authorized.

General Fund budget requests that are covered by additional revenues or cost offsets in other areas include:

- Additional funding of the Sober 24 drug and alcohol testing center based on expected revenues that are based on current trends (\$105,000)
- The consolidation of the Planning Division of the Community Services Department and Building and Safety Division, which includes the reclassification of Deputy Building Official to Plan Examiner Supervisor, to improve coordination of development services reviews (net cost of \$4,156)



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- Two new positions, an Assistant Medical Examiner and Forensic Medical Transcriber, for the Medical Examiner's Office in response to rising case volumes both within Washoe County and from client agencies located outside the county (cost of \$280,051 which is offset by additional fees). This is part of a multi-year plan to seek accreditation of the Washoe County Regional Medical Examiner's Office.
- Two pre-trial services officers for the District Court, which are funded from cost offsets in other areas of the Second Judicial District Court budget (\$152,188)
- Extension of the operating days this summer for Gaspari Park (\$5,000 offset by fees).

Total sources and uses for the General Fund are balanced for the Fiscal Year 2017-18 budget as shown below:

General Fund Summary				
	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Tentative</u>
Revenues	308,672,092	316,340,917	313,528,943	332,537,455
Other Fin. Sources	829,646	5,000	5,000	5,000
<u>Transfers In</u>	<u>213,686</u>	<u>475,704</u>	<u>475,704</u>	<u>332,400</u>
Total Sources	309,715,424	316,821,621	314,009,647	332,874,855
Expenses	279,398,218	275,034,316	274,583,149	286,403,497
Transfers Out	28,178,359	41,869,007	42,602,232	43,933,234
<u>Contingency</u>	<u>-</u>	<u>1,500,000</u>	<u>775,000</u>	<u>2,538,124</u>
Total Uses	307,576,577	318,403,323	317,960,381	332,874,855
Surplus/(Shortfall)	\$ 2,138,847	\$ (1,581,702)	\$ (3,950,734)	\$ -

Washoe County's current policy is to maintain an unrestricted General Fund balance of 10 to 17 percent. The Tentative Fiscal Year 2017-18 Budget estimates the General Fund will have a total ending fund balance as of June 30, 2017 of \$49,487,865. This is the estimated beginning fund balance for Fiscal Year 2017-18. After factoring in a \$3 million stabilization fund reserve and \$750,000 guarantee for baseball stadium debt, the estimated unrestricted General Fund balance as of June 30, 2017, is 45,737,865, which represents 14.4% of estimated expenses and transfers out not including capital outlay.

The County's General Fund budget for Fiscal Year 2017-18 is balanced with revenues and other financing sources equaling expenses and transfers out. The estimated unrestricted General Fund balance as of June 30, 2018, is therefore \$45,737,865, which represents 13.8% of budgeted Fiscal Year 2017-18 expenses and transfers out not including capital outlay.



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Special Revenue Funds

These funds account for specific revenue sources which are legally restricted to be expended on specified purposes only. Major functions that are budgeted within special revenue funds include the County Health District, Regional Animal Services, the Roads Fund, and Human Services (senior services, child protective services and indigent services). Budgeted expenditures and transfers out of Special Revenue Funds total \$174,467,754. This is an increase of \$3.8 million, or 2.3% from the current adopted budget.

Additional positions and programs funded in special revenue funds include:

- Two additional youth advisors for the Juvenile Services Department (\$156,642 offset by State funds)
- A dedicated department systems technician for the Recorder's Office, to be funded from the Recorder Technology Fund (\$74,094)
- Two new project manager positions for management of the County Capital Improvement Plan (CIP). With the retirement of several bond series this fiscal year, the General Fund transfer to the CIP will increase from \$5 million to \$7.7 million in Fiscal Year 2017-18. Additional project management support is needed to implement budgeted capital projects and maintenance projects included in the operating budget, as well as to coordinate the millions of flood-damaged repairs over the next several fiscal years (\$245,158 funded from CIP)
- A new Health Educator II position for the Health District (\$88,642 offset by Health District fees)
- Increased funding in the Roads Fund to cover purchase of new heavy equipment and other costs (\$261,992 offset by additional fuel taxes)
- Additional equipment for Animal Services' vehicles (\$250,000 which is funded from increased revenues and fund balance)

Summary of Governmental Funds

	Beginning Fund		Other Financing		Contingency +	Ending Fund
	Balance	Revenues	Sources	Expenditures	Transfers Out	Balance
Governmental Funds						
General Fund	49,487,866	332,537,456	337,400	286,403,497	46,471,358	49,487,867
Special Revenue Funds	43,575,384	128,941,509	33,232,054	170,779,964	3,687,790	31,281,193
Capital Project Funds	21,410,474	8,810,731	7,700,000	24,648,015	1,950,000	11,323,190
Debt Service Funds	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469
Total	121,738,388	473,270,403	49,576,024	493,788,947	52,109,148	98,686,720



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Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Overall, budgeted operating and non-operating expenses of these funds total \$89,946,154. This is a decrease of \$2.3 million over budgeted expenses in Fiscal Year 2016-17 of \$92,303,792. Significant changes to proprietary funds' budgets in Fiscal Year 2017-18 include:

- An additional clerical position in the Health Benefits Fund to assist existing staff in serving the growing number of retired employees and to provide continued education on cost-saving programs like the high-deductible health plan (\$69,340)
- An additional Utilities Fund Environmental Engineer I in the Utilities Fund (\$120,916)
- A decrease of \$1.8 million in operating expenses for the Health Benefits Fund is expected due to a shift in enrollments from the HMO and PPO medical plans to the high deductible health plan. Much of these cost savings are offset by the County's increased HSA contributions to employees, but the HSA contributions are budgeted at the department level and do not flow through the Health Benefits Fund.
- With the execution of a new contract for a full turn-key operation at Washoe Golf Course, the Golf Fund's budget has decreased \$520,000.

Summary of Proprietary Funds

	Operating Revenues	Operating Expenses	Non-Operating Rev.	Non-Operating Expenses	Net Operating Transfers	Net Income
<u>Proprietary Funds</u>						
Enterprise Funds	18,560,283	19,703,436	5,637,858	408,665	-	4,086,041
Internal Service Funds	69,337,941	69,834,054	1,296,795	-	-	800,683
Total	87,898,225	89,537,489	6,934,653	408,665	-	4,886,723

Conclusion

Washoe County's Fiscal Year 2018-18 Tentative Budget reflects a prudent and fiscally careful approach which weighs the service needs of county residents and businesses against future disaster-related repairs that will need to be completed over the next several years. While up to 75% of these recovery costs should ultimately be reimbursed by FEMA, the County will need to advance the costs of these capital projects prior to FEMA reimbursement, which could potentially take a number of years. Also, even though the County's \$3 million stabilization account can be tapped to cover some of these costs, the County will also need to replenish this account ahead of future possible disasters or economic downturns.

In addition, a new federal administration and possible State legislation later this year could lead to changes and fiscal impacts to the programs provided by the County and many of its partners. All of these potentialities demonstrate the soundness of the County's approach to fiscal sustainability by



WASHOE COUNTY

"Dedicated to Excellence in Public Service"

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funding ongoing expenses with recurring revenues, and maintaining strong reserves; without these reserves, the County could be facing difficult choices such as budget cutbacks. Headed into Fiscal Year 2017-18, the costs of the three natural disasters we faced this fiscal year and state and federal unknowns will necessitate building the County's contingency account in Fiscal Year 2017-18, rather than immediately funding many needed new or expanded programs. While difficult, this is the most prudent approach while these multi-million dollar unknown impacts exist. We continue to be mindful of the long-term impact of operating budget increases and the need to operate within existing resources.

Despite these challenges, Washoe County will continue to maintain a strong and healthy fund balance for Fiscal Year 2017-18 and is committed to providing quality customer service for its residents while responding to and facilitating new development in the region. The County has not increased taxes once again this year and shares the highest bond ratings, AA/Aa, in northern Nevada. The decision to withhold funding for above-base General Fund budget requests for now will provide the County with the flexibility to manage possible future impacts described above and begin the funding of the disaster recovery phase in 2017-18.

Respectfully submitted,

Christine Vuletich
Assistant County Manager

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)			
REVENUES						
Property Taxes	182,329,683	186,263,294	194,350,678	-	194,350,678	
Other Taxes	2,636,211	2,492,515	2,540,175	-	2,540,175	
Licenses and Permits	10,337,419	12,555,003	13,036,842	-	13,036,842	
Intergovernmental Resources	188,537,583	206,259,261	200,613,893	-	200,613,893	
Charges for Services	39,543,609	31,794,433	34,479,983	87,898,225	122,378,208	
Fines and Forfeits	9,210,664	9,835,349	9,307,689	-	9,307,689	
Miscellaneous	19,609,765	16,821,674	18,941,142	6,426,658	25,367,800	
TOTAL REVENUES	452,204,933	466,021,529	473,270,402	94,324,883	567,595,285	
EXPENDITURES-EXPENSES						
General Government	59,068,073	50,060,051	50,100,354	69,834,054	119,934,408	
Judicial	61,847,739	78,628,746	75,094,713	-	75,094,713	
Public Safety	146,059,526	173,201,294	165,674,717	-	165,674,717	
Public Works	35,975,016	36,950,751	35,388,342	-	35,388,342	
Health	21,200,754	23,756,744	25,757,514	-	25,757,514	
Welfare	81,533,884	94,189,856	95,196,141	-	95,196,141	
Culture and Recreation	18,187,353	32,032,147	24,371,167	-	24,371,167	
Community Support	194,553	434,515	269,761	-	269,761	
Intergovernmental Expenditures	9,441,701	9,605,680	9,975,767	-	9,975,767	
Contingencies **	-	775,000	2,538,124	-	2,538,124	
Utilities	-	-	-	-	-	
Building and Safety	-	-	-	-	-	
Golf Fund	-	-	-	-	-	
Debt Service - Principal	33,388,095	9,346,671	7,524,451	16,162,996	16,162,996	
Interest Costs	5,173,924	4,613,090	4,325,937	3,239,044	3,239,044	
Escrow on Refunding	-	-	-	401,395	401,395	
Service Fees	874,880	122,873	110,083	308,665	7,524,451	
Other	-	-	-	-	4,634,602	
TOTAL EXPENDITURES-EXPENSES	472,945,499	513,717,419	496,327,071	89,946,154	586,273,226	
Excess of Revenues over (under) Expenditures-Expenses	(20,740,566)	(47,695,889)	(23,056,669)	4,378,728	(18,677,941)	

**FY17-\$1,500,000 is for general use as defined in NRS 354.68

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)			
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	12,333,202	2,896,000	-	-	-	-
Sales of General Fixed Assets	831,021	5,000	5,000	5,000	507,995	512,995
Proceeds of Medium-term Financing	23,888,603	-	-	-	-	-
Operating Transfers In	34,458,405	48,863,686	49,571,024	49,571,024	-	49,571,024
Operating Transfers (Out)	(34,606,404)	(48,849,627)	(49,571,024)	(49,571,024)	-	(49,571,024)
TOTAL OTHER FINANCING SOURCES (USES)	36,904,826	2,915,059	5,000	5,000	507,995	512,995
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	16,164,260	(44,780,830)	(23,051,669)	(23,051,669)	4,886,723	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	150,354,957	166,519,218	121,738,388	121,738,388	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments					XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers					XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	166,519,218	121,738,388	98,686,718	98,686,718	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	BUDGET YEAR ENDING 06/30/2018
General Government	293.3	301.7	305.8
Judicial	495.8	512.3	514.0
Public Safety	908.1	995.9	1,004.5
Public Works	135.6	137.4	137.0
Sanitation	0.0	0.0	0.0
Health	150.2	163.5	163.3
Welfare	274.1	315.7	324.2
Culture and Recreation	209.6	166.4	165.7
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,466.7	2,592.9	2,614.5
Utilities	20.5	28.1	28.8
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	15.4	24.1	23.7
Golf	7.0	7.3	0.3
TOTAL	2,509.6	2,652.4	2,667.3

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

POPULATION (AS OF JULY 1) *	436,797	441,946	448,316
-----------------------------	---------	---------	---------

* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	14,339,377,327	15,429,637,750	16,132,375,866
Net Proceeds of Mines	3,333,598	2,689,449	4,294,866
TOTAL ASSESSED VALUE	14,342,710,925	15,432,327,199	16,136,670,732
TAX RATE			
General Fund	1.1096	1.1096	1.1295
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0349	0.0349	0.0150
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

*Use the population certified by the state in March each year.

WASHOE COUNTY
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
A. PROPERTY TAX Subject to Revenue Limitations	2.5861	16,132,375,866	417,199,372	1.0204	164,614,763	(21,296,464)	143,318,299
Limitations: Net Proceeds of Mines	Same as above	4,294,866	111,070	Same as above	43,825	(5,670)	38,155
VOTER APPROVED: C. Voter Approved Overrides	0.1000	16,136,670,732	16,136,671	0.1000	16,136,671	(2,087,626)	14,049,045
LEGISLATIVE OVERRIDES: D. Accident Indigent (NRS 428.185)	0.0150	"	2,420,501	0.0150	2,420,501	(313,144)	2,107,357
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	16,136,671	0.0600	9,682,002	(1,252,575)	8,429,427
F. Capital Acquisition (NRS 354.59815)	0.0500	"	8,068,335	0.0500	8,068,335	(1,043,813)	7,024,522
G. Youth Services Levy (NRS 62B.150)	0.0075	"	1,214,462	0.0075	1,210,250	(156,572)	1,053,678
H. Detention (AB395) (1993)	0.0774	"	12,489,783	0.0774	12,489,783	(1,615,822)	10,873,961
I. SCCRT Loss NRS 354.59813	0.1614	"	26,039,996	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	3,098,241	0.0192	3,098,241	(400,824)	2,697,417
K. Other: AB 104	0.0272	"	4,389,174	0.0272	4,389,174	(567,834)	3,821,340
L. Less Other Entities' AB 104 Share (See Note 1)							(1,169,881)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.4577		73,857,163	0.2563	41,358,286	(5,350,584)	34,837,821
N. Subtotal A, B, C, L	3.1438		507,304,276	1.3767	222,153,545	(28,740,344)	192,243,320
O. Debt	0.0150		2,420,501	0.0150	2,420,501	(313,144)	2,107,357
P. TOTAL M AND N	3.1438		509,724,777	1.3917	224,574,046	(29,053,488)	194,350,677

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,651,459 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY 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, 2018 Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	49,487,866	108,942,685	161,335,423	1.1567	62,259,347	5,000	332,400	382,362,721
Health	2,789,964	-	-	0.0000	12,600,636	-	9,516,856	24,907,455
Library Expansion	1,743,910	-	2,809,809	0.0200	15,000	-	-	4,568,719
Animal Services	6,418,325	-	4,214,714	0.0300	665,000	-	-	11,298,038
Regional Communication System	1,067,402	-	-	0.0000	1,711,145	-	-	2,778,547
Regional Permits System	314,901	-	-	0.0000	319,990	-	100,271	735,163
Indigent Tax Levy	7,087,183	-	8,429,427	0.0600	3,460,000	-	17,711,175	36,687,785
Child Protective Services	7,647,686	-	5,619,618	0.0400	47,895,151	-	847,237	62,009,692
Senior Services	839,342	-	1,404,905	0.0100	912,448	-	1,406,782	4,563,476
Enhanced 911	499,050	-	-	0.0000	1,624,732	-	-	2,123,781
Regional Public Safety	439,099	-	-	0.0000	848,768	-	-	1,287,867
Central Truckee Meadows Remediation	4,942,321	-	-	0.0000	1,345,138	-	-	6,287,459
Truckee River Flood Mgt Infrastructure	2,553,956	-	-	0.0000	11,140,450	-	-	13,694,406
Roads Special Revenue Fund	5,702,056	-	-	0.0000	10,197,430	-	3,649,733	19,549,219
Other Restricted Special Revenue	1,530,191	-	1,404,904	0.0100	12,322,246	-	-	15,257,341
Capital Facilities Tax	101,026	-	7,024,522	0.0500	17,000	-	-	7,142,548
Parks Construction	10,719,210	-	-	0.0000	1,707,209	-	-	12,426,419
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	103,883,485	108,942,685	192,243,321	1.3767	169,041,689	5,000	33,564,454	607,680,635
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS								
TOTAL ALL FUNDS								

ESTIMATED REVENUES AND OTHER RESOURCES
 SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Washoe County
 (Local Government)

Budget Summary for

Budget For Fiscal Year Ending June 30, 2018

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
Capital Improvements Fund	9,684,947	-	-	-	48,500	-	7,700,000	17,433,447
Regional Permits Capital	905,291	-	-	-	13,500	-	-	918,791
Washoe County Debt Ad Valorem	5,275,297	-	2,107,357	0.0150	-	-	8,306,569	15,689,223
Washoe County Debt Operating	-	-	-	-	-	-	-	-
SAD Debt	1,989,367	-	-	-	873,350	-	-	2,862,717
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	17,854,902	-	2,107,357	0.0150	935,350	-	16,006,569	36,904,178
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	121,738,388	108,942,685	194,350,678	1.3917	169,977,039	5,000	49,571,024	644,584,813
TOTAL ALL FUNDS								

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	* FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General		148,037,090	87,915,000	50,049,358	402,048	2,538,124	43,933,234	49,487,866	382,362,721
Health	R	11,231,093	6,287,800	4,687,329	125,000	-	100,271	2,475,962	24,907,455
Library Expansion	R	918,300	488,937	1,096,370	-	-	216,675	1,848,436	4,568,719
Animal Services	R	2,444,842	1,440,529	1,430,776	350,000	-	-	5,631,891	11,298,038
Regional Communications System	R	409,571	213,968	1,592,465	60,000	-	-	502,542	2,778,547
Regional Permits System	R	-	-	284,665	-	-	-	450,497	735,163
Indigent Tax Levy	R	2,009,042	3,394,938	27,138,437	-	-	-	4,145,368	36,687,785
Child Protective Services	R	17,377,956	10,206,560	28,503,819	-	-	400,000	5,521,356	62,009,692
Senior Services	R	1,464,005	869,738	1,568,248	-	-	-	661,485	4,563,476
Enhanced 911	R	31,315	20,813	1,630,746	200,000	-	-	240,908	2,123,781
Regional Public Safety	R	240,430	144,996	368,821	145,000	-	-	388,620	1,287,867
Central Truckee Meadows Remedial	R	662,401	373,555	2,400,336	-	-	-	2,861,167	6,287,459
Truckee River Flood Mgt Infrastructure	R	784,082	418,323	8,549,602	-	-	1,388,443	3,689,745	13,694,406
Roads Special Revenue Fund	R	3,935,702	2,206,041	5,811,732	3,906,000	-	-	309,259	19,549,219
Other Restricted Special Revenue	R	3,729,875	2,048,841	6,945,566	641,400	-	1,582,400	118,654	15,257,341
Capital Facilities	C	-	-	5,073,894	-	-	1,950,000	-	7,142,548
Parks Construction	C	-	-	293,731	3,329,160	-	-	8,803,528	12,426,419
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		193,265,704	116,030,039	147,425,894	9,158,608	2,538,124	49,571,024	89,691,241	607,680,635

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME								
Capital Improvements Fund	-	-	-	15,924,230	-	-	1,509,217	17,433,447
Regional Permits Capital	-	-	-	27,000	-	-	891,791	918,791
Washoe County Debt Ad Valorem	-	-	11,434,020	-	-	-	4,255,203	15,689,223
Washoe County Debt Operating	-	-	-	-	-	-	-	-
SAD Debt	-	-	523,451	-	-	-	2,339,266	2,862,717
SUBTOTAL	-	-	11,957,471	15,951,230	-	-	8,995,477	36,904,178
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	193,265,704	116,030,039	159,383,365	25,109,838	2,538,124	49,571,024	98,686,718	644,584,813

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County
(Local Government)

FUND NAME	*	(1)	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
							(5)	(6)	
Building & Safety	E	3,300,000	3,239,044	30,000	-	-	-	-	90,956
Water Resources	E	15,011,283	16,062,996	5,597,558	408,665	-	-	-	4,137,180
Golf Course	E	249,000	401,395	10,300	-	-	-	-	(142,095)
Health Benefit	I	54,004,050	53,502,104	355,000	-	-	-	-	856,946
Risk Management	I	6,839,875	8,360,127	327,200	-	-	-	-	(1,193,052)
Equipment Services	I	8,494,016	7,971,823	614,595	-	-	-	-	1,136,788
TOTAL		87,898,225	89,537,489	6,934,653	408,665	-	-	-	4,886,723

94,832,878

*FUND TYPES: E-Enterprise
 I-Internal Service
 N-Nonexpendable Trust
 ** Includes Depreciation
 *** Includes Debt Services Requirement.

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
TAXES				
Ad valorem				
General	130,127,887	133,443,789	141,951,551	
Detention Facility	10,180,195	10,427,612	10,873,961	
Indigent Insurance Program	1,972,921	2,020,855	2,107,357	
AB 104	2,432,664	2,432,851	2,651,459	
China Springs support	1,143,583	1,010,428	1,053,678	
Family Court	2,525,303	2,586,695	2,697,417	
NRS 354.59813 Makeup Rev.	563	-	-	
SUBTOTAL AD VALOREM	148,383,116	151,922,230	161,335,423	-
Room Tax	412,902	425,000	425,000	
SUBTOTAL TAXES	148,796,018	152,347,230	161,760,423	-
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	826,823	830,060	840,000	
Business Licenses/Elec and Telcom	4,273,927	4,482,000	4,715,000	
Franchise Fees-Gas	238,766	245,000	245,000	
Liquor Licenses	266,872	254,600	254,600	
Local Gaming Licenses	611,651	677,800	677,800	
Franchise Fees-Sanitation	456,824	517,500	635,000	
Franchise Fees-Cable Television	1,109,709	1,100,000	1,100,000	
County Gaming Licenses	213,560	285,000	234,300	
AB 104 - Gaming Licenses	318,520	1,397,644	725,000	
Nonbusiness Licenses and Permits				
Marriage Affidavits	170,961	175,000	175,000	
Mobile Home Permits	180	200	200	
Other	1,618	600	300	
SUBTOTAL LICENSES AND PERMITS	8,489,411	9,965,404	9,602,200	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	130,525	128,500	128,500	
Federal Payments in Lieu of Taxes	3,408,850	3,446,375	3,446,375	
Federal Incarceration Charges	4,001,281	3,500,000	3,500,000	
State Grants	138,124	146,986	146,986	
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320				
RPTT- AB104	561,611	627,750	692,640	
SCCRT - AB104 Makeup	11,831,587	12,691,275	13,452,750	
Consolidated Taxes	95,605,303	102,775,700	108,942,685	
State Extraditions	28,458	48,000	48,000	
Local Contributions:	188,801	214,751	223,712	
Miscellaneous Other Government Receipts	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	115,894,540	123,579,337	130,581,648	-
CHARGES FOR SERVICES				
General Government				
Clerk Fees	107,763	100,000	100,000	
Recorder Fees	2,205,334	2,253,500	2,253,500	
Map Fees	8,043	2,525	2,000	
PTx Commission NRS 361.530	1,657,157	1,738,000	1,700,000	
Building and Zoning Fees	-	-	-	
Central Service billings (gl 461101-461768)	11,253,345	7,029,182	7,664,904	
Other	563,857	380,209	244,054	
SUBTOTAL	15,795,499	11,503,416	11,964,458	-
Judicial				
Clerk's Court Fees	399,736	400,000	450,000	
Other	1,476,323	887,346	893,300	
SUBTOTAL	1,876,059	1,287,346	1,343,300	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

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Schedule B-8
1/13/2016

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	324,065	410,000	410,000	
Others	4,565,204	4,613,640	4,900,140	
Corrections	25,135	(5,000)	15,000	
Protective Services	290,975	380,000	380,000	
SUBTOTAL	5,205,379	5,398,640	5,705,140	-
Public Works	339,802	297,382	255,315	
Welfare	6,413	2,500	2,500	
Cultural and Recreation	901,951	882,766	793,572	
SUBTOTAL CHARGES FOR SERVICES	24,125,103	19,372,050	20,064,285	-
FINES AND FORFEITS				
Fines				
Library	87,674	90,000	90,000	
Court	1,675,195	1,786,614	1,854,150	
Penalties	3,216,889	3,243,989	3,045,400	
Forfeits/Bail	1,816,418	1,803,369	1,892,000	
SUBTOTAL FINES AND FORFEITS	6,796,176	6,923,972	6,881,550	-
MISCELLANEOUS				
Investment Earnings	1,612,335	1,822,030	1,822,030	
Net increase (decrease) in the fair value of investment	1,135,162	(2,221,967)	-	
Rents and Royalties	71,465	51,692	48,789	
Contributions and Donations from Private Sources	-	-	-	
Other	1,751,882	1,689,195	1,776,530	
SUBTOTAL MISCELLANEOUS	4,570,844	1,340,950	3,647,349	-
SUBTOTAL REVENUE ALL SOURCES	308,672,092	313,528,943	332,537,455	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund	-	-	-	
Indigent Tax Levy Fund	-	-	-	
Child Protective Services Fund	-	-	-	
Senior Services Fund	-	-	-	
Other Restricted Special Revenue Fund	213,686	475,704	332,400	
Capital Facilities Tax Fund	-	-	-	
Capital Improvements Fund	-	-	-	
Water Resources Fund	-	-	-	
Golf Course Fund	-	-	-	
Health Benefits Fund	-	-	-	
Risk Management Fund	-	-	-	
Truckee River Flood Management Project	-	-	-	
Accrued Benefits Fund	-	-	-	
Equipment Services Fund	-	-	-	
Other:				
Proceeds from asset disposition	829,646	5,000	5,000	
Insurance Reimbursements	-	-	-	
SUBTOTAL OTHER FINANCING SOURCES	1,043,332	480,704	337,400	-
TOTAL BEGINNING FUND BALANCE	51,299,752	53,438,599	49,487,866	
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	381,015,176	367,448,246	382,362,721	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED	FINAL APPROVED	
GENERAL GOVERNMENT FUNCTION					
Legislative - Commissioners (100-0)					
Salaries and Wages	311,504	314,395	349,358		
Employee Benefits	129,108	181,276	198,406		
Services and Supplies	172,089	218,287	235,873		
Capital Outlay	-	-	-		-
Legislative Subtotal	612,701	713,958	783,637		-
Executive					
County Manager Department (101-0) *					
Salaries and Wages	2,367,249	2,441,182	2,695,960		
Employee Benefits	961,030	1,336,946	1,480,884		
Services and Supplies	862,999	1,114,045	989,007		
Capital Outlay	-	-	-		-
Executive Activity Subtotal	4,191,278	4,892,173	5,165,851		-
Elections					
Registrar of Voters (112-0)					
Salaries and Wages	504,892	442,774	487,168		
Employee Benefits	192,339	252,695	270,665		
Services and Supplies	644,692	1,181,684	942,355		
Capital Outlay	53,509	-	45,000		-
Subtotal	1,395,432	1,877,153	1,745,188		-
Finance					
Comptroller's Office (103-0)					
Salaries and Wages	1,406,548	1,682,604	1,739,746		
Employee Benefits	606,224	966,873	994,548		
Services and Supplies	304,915	324,622	305,249		
Capital Outlay	-	-	-		-
Subtotal	2,317,687	2,974,098	3,039,543		-
Treasurer (113-0)					
Salaries and Wages	1,138,492	1,144,274	1,238,203		
Employee Benefits	528,842	699,205	746,968		
Services and Supplies	396,343	384,739	474,962		
Capital Outlay	-	-	-		-
Subtotal	2,063,677	2,228,217	2,460,133		-
Assessor (102-0)					
Salaries and Wages	3,991,213	3,943,183	4,189,281		
Employee Benefits	1,748,280	2,343,770	2,472,266		
Services and Supplies	369,568	483,074	490,479		
Capital Outlay	18,071	-	-		-
Subtotal	6,127,133	6,770,027	7,152,027		-
Finance Activity Subtotal	10,508,497	11,972,342	12,651,703		-
Other					
Human Resources (109-0)					
Salaries and Wages	1,206,517	1,213,340	1,259,345		
Employee Benefits	490,800	642,493	663,116		
Services and Supplies	511,418	516,528	440,566		
Capital Outlay	19,211	-	-		-
Subtotal	2,227,945	2,372,361	2,363,028		-
Clerk (104-0)					
Salaries and Wages	801,556	834,609	872,157		
Employee Benefits	382,490	502,658	522,674		
Services and Supplies	61,804	98,753	96,475		
Capital Outlay	-	-	-		-
Subtotal	1,245,850	1,436,020	1,491,306		-
FUNCTION CONTINUED					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
Recorder (111-0)				
Salaries and Wages	1,122,845	1,215,230	1,312,114	
Employee Benefits	542,298	758,094	800,836	
Services and Supplies	123,147	144,261	149,771	
Capital Outlay	12,625	-	-	
Subtotal	1,800,915	2,117,584	2,262,520	-
Technology Services Department (108-0)				
Salaries and Wages	5,619,682	5,930,270	6,328,146	
Employee Benefits	2,428,091	3,406,001	3,628,528	
Services and Supplies	4,087,941	3,948,039	3,753,153	
Capital Outlay	336,134	-	-	
Subtotal	12,471,848	13,284,310	13,709,828	-
Accrued Benefits (182010)				
Salaries and Wages	2,138,888	2,500,000	2,500,000	
Employee Benefits	37,519	47,920	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	2,176,407	2,547,920	2,500,000	-
OPEB (182020) **				
Salaries and Wages	-	-	-	
Employee Benefits	17,680,000	-	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	17,680,000	-	-	-
** Beginning in FY17, OPEB is allocated to departments/funds budgets within the Employee Benefits category.				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(629,000)	(97,000)	
Employee Benefits	-	-	-	
Services and Supplies	1,552,316	1,320,024	1,443,871	
Capital Outlay	-	-	-	
Subtotal	1,552,316	691,024	1,346,871	-
Other Activities Subtotal	39,155,281	22,449,218	23,673,553	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	20,609,386	21,032,859	22,874,480	-
Employee Benefits	25,727,021	11,137,930	11,778,691	-
Services and Supplies	9,087,232	9,734,056	9,321,761	-
Capital Outlay	439,551	-	45,000	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	55,863,189	41,904,845	44,019,933	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2018 FINAL APPROVED
JUDICIAL FUNCTION				
District Courts (120-0)				
Salaries and Wages	9,564,669	10,224,122	11,046,743	
Employee Benefits	4,254,131	5,962,541	6,411,741	
Services and Supplies	3,061,755	3,180,898	3,257,152	
Capital Outlay	-	-	-	
District Courts Subtotal	16,880,555	19,377,561	20,715,636	-
District Attorney (106-0)				
Salaries and Wages	12,078,552	12,244,439	12,905,643	
Employee Benefits	5,225,704	7,032,769	7,334,380	
Services and Supplies	1,230,506	1,691,210	1,564,509	
Capital Outlay	-	-	-	
Subtotal	18,534,762	20,968,419	21,804,532	-
Public Defense				
Public Defender (124-0)				
Salaries and Wages	5,563,518	5,517,015	5,740,647	
Employee Benefits	2,235,130	3,051,133	3,152,267	
Services and Supplies	429,737	678,252	547,161	
Capital Outlay	-	-	-	
Subtotal	8,228,385	9,246,400	9,440,074	-
Alternate Public Defender (128-0)				
Salaries and Wages	1,379,717	1,590,266	1,679,625	
Employee Benefits	569,351	860,880	919,428	
Services and Supplies	140,524	185,419	182,430	
Capital Outlay	-	-	-	
Subtotal	2,089,592	2,636,565	2,781,483	-
Conflict Counsel (129-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	1,146,051	1,310,014	1,310,014	
Capital Outlay	-	-	-	
Subtotal	1,146,051	1,310,014	1,310,014	-
Public Defense Subtotal	11,464,028	13,192,978	13,531,571	-
Justice Courts (125-0)				
Salaries and Wages	5,591,755	6,082,397	6,652,378	
Employee Benefits	2,341,934	3,349,201	3,633,339	
Services and Supplies	385,203	795,330	819,649	
Capital Outlay	38,071	-	-	
Subtotal	8,356,963	10,226,928	11,105,366	-
Incline Constable (126-0)				
Salaries and Wages	80,237	103,000	103,000	
Employee Benefits	30,348	47,665	45,585	
Services and Supplies	9,172	15,549	25,323	
Capital Outlay	-	-	-	
Subtotal	119,757	166,214	173,908	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(653,000)	(574,000)	
Employee Benefits	-	-	-	
Services and Supplies	-	-	(95,000)	
Capital Outlay	-	-	-	
Subtotal	-	(653,000)	(669,000)	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	34,258,448	35,108,239	37,554,035	-
Employee Benefits	14,656,598	20,304,189	21,496,740	-
Services and Supplies	6,402,948	7,866,672	7,611,238	-
Capital Outlay	38,071	-	-	-
JUDICIAL FUNCTION SUBTOTAL	55,356,065	63,279,100	66,662,013	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Sheriff and Detention (150-0)				
Salaries and Wages	56,878,160	58,868,929	59,390,993	
Employee Benefits	29,443,584	36,501,175	37,767,694	
Services and Supplies	14,958,290	16,488,876	17,571,030	
Capital Outlay	106,573	-	-	
Sheriff Subtotal	101,386,606	111,858,980	114,729,717	-
Medical Examiner (153-0)				
Salaries and Wages	1,559,323	1,550,633	1,837,303	
Employee Benefits	579,944	770,338	894,292	
Services and Supplies	589,419	609,176	490,732	
Capital Outlay	-	-	-	
Subtotal	2,728,686	2,930,147	3,222,328	-
Police Activity Subtotal	104,115,293	114,789,128	117,952,045	-
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
*FY16 Fire Suppression included in Emerg Mgt (101-5)				
Juvenile Services Department (127-0)				
Salaries and Wages	7,827,942	8,134,162	8,911,379	
Employee Benefits	3,806,856	5,218,126	5,483,341	
Services and Supplies	1,349,950	1,471,300	1,667,071	
Capital Outlay	3,353	-	-	
Subtotal	12,988,101	14,823,588	16,061,791	-
Corrections Activity Subtotal	12,988,101	14,823,588	16,061,791	-
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	472,250	696,466	780,736	
Employee Benefits	233,168	380,329	400,222	
Services and Supplies	119,350	208,004	312,629	
Capital Outlay	7,816	-	-	
Subtotal	832,584	1,284,799	1,493,587	-
Emergency Management (101-5)				
Salaries and Wages	129,850	319,021	874,621	
Employee Benefits	48,881	134,703	595,104	
Services and Supplies	1,055,552	575,844	903,993	
Capital Outlay	-	43,534	10,500	
Subtotal	1,234,283	1,073,102	2,384,218	-
Public Administrator (159-0)				
Salaries and Wages	661,678	733,792	769,456	
Employee Benefits	302,800	442,531	466,724	
Services and Supplies	40,515	56,790	60,485	
Capital Outlay	-	-	-	
Subtotal	1,004,993	1,233,113	1,296,665	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2018 FINAL APPROVED
Public Guardian (157-0)				
Salaries and Wages	1,081,232	1,114,961	1,167,682	
Employee Benefits	488,026	667,300	690,191	
Services and Supplies	54,049	98,472	90,001	
Capital Outlay	-	-	-	
Subtotal	1,623,307	1,880,733	1,947,874	-
Protective Services Subtotal	4,695,167	5,471,747	7,122,344	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	(503,000)	
Employee Benefits	-	-	-	
Services and Supplies	-	-	(162,000)	
Capital Outlay	-	-	-	
Subtotal	-	-	(665,000)	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	68,610,436	71,417,965	73,229,169	-
Employee Benefits	34,903,259	44,114,502	46,297,569	-
Services and Supplies	18,167,125	19,508,462	20,933,941	-
Capital Outlay	117,742	43,534	10,500	-
PUBLIC SAFETY FUNCTION SUBTOTAL	121,798,560	135,084,463	140,471,180	-
PUBLIC WORKS FUNCTION				
Community Services (105-0)				
Salaries and Wages	5,189,241	5,340,992	5,720,997	
Employee Benefits	2,336,437	3,125,558	3,358,784	
Services and Supplies	8,275,596	4,955,400	5,095,658	
Capital Outlay	97,905	221,080	346,548	
Subtotal	15,899,178	13,643,030	14,521,987	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	(160,000)	
Employee Benefits	-	-	-	
Services and Supplies	-	-	(145,000)	
Capital Outlay	-	-	-	
Subtotal	-	-	(305,000)	-
PUBLIC WORKS FUNCTION SUBTOTAL				
Salaries and Wages	5,189,241	5,340,992	5,560,997	-
Employee Benefits	2,336,437	3,125,558	3,358,784	-
Services and Supplies	8,275,596	4,955,400	4,950,658	-
Capital Outlay	97,905	221,080	346,548	-
PUBLIC WORKS FUNCTION SUBTOTAL	15,899,178	13,643,030	14,216,987	-
WELFARE FUNCTION				
Human Services (retitled In FY15 from Social Services Department) (179-0)				
Salaries and Wages	577,178	557,304	689,810	
Employee Benefits	278,547	355,649	412,075	
Services and Supplies	649,175	752,706	737,288	
Capital Outlay	-	-	-	
Subtotal	1,504,900	1,665,659	1,839,173	-
Human Services - Indigent Services (179-4) (Includes NRS 428.050.1 & NRS 428.295)				
Salaries and Wages	2,175,896	-	-	
Employee Benefits	947,589	-	-	
Services and Supplies	9,755,980	-	-	
Capital Outlay	90,323	-	-	
Subtotal	12,969,788	-	-	-
Net Appropriation of Indigent Services (179-4) reflects 4.5% increase per NRS 428.295				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(145,000)	-	
Employee Benefits	-	(80,000)	-	
Services and Supplies	-	-	(354,000)	
Capital Outlay	-	-	-	
Subtotal	-	(225,000)	(354,000)	-
WELFARE FUNCTION SUBTOTAL	14,474,688	1,440,659	1,485,173	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Department(130-0)				
Salaries and Wages	5,232,430	5,451,493	5,714,656	
Employee Benefits	2,266,648	3,022,140	3,163,491	
Services and Supplies	380,499	851,417	875,640	
Capital Outlay	-	-	-	
Subtotal	7,879,577	9,325,050	9,753,787	-
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	2,268,229	2,410,605	2,579,944	
Employee Benefits	1,005,562	1,326,018	1,407,650	
Services and Supplies	1,190,920	2,276,071	2,260,501	
Capital Outlay	94,616	115,295	-	
Subtotal	4,559,327	6,127,989	6,248,095	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(73,000)	(166,000)	
Employee Benefits	-	-	-	
Services and Supplies	-	-	(60,000)	
Capital Outlay	-	-	-	
Subtotal	-	(73,000)	(226,000)	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	7,500,659	7,789,098	8,128,600	-
Employee Benefits	3,272,209	4,348,158	4,571,140	-
Services and Supplies	1,571,419	3,127,488	3,076,141	-
Capital Outlay	94,616	115,295	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	12,438,904	15,380,039	15,775,881	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED		FINAL APPROVED
PAGE FUNCTION SUMMARY					
13 General Government	55,863,189	41,904,845	44,019,933		
14 Judicial	55,356,065	63,279,100	66,662,013		
17 Public Safety	121,798,560	135,084,463	140,471,180		
17 Public Works	15,899,178	13,643,030	14,216,987		
17 Welfare	14,474,688	1,440,659	1,485,173		
17 Culture and Recreation	12,438,904	15,380,039	15,775,881		
Community Support (181-0)	194,553	434,515	269,761		
Health and Sanitation (184-0)					
Intergovernmental Expenditures (195-10)					
Indigent Ins. Program - NRS 428.185 (180210)	1,970,244	2,020,855	2,107,357		
China Springs Youth Facility-NRS 62B.150(180240)	1,159,454	1,155,223	1,154,792		
Ethics Commission Assessment (180270)	21,021	25,000	25,000		
Groundwater Basins (180290)	17,200	-	-		
TM Regional Planning (180280)	205,162	215,420	215,420		
TOTAL EXPENDITURES - ALL FUNCTIONS	279,398,218	274,583,148	286,403,497		-
OTHER USES:					
Contingency for general use NRS 354.608	-	775,000	2,538,124		
Contingency for Fiscal Emergency Stabilization- BCC 5-10-2011-NRS 354.6115		-	-		-
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	775,000	2,538,124		-
OPERATING TRANSFERS					
Health Fund	10,076,856	9,796,856	9,516,856		
Animal Services	-	-	-		
Library Expansion Fund	-	-	-		
Regional Permits Fund	71,412	71,412	-		
Regional Permits Capital Fund	148,000	-	-		
Child Protective Services Fund	1,296,791	1,347,237	847,237		
Senior Services Fund	1,420,282	1,481,782	1,408,782		
Indigent Tax Levy	-	16,948,493	17,711,175		
Capital Improvements Fund	6,716,481	5,150,000	7,700,000		
Debt Service Fund	5,181,589	5,598,494	5,051,451		
Water Resources Fund	-	-	-		
Golf Course Fund	-	-	-		
Health Benefits Fund	-	-	-		
Equipment Services Fund	-	-	-		
Parks Capital Fund	817,215	-	-		
Roads Special Revenue Fund	2,449,733	2,203,958	1,699,733		
Building and Safety	-	-	-		
Regional Public Safety Training Center	-	-	-		
Other Restricted Special Revenue Fund	-	4,000	-		
SUBTOTAL OPERATING TRANSFERS	28,178,359	42,602,232	43,933,234		-
SUBTOTAL OTHER USES	28,178,359	43,377,232	46,471,358		-
TOTAL EXPENDITURES & OTHER USES	307,576,577	317,960,380	332,874,855		-
TOTAL ENDING FUND BALANCE	53,438,599	49,487,866	49,487,866		-
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	361,015,176	367,448,246	382,362,721		-

WASHOE COUNTY
 (Local Government)
 SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
 GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,559,740	2,260,642	3,105,142	-
Subtotal	1,559,740	2,260,642	3,105,142	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,778,698	5,766,785	5,598,366	-
State Grants	208,165	228,759	228,759	-
Other	1,064,635	963,454	1,037,828	-
Subtotal	7,051,497	6,958,998	6,864,953	-
CHARGES FOR SERVICES				
Health and Sanitation	1,700,518	2,180,008	2,553,979	-
Reimbursements	-	-	-	-
Subtotal	1,700,518	2,180,008	2,553,979	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	29,759	16,050	16,050	-
Other	50,125	91,114	60,512	-
Subtotal	79,885	107,164	76,562	-
Subtotal Revenues	10,391,639	11,506,812	12,600,636	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	1,375	-	-	-
Operating Transfers In (Schedule T) General Fund	10,076,856	9,796,856	9,516,856	-
Subtotal Other Sources	10,078,231	9,796,856	9,516,856	-
BEGINNING FUND BALANCE	2,268,505	2,967,844	2,789,964	-
TOTAL AVAILABLE RESOURCES	22,738,376	24,271,512	24,907,455	-
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	10,052,614	10,770,190	11,231,093	-
Employee Benefits	4,357,113	5,939,324	6,287,800	-
Services and Supplies	5,240,722	4,653,240	4,687,329	-
Capital Outlay	62,001	60,714	125,000	-
HEALTH FUNCTION SUBTOTAL	19,712,450	21,423,467	22,331,222	-
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Funcl)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Regional Permits Fund	58,081	58,081	100,271	-
Subtotal Other Uses	58,081	58,081	100,271	-
ENDING FUND BALANCE	2,967,844	2,789,964	2,475,962	-
TOTAL COMMITMENTS AND FUND BALANCE	22,738,376	24,271,512	24,907,455	-

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	2,658,535	2,694,473	2,809,809	
Subtotal	2,658,535	2,694,473	2,809,809	-
MISCELLANEOUS:				
Investment Earnings	23,716	17,000	15,000	
Net increase (decrease) in the fair value of investments	17,543	(36,779)	-	
Other	-	-	-	
Subtotal	41,259	(19,779)	15,000	-
Subtotal Revenues	2,699,794	2,674,694	2,824,809	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	
General Fund	-	-	-	
Public Works Construction Fund	-	-	-	
Debt Service Fund	-	-	-	
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	1,351,911	1,711,192	1,743,910	
TOTAL AVAILABLE RESOURCES	4,051,705	4,385,886	4,568,719	-
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	768,164	864,799	918,300	
Employee Benefits	302,724	456,001	488,937	
Services and Supplies	1,053,787	1,102,066	1,096,370	
Capital Outlay	-	-	-	
Subtotal Expenditures	2,124,675	2,422,867	2,503,607	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	215,838	219,110	216,675	
Subtotal Other Uses	215,838	219,110	216,675	-
ENDING FUND BALANCE	1,711,192	1,743,910	1,848,436	-
TOTAL COMMITMENTS AND FUND BALANCE	4,051,705	4,385,886	4,568,719	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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1/13/2016

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	4,039,756	4,041,710	4,214,714	
Subtotal	4,039,756	4,041,710	4,214,714	-
LICENSES AND PERMITS				
Animal Licenses	268,808	306,457	307,000	
Subtotal	268,808	306,457	307,000	-
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	184,212	203,352	203,000	
Subtotal	184,212	203,352	203,000	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	100	-	-	
Subtotal	100	-	-	-
MISCELLANEOUS:				
Investment Earnings	85,826	100,000	100,000	
Net Increase (decrease) in the fair value of investment	63,685	(125,569)	-	
Contributions & Donations	27,478	-	-	
Other	53,537	55,000	55,000	
Subtotal	230,526	29,431	155,000	-
Subtotal Revenues	4,723,402	4,580,950	4,879,714	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	
Proceeds from asset disposition	-	-	-	
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	6,186,674	6,626,435	6,418,325	-
TOTAL AVAILABLE RESOURCES	10,910,076	11,207,385	11,298,038	-
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,146,638	2,284,604	2,444,842	
Employee Benefits	988,536	1,358,218	1,440,529	
Services and Supplies	1,110,340	1,052,238	1,430,776	
Capital Outlay	38,127	94,000	350,000	
Subtotal Expenditures	4,283,641	4,789,060	5,666,147	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	6,626,435	6,418,325	5,631,891	-
TOTAL COMMITMENTS AND FUND BALANCE	10,910,076	11,207,385	11,298,038	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
Local Government Contributions	1,521,932	1,555,932	1,687,145	-
Subtotal	1,521,932	1,555,932	1,687,145	-
MISCELLANEOUS				
Investment Earnings	22,077	17,388	24,000	-
Net increase (decrease) in the fair value of investm	14,191	(24,824)	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	36,268	(7,436)	24,000	-
Subtotal Revenues	1,558,200	1,548,496	1,711,145	-
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	-	-
Proceeds from Insurance Recoveries	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	1,608,772	1,205,450	1,067,402	-
TOTAL AVAILABLE RESOURCES	3,166,971	2,753,946	2,778,547	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	372,062	405,066	409,571	-
Employee Benefits	164,719	212,326	213,968	-
Services and Supplies	869,408	914,208	1,592,465	-
Capital Outlay	555,333	154,944	60,000	-
Subtotal Expenditures	1,961,521	1,686,544	2,276,005	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Transfer to Public Works Construction Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	1,205,450	1,067,402	502,542	-
TOTAL COMMITMENTS AND FUND BALANCE	3,166,971	2,753,946	2,778,547	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Local Government Contributions	152,472	313,266	152,472	
Subtotal	152,472	313,266	152,472	-
CHARGES FOR SERVICES				
Other Fees	-	-	164,818	
Subtotal	-	-	164,818	-
MISCELLANEOUS				
Investment Earnings	1,980	2,700	2,700	
Net Increase (decrease) in the fair value of investm	1,480	(2,113)	-	
Reimbursements	-	-	-	
Subtotal	3,440	587	2,700	-
Subtotal Revenues	155,912	313,853	319,990	-
OTHER FINANCING SOURCES				
General Fund	71,412	71,412	-	
Other Restricted Special Revenue Fund	-	-	-	
Health Fund	58,081	58,081	100,271	
Operating Transfers In (Schedule T)	129,493	129,493	100,271	-
BEGINNING FUND BALANCE	152,905	156,221	314,901	-
TOTAL AVAILABLE RESOURCES	438,311	599,567	735,163	-
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	282,090	284,665	284,665	
Capital Outlay	-	-	-	
Subtotal Expenditures	282,090	284,665	284,665	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	156,221	314,901	450,497	-
TOTAL COMMITMENTS AND FUND BALANCE	438,311	599,567	735,163	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,977,204	8,083,420	8,429,427	
Subtotal	7,977,204	8,083,420	8,429,427	-
INTERGOVERNMENTAL:				
Federal Grants	-	-	-	
Subtotal	-	-	-	-
CHARGES FOR SERVICES:				
Reimbursements	98,095	88,567	78,000	
Subtotal	98,095	88,567	78,000	-
MISCELLANEOUS:				
Investment Earnings	166,756	60,000	60,000	
Net increase (decrease) in the fair value of investm	139,611	(139,113)	-	
Other	3,232,841	3,394,000	3,322,000	
Subtotal	3,539,208	3,314,887	3,382,000	-
Subtotal Revenues	11,614,506	11,486,874	11,889,427	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	-	16,948,493	17,711,175	
BEGINNING FUND BALANCE	9,215,698	8,217,204	7,087,183	
TOTAL AVAILABLE RESOURCES	20,830,204	36,652,571	36,687,785	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	-	2,649,649	3,394,938	
Employee Benefits	-	1,523,287	2,009,042	
Services and Supplies	12,613,000	24,807,451	27,138,437	
Capital Outlay	-	-	-	
Subtotal Expenditures	12,613,000	28,980,387	32,542,417	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Capital Improvement Fund	-	585,000	-	
Subtotal Other Uses	-	585,000	-	-
ENDING FUND BALANCE	8,217,204	7,087,183	4,145,368	-
TOTAL COMMITMENTS AND FUND BALANCE	20,830,204	36,652,571	36,687,785	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	5,317,065	5,388,947	5,619,618	
Subtotal	5,317,065	5,388,947	5,619,618	-
LICENSES AND PERMITS				
Day care licenses	19,460	22,500	22,500	
Subtotal	19,460	22,500	22,500	-
INTERGOVERNMENTAL:				
Federal Grants	19,617,525	23,563,183	18,521,554	
State Grants	16,654,622	17,460,228	17,100,066	
Subtotal	36,272,147	41,023,411	35,621,620	-
CHARGES FOR SERVICES:				
Reimbursements	4,192,000	1,549,500	3,237,000	
Subtotal	4,192,000	1,549,500	3,237,000	-
MISCELLANEOUS:				
Contributions and Donations from Private Sources	26,339	45,000	45,000	
Reimbursements	6,274,869	8,969,031	8,969,031	
Subtotal	6,301,207	9,014,031	9,014,031	-
Subtotal Revenues	52,101,879	56,998,389	53,514,769	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
General Fund	1,296,791	1,347,237	847,237	-
Subtotal Other Sources	1,296,791	1,347,237	847,237	-
BEGINNING FUND BALANCE	3,796,720	7,100,876	7,647,686	
TOTAL AVAILABLE RESOURCES	57,195,390	65,446,501	62,009,692	-
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	14,178,896	15,767,141	17,377,956	
Employee Benefits	6,420,033	9,296,753	10,206,560	
Services and Supplies	29,090,586	32,334,922	28,503,819	
Capital Outlay	5,000	-	-	
Subtotal Expenditures	49,694,515	57,398,816	56,088,335	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Debt Service Fund	400,000	400,000	400,000	
Subtotal Other Uses	400,000	400,000	400,000	-
ENDING FUND BALANCE	7,100,876	7,647,686	5,521,356	-
TOTAL COMMITMENTS AND FUND BALANCE	57,195,390	65,446,501	62,009,692	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2018
REVENUE				
TAXES:				
Ad valorem	1,329,262	1,347,237	1,404,905	
Subtotal	1,329,262	1,347,237	1,404,905	-
INTERGOVERNMENTAL:				
Federal Grants	1,052,620	1,855,281	312,599	
State and Local Grants	201,061	185,249	185,249	
Subtotal	1,253,681	2,040,530	497,848	-
CHARGES FOR SERVICES:				
Senior law project fees	50,816	60,000	75,000	
Program Income	153,414	130,580	40,200	
Other	349,036	241,550	245,950	
Subtotal	553,266	432,130	361,150	-
MISCELLANEOUS:				
Contributions and Donations	23,462	14,778	-	
Reimbursements	24,253	25,450	25,450	
Other	31,970	34,549	28,000	
Subtotal	79,685	74,777	53,450	-
Subtotal Revenues	3,215,895	3,894,674	2,317,353	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,420,282	1,495,841	1,406,782	-
Proceeds from Asset Disposition	-	-	-	
Subtotal Other Sources	1,420,282	1,495,841	1,406,782	-
BEGINNING FUND BALANCE	382,998	670,768	839,342	
TOTAL AVAILABLE RESOURCES	5,019,175	6,061,283	4,563,476	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	1,304,687	1,438,570	1,464,005	
Employee Benefits	584,178	804,160	869,738	
Services and Supplies	2,430,154	2,979,211	1,568,248	
Capital Outlay	29,389	-	-	
Subtotal Expenditures	4,348,407	5,221,941	3,901,991	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	670,768	839,342	661,485	-
TOTAL COMMITMENTS AND FUND BALANCE	5,019,175	6,061,283	4,563,476	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	1,602,155	1,589,748	1,614,732	
Subtotal	1,602,155	1,589,748	1,614,732	-
MISCELLANEOUS:				
Reimbursements	-	-	-	
Investment Earnings	14,400	(2,918)	10,000	
Net increase (decrease) in the fair value of investments				
Subtotal	14,400	(2,918)	10,000	-
Subtotal Revenues	1,616,555	1,586,830	1,624,732	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	
BEGINNING FUND BALANCE	800,086	606,228	499,050	-
TOTAL AVAILABLE RESOURCES	2,416,641	2,193,058	2,123,781	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	26,724	28,774	31,315	
Employee Benefits	13,705	19,358	20,813	
Services and Supplies	1,644,694	1,518,813	1,630,746	
Capital Outlay	125,290	127,063	200,000	
Subtotal Expenditures	1,810,413	1,694,008	1,882,873	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	606,228	499,050	240,908	-
TOTAL COMMITMENTS AND FUND BALANCE	2,416,641	2,193,058	2,123,781	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	793,753	801,768	801,768	
Training Fees - Workshops	3,950	15,000	15,000	
Subtotal	797,703	816,768	816,768	-
INTERGOVERNMENTAL				
Local Contributions	-	-	-	
Workshops Training	-	-	-	
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	13,742	10,000	10,000	
Net Increase (decrease) in the fair value of investments	-	(5,468)	-	
Rental Income	30,659	10,000	10,000	
Other/ Reimbursements	4,355	12,000	12,000	
Subtotal	48,756	26,532	32,000	-
Subtotal Revenues	846,459	843,300	848,768	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	479,371	473,751	439,099	
TOTAL AVAILABLE RESOURCES	1,325,830	1,317,050	1,287,867	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	223,164	226,085	240,430	
Employee Benefits	108,091	138,474	144,996	
Services and Supplies	453,134	368,393	368,821	
Capital Outlay	67,690	145,000	145,000	
Subtotal Expenditures	852,079	877,952	899,247	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	473,751	439,099	388,620	-
TOTAL COMMITMENTS AND FUND BALANCE	1,325,830	1,317,050	1,287,867	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	8,864,540	9,378,327	9,850,000	
Subtotal	8,864,540	9,378,327	9,850,000	-
MISCELLANEOUS				
Investment Earnings	2,009	1,000	1,000	
Net Increase (decrease) in the fair value of invest	2,339	(1,744)		
Other	1,184,473	1,387,457	1,289,450	
Subtotal	1,188,821	1,386,713	1,290,450	-
Subtotal Revenues	10,053,361	10,765,040	11,140,450	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	
Debt Service Fund	-	-	-	
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,545,127	2,155,584	2,553,956	
TOTAL AVAILABLE RESOURCES	11,598,488	12,920,624	13,694,406	-
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	742,143	767,219	784,082	
Employee Benefits	302,428	426,839	418,323	
Services and Supplies	6,249,187	7,799,110	8,549,602	
Capital Outlay	-	-	-	
Subtotal	7,293,758	8,993,168	9,752,007	-
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	
Debt Service Fees	-	-	-	
Subtotal	-	-	-	-
Subtotal Expenditures	7,293,758	8,993,168	9,752,007	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,149,146	1,373,500	1,388,443	
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,149,146	1,373,500	1,388,443	-
Special Item:				
ENDING FUND BALANCE	2,155,584	2,553,956	2,553,956	-
TOTAL COMMITMENTS AND FUND BALANCE	11,598,488	12,920,624	13,694,406	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 211
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	28,084	-	-	
County Option Vehicle Fuel tax 1 cent-NRS 365.192	721,659	765,163	787,801	
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,236,663	3,359,834	3,459,238	
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	1,776,286	1,862,667	1,917,776	
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,249,924	3,446,131	3,548,087	
Local Governmental Grants		-	-	
Subtotal	9,012,615	9,433,795	9,712,902	-
CHARGES FOR SERVICES				
Street Curb Gutter program	590,183	800,000	500,000	
Other	760	-	-	
Subtotal	590,943	800,000	500,000	-
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	
Other	-	-	-	
Subtotal	-	-	-	-
MISCELLANEOUS:				
Interest and Inspections	-	33,350	(15,472)	
Subtotal	-	33,350	(15,472)	-
Subtotal Revenues	9,603,558	10,267,145	10,197,430	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	2,449,733	2,203,958	1,699,733	-
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,890,000	1,890,000	1,950,000	-
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	4,339,733	4,093,958	3,649,733	-
BEGINNING FUND BALANCE	13,000,686	9,030,951	5,702,056	-
TOTAL AVAILABLE RESOURCES	26,943,977	23,392,053	19,549,219	-
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	3,470,220	3,590,113	3,935,702	
Employee Benefits	1,665,743	2,086,588	2,206,041	
Services and Supplies	6,311,018	5,686,935	5,811,732	
Capital Outlay	6,466,046	6,326,361	3,906,000	
Subtotal	17,913,027	17,689,997	15,859,475	-
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	
Subtotal	-	-	-	-
Subtotal Expenditures	17,913,027	17,689,997	15,859,475	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	9,030,951	5,702,056	3,689,745	-
TOTAL COMMITMENTS AND FUND BALANCE	26,943,977	23,392,053	19,549,219	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
REVENUE			TENTATIVE APPROVED		FINAL APPROVED
CHARGES FOR SERVICES:					
Remediation Fees	1,348,477	1,124,334	1,250,000		
Subtotal	1,348,477	1,124,334	1,250,000		-
MISCELLANEOUS					
Reimbursements					
Investment Earnings	83,620	90,369	95,138		
Net Increase (decrease) in the fair value of inv	60,207	(118,902)	-		
Other	-	-	-		
Subtotal	143,827	(28,533)	95,138		-
Subtotal Revenues	1,492,304	1,095,801	1,345,138		-
OTHER FINANCING SOURCES					
Cash from Water Resources	-	-	-		
Operating Transfers In (Schedule T)					
Water Resources Fund	-	-	-		
Subtotal Other Sources	-	-	-		-
BEGINNING FUND BALANCE	6,175,797	6,179,797	4,942,321		-
TOTAL AVAILABLE RESOURCES	7,668,101	7,275,598	6,287,459		-
USES					
EXPENDITURES					
HEALTH					
Remediation District					
Salaries and Wages	485,257	550,919	652,401		
Employee Benefits	189,776	314,431	373,555		
Services and Supplies	833,270	1,467,927	2,400,336		
Capital Outlay	-	-	-		
Subtotal Expenditures	1,488,304	2,333,277	3,426,292		-
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE	6,179,797	4,942,321	2,861,167		-
TOTAL COMMITMENTS AND FUND BALANCE	7,668,101	7,275,598	6,287,459		-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,329,263	1,347,237	1,404,904	
Car Rental Fee	1,263,887	1,250,000	1,250,000	
SUBTOTAL TAXES	2,593,150	2,597,237	2,654,904	-
LICENSES AND PERMITS				
Cable television franchise fees	-	-	-	
Other	-	-	-	
SUBTOTAL LICENSES AND PERMITS	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	5,669,882	6,870,145	3,894,731	
Federal/State Narc. Forfeitures	231,805	110,800	110,800	
State Grants	418,107	391,651	5,100	
Local Government Contribution	406,980	634,674	634,674	
SUBTOTAL INTERGOVERNMENTAL	6,726,774	8,007,270	4,645,305	-
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	5,625	6,000	6,000	
Recorder Fees	324,318	340,000	350,000	
Map Fees	55,026	94,000	94,000	
PTx Commission NRS 361.530	552,735	525,000	525,000	
Other	500	-	-	
Subtotal	938,204	965,000	975,000	-
Judicial:				
Clerk's court fees-only JU	13,613	10,000	10,000	
Other	1,306,348	1,449,354	1,369,500	
Subtotal	1,319,960	1,459,354	1,379,500	-
Public Safety:				
Coroner Fees	26,884	27,500	25,000	
Other	1,653,859	801,122	790,922	
Subtotal	1,680,743	828,622	815,922	-
Public Works:				
Other	103,008	111,000	98,421	
Subtotal	103,008	111,000	98,421	-
Welfare:				
Other	81,310	90,000	90,000	
Subtotal	81,310	90,000	90,000	-
Culture and Recreation:				
Charges for Service	227,913	184,000	277,408	
Subtotal	227,913	184,000	277,408	-
SUBTOTAL CHARGES FOR SERVICES	4,351,138	3,637,976	3,636,252	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITS				
Judicial:				
Fines	1,999,841	2,521,310	2,042,686	
Forfeits	36,573	60,000	50,000	
Subtotal	2,036,214	2,581,310	2,092,686	-
Public Safety:				
Fines	349,850	299,967	303,353	
Forfeits	28,324	30,100	30,100	
Subtotal	378,173	330,067	333,453	-
SUBTOTAL FINES AND FORFEITS	2,414,388	2,911,377	2,426,139	-
MISCELLANEOUS				
Interest Earnings	62,489	50,440	49,550	
Net Increase (decrease) in the fair value of investment	46,087	(90,926)	-	
Donations and Contributions	687,465	337,964	315,000	
NonGovernmental Grants	118,249	2,923	-	
Reimbursements	186,097	433,137	-	
Other Revenue	60,881	1,000	-	
SUBTOTAL MISCELLANEOUS	1,161,268	734,538	364,550	-
SUBTOTAL REVENUES ALL SOURCES	17,246,717	17,888,398	13,727,150	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	
Child Protective Services Fund	-	-	-	
Total Transfers In	-	-	-	-
Other:				
Proceeds from Asset Disposition	-	-	-	
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	17,464,698	19,388,844	1,530,191	-
TOTAL AVAILABLE RESOURCES	34,711,415	37,277,242	15,257,341	-

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
GENERAL GOVERNMENT FUNCTION			TENTATIVE APPROVED	FINAL APPROVED
Executive				
County Manager (101-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	212,311	64,068	-	-
Capital Outlay	-	-	-	-
Subtotal	212,311	64,068	-	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	615,508	2,021,084	375,000	-
Capital Outlay	-	150,000	150,000	-
Subtotal	615,508	2,171,084	525,000	-
Other				
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	25	41,166	6,050	-
Capital Outlay	-	-	-	-
Subtotal	25	41,166	6,050	-
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	34,395	165,342	94,000	-
Capital Outlay	-	-	-	-
Subtotal	34,395	165,342	94,000	-
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	137	1,989	-	-
Capital Outlay	-	-	-	-
Subtotal	137	1,989	-	-
Human Resources Department (109-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	2,379	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,379	-	-
County Recorder (111-0)				
Salaries and Wages	-	-	49,358	-
Employee Benefits	-	-	24,736	-
Services and Supplies	110,242	3,086,369	226,506	-
Capital Outlay	24,471	50,000	-	-
Subtotal	134,713	3,136,369	300,600	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	-	-	49,358	-
Employee Benefits	-	-	24,736	-
Services and Supplies	972,618	5,382,398	701,556	-
Capital Outlay	24,471	200,000	150,000	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	997,089	5,582,398	925,650	-
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	612,416	772,621	761,135	-
Employee Benefits	266,340	432,852	439,606	-
Services and Supplies	1,383,895	2,662,666	914,313	-
Capital Outlay	42,922	4,454,177	491,400	-
Subtotal	2,285,373	8,322,315	2,606,453	-
District Attorney (106-0)				
Salaries and Wages	1,599,985	1,684,761	1,799,542	-
Employee Benefits	769,977	1,048,383	1,118,189	-
Services and Supplies	234,282	590,120	234,860	-
Capital Outlay	39,750	-	-	-
Subtotal	2,643,995	3,323,244	3,152,591	-
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	103,425	118,844	21,500	-
Employee Benefits	1,499	4,190	-	-
Services and Supplies	307,353	319,950	225,855	-
Capital Outlay	-	-	-	-
Subtotal	412,277	442,985	247,355	-
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	565,372	3,196,582	723,000	-
Capital Outlay	-	-	-	-
Subtotal	565,372	3,196,582	723,000	-
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	251	-	-
Capital Outlay	-	-	-	-
Subtotal	-	251	-	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
Sheriff's Department (150-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	2,315,828	2,576,226	2,582,177	-
Employee Benefits	1,037,817	1,485,405	1,557,795	-
Services and Supplies	2,470,702	6,769,569	2,098,028	-
Capital Outlay	82,672	4,454,177	491,400	-
JUDICIAL FUNCTION SUBTOTAL	5,907,017	15,285,377	6,729,400	-
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	403,162	803,284	322,373	-
Employee Benefits	51,058	71,254	114,421	-
Services and Supplies	1,051,522	3,642,596	417,900	-
Capital Outlay	198,076	50,561	-	-
Subtotal	1,703,819	4,567,694	854,694	-
Medical Examiner (153-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	15,281	174,230	26,000	-
Capital Outlay	-	-	-	-
Subtotal	15,281	174,230	26,000	-
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	95,254	65,582	236,423	-
Employee Benefits	17,369	32,176	128,229	-
Services and Supplies	757,619	2,777,602	356,271	-
Capital Outlay	10,991	100,000	-	-
Subtotal	881,233	2,975,360	720,922	-
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	84,175	281,242	60,000	-
Employee Benefits	1,221	3,760	-	-
Services and Supplies	-	18,773	-	-
Capital Outlay	-	-	-	-
Subtotal	85,396	303,776	60,000	-
Emergency Management (101-5)				
Salaries and Wages	66,228	66,001	49,268	-
Employee Benefits	14,828	25,566	26,575	-
Services and Supplies	729,219	556,161	-	-
Capital Outlay	-	9,289	-	-
Subtotal	810,275	657,017	75,843	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
Public Guardian Department (157-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	2,544	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,544	-	-
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
*FY16 Fire Suppression Included in Emerg Mgt (101-5)				
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	648,819	1,216,108	668,084	-
Employee Benefits	84,475	132,755	269,225	-
Services and Supplies	2,553,642	7,171,908	800,171	-
Capital Outlay	209,067	159,850	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	3,496,004	8,680,620	1,737,480	-
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	54,546	67,096	61,569	-
Employee Benefits	33,445	35,107	32,703	-
Services and Supplies	573,328	688,617	639,323	-
Capital Outlay	17,100	-	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	678,419	790,820	733,595	-
WELFARE-Social Services Department (179-0)				
Salaries and Wages	101,155	70,642	105,623	-
Employee Benefits	39,590	41,531	53,865	-
Services and Supplies	182,589	400,879	153,398	-
Capital Outlay	-	-	-	-
WELFARE FUNCTION SUBTOTAL	323,334	513,053	312,886	-
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	476	-	-	-
Employee Benefits	2	-	-	-
Services and Supplies	250,652	12,738	-	-
Capital Outlay	-	-	-	-
Subtotal	251,129	12,738	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	239,424	1,182,276	862,005	-
Capital Outlay	-	-	-	-
Subtotal	239,424	1,182,276	862,005	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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1/13/2016

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2018
CSD - May Center (270-6)				
Salaries and Wages	250,438	254,974	263,083	
Employee Benefits	91,317	107,835	110,518	
Services and Supplies	237,994	268,021	286,181	
Capital Outlay	-	-	-	
Subtotal	579,749	630,830	659,782	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	250,914	254,974	263,083	-
Employee Benefits	91,318	107,835	110,518	-
Services and Supplies	728,070	1,463,033	1,148,186	-
Capital Outlay	-	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	1,070,302	1,825,842	1,521,787	-
COMMUNITY SUPPORT				
Community Support (181-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
COMMUNITY SUPPORT FUNCTION SUBTOTAL	-	-	-	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,329,499	1,347,237	1,404,904	
Subtotal	1,329,499	1,347,237	1,404,904	-
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,329,499	1,347,237	1,404,904	-
TOTAL EXPENDITURES- ALL FUNCTIONS	13,801,664	34,025,347	13,365,681	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	213,686	471,704	332,400	
Other Restricted Revenue Fund	-	-	-	
Water Resources Fund	-	-	-	
Assessor Tech Fee	-	-	-	
Regional Permits Fund	-	-	-	
Debt Service	1,132,640	1,250,000	1,250,000	
Capital Facilities	-	-	-	
Capital Improvements Fund	174,581	-	-	
Subtotal Other Uses	1,520,907	1,721,704	1,582,400	-
ENDING FUND BALANCE	19,388,844	1,530,191	309,259	-
TOTAL COMMITMENTS AND FUND BALANCE	34,711,415	37,277,242	15,257,341	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,646,359	6,736,184	7,024,522	
Subtotal	6,646,359	6,736,184	7,024,522	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	173,800	103,414	17,000	
Net Increase (decrease) in the fair value of investments	130,003	(139,480)	-	
Other	-	-	-	
Subtotal	303,803	(36,066)	17,000	-
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	6,950,162	6,700,118	7,041,522	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund				
Other:				
Bond Premium	333,202	-	-	
Proceeds from debt	12,000,000	-	-	
Subtotal Other Sources	12,333,202	-	-	-
BEGINNING FUND BALANCE	1,317,227	9,692,393	101,026	
TOTAL AVAILABLE RESOURCES	20,600,591	16,392,511	7,142,548	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
State of Nevada Apportionment	3,946,820	4,041,710	4,223,587	
Reno/Sparks Apportionment	722,794	740,172	773,479	
Property Tax processing Fees&other services&supplies	69,507	60,063	71,228	
Subtotal	4,739,121	4,841,945	5,068,294	-
GENERAL GOVERNMENT:				
Services and Supplies	2,490	5,600	5,600	
Capital Outlay	-	-	-	
Subtotal	2,490	5,600	5,600	-
JUDICIAL:				
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
PUBLIC SAFETY:				
Services and Supplies	950,140	9,000	-	
Capital Outlay	2,325,420	9,531,513	-	
Subtotal	3,275,560	9,540,513	-	-
PUBLIC WORKS:				
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	79,940	-	-	
Subtotal	79,940	-	-	-
CULTURE AND RECREATION:				
Services and Supplies	40,526	-	-	
Capital Outlay	362,528	13,427	-	
Subtotal	403,054	13,427	-	-
DEBT SERVICE:				
Service Fees	323,960	-	-	
Bond Issuance Costs	-	-	-	
Subtotal	323,960	-	-	-
Subtotal Expenditures	8,824,125	14,401,485	5,073,894	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Capital Fund	-	-		
Roads Special Revenue Fund	1,890,000	1,890,000	1,950,000	
Debt Service Fund	194,073		-	
Subtotal Other Uses	2,084,073	1,890,000	1,950,000	-
ENDING FUND BALANCE	9,692,393	101,026	118,654	-
TOTAL COMMITMENTS AND FUND BALANCE	20,600,591	16,392,511	7,142,548	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	309,578	275,515	323,175	
Subtotal	309,578	275,515	323,175	-
INTERGOVERNMENTAL:				
Federal Grants	139,499	249,853	-	
State and Local Grants	-	615,000	1,000,000	
Subtotal	139,499	864,853	1,000,000	-
MISCELLANEOUS:				
Investment Earnings	259,488	345,451	384,034	
Net Increase (decrease) in the fair value of investments	193,312	(367,695)	-	
Contributions and Donations	714,000	646,124	-	
Other	25,305		-	
Subtotal	1,192,105	623,880	384,034	-
Subtotal Revenues	1,641,182	1,764,248	1,707,209	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	817,215	-	-	-
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	817,215	-	-	-
BEGINNING FUND BALANCE	20,236,184	20,813,108	10,719,210	-
TOTAL AVAILABLE RESOURCES	22,694,581	22,577,356	12,426,419	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Services and Supplies	895,457	1,655,057	293,731	-
Parks (9000) Capital Outlay				
District one	-	921,648	229,000	
District two	557,490	739,740	100,000	
District three	107,538	-	-	
District four	-	-	824,800	
Special Projects	98,503	3,097,630	772,540	
Bond Projects	219,484	5,441,072	1,399,820	
Subtotal	983,015	10,200,089	3,326,160	-
Debt Service				
Services Fees	3,000	3,000	3,000	
Subtotal	3,000	3,000	3,000	-
Total Expenditures	1,881,472	11,858,146	3,622,891	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	
Debt Service Fund	-	-	-	
Golf Fund	-	-	-	
Total Transfers Out	-	-	-	-
TOTAL ENDING FUND BALANCE	20,813,108	10,719,210	8,803,528	-
TOTAL COMMITMENTS AND FUND BALANCE	22,694,581	22,577,356	12,426,419	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	902,534	1,184,655	-	-
State Contributions	534,648	1,168,887	-	-
Local Contributions	-	750,000	-	-
Subtotal	1,437,182	3,103,542	-	-
CHARGES FOR SERVICES				
Zoning Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	73,911	48,500	48,500	-
Net Increase (decrease) in the fair value of investments	68,412	(143,856)	-	-
Contributions and Donations	-	-	-	-
Other: Reimbursements	52,175	-	-	-
Subtotal	194,498	(95,356)	48,500	-
Subtotal Revenues	1,631,680	3,008,187	48,500	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	6,716,481	5,150,000	7,700,000	-
Regional Communications System	-	-	-	-
Other Restricted Revenue Fund	174,581	-	-	-
Roads Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	-	585,000	-	-
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	2,896,000	-	-
Subtotal Other Sources	6,891,062	8,631,000	7,700,000	-
BEGINNING FUND BALANCE	4,791,898	8,070,808	9,684,947	-
TOTAL AVAILABLE RESOURCES	13,314,640	19,709,994	17,433,447	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS FUND

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	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	-	144,685	
Employee Benefits	-	-	63,010	
Services and Supplies	877,520	680,010	2,341,688	
Capital Outlay	737,328	1,429,071	2,288,123	
Subtotal	1,614,848	2,109,082	4,837,506	-
JUDICIAL FUNCTION:				
Services and Supplies	1,847	50,000	883,300	
Capital Outlay	582,810	14,269	820,000	
Subtotal	584,657	64,269	1,703,300	-
PUBLIC SAFETY FUNCTION:				
Services and Supplies	66,198	305,100	1,549,800	
Capital Outlay	1,221,791	1,549,866	1,440,000	
Subtotal	1,287,989	1,854,966	2,989,800	-
PUBLIC WORKS FUNCTION:				
Services and Supplies	565,295	379,052	3,703,285	
Capital Outlay	919,098	4,447,853	875,000	
Subtotal	1,484,392	4,826,904	4,578,285	-
HEALTH				
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
WELFARE				
Services and Supplies	-	50,000	90,800	
Capital Outlay	-	585,000	774,539	
Subtotal	-	635,000	865,339	-
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	62,768	150,000	150,000	
Capital Outlay	209,178	384,826	800,000	
Subtotal	271,946	534,826	950,000	-
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	
Subtotal	-	-	-	-
Subtotal Expenditures	5,243,833	10,025,047	15,924,230	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Regional Permits Capital Fund				
Parks Capital Fund				
SAD Debt Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	8,070,808	9,684,947	1,509,217	-
TOTAL COMMITMENTS AND FUND BALANCE	13,314,640	19,709,994	17,433,447	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS FUND

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Schedule B-13
1/13/2016

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Local Government Contributions	210,704	-	-	-
Subtotal	210,704	-	-	-
MISCELLANEOUS				
Interest Earnings	12,539	13,500	13,500	-
Net Increase (decrease) in the fair value of investments	8,275	(21,027)	-	-
Reimbursements	-	-	-	-
Subtotal	20,814	(7,527)	13,500	-
Subtotal Revenues	231,518	(7,527)	13,500	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Capital Improvements Fund	-	-	-	-
Capital Facilities Tax Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,163,128	1,086,279	905,291	-
TOTAL AVAILABLE RESOURCES	1,394,646	1,078,752	918,791	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL FUND

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	308,367	173,461	27,000	
Capital Outlay	-	-	-	
Subtotal	308,367	173,461	27,000	-
Subtotal Expenditures	308,367	173,461	27,000	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	
Subtotal Other Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	1,086,279	905,291	891,791	-
TOTAL COMMITMENTS AND FUND BALANCE	1,394,646	1,078,752	918,791	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	21,105,000	-	-	-
Bond Premium	2,783,603	-	-	-
Subtotal Other Financing Sources	23,888,603	-	-	-
Operating Transfers In (Schedule T)				
General Fund	5,181,589	5,598,494	5,051,451	
Library Expansion Fund	215,838	219,110	216,675	
Animal Services	-	-	-	
Truckee River Flood Management	2,149,146	1,373,500	1,388,443	
Other Special Revenue Fund	-	-	-	
Capital Facilities Tax Fund	194,073	-	-	
Child Protective Service Fund	400,000	400,000	400,000	
Parks Capital Fund	-	-	-	
Infrastructure Fund	-	-	-	
Baseball Stadium	1,132,640	1,250,000	1,250,000	
Subtotal Transfers	9,273,286	8,841,104	8,306,569	-
Subtotal Other Financing Sources	33,161,889	8,841,104	8,306,569	-
BEGINNING FUND BALANCE	1,640,636	1,229,865	1,231,163	
TOTAL AVAILABLE RESOURCES	34,802,525	10,070,969	9,537,732	-

WASHOE COUNTY
(Local Government)

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

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2018		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED		FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-22)					
Principal	13,863,063	4,241,604	4,351,216		
Interest	2,449,828	2,212,990	2,137,926		
Bond Issuance Cost	256,253	-	-		
Pay Escrow Refund Debt	-	-	-		
Debt Service Fees	3,652	6,000	5,127		
*TOTAL RESERVED AMOUNT (MEMO ONLY)					
TYPE: MEDIUM-TERM FINANCING (301-21)					
Principal	525,000	546,000	-		
Interest	41,019	20,912	-		
Bond Issuance Cost	-	-	-		
Debt Service Fees	-	-	-		
*TOTAL RESERVED AMOUNT (MEMO ONLY)					
TYPE: CAPITAL LEASE AND OTHER (301-4)					
Principal					
Interest					
Debt Service Fee					
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS					
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)					
Principal	14,385,000	-	-		
Interest	702,743	561,300	561,300		
Bond Issuance Cost	212,962	-	-		
Debt Service Fees	500	1,000	1,000		
*TOTAL RESERVED AMOUNT (MEMO ONLY)					
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)					
Principal	672,800	767,800	835,258		
Interest	456,540	434,931	412,542		
Bond Issuance Cost	-	43,269	-		
Debt Service Fees	3,300	4,000	45,469		
*TOTAL RESERVED AMOUNT (MEMO ONLY)					
ENDING FUND BALANCE	1,229,865	1,231,163	1,187,894		-
TOTAL COMMITMENTS AND FUND BALANCE	34,802,525	10,070,969	9,537,732		-

WASHOE COUNTY
(Local Government)

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

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	4,649,123	4,701,856	2,107,357	
Subtotal	4,649,123	4,701,856	2,107,357	-
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	4,649,123	4,701,856	2,107,357	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	4,043,324	4,028,597	4,044,134	
TOTAL AVAILABLE RESOURCES	8,692,447	8,730,453	6,151,491	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. AD VALOREM DEBT (301-1)				
Principal	3,350,000	3,490,000	2,045,000	
Interest	1,283,040	1,156,090	1,011,370	
Bond Issuance Cost	-	-	-	
Services & Supplies	23,386	23,729	12,218	
Debt Service Fees	7,424	16,500	15,594	
Pay Princ/Escrow Refunded Debt	-	-	-	
*TOTAL RESERVED AMOUNT (MEMO ONLY)	4,028,597	4,044,134	3,067,309	-
ENDING FUND BALANCE	4,028,597	4,044,134	3,067,309	-
TOTAL COMMITMENTS AND FUND BALANCE	8,692,447	8,730,453	6,151,491	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	649,844	542,000	542,000	
Subtotal	649,844	542,000	542,000	-
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	23,680	20,450	19,350	
Net increase (decrease) fair value of investments	13,932	-	-	
Special Assessments - interest	306,388	298,000	298,000	
Penalties	115,151	14,000	14,000	
Subtotal	459,151	332,450	331,350	-
Subtotal Revenues	1,108,995	874,450	873,350	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,432,860	1,668,426	1,989,367	
TOTAL AVAILABLE RESOURCES	2,541,855	2,542,876	2,862,717	-

WASHOE COUNTY
(Local Government)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	592,232	301,267	292,977	
Interest	240,754	226,867	202,799	
Assessment Refunds	6	-	-	
Other (Administrative Fees)	40,437	25,375	27,675	
Subtotal	873,429	553,509	523,451	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,668,426	1,989,367	2,339,266	
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	
Employee Benefits	-	-	-	
Services and Supplies	-	-	-	
Capital Outlay	-	-	-	
Subtotal	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	
Special Assessment Projects Fund	-	-	-	
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	1,668,426	1,989,367	2,339,266	-
TOTAL COMMITMENTS AND FUND BALANCE	2,541,855	2,542,876	2,862,717	-

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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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	2,757,346	3,200,000	3,200,000	
TRPA	123,941	90,000	90,000	
Other	8,463	10,000	10,000	
Miscellaneous				
Reimbursements	-	-	-	
Total Operating Revenue	2,889,750	3,300,000	3,300,000	-
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,068,068	1,235,685	1,365,701	
Employee Benefits	387,403	729,880	976,095	
Services and Supplies	657,454	929,047	875,449	
Depreciation/amortization	11,686	21,800	21,800	
Total Operating Expense	2,124,610	2,916,413	3,239,044	-
Operating Income or (Loss)	765,139	383,587	60,956	-
NONOPERATING REVENUE				
Investment earnings	31,107	30,000	30,000	
Net increase (decrease) in fair value of investments	25,853	(56,850)	-	
Proceeds from Asset Disposition	-	-	-	
Total Nonoperating Revenues	56,960	(26,850)	30,000	-
NONOPERATING EXPENSE				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	822,099	356,737	90,956	-
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	
General Fund - In	-	-	-	
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	822,099	356,737	90,956	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,097,793	3,300,000	3,300,000	-
Cash payments for personnel costs	(1,517,304)	(1,962,065)	(2,338,295)	-
Cash payments for services & supplies	(602,777)	(929,047)	(875,449)	-
a. Net cash provided (used) by operating activities	977,712	408,887	86,256	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(179,815)	(160,000)	(160,000)	-
c. Net cash provided (used) by capital and related financing activities	(179,815)	(160,000)	(160,000)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	56,960	(26,850)	30,000	-
d. Net cash provided (used) by investing activities	56,960	(26,850)	30,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	854,857	222,037	(43,744)	-
CASH AND CASH EQUIVALENTS AT JULY 1	2,239,746	3,094,603	3,316,640	
Cumulative Effect of Change In Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	3,094,603	3,316,640	3,272,896	-

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	14,374,239	14,187,656	15,011,283	-
Total Operating Revenue	14,374,239	14,187,656	15,011,283	-
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,779,981	1,806,250	2,211,323	-
Employee Benefits	814,784	1,052,642	1,258,567	-
Services and Supplies	5,394,040	5,313,531	8,826,228	-
Depreciation/amortization	3,463,917	3,495,531	3,766,878	-
Total Operating Expense	11,452,722	11,667,954	16,062,996	-
Operating Income or (Loss)	2,921,517	2,519,701	(1,051,713)	-
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	910,157	1,019,281	1,047,558	-
Net Increase/(decrease) in fair value of Investments	682,238	(1,413,200)	-	-
Federal Grant	-	-	-	-
Facilities Rental	-	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Interest/bond issuance costs	(464,883)	(364,125)	(308,665)	-
Connection fee refunds/credits	-	-	(100,000)	-
Other non-operating revenue (expenditures)	11,269	-	-	-
Total Nonoperating Revenues (Expenses)	1,138,781	(758,044)	638,893	-
Income (Loss) before Contributions and Transfers	4,060,298	1,761,657	(412,820)	-
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	3,763,328	3,800,000	3,750,000	-
Contributions from contractors	744,673	800,000	800,000	-
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	4,508,001	4,600,000	4,550,000	-
Special loss on disposal of water utility operations	-	-	-	-
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Total Transfers OUT	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	8,568,299	6,361,657	4,137,180	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	13,691,413	13,615,152	14,482,327	-
Cash received from services to other funds & agencies	149,310	34,262	5,542	-
Cash received from program loans	5,338	4,714	4,509	-
Other operating receipts	530,319	536,965	522,179	-
Cash payments for personnel costs	(2,408,623)	(2,858,892)	(3,374,211)	-
Cash payments for services & supplies	(5,101,009)	(5,313,531)	(8,813,765)	-
Cash payments for program loans	-	(24,751)	(20,000)	-
Cash refund of hookup fees	-	-	(100,000)	-
Cash Portion of disposal of water utility operations	(9,678,076)	-	-	-
a. Net cash provided (used) by operating activities	(2,811,328)	5,993,919	2,706,581	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal grant	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM INVESTING ACTIVITIES				
Water & Sanitary Sewer Financial Assistance Loans	-	-	-	-
Investment earnings	1,639,832	(397,357)	1,044,284	-
c. Net cash provided (used) by investing activities	1,639,832	(397,357)	1,044,284	-
D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Cash received from other agencies	-	-	-	-
Hookup fees/water rights dedications	3,775,921	3,800,000	3,750,000	-
Class Action Lawsuit Settlement Proceeds	11,269	-	-	-
Principal paid on financing	(2,237,892)	(2,259,843)	(2,316,299)	-
Interest paid on financing	(674,273)	(377,395)	(320,939)	-
Proceeds from insurance recovery for capital assets loss	(40,953)	-	-	-
Construction and Acquisitions	(16,325,234)	(3,866,233)	(12,427,000)	-
d. Net cash provided (used) by capital and related financing activities	(15,491,162)	(2,703,471)	(11,314,238)	-
TRANSFERS				
Transfer to General Fund	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(16,662,658)	2,893,091	(7,563,373)	-
CASH AND CASH EQUIVALENTS AT JULY 1	92,476,534	75,813,876	78,706,967	-
CASH AND CASH EQUIVALENTS AT JUNE 30	75,813,876	78,706,967	71,143,594	-

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,070,507	97,000	209,000	
Other	303,497	40,000	40,000	
Total Operating Revenue	1,374,004	137,000	249,000	-
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	226,661	97,133	19,278	
Employee Benefits	97,858	27,621	8,622	
Services and Supplies	468,043	307,665	165,095	
Depreciation/amortization	220,773	220,777	208,400	
Total Operating Expense	1,013,335	653,196	401,395	-
Operating Income or (Loss)	360,669	(516,196)	(152,395)	-
NONOPERATING REVENUE				
Investment earnings	11,068	11,600	11,600	
Net increase (decrease) on fair value of investments	7,437	(15,067)	-	
Gain (loss) on asset disposition	-	-	-	
Miscellaneous	(680)	(890)	(1,300)	
Total Nonoperating Revenues	17,825	(4,357)	10,300	-
NONOPERATING EXPENSE				
Interest Costs	-	-	-	
Interest/Bond Issuance costs	-	-	-	
Decrease Fair Value Assets	-	-	-	
Loss on early extinguishment of debt	-	-	-	
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	378,494	(520,553)	(142,095)	-
CAPITAL CONTRIBUTIONS				
Capital Improvement Fund	-	-	-	
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	
Equipment Services	-	-	-	
Total Transfers In	-	-	-	-
Transfer Out				
General Fund - Out	-	-	-	
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers in less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	378,494	(520,553)	(142,095)	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED	FINAL APPROVED	
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers & other sources	652,905	137,000	249,000	-	-
Cash payments for personnel costs	(327,038)	(124,754)	(27,900)	-	-
Cash payments for services & supplies	(460,667)	(307,665)	(165,095)	-	-
a. Net cash provided (used) by operating activities	(134,800)	(295,419)	56,005	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General Fund	-	-	-	-	-
Equipment Services	-	-	-	-	-
Miscellaneous Receipts	-	(890)	(1,300)	-	-
b. Net cash provided (used) by noncapital financing activities	-	(890)	(1,300)	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Bond Issuance Costs	-	-	-	-	-
Proceeds from asset disposition	-	-	-	-	-
Proceeds from other	-	-	-	-	-
Principal paid on financing	-	-	-	-	-
Interest paid on financing	-	-	-	-	-
Early extinguishment of debt & other	-	-	-	-	-
Disposition of capital assets	-	-	-	-	-
Acquisition of fixed assets	-	-	-	-	-
c. Net cash provided (used) by capital and related financing activities	-	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	18,352	(3,467)	11,600	-	-
d. Net cash provided (used) by investing activities	18,352	(3,467)	11,600	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(116,448)	(299,776)	66,305	-	-
CASH AND CASH EQUIVALENTS AT JULY 1	926,663	810,215	510,439	-	-
Cumulative Effect of Change in Accounting Principle					
CASH AND CASH EQUIVALENTS AT JUNE 30	810,215	510,439	576,744	-	-

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2018
OPERATING REVENUE				
Charges for Services	47,981,523	52,002,091	52,004,050	
Miscellaneous	1,872,491	1,502,433	2,000,000	
Total Operating Revenue	49,854,014	53,504,524	54,004,050	-
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	267,292	249,867	309,525	
Employee Benefits	117,532	141,252	167,030	
Services and Supplies	50,867,416	51,870,580	53,025,549	
Depreciation				
Total Operating Expense	51,252,240	52,281,699	53,502,104	-
Operating Income or (Loss)	(1,398,226)	1,242,825	501,946	-
NONOPERATING REVENUE				
Investment earnings	70,257	76,672	90,000	
Net increase (decrease) in the fair value of invest	41,643	(126,089)		
Other non operating revenue	22,289			
Federal Grant	261,042	407,132	265,000	
Total Nonoperating Revenues	395,231	357,735	355,000	-
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	
Investment Pool Allocation	-	-	-	
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,002,995)	1,600,560	856,946	-
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(1,002,995)	1,600,560	856,946	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	21,797,370	23,527,191	24,085,750		
Cash received from other funds	24,577,914	29,977,333	29,918,300		
Cash received from others	1,894,780	-	-		
Cash payments for personnel costs	(400,547)	(388,119)	(473,555)		
Cash payments for services & supplies	(51,433,824)	(51,767,580)	(52,922,549)		
a. Net cash provided (used) by operating activities	(3,564,307)	1,348,825	607,946		-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Federal Grant	261,042	407,132	265,000		-
General Fund - In	-	-	-		-
General Fund - Out	-	-	-		-
Other non operating revenue	-	-	-		-
b. Net cash provided (used) by noncapital financing activities	261,042	407,132	265,000		-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
c. Net cash provided (used) by capital and related financing activities	-	-	-		-
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	121,151	(49,397)	90,000		-
d. Net cash provided (used) by investing activities	121,151	(49,397)	90,000		-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,182,114)	1,706,560	962,946		-
CASH AND CASH EQUIVALENTS AT JULY 1	7,363,482	4,181,368	5,887,928		
Cumulative Effect of Change in Accounting Principle					
CASH AND CASH EQUIVALENTS AT JUNE 30	4,181,368	5,887,928	6,850,874		-

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	7,187,442	6,789,875	6,789,875	
Miscellaneous				
Subrogation recoveries	49,189	35,000	35,000	
Other	103,463	15,000	15,000	
Total Operating Revenue	7,340,094	6,839,875	6,839,875	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	235,753	307,674	338,352	
Employee Benefits	99,135	164,317	184,548	
Services and Supplies	7,236,469	7,745,316	7,837,227	
Depreciation				
Total Operating Expense	7,571,357	8,217,307	8,360,127	-
Operating Income or (Loss)	(231,263)	(1,377,432)	(1,520,252)	-
NONOPERATING REVENUE				
Investment earnings	311,636	327,200	327,200	
Net increase in the fair value of investments	248,580	(493,168)	-	
Gain (loss) on asset disposition	-	-	-	
Insurance Reimbursements - fixed asset loss	-	-	-	
Total Nonoperating Revenues	560,216	(165,968)	327,200	-
NONOPERATING EXPENSE				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	328,953	(1,543,400)	(1,193,051)	-
Operating Transfers (Schedule T)				
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	328,953	(1,543,400)	(1,193,051)	-

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from other funds	7,187,442	6,789,875	6,789,875		
Cash received from others	68,204	50,000	50,000		
Cash payments for personnel costs	(329,816)	(469,991)	(520,900)		
Cash payments for services & supplies	(5,139,575)	(5,945,316)	(6,037,227)		
a. Net cash provided (used) by operating activities	1,786,255	424,568	281,748		-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General Fund - Out	-	-	-		-
Federal Grant					
b. Net cash provided (used) by noncapital financing activities	-	-	-		-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
c. Net cash provided (used) by capital and related financing activities	-	-	-		-
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	560,216	(165,968)	327,200		-
d. Net cash provided (used) by investing activities	560,216	(165,968)	327,200		-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,346,471	258,600	608,948		-
CASH AND CASH EQUIVALENTS AT JULY 1	27,827,531	30,174,002	30,432,602		30,432,602
Cumulative Effect of Change in Accounting Principle					
CASH AND CASH EQUIVALENTS AT JUNE 30	30,174,002	30,432,602	31,041,550		30,432,602

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	7,598,402	7,825,041	8,434,016	
Other	56,029	261,145	60,000	
Total Operating Revenue	7,654,431	8,086,186	8,494,016	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,277,073	1,275,031	1,355,108	
Employee Benefits	604,113	801,570	836,391	
Services and Supplies	4,181,656	3,087,374	3,746,942	
Depreciation	1,428,793	2,033,382	2,033,382	
Total Operating Expense	7,491,635	7,197,357	7,971,823	-
Operating Income or (Loss)	162,796	888,829	522,193	-
NONOPERATING REVENUE				
Investment earnings	106,527	106,600	106,600	
Gain on asset disposition	110,260	507,995	507,995	
Other nonoperating revenue	-	-	-	
Total Nonoperating Revenues	216,787	614,595	614,595	-
NONOPERATING EXPENSE				
Interest expense	-	-	-	
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	379,583	1,503,424	1,136,788	-
CAPITAL CONTRIBUTIONS				
Contributions from other funds	196,637	-	-	
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	
Water Resources	-	-	-	
Senior Services- Capital Contributions	-	-	-	
Health Fund- Capital Contributions	-	-	-	
Child Protective Services- Capital Contributions	-	-	-	
Total Transfers IN	-	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	
Capital Improvement Fund	-	-	-	
Golf Course	-	-	-	
Water Resources	-	-	-	
Building and Safety	-	-	-	
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers in less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	576,220	1,503,424	1,136,788	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements				
Cash received from other funds	7,357,351	7,825,041	8,434,016	-
Cash received from others	349,695	261,145	60,000	-
Cash payments for personnel costs	(1,883,387)	(2,071,601)	(2,186,499)	-
Cash payments for services & supplies	(3,835,713)	(2,783,618)	(3,443,118)	-
a. Net cash provided (used) by operating activities	1,987,946	3,230,967	2,864,399	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	117,271	507,995	507,995	-
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(2,313,027)	(5,127,100)	(5,127,100)	-
c. Net cash provided (used) by capital and related financing activities	(2,195,756)	(4,619,105)	(4,619,105)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest. earnings allocated to fund)				
Proceeds from assets held for sale				
Equipment Supply deposit received Equipment Supply deposit received				
Equipment Supply deposit paid Equipment Supply deposit paid				
d. Net cash provided (used) by investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(207,810)	(1,388,138)	(1,754,706)	-
CASH AND CASH EQUIVALENTS AT JULY 1	2,827,767	2,619,957	1,231,819	
CASH AND CASH EQUIVALENTS AT JUNE 30	2,619,957	1,231,819	(522,887)	-

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 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
350 South Center Series 2004(459875)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	640,000	25,600	640,000	665,600
Incline Library Series 2004 (459970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	410,000	16,200	200,000	216,200
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	9,195,000	368,467	760,000	1,128,467
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	16,529,341	259,452	566,216	825,668
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,169	0	153,169
Baseball Stadium, Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	14,113,800	412,542	724,800	1,137,342
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,808,025	0	110,458	110,458
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	24,095,000	612,675	1,695,000	2,307,675
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	11,520,000	370,108	490,000	860,108
2016B Public Safety Refunding 2016 (450981)	2	20	9,800,000	3/2016	3/2033	3.21	9,800,000	332,256	0	332,256
2016A Sales Tax Refunding 2016 (450661)	2	13	11,305,000	3/2016	12/2028	4.99	11,230,000	561,300	0	561,300
TOTAL ALL DEBT SERVICE			163,189,845				110,901,166	3,111,769	5,186,474	8,298,243

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 FUND: Debt Service	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	11,485,000	482,370	1,075,000	1,557,370
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	15,880,000	529,000	970,000	1,499,000
TOTAL ALL DEBT SERVICE			35,450,000				27,365,000	1,011,370	2,045,000	3,056,370

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 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(10) PRINCIPAL PAYABLE	(11) TOTAL
								INTEREST PAYABLE	PAYABLE		
FUND: Special Assessment District											
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	1/2031	3.48	4,682,793	160,851	250,698		411,549
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	281,410	12,241	21,173		33,414
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	418,833	29,706	21,106		50,812
TOTAL ALL DEBT SERVICE			10,320,868				5,383,036	202,798	292,977		495,775

Note: the variance between the July 1, 2015 beginning outstanding balance on the Schedule C-1 and CAFR FY2014 calculated June 30, 2015 outstanding principal balance is the result of early bond calls due to prepaid assessments during FY2015 for SAD 21, 32, 35, 36, 37, and 39

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

- * - Type
 1 - General Obligation Bonds
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 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 FUND: Water Resources	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Refunding 2015	2	10	17,400,000	8/2015	7/2026	2.4	14,291,057	320,939	2,316,299	2,637,238
TOTAL ALL DEBT SERVICE			17,400,000				14,291,057	320,939	2,316,299	2,637,238

SCHEDULE C-1 - INDEBTEDNESS

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoeconomy.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 140

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Pictometry International Corp	8/20/11	6/30/18	184,508	-	Flights For GIS Software
2	Neopost Leasing Inc	8/11/15	8/11/18	319	287	Neopost Monthly Rental
3	American Bar Association	9/1/15	8/31/17	3,400	-	Project Improve Ed. Outcomes
4	Rhodes Law Offices Ltd	11/1/09	10/31/17	30,857	-	Legal Service WRWC/NNWPC
5	Charter Communications Holdings, LI	7/1/11	7/1/17	512	-	Cable Service Fee
6	Simplexgrinnell Lp	7/1/11	12/31/19	10,938	10,940	Elevator Service Contract
7	Burgarello Alarm Inc	10/14/11	10/14/17	82	-	Alarm Monitoring
8	Pitney Bowes Inc.	12/1/12	11/30/17	4,973	-	Mail Meter Lease
9	Pictometry International Corp	8/20/11	6/30/18	184,508	-	Flights For GIS Software
10	Neopost Leasing Inc	8/11/15	8/11/18	319	287	Neopost Monthly Rental
11	American Bar Association	9/1/15	8/31/17	3,400	-	Project Improve Ed. Outcomes
12	Rhodes Law Offices Ltd	11/1/09	10/31/17	30,857	-	Legal Service WRWC/NNWPC
13	Charter Communications Holdings, LI	7/1/11	7/1/17	512	-	Cable Service Fee
14	Simplexgrinnell Lp	7/1/11	12/31/19	10,938	10,940	Elevator Service Contract
15	Burgarello Alarm Inc	10/14/11	10/14/17	82	-	Alarm Monitoring
16	Pitney Bowes Inc.	12/1/12	11/30/17	4,973	-	Mail Meter Lease
17	Charter Communications Holdings, LI	6/8/13	6/8/18	14,234	-	Data Center
18	A & B Properties, Inc	1/1/13	12/31/22	24,992	24,992	Property Lease
19	Last Chance Irrigation Co., Inc.	7/1/11	6/30/21	20,882	20,882	Last Chance O&M Costs
20	Powercomm Solutions Inc	6/3/13	10/31/17	100	-	Intrusion Alarm
21	United Site Services Of Nv Inc	10/1/13	9/30/17	546	-	Toilet Rental
22	601 W Moana Lic	1/1/14	8/31/18	3,748	33,732	Property Lease
23	Qual Econ Usa Inc	1/1/14	12/31/17	3,093	-	Janitorial Service
24	Enterprise Fleet Management Inc	8/1/14	8/31/17	8,750	-	Vehicle Lease
25	Thatcher Co Of Nevada	3/25/14	6/30/18	31,933	-	Bulk Chemical
26	Enterprise Fleet Management Inc	7/1/14	6/30/18	11,602	-	Vehicle Lease
27	Burgarello Alarm Inc	1/1/14	10/31/17	40	-	Alarm Monitoring
28	West Group	1/1/15	12/31/18	6,532	6,531	Research Service
29	Enterprise Fleet Management Inc	3/1/15	2/28/18	713	-	Vehicle Lease
30	SPB Utility Services Inc	1/1/15	12/31/19	53,596	53,596	Sewer Treatment
31	SPB Utility Services Inc	1/1/15	12/31/19	108,921	980,291	Sewer Treatment
32	West Group	1/1/15	12/31/17	24	-	Research Service
33	Qual Econ Usa Inc	1/1/15	12/31/18	11,619	78,437	Janitorial Service
34	Puliz Moving & Storage	3/1/15	2/28/18	1,959	-	Document Shredding Service
35	AT & T	10/24/14	10/23/18	10,081	10,081	100M For 1001 E 9Th Street
36	Bode Technology Group Inc	3/10/15	3/9/18	40,581	-	DNA Sample Processing
37	Arrascada, Betsabeth	7/1/15	6/30/18	8,801	-	Hispanic Interpreter
38	Kone Inc	7/1/15	10/1/17	13,538	-	Elevator Maintenance

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoecounty.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 140

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
39	Washoe Legal Services	7/1/15	6/30/18	23,446	-	Inmate Civil Legal Services
40	Standard Insurance Co.	7/1/15	6/30/18	2,004	-	Life Insurance
41	Mercey Springs 152 Partners Lic	7/1/15	6/30/20	15,422	138,801	Property Lease
42	National Medical Services Inc	7/1/15	6/30/20	17,005	17,006	Toxicology Testing
43	Washoe Legal Services	7/1/15	6/30/18	90,406	-	Child Advocacy Svcs.
44	Proquest Information And Learning	11/1/15	10/31/18	889	889	Ancestry.Com Search Software
45	Zayo Bandwidth Lic	7/1/15	5/18/19	14,011	14,010	Internet Service
46	Sierra Association Of Foster	9/1/15	7/31/17	12,203	-	Tutor/Mentor
47	National Council Of Juvenile &	9/1/15	7/31/17	11,719	-	Program Evaluation Services
48	Alpine Helicopter Service Inc	7/1/16	9/1/17	8,418	-	Mosquito Abatement
49	DCG Management, Inc.	11/1/15	8/31/17	3,152	-	Parking Lease
50	National Landscape	11/1/15	6/30/18	84,333	-	Snow Removal
51	Castle Foods	9/1/15	8/31/17	3,480	-	Cold Food Storage
52	Patagonia Health Inc	10/22/15	10/21/20	5,405	5,406	Software Management Fee
53	Qual Econ Usa Inc	10/13/15	10/13/17	126,395	-	Janitorial Service
54	Northwestern Mutual Life Ins	12/1/15	12/31/18	8,786	8,786	Warehouse Lease
55	Alpha Analytical Inc	2/9/16	2/9/18	96,577	-	Analytical Services
56	lookabout (Us) Inc	4/6/16	4/5/19	33,422	33,423	Geoview Port Software
57	Hot Spot Broadband Inc.	5/1/16	5/31/19	709	710	Internet Service
58	Wood Rodgers Inc	5/23/13	6/30/19	2,962	2,962	Monitoring Remediation
59	Stantec Consulting Services Inc	4/1/15	9/30/17	9,533	-	Regional Effluent Mgmt Strategy
60	Zasio Enterprises, Inc.	5/16/16	5/15/21	356	355	Training
61	Diebold Incorporated	9/1/16	8/31/17	50	-	Maintenance Agreement
62	Catholic Charities Of Northern Nv	11/1/16	12/30/17	41,448	-	Wandering Prevention Services
63	BCT Consulting Inc	8/1/16	8/1/17	5,800	-	License & Support
64	Sosutv Corp	7/1/16	9/30/17	1,107	-	Video Coverage Nhwpc
65	Morpho Trust Usa Inc	8/1/16	7/31/17	560	-	Livescan Annual Maintenance
66	Stantec Consulting Services Inc	7/1/16	12/31/17	56,068	-	Ozone-Bac Pilot Study
67	Village At Arrow Creek Parkway 2 LI	8/9/16	7/15/17	13,455	-	Effluent Pipeline Extension
68	Children'S Aid Soc Of The Dist Of	7/1/16	8/30/17	1,420	-	Supervision Of Child In Canada
69	Catholic Charities Of Northern Nv	11/1/16	10/31/17	2,781	-	Northern Nevada Food Bank Food
70	Secfran Security, Lic	11/2/16	10/31/17	1,554	-	Armored Transport
71	Esi Acquisition Inc	12/1/16	11/30/17	8,988	-	Webeco Software Support Renewal
72	Hansford Economic Consulting	11/2/16	9/30/17	53	-	Costs And Financing Chapt. Revisions
73	Stantec Consulting Services Inc	11/3/16	9/30/17	12,103	-	RWMP Updating
74	Teksystems, Inc.	12/1/16	11/30/17	17,516	-	Temporary Employment
75	Carson Pump Div Of Robertson Eng	11/29/16	9/30/17	12,530	-	Preventative Maint. STMWRF & Fieldcreek
76	Volunteers Of America	8/1/16	7/31/17	18,088	-	Rental Assistance Continuum Care

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
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Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 140

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
77	Parkson Corporation	11/16/16	9/30/17	246,780	-	Engineering STMWRF Ecowash Filter
78	Rasner, Rachael	11/1/16	6/30/18	12,000	-	Forensic Exams
79	Sierra Mountain Behavioral	10/1/16	9/30/17	4,136	-	Case Compliance Review
80	Bookmark Events And Promos, Llc	12/1/16	9/30/17	1,750	-	Certified Meeting Planner
81	Tahoe Resource Conservation Dist	1/1/17	12/31/18	19,481	19,482	Stormwater Compliance Monitoring
82	Freedom Home Health Lic	11/1/16	10/30/17	33,220	-	Homemaker Services
83	Reyman Brothers Construction	4/12/16	9/30/17	37,814	-	Design Engineering STMWRF
84	Hometown Health Plan Inc	1/1/17	12/31/17	10,449,013	-	HMO Insurance
85	Manpower Temporary Services	1/1/17	7/31/17	3,110	-	Temporary Employment
86	Pohli, Phd., Greg	1/23/17	9/30/17	3,588	-	Update Groundwater Model Of LV-GV Basin
87	Kps/3	1/12/17	9/30/17	41,678	-	Advertising
88	Intoximeters Inc.	1/1/17	12/31/17	10,000	-	Intoximeters
89	Broadbent & Associates Inc	1/18/17	9/30/18	28,553	28,553	Support for CTMRD GRNP Program
90	Professional Pipe Services	1/25/17	9/30/17	8,320	-	Inspection River Oaks Sewer Main
91	Foster & Freeman Usa Inc	3/1/17	2/28/18	4,655	-	Annual Service Contract
92	Garden Shop Nursery Landscaping	2/13/17	12/15/17	10,627	-	Playground Repair
93	R & R Partners, Inc.	2/15/17	1/15/18	14,840	-	Public Affairs Services
94	Futurity IT, Inc.	1/26/17	8/31/18	40,073	40,073	PDA Tool And Statewide Training
95	Children'S Cabinet Inc	12/1/16	11/30/17	143,123	-	DRU Case Management Svcs
96	CDM Smith Inc	3/6/17	12/31/17	34,913	-	Investigation:Deficiencies Mill WTP PTA
97	Artistic Fence Co Inc	3/1/17	7/31/17	8,398	-	Fencing Installation
98	Prater Way Storage, Llc	3/1/17	11/30/17	1,007	-	Storage Unit
99	Xylem Water Solutions Usa, Inc.	3/1/17	9/30/18	44,253	44,256	Leopold OX Pilot System
100	Powercomm Solutions Inc	12/14/16	12/13/17	8,446	-	Annual Lenel Software Plan
101	Shi International Corp	3/15/17	3/14/18	6,534	-	Microsoft Office
102	Burgarello Alarm Inc	5/1/13	6/30/19	33	34	Alarm Monitoring
103	Specialty Health Mco, Inc	7/1/13	6/30/19	253	254	Self Funded Insurance
104	Board Of Regents/Desert Research	7/1/13	9/30/17	5,000	-	Washoe ET Program
105	Simplexgrinnell Lp	11/1/13	10/31/17	275	-	Elevator Service Contract
106	Granicus, Inc.	4/1/15	9/30/17	6,485	-	Software Contract
107	Hot Spot Broadband Inc.	5/25/16	5/24/19	288	7,788	Internet Service
108	Divdat	7/1/16	6/30/19	3,060	3,061	Production And Mailing Service
109	Korn Ferry Hay Group, Inc	5/1/16	12/31/17	24,246	-	Position Evaluation
110	West Group	7/1/16	12/31/18	11,494	11,495	Research Service
111	Renown Regional Medical Ctr	7/1/16	6/30/19	222	222	Medical Consultant
112	West Group	7/1/16	6/30/19	1,007	6,798	Research Service
113	Alert Security Asset Protection	7/1/16	6/30/19	16,826	16,826	Security Services
114	West Group	9/1/16	3/1/20	713	7,338	Research Service

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
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Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 140

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
115	International Chemtex Corporation	7/1/16	6/30/19	5,715	5,714	Janitorial Service
116	Renown Regional Medical Ctr	7/1/16	6/30/19	124	123	Radiology Exam Services
117	Catholic Charities Of Northern NV	7/1/16	9/30/17	20,000	-	Case Management Services
118	ProPark America West	7/1/16	7/31/19	3,603	3,603	Parking Lease
119	Powercomm Solutions Inc	10/28/16	10/27/17	201	-	Lenal Software Support
120	Fleet Solutions, Llc	10/1/16	9/29/17	1,215	-	Vehicle Monitoring
121	Board Of Regents/Desert Research	9/29/16	9/30/17	17,338	-	Precipitation "Can" Gauge Monitoring
122	Song Properties Llc	8/9/16	6/30/19	15,840	85,172	Property Lease
123	Smith, Maisha	8/1/16	6/30/18	14,524	-	Nurse Services
124	Truckee Meadows Reg Plan Agency	7/1/16	9/30/17	3,314	-	Documentation Minuted
125	Reno, City Of	7/1/16	9/30/17	10,088	-	Web Hosting
126	Board Of Regents, Nshe, Obo Unr	7/1/16	9/30/17	67,363	-	Advanced Water Treatment Demo.
127	Pitney Bowes Inc.	7/1/16	11/20/17	1,865	-	Mail Meter Lease
128	Pitney Bowes Inc.	7/1/16	11/30/17	224	-	Mail Meter Lease
129	Qual Econ Usa Inc	10/1/16	9/30/19	3,963	35,580	Janitorial Service
130	West Group	11/1/17	12/31/17	3,623	-	Research Service
131	AT & T Nevada	11/4/16	11/3/19	15,522	15,522	Communication Service
132	Puliz Moving & Storage	1/31/17	1/31/18	294	-	Shredding Service
133	Bibliotheca, Llc	2/1/17	1/31/22	2,220	2,220	RFID Software
134	My Next Career Path Staffing Lic	2/3/17	6/30/18	5,229	-	Program Assistant Temp
135	Qual Econ Usa Inc	12/1/16	11/30/18	2,872	2,872	Janitorial Service
136	Qual Econ Usa Inc	12/1/16	11/30/18	25,187	170,016	Janitorial Service
137	West Group	2/1/17	1/31/20	3,712	3,712	Research Service
138	Hometown Health Plan Inc	1/1/17	12/31/18	12,534	12,534	HDHP Insurance
139	Affinity Solutions Group, Lic	1/1/17	12/31/17	54,667	-	VOCA Grant Coordinator
140	Hot Spot Broadband Inc.	2/9/17	3/8/20	665	5,988	Internet Service
141						
142						
143						
144						
145						
146						
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148						
149						
150						
Total Proposed Expenditures				13,189,723	1,982,580	



Commissioner Requests
May 2017

Commissioner	Title	Notes	Status	Assigned to	Progress	Next Steps	Analyst
Berkbigler, Jung, Lucey	2hr. Exploration of Detention	Scheduled for 5/23/2017 BCC Provided	Backlogged	Al Rogers	2 hr Rule: 5/23/2017	BCC Agenda	Rogers
Berkbigler	Discussion Sheriff Response to Bear Calls	Berkbigler with press release, subject at	Backlogged	Slaughter, Rogers	Staff Review	Direct Update	Rogers
Berkbigler	Legislative Update:	Incorporated into legislative	Backlogged	Al Rogers	In Progress	BCC Agenda	Rogers
Hartung, Jung	Copper Wire North Valleys Storm Water/Special Public	Previous request: Tone Direct update to Commissioners and incorporated	Backlogged	Dave Solaro	Staff Review	Direct Update	Tone
Hartung	Education: Ditch Request for information:	Primary request. Will be reviewed	Backlogged	Dave Solaro	Primary Request	Direct Update	Searcy
Hartung	Resident connection: Nevada	Primary request. Will be reviewed	Backlogged	Dave Solaro	Primary Request	Direct Update	Searcy
Hartung	TMFPD - Donovan Pit Request	Direct update to Commissioners and incorporated	Backlogged	Dave Solaro	Staff Review	Direct Update	Tone
Hartung	Regional Animal Services update control officers permitting, stray	Provided request to Chief Moore	Backlogged	Chief Moore	Primary Request	Shared with agency	Tone
Herman	Lemmon Valley Flood: Change Review Legal Defense Funding	Direct update to Commissioner Herman on the status of the	Backlogged	Shyanne Schull	Staff Review	Direct Update	Tone
Jung .	Wildhorse crossings	I dunno Your thoughts	Backlogged	Dave Solaro	In Progress	Direct Update	Tone
Lucey	Wildhorse crossings	AI?	Backlogged	Al Rogers	Staff Review	Direct Update	Rogers
Lucey	Wildhorse crossings	Yea? Neh?	Backlogged	Dave Solaro	Assigned to staff	Direct Update	Tone



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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Washoe County herewith submits the Final budget for the
fiscal year ending June 30, 2018

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling 194,350,678

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.

This budget contains 21 governmental fund types with estimated expenditures of \$ 492,285,899 and
6 proprietary funds with estimated expenses of 90,620,076

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Christine Vuletich
(Printed Name)

Assistant County Manager

(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed _____

Dated: _____

~~SCHEDULED PUBLIC HEARING:~~

Date and Time 5/23/17 10:00 AM

Publication Date May 13, 2017

Place: Washoe County Commission Chambers 1001 E. Ninth Street, Reno NV 89512

Page: i
Schedule 1
Last Revised 01/13/2016
Form 4404LGF

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2017-2018

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Executive Summary of FY2017-18 Final Budget

Attached is the Fiscal Year 2017-2018 Washoe County Final Budget. The budget, summarized in Schedule A, is comprised of 21 Governmental Funds and six Proprietary Funds. The combined appropriations of Governmental Funds total \$544,505,016 and operating and other expenses in the Proprietary Funds total \$90,620,076. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

Economic Conditions

As was the case last year, Washoe County's economy has continued to exhibit strong growth. Looking forward, we expect some normalization of trends, although a general slowdown in the US and global economy in the future always has the potential to decelerate growth in the region. Some of the economic measures pointing to the strength of the economy in Washoe County include:

- Washoe County's current unemployment rate is 4.6%, which is below the national rate of 4.9%. Since the beginning of 2011, when the County's unemployment rate was 13.9%, more than 32,000 jobs have been created and total employment in the County has increased 17% over that time.
- Per capital personal income in Washoe County rose 6.3% in 2015.
- As a result of these income trends and overall economic activity in the region, taxable sales through the first half of Fiscal Year 2016-17 were 9.2% higher than last fiscal year.
- Reflecting a growth in business demand, the Reno-Tahoe International Airport has added a number of new flights connecting Reno to other regions, and airport passenger growth in 2016 was 6.4% higher than 2015.

The County is mindful that certainly some of the growth experienced the last three years likely reflects a temporary shift up in business expenditures and overall spending due to the development of major industrial plants in the area and associated residential construction to fill the current housing gap in the area. This growth, termed by many as the "Tesla effect", will eventually come to an end and growth will normalize in the region, but we do not expect that to occur in Fiscal Year 2017-18. Additional possible headwinds for the national economy include rising interest rates, a resulting slowdown in consumer demand and GDP, potential trade wars if the new administration aggressively pursues protectionist policies, and rising healthcare costs and/or disruptions to the healthcare industry. In the local economy, a lack of affordable housing in the region could stymie businesses coming to the area for affordable labor costs.

Despite the continued improvement of Washoe County's economy and rising home values, the County's main General Fund source of revenues and single greatest source of revenue overall, property taxes, will not track this growth. At the same time, the increased population in Washoe County and new



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development carries with it a demand for services, which will place a strain on county services due to the lack of commensurate revenue growth. A further discussion of revenues follows in the next section.

Costs of Major County Disasters in Fiscal Year 2016-17

This fiscal year, Washoe County has experienced three natural disasters: the Little Valley Fire, the January flooding of the Truckee River and the North Valleys Flooding. For each of these events, staffs from the County, Truckee Meadows Fire Protection District and other partner agencies were pressed into service to respond to these incidents, which continues in the case of the North Valleys Flood. Residents of the North Valleys continue to require assistance and County road crews, along with the State and other agencies, continue with mitigation efforts including pumping water from neighborhoods surrounding Swan Lake, checking culverts and other infrastructure on their status, and maintaining the newly constructed HESCO wall around Swan Lake. We have also begun planning for the short- and long-term recovery phases for these areas.

The County's direct costs for these three incidents so far this fiscal year total \$1.25 million and this does not include the costs of repairs which could reach \$7 million or more. Although we expect reimbursement of up to 75% of eligible response and repair costs from FEMA for the two floods, which were declared federal disasters, the County will still need to pay for the costs of those repairs prior to reimbursement.

Finance staff is formulating a financing plan to cover these disaster costs. This plan may include: (a) using the full amount of the General Fund contingency account this fiscal year and possibly in Fiscal Year 2017-18 as well, (b) accessing the County's \$3 million stabilization account, which was established pursuant to State law to cover costs of natural disasters, (c) using available fund balance in the County's capital funds and (d) possibly deferring scheduled capital projects as a last resort. As noted later in this executive summary, Washoe County has taken a fiscally conservative approach to the Fiscal Year 2017-18 budget in light of the repair costs that the County will need to pay in advance and, in the case of costs not reimbursed by FEMA or the State, will have to absorb.

Overview of General Fund Budget

Revenues and Other Sources:

Approximately 80% of the County's General Fund revenues derive from two sources: the ad valorem property tax and Consolidated Tax ("CTAX"). For the second year in a row, the residential property tax cap, which sets how much a property owner's bill can increase in a year, is below the statutorily established cap of 3%. The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years. The maximum property tax cap for residential properties is 3%. Based on the State's calculation that the average percent change in assessed valuation in Washoe County is negative, the formula is set this year as two times CPI, which results in a cap of 2.6%.

Fortunately, new development is estimated to generate an additional 1.7% to property tax revenues. As a result, total County property taxes are projected by the State Department of Taxation to increase 4.3%



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to \$195.5 million, which is still below the peak for property tax revenues in Fiscal Years 2008-09 and 2009-10. This includes the net amount of AB 104 property tax revenues to be received by the County.

After increasing 8.1% in Fiscal Year 2015-16, the Consolidated Tax is projected by County staff to increase 7.5% in Fiscal Year 2016-17 and then slow to 6.0% in 2017-18.

Overall, General Fund revenues are budgeted to increase 5.1% in Fiscal Year 2017-18 from \$316.34 million to \$332.54 million.

General Fund Revenues and Other Financing Sources

	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Final</u>
<u>Revenues</u>				
Taxes	\$148,796,018	\$152,237,230	\$152,347,230	\$161,760,423
Licenses and Permits	8,489,411	9,961,644	9,965,404	9,602,200
CTAX	103,150,525	103,150,525	102,775,700	108,942,685
Intergovernmental	12,744,015	20,802,029	20,803,637	21,638,963
Charges for Services	24,125,103	18,949,320	19,372,050	20,064,285
Fines and Forfeitures	6,796,176	7,501,750	6,923,972	6,881,550
Miscellaneous	4,570,844	3,738,420	1,340,951	3,647,349
Subtotal	308,672,092	316,340,917	313,528,943	332,537,455
Other Fin. Sources	829,646	5,000	5,000	5,000
Transfers In	213,686	475,704	475,704	332,400
Total	\$309,715,424	\$316,821,621	\$314,009,647	\$ 332,874,855

Expenditures and Other Uses

The General Fund is the primary operating fund of the County and encompasses operations such as public safety; judicial functions such as District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions; library services; parks and recreation; social services; and many other functions.

Total budgeted expenditures and transfers out for Fiscal Year 2017-18 are \$332,874,855 which is an increase of 4.6% over budgeted expenses in Fiscal Year 2016-17 of \$318,403,323. Salaries and benefits remain the largest category of expenditures and total \$236,107,673, or 82% of expenditures excluding transfers out. The County has multi-year agreements with all of its employee associations that include a cost-of-living adjustment (COLA) of 3.5% effective July 1, 2017, which has been budgeted. The County's agreements with its employee associations require all new employees to be enrolled in the County's high-deductible health plan for the next two years, which should help in containing health insurance costs. The County's budget includes a \$2,000 annual Health Savings Account (HSA) contribution for employees in the high-deductible health plan and an assumed cost increase for all health insurance



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plans effective January 1, 2018. The County's retirement contribution rates to NVPERS for general employees and safety employees remain at 28.00% and 40.50% of annual salaries, respectively.

General Fund Expenditures, Transfers Out & Contingency (Uses)

	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Final</u>
<u>Expenses</u>				
Salaries and Wages	\$138,921,240	\$142,054,291	\$141,101,457	\$148,156,728
Employee Benefits	82,121,659	83,995,108	83,385,986	87,950,945
Services and Supplies	57,438,626	48,489,694	49,715,797	50,151,007
Capital Outlay	916,692	495,223	379,909	402,048
Subtotal	279,398,218	275,034,316	274,583,149	286,660,728
Transfers Out	28,178,359	41,869,007	42,602,232	43,933,234
Contingency	-	1,500,000	775,000	2,280,893
Total	\$307,576,577	\$318,403,323	\$317,960,381	\$332,874,855

In addition to the devastating natural disasters this fiscal year, the County faces a number of unknowns headed into next fiscal year. These include potential fiscal impacts of state legislation, possible repeal and/or modifications to federal healthcare programs, federal cutbacks to other programs like Community Development Block Grants (CDBG) that could impact the County and its partners, various pilot programs now underway at the courts, and county detention center costs. In light of these unknowns and the County's future repair and mitigation costs for the three natural disasters that hit the County this fiscal year, the Fiscal Year 2017-18 Final Budget takes a fiscally cautious approach to funding new county programs or positions in the General Fund.

Rather than fund new programs and positions that require additional General Fund monies, the Final Budget includes a \$780,893 increase to the General Fund Contingency Account, increasing this account from \$1,500,000 to \$2,280,893. Depending on the ultimate status of the above unknown issues and if the County is able to cover disaster-related costs from other sources, the County will consider a mid-year review to determine if any of the Contingency Account balance can prudently be used to finance critical operational needs in the General Fund. Consequently, the Final Budget only includes funding in the General Fund for new operating costs that are offset by additional revenues or cost offsets in other areas or for reclassifications for current county employees. As a result, only six (6) new positions in the General Fund are authorized.

General Fund budget requests that are covered by additional revenues or cost offsets in other areas include:

- Additional funding of the Sober 24 drug and alcohol testing center based on expected revenues that are based on current trends



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- The consolidation of the Planning Division of the Community Services Department and Building and Safety Division, which includes the reclassification of Deputy Building Official to Plan Examiner Supervisor, to improve coordination of development services reviews
- Three new positions, an Assistant Medical Examiner, Forensic Medical Transcriber and Medicolegal Investigator/Technician, for the Medical Examiner's Office in response to rising case volumes both within Washoe County and from client agencies located outside the county. This is part of a multi-year plan to seek accreditation of the Washoe County Regional Medical Examiner's Office.
- Two pre-trial services officers for the District Court, which are funded from cost offsets in other areas of the Second Judicial District Court budget
- Extension of the operating days this summer for Gaspari Park

Total sources and uses for the General Fund are balanced for the Fiscal Year 2017-18 budget as shown below:

General Fund Summary				
	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY17 Estimates</u>	<u>FY18 Final</u>
Revenues	\$308,672,092	\$316,340,917	\$313,528,943	\$332,537,455
Other Fin. Sources	829,646	5,000	5,000	5,000
<u>Transfers In</u>	<u>213,686</u>	<u>475,704</u>	<u>475,704</u>	<u>332,400</u>
Total Sources	309,715,424	316,821,621	314,009,647	332,874,855
Expenses	279,398,218	275,034,316	274,583,149	286,403,497
Transfers Out	28,178,359	41,869,007	42,602,232	43,933,234
<u>Contingency</u>	<u>-</u>	<u>1,500,000</u>	<u>775,000</u>	<u>2,538,124</u>
Total Uses	\$307,576,577	\$318,403,323	\$317,960,381	\$332,874,855
Surplus/(Shortfall)	\$ 2,138,847	\$ (1,581,702)	\$ (3,950,734)	\$ -

Washoe County's current policy is to maintain an unrestricted General Fund balance of 10 to 17 percent. The Final Fiscal Year 2017-18 Budget estimates the General Fund will have a total ending fund balance as of June 30, 2017 of \$49,487,865. This is the estimated beginning fund balance for Fiscal Year 2017-18. After factoring in a \$3 million stabilization fund reserve and \$750,000 guarantee for baseball stadium debt, the estimated unrestricted General Fund balance as of June 30, 2017, is 45,737,865, which represents 14.4% of estimated expenses and transfers out not including capital outlay.

The County's General Fund budget for Fiscal Year 2017-18 is balanced with revenues and other financing sources equaling expenses and transfers out. The estimated unrestricted General Fund balance as of



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June 30, 2018, is therefore \$45,737,865, which represents 13.8% of budgeted Fiscal Year 2017-18 expenses and transfers out not including capital outlay.

Special Revenue Funds

These funds account for specific revenue sources which are legally restricted to be expended on specified purposes only. Major functions that are budgeted within special revenue funds include the County Health District, Regional Animal Services, the Roads Fund, and Human Services (senior services, child protective services and indigent services). Budgeted expenditures and transfers out of Special Revenue Funds total \$174,467,754. This is an increase of \$3.8 million, or 2.3% from the current adopted budget.

Additional positions and programs funded in special revenue funds include:

- Two additional youth advisors for the Juvenile Services Department (\$156,642 offset by State funds)
- A dedicated department systems technician for the Recorder's Office, to be funded from the Recorder Technology Fund (\$74,094)
- Two new project manager positions for management of the County Capital Improvement Plan (CIP). With the retirement of several bond series this fiscal year, the General Fund transfer to the CIP will increase from \$5 million to \$7.7 million in Fiscal Year 2017-18. Additional project management support is needed to implement budgeted capital projects and maintenance projects included in the operating budget, as well as to coordinate the millions of flood-damaged repairs over the next several fiscal years (\$245,158 funded from CIP)
- A new Health Educator II position for the Health District (\$88,642 offset by Health District fees)
- Increased funding in the Roads Fund to cover purchase of new heavy equipment and other costs (\$261,992 offset by additional fuel taxes)
- Additional equipment for Animal Services' vehicles (\$250,000 which is funded from increased revenues and fund balance)

Summary of Governmental Funds

	Beginning Fund		Other Financing		Contingency + Transfers Out	Ending Fund Balance
	Balance	Revenues	Sources	Expenditures		
<u>Governmental Funds</u>						
General Fund	49,487,866	332,537,455	337,400	286,660,728	46,214,127	49,487,866
Special Revenue Funds	43,305,094	131,420,700	33,232,054	170,677,165	4,054,990	33,225,694
Capital Project Funds	22,559,104	9,186,003	8,067,200	22,990,535	1,950,000	14,871,772
Debt Service Funds	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469
Total	122,616,728	476,124,865	49,943,224	492,285,899	52,219,117	104,179,801



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Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Overall, budgeted operating and non-operating expenses of these funds total \$90,620,076. This is a decrease of \$1.68 million over budgeted expenses in Fiscal Year 2016-17 of \$92,303,792. Significant changes to proprietary funds' budgets in Fiscal Year 2017-18 include:

- An additional clerical position in the Health Benefits Fund to assist existing staff in serving the growing number of retired employees and to provide continued education on cost-saving programs like the high-deductible health plan (\$69,340)
- An additional Utilities Fund Environmental Engineer I in the Utilities Fund (\$120,916)
- A decrease of \$1.8 million in operating expenses for the Health Benefits Fund is expected due to a shift in enrollments from the HMO and PPO medical plans to the high deductible health plan. Much of these cost savings are offset by the County's increased HSA contributions to employees, but the HSA contributions are budgeted at the department level and do not flow through the Health Benefits Fund.
- With the execution of a new contract for a full turn-key operation at Washoe Golf Course, the Golf Fund's budget has decreased \$520,000.

Summary of Proprietary Funds

	Operating Revenues	Operating Expenses	Non-Operating Rev.	Non-Operating Expenses	Net Operating Transfers	Net Income
<u>Proprietary Funds</u>						
Enterprise Funds	18,560,283	19,897,124	5,637,858	408,665	-	3,892,352
Internal Service Funds	69,337,941	70,314,287	1,296,795	-	-	320,450
Total	87,898,225	90,211,411	6,934,653	408,665	-	4,212,802

Conclusion

Washoe County's Fiscal Year 2018-18 Final Budget reflects a prudent and fiscally careful approach which weighs the service needs of county residents and businesses against future disaster-related repairs that will need to be completed over the next several years. While up to 75% of these recovery costs should ultimately be reimbursed by FEMA, the County will need to advance the costs of these capital projects prior to FEMA reimbursement, which could potentially take a number of years. Also, even though the County's \$3 million stabilization account can be tapped to cover some of these costs, the County will also need to replenish this account ahead of future possible disasters or economic downturns.

In addition, a new federal administration and possible State legislation later this year could lead to changes and fiscal impacts to the programs provided by the County and many of its partners. All of



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these potentialities demonstrate the soundness of the County's approach to fiscal sustainability by funding ongoing expenses with recurring revenues, and maintaining strong reserves; without these reserves, the County could be facing difficult choices such as budget cutbacks. Headed into Fiscal Year 2017-18, the costs of the three natural disasters we faced this fiscal year and state and federal unknowns will necessitate building the County's contingency account in Fiscal Year 2017-18, rather than immediately funding many needed new or expanded programs. While difficult, this is the most prudent approach while these multi-million dollar unknown impacts exist. We continue to be mindful of the long-term impact of operating budget increases and the need to operate within existing resources.

Despite these challenges, Washoe County will continue to maintain a strong and healthy fund balance for Fiscal Year 2017-18 and is committed to providing quality customer service for its residents while responding to and facilitating new development in the region. The County has not increased taxes once again this year and shares the highest bond ratings, AA/Aa, in northern Nevada. The decision to withhold funding for above-base General Fund budget requests for now will provide the County with the flexibility to manage possible future impacts described above and begin the funding of the disaster recovery phase in 2017-18.

Respectfully submitted,

Christine Vuletich
Assistant County Manager

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)			
REVENUES						
Property Taxes	182,329,683	186,263,294	194,350,678	-	194,350,678	
Other Taxes	2,636,211	2,492,515	2,540,175	-	2,540,175	
Licenses and Permits	10,337,419	12,555,003	13,036,842	-	13,036,842	
Intergovernmental Resources	188,537,583	206,243,818	203,687,834	-	203,687,834	
Charges for Services	39,543,609	31,800,215	34,906,222	87,898,225	122,804,446	
Fines and Forfeits	9,210,664	9,835,349	9,307,689	-	9,307,689	
Miscellaneous	19,609,765	16,821,674	18,295,425	6,426,658	24,722,083	
TOTAL REVENUES	452,204,933	466,011,869	476,124,865	94,324,883	570,449,748	
EXPENDITURES-EXPENSES						
General Government	59,068,073	49,910,051	48,939,536	70,314,287	119,253,823	
Judicial	61,847,739	78,578,746	74,679,163	-	74,679,163	
Public Safety	146,059,526	172,981,664	165,478,670	-	165,478,670	
Public Works	35,975,016	36,650,751	34,465,900	-	34,465,900	
Health	21,200,754	23,780,111	25,820,728	-	25,820,728	
Welfare	81,533,884	94,377,118	94,822,002	-	94,822,002	
Culture and Recreation	18,187,353	31,653,147	25,871,555	-	25,871,555	
Community Support	194,553	434,515	269,761	-	269,761	
Intergovernmental Expenditures	9,441,701	9,605,680	9,978,113	-	9,978,113	
Contingencies **	-	775,000	2,280,893	-	2,280,893	
Utilities	-	-	-	-	16,162,996	
Building and Safety	-	-	-	-	3,432,733	
Golf Fund	-	-	-	-	401,395	
Debt Service - Principal	33,388,095	9,346,671	7,524,451	-	7,524,451	
Interest Costs	5,173,924	4,613,090	4,325,937	308,665	4,634,602	
Escrow on Refunding	-	-	-	-	-	
Service Fees	874,880	122,873	110,083	-	110,083	
Other	-	-	-	-	-	
TOTAL EXPENDITURES-EXPENSES	472,945,499	512,829,417	494,566,792	90,620,076	585,186,868	
Excess of Revenues over (under) Expenditures-Expenses	(20,740,566)	(46,817,549)	(18,441,927)	3,704,807	(14,737,120)	

**FY17-\$1,500,000 is for general use as defined in NRS 354.68

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)			
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	12,333,202	2,896,000	-	-	-	-
Sales of General Fixed Assets	831,021	5,000	5,000	5,000	507,995	512,995
Proceeds of Medium-term Financing	23,888,603	-	-	-	-	-
Operating Transfers In	34,458,405	49,458,225	49,938,224	49,938,224	-	49,938,224
Operating Transfers (Out)	(34,606,404)	(49,444,166)	(49,938,224)	(49,938,224)	-	(49,938,224)
TOTAL OTHER FINANCING SOURCES (USES)	36,904,826	2,915,059	5,000	5,000	507,995	512,995
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	16,164,260	(43,902,489)	(18,436,927)	(18,436,927)	4,212,802	xxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	150,354,957	166,519,218	122,616,728	122,616,728	xxxxxx	xxxxxx
Prior Period Adjustments					xxxxxx	xxxxxx
Residual Equity Transfers					xxxxxx	xxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	166,519,218	122,616,728	104,179,801	104,179,801	xxxxxx	xxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	BUDGET YEAR ENDING 06/30/2018
General Government	293.3	301.7	305.8
Judicial	495.8	512.3	514.0
Public Safety	908.1	995.9	1,005.5
Public Works	135.6	137.4	137.0
Sanitation	0.0	0.0	0.0
Health	150.2	163.5	158.6
Welfare	274.1	315.7	326.2
Culture and Recreation	209.6	166.4	165.7
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,466.7	2,592.9	2,612.8
Utilities	20.5	28.1	28.8
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	15.4	24.1	23.7
Golf	7.0	7.3	0.3
TOTAL	2,509.6	2,652.4	2,665.6

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

POPULATION (AS OF JULY 1) *	436,797	441,946	448,316
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* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	14,339,377,327	15,429,637,750	16,132,375,866
Net Proceeds of Mines	3,333,598	2,689,449	4,294,866
TOTAL ASSESSED VALUE	14,342,710,925	15,432,327,199	16,136,670,732
TAX RATE			
General Fund	1.1096	1.1096	1.1295
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0349	0.0349	0.0150
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

*Use the population certified by the state in March each year.

WASHOE COUNTY
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAF
A. PROPERTY TAX Subject to Revenue Limitations	2.5861	16,132,375,866	417,199,372	1.0204	164,614,763	(21,296,464)	143,318,299
Limitations: Net Proceeds of Mines	Same as above	4,294,866	111,070	Same as above	43,825	(5,670)	38,155
VOTER APPROVED: C. Voter Approved Overrides	0.1000	16,136,670,732	16,136,671	0.1000	16,136,671	(2,087,626)	14,049,045
LEGISLATIVE OVERRIDES: D. Accident Indigent (NRS 428.185)	0.0150	"	2,420,501	0.0150	2,420,501	(313,144)	2,107,357
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	16,136,671	0.0600	9,682,002	(1,252,575)	8,429,427
F. Capital Acquisition (NRS 354.59815)	0.0500	"	8,068,335	0.0500	8,068,335	(1,043,813)	7,024,522
G. Youth Services Levy (NRS 62B.150)	0.0075	"	1,214,462	0.0075	1,210,250	(156,572)	1,053,678
H. Detention (AB395) (1993)	0.0774	"	12,489,783	0.0774	12,489,783	(1,615,822)	10,873,961
I. SCCRT Loss NRS 354.59813	0.1614	"	26,039,996	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	3,098,241	0.0192	3,098,241	(400,824)	2,697,417
K. Other: AB 104	0.0272	"	4,389,174	0.0272	4,389,174	(567,834)	3,821,340
L. Less Other Entities' AB 104 Share (See Note 1)							(1,169,881)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.4577		73,857,163	0.2563	41,358,286	(5,350,584)	34,837,821
N. Subtotal A, B, C, L	3.1438		507,304,276	1.3767	222,153,545	(28,740,344)	192,243,320
O. Debt	0.0150		2,420,501	0.0150	2,420,501	(313,144)	2,107,357
P. TOTAL M AND N	3.1438		509,724,777	1.3917	224,574,046	(29,053,488)	194,350,677

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,651,459 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY 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, 2018

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	49,487,866	108,942,685	161,335,423	1.1567	62,259,347	5,000	332,400	382,362,721
Health	2,933,936	-	-	0.0000	12,550,329	-	9,516,856	25,001,121
Library Expansion	1,743,910	-	2,809,809	0.0200	15,000	-	-	4,568,719
Animal Services	6,418,325	-	4,214,714	0.0300	665,000	-	-	11,298,038
Regional Communication System	1,067,402	-	-	0.0000	1,700,765	-	-	2,768,167
Regional Permits System	314,901	-	-	0.0000	319,990	-	100,271	735,163
Indigent Tax Levy	6,996,644	-	8,429,427	0.0600	3,460,000	-	17,711,175	36,597,246
Child Protective Services	7,323,963	-	5,619,618	0.0400	50,271,481	-	847,237	64,062,299
Senior Services	839,342	-	1,404,905	0.0100	912,448	-	1,406,782	4,563,476
Enhanced 911	499,050	-	-	0.0000	1,620,600	-	-	2,119,650
Regional Public Safety	439,099	-	-	0.0000	1,016,738	-	-	1,455,837
Central Truckee Meadows Remediation [4,942,321	-	-	0.0000	1,345,138	-	-	6,287,459
Truckee River Flood Mgt Infrastructure	2,553,956	-	-	0.0000	11,140,450	-	-	13,694,406
Roads Special Revenue Fund	5,702,056	-	-	0.0000	10,197,430	-	3,649,733	19,549,219
Other Restricted Special Revenue	1,530,191	-	1,404,904	0.0100	12,321,955	-	-	15,257,050
Capital Facilities Tax	101,026	-	7,024,522	0.0500	72,272	-	-	7,197,820
Parks Construction	10,948,210	-	-	0.0000	1,707,209	-	-	12,655,419
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	103,842,196	108,942,685	192,243,321	1.3767	171,576,152	5,000	33,564,454	610,173,809
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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, 2018

Budget Summary for

Washoe County
 (Local Government)

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
Capital Improvements Fund	10,604,577	-	-	-	368,500	-	8,067,200	19,040,277
Regional Permits Capital	905,291	-	-	-	13,500	-	-	918,791
Washoe County Debt Ad Valorem	4,044,134	-	2,107,357	0	-	-	-	6,151,491
Washoe County Debt Operating	1,231,163	-	-	-	-	-	8,306,569	9,537,732
SAD Debt	1,989,367	-	-	-	873,350	-	-	2,862,717
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	18,774,532	-	2,107,357	0.0150	1,255,350	-	16,373,769	38,511,008
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	122,616,728	108,942,685	194,350,678	1.3917	172,831,502	5,000	49,938,224	648,684,817
TOTAL ALL FUNDS								

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General		148,156,728	87,950,946	50,151,006	402,048	2,280,893	43,933,234	49,487,866	382,362,721
Health	R	11,255,955	6,317,532	4,695,950	125,000	-	100,271	2,506,413	25,001,121
Library Expansion	R	918,300	488,937	1,196,370	-	-	216,675	1,748,436	4,568,719
Animal Services	R	2,444,842	1,440,529	1,430,776	350,000	-	-	5,631,891	11,298,038
Regional Communications System	R	409,571	213,968	1,592,465	60,000	-	-	492,162	2,768,167
Regional Permits System	R	-	-	284,665	-	-	-	450,497	735,163
Indigent Tax Levy	R	2,009,042	3,394,938	26,771,237	-	-	367,200	4,054,829	36,597,246
Child Protective Services	R	17,377,956	10,206,560	28,753,819	-	-	400,000	7,323,954	64,062,299
Senior Services	R	1,464,005	869,738	1,568,248	-	-	-	661,485	4,563,476
Enhanced 911	R	31,315	20,813	1,568,473	-	-	-	499,050	2,119,650
Regional Public Safety	R	320,198	178,688	368,821	145,000	-	-	443,130	1,455,837
Central Truckee Meadows Remediat	R	652,401	373,555	2,400,336	-	-	-	2,861,167	6,287,459
Truckee River Flood Mgt Infrastructu	R	784,082	418,323	8,549,602	-	-	1,388,443	2,553,956	13,694,406
Roads Special Revenue Fund	R	3,935,702	2,206,041	5,811,732	3,906,000	-	-	3,689,745	19,549,219
Other Restricted Special Revenue	R	3,729,875	2,048,841	6,945,566	641,400	-	1,582,400	308,968	15,257,050
Capital Facilities	C	-	-	5,073,894	-	-	1,950,000	173,926	7,197,820
Parks Construction	C	-	-	854,531	3,558,498	-	-	8,242,390	12,655,419
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		193,489,972	116,129,408	148,017,491	9,187,946	2,280,893	49,938,224	91,129,876	610,173,809

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME								
Capital Improvements Fund	C 144,685	63,010	708,601	12,560,316	-	-	5,563,665	19,040,277
Regional Permits Capital	C -	-	27,000	-	-	-	891,791	918,791
Washoe County Debt Ad Valorem	D -	-	3,084,182	-	-	-	3,067,309	6,151,491
Washoe County Debt Operating	D -	-	8,349,838	-	-	-	1,187,894	9,537,732
SAD Debt	D -	-	523,451	-	-	-	2,339,266	2,862,717
SUBTOTAL	144,685	63,010	12,693,072	12,560,316	-	-	13,049,925	38,511,008
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	193,634,657	116,192,418	160,710,563	21,748,262	2,280,893	49,938,224	104,179,801	648,684,817

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	(7)
Building & Safety	E	3,300,000	3,432,733	30,000	-	-	-	(102,733)
Utilities	E	15,011,283	16,062,996	5,597,558	408,665	-	-	4,137,180
Golf Course	E	249,000	401,395	10,300	-	-	-	(142,095)
Health Benefit	I	54,004,050	53,502,104	355,000	-	-	-	856,946
Risk Management	I	6,839,875	8,360,127	327,200	-	-	-	(1,193,052)
Equipment Services	I	8,494,016	8,452,056	614,595	-	-	-	656,555
TOTAL		87,898,225	90,211,411	6,934,653	408,665	-	-	4,212,802
				94,832,878				

*FUND TYPES: E-Enterprise
I-Internal Service
N-Nonexpendable Trust
** Includes Depreciation
*** Includes Debt Services Requirement.

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	130,127,887	133,443,789	141,951,551	141,951,551
Detention Facility	10,180,195	10,427,612	10,873,961	10,873,961
Indigent Insurance Program	1,972,921	2,020,855	2,107,357	2,107,357
AB 104	2,432,664	2,432,851	2,651,459	2,651,459
China Springs support	1,143,583	1,010,428	1,053,678	1,053,678
Family Court	2,525,303	2,586,695	2,697,417	2,697,417
NRS 354.59813 Makeup Rev.	563	-	-	-
SUBTOTAL AD VALOREM	148,383,116	151,922,230	161,335,423	161,335,423
Room Tax	412,902	425,000	425,000	425,000
SUBTOTAL TAXES	148,796,018	152,347,230	161,760,423	161,760,423
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	826,823	830,060	840,000	840,000
Business Licenses/Elec and Telcom	4,273,927	4,482,000	4,715,000	4,715,000
Franchise Fees-Gas	238,766	245,000	245,000	245,000
Liquor Licenses	266,872	254,600	254,600	254,600
Local Gaming Licenses	611,651	677,800	677,800	677,800
Franchise Fees-Sanitation	456,824	517,500	635,000	635,000
Franchise Fees-Cable Television	1,109,709	1,100,000	1,100,000	1,100,000
County Gaming Licenses	213,560	285,000	234,300	234,300
AB 104 - Gaming Licenses	318,520	1,397,644	725,000	725,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	170,961	175,000	175,000	175,000
Mobile Home Permits	180	200	200	200
Other	1,618	600	300	300
SUBTOTAL LICENSES AND PERMITS	8,489,411	9,965,404	9,602,200	9,602,200
INTERGOVERNMENTAL REVENUE				
Federal Grants	130,525	128,500	128,500	128,500
Federal Payments in Lieu of Taxes	3,408,850	3,446,375	3,446,375	3,446,375
Federal Incarceration Charges	4,001,281	3,500,000	3,500,000	3,500,000
State Grants	138,124	146,986	146,986	146,986
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320				
RPTT- AB104	561,611	627,750	692,640	692,640
SCCRT - AB104 Makeup	11,831,587	12,691,275	13,452,750	13,452,750
Consolidated Taxes	95,605,303	102,775,700	108,942,685	108,942,685
State Extraditions	28,458	48,000	48,000	48,000
Local Contributions:	188,801	214,751	223,712	223,712
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	115,894,540	123,579,337	130,581,648	130,581,648
CHARGES FOR SERVICES				
General Government				
Clerk Fees	107,763	100,000	100,000	100,000
Recorder Fees	2,205,334	2,253,500	2,253,500	2,253,500
Map Fees	8,043	2,525	2,000	2,000
PTx Commission NRS 361.530	1,657,157	1,738,000	1,700,000	1,700,000
Building and Zoning Fees	-	-	-	-
Central Service billings (gl 461101-461766)	11,253,345	7,029,182	7,664,904	7,664,904
Other	563,857	380,209	244,054	244,054
SUBTOTAL	15,795,499	11,503,416	11,964,458	11,964,458
Judicial				
Clerk's Court Fees	399,736	400,000	450,000	450,000
Other	1,476,323	887,346	893,300	893,300
SUBTOTAL	1,876,059	1,287,346	1,343,300	1,343,300

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	324,065	410,000	410,000	410,000
Others	4,565,204	4,613,640	4,900,140	4,900,140
Corrections	25,135	(5,000)	15,000	15,000
Protective Services	290,975	380,000	380,000	380,000
SUBTOTAL	5,205,379	5,398,640	5,705,140	5,705,140
Public Works	339,802	297,382	255,315	255,315
Welfare	6,413	2,500	2,500	2,500
Cultural and Recreation	901,951	882,766	793,572	793,572
SUBTOTAL CHARGES FOR SERVICES	24,125,103	19,372,050	20,064,285	20,064,285
FINES AND FORFEITS				
Fines				
Library	87,674	90,000	90,000	90,000
Court	1,675,195	1,786,614	1,854,150	1,854,150
Penalties	3,216,889	3,243,989	3,045,400	3,045,400
Forfeits/Bail	1,816,418	1,803,369	1,892,000	1,892,000
SUBTOTAL FINES AND FORFEITS	6,796,176	6,923,972	6,881,550	6,881,550
MISCELLANEOUS				
Investment Earnings	1,612,335	1,822,030	1,822,030	1,822,030
Net increase (decrease) in the fair value of investment	1,135,162	(2,221,967)	-	-
Rents and Royalties	71,465	51,692	48,789	48,789
Contributions and Donations from Private Sources	-	-	-	-
Other	1,751,882	1,689,195	1,776,530	1,776,530
SUBTOTAL MISCELLANEOUS	4,570,844	1,340,950	3,647,349	3,647,349
SUBTOTAL REVENUE ALL SOURCES	308,672,092	313,528,943	332,537,455	332,537,455
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund	-	-	-	-
Indigent Tax Levy Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Senior Services Fund	-	-	-	-
Other Restricted Special Revenue Fund	213,686	475,704	332,400	332,400
Capital Facilities Tax Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Water Resources Fund	-	-	-	-
Golf Course Fund	-	-	-	-
Health Benefits Fund	-	-	-	-
Risk Management Fund	-	-	-	-
Truckee River Flood Management Project	-	-	-	-
Accrued Benefits Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Other:				
Proceeds from asset disposition	829,646	5,000	5,000	5,000
Insurance Reimbursements	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	1,043,332	480,704	337,400	337,400
TOTAL BEGINNING FUND BALANCE	51,299,752	53,438,599	49,487,866	49,487,866
Cumulative Effect of Change in Accounting Principle				
TOTAL AVAILABLE RESOURCES	361,015,176	367,448,246	382,362,721	382,362,721

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED	FINAL APPROVED	
GENERAL GOVERNMENT FUNCTION					
Legislative - Commissioners (100-0)					
Salaries and Wages	311,504	314,395	349,358	349,358	349,358
Employee Benefits	129,108	181,276	198,406	198,406	198,406
Services and Supplies	172,089	218,287	235,873	235,873	235,873
Capital Outlay	-	-	-	-	-
Legislative Subtotal	612,701	713,958	783,637	783,637	783,637
Executive					
County Manager Department (101-0) *					
Salaries and Wages	2,367,249	2,441,182	2,695,960	2,695,960	2,695,960
Employee Benefits	961,030	1,336,946	1,480,884	1,480,884	1,480,884
Services and Supplies	862,999	1,114,045	989,007	989,007	989,007
Capital Outlay	-	-	-	-	-
Executive Activity Subtotal	4,191,278	4,892,173	5,165,851	5,165,851	5,165,851
Elections					
Registrar of Voters (112-0)					
Salaries and Wages	504,892	442,774	487,168	487,168	487,168
Employee Benefits	192,339	252,695	270,665	270,665	270,665
Services and Supplies	644,692	1,181,684	942,355	942,355	942,355
Capital Outlay	53,509	-	45,000	45,000	45,000
Subtotal	1,395,432	1,877,153	1,745,188	1,745,188	1,745,188
Finance					
Comptroller's Office (103-0)					
Salaries and Wages	1,406,548	1,682,604	1,739,746	1,739,746	1,739,746
Employee Benefits	606,224	966,873	994,548	994,548	994,548
Services and Supplies	304,915	324,622	305,249	305,249	305,249
Capital Outlay	-	-	-	-	-
Subtotal	2,317,687	2,974,098	3,039,543	3,039,543	3,039,543
Treasurer (113-0)					
Salaries and Wages	1,138,492	1,144,274	1,238,203	1,238,203	1,238,203
Employee Benefits	528,842	699,205	746,968	746,968	746,968
Services and Supplies	396,343	384,739	474,962	474,962	474,962
Capital Outlay	-	-	-	-	-
Subtotal	2,063,677	2,228,217	2,460,133	2,460,133	2,460,133
Assessor (102-0)					
Salaries and Wages	3,991,213	3,943,183	4,189,281	4,217,653	4,217,653
Employee Benefits	1,748,280	2,343,770	2,472,266	2,480,620	2,480,620
Services and Supplies	369,568	483,074	490,479	453,753	453,753
Capital Outlay	18,071	-	-	-	-
Subtotal	6,127,133	6,770,027	7,152,027	7,152,027	7,152,027
Finance Activity Subtotal	10,508,497	11,972,342	12,651,703	12,651,703	12,651,703
Other					
Human Resources (109-0)					
Salaries and Wages	1,206,517	1,213,340	1,259,345	1,259,345	1,259,345
Employee Benefits	490,800	642,493	663,116	663,116	663,116
Services and Supplies	511,418	516,528	440,566	440,566	440,566
Capital Outlay	19,211	-	-	-	-
Subtotal	2,227,945	2,372,361	2,363,028	2,363,028	2,363,028
Clerk (104-0)					
Salaries and Wages	801,556	834,609	872,157	872,157	872,157
Employee Benefits	382,490	502,658	522,674	522,674	522,674
Services and Supplies	61,804	98,753	96,475	96,475	96,475
Capital Outlay	-	-	-	-	-
Subtotal	1,245,850	1,436,020	1,491,306	1,491,306	1,491,306
FUNCTION CONTINUED					

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
Recorder (111-0)				
Salaries and Wages	1,122,845	1,215,230	1,312,114	1,312,114
Employee Benefits	542,298	758,094	800,636	800,636
Services and Supplies	123,147	144,261	149,771	149,771
Capital Outlay	12,625	-	-	-
Subtotal	1,800,915	2,117,584	2,262,520	2,262,520
Technology Services Department (108-0)				
Salaries and Wages	5,619,682	5,930,270	6,328,146	6,357,576
Employee Benefits	2,428,091	3,406,001	3,628,528	3,628,528
Services and Supplies	4,087,941	3,948,039	3,753,153	3,753,153
Capital Outlay	336,134	-	-	-
Subtotal	12,471,848	13,284,310	13,709,828	13,739,258
Accrued Benefits (182010)				
Salaries and Wages	2,138,888	2,500,000	2,500,000	2,500,000
Employee Benefits	37,519	47,920	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	2,176,407	2,547,920	2,500,000	2,500,000
OPEB (182020) **				
Salaries and Wages	-	-	-	-
Employee Benefits	17,680,000	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	17,680,000	-	-	-
** Beginning in FY17, OPEB is allocated to departments/funds budgets within the Employee Benefits category.				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(629,000)	(97,000)	(97,000)
Employee Benefits	-	-	-	-
Services and Supplies	1,552,316	1,320,024	1,443,871	1,443,871
Capital Outlay	-	-	-	-
Subtotal	1,552,316	691,024	1,346,871	1,346,871
Other Activities Subtotal	39,155,281	22,449,218	23,673,553	23,702,983
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	20,609,386	21,032,859	22,874,480	22,932,282
Employee Benefits	25,727,021	11,137,930	11,778,691	11,787,045
Services and Supplies	9,087,232	9,734,056	9,321,761	9,285,035
Capital Outlay	439,551	-	45,000	45,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	55,863,189	41,904,845	44,019,933	44,049,363

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED	
JUDICIAL FUNCTION					
District Courts (120-0)					
Salaries and Wages	9,564,669	10,224,122	11,046,743	11,046,743	
Employee Benefits	4,254,131	5,962,541	6,411,741	6,411,741	
Services and Supplies	3,061,755	3,190,898	3,257,152	3,257,152	
Capital Outlay	-	-	-	-	
District Courts Subtotal	16,880,555	19,377,561	20,715,636	20,715,636	
District Attorney (106-0)					
Salaries and Wages	12,078,552	12,244,439	12,905,643	12,905,643	
Employee Benefits	5,225,704	7,032,769	7,334,380	7,334,380	
Services and Supplies	1,230,506	1,691,210	1,564,509	1,564,509	
Capital Outlay	-	-	-	-	
Subtotal	18,534,762	20,968,419	21,804,532	21,804,532	
Public Defense					
Public Defender (124-0)					
Salaries and Wages	5,563,518	5,517,015	5,740,647	5,740,647	
Employee Benefits	2,235,130	3,051,133	3,152,267	3,152,267	
Services and Supplies	429,737	678,252	547,161	547,161	
Capital Outlay	-	-	-	-	
Subtotal	8,228,385	9,246,400	9,440,074	9,440,074	
Alternate Public Defender (128-0)					
Salaries and Wages	1,379,717	1,590,266	1,679,625	1,679,625	
Employee Benefits	569,351	860,880	919,428	919,428	
Services and Supplies	140,524	185,419	182,430	182,430	
Capital Outlay	-	-	-	-	
Subtotal	2,089,592	2,636,565	2,781,483	2,781,483	
Conflict Counsel (129-0)					
Salaries and Wages	-	-	-	-	
Employee Benefits	-	-	-	-	
Services and Supplies	1,146,051	1,310,014	1,310,014	1,310,014	
Capital Outlay	-	-	-	-	
Subtotal	1,146,051	1,310,014	1,310,014	1,310,014	
Public Defense Subtotal	11,464,028	13,192,978	13,531,571	13,531,571	
Justice Courts (125-0)					
Salaries and Wages	5,591,755	6,082,397	6,652,378	6,652,378	
Employee Benefits	2,341,934	3,349,201	3,633,339	3,633,339	
Services and Supplies	385,203	795,330	819,649	819,649	
Capital Outlay	38,071	-	-	-	
Subtotal	8,356,963	10,226,928	11,105,366	11,105,366	
Incline Constable (126-0)					
Salaries and Wages	80,237	103,000	103,000	105,785	
Employee Benefits	30,348	47,665	45,585	45,585	
Services and Supplies	9,172	15,549	25,323	25,323	
Capital Outlay	-	-	-	-	
Subtotal	119,757	166,214	173,908	176,693	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(653,000)	(574,000)	(574,000)	
Employee Benefits	-	-	-	-	
Services and Supplies	-	-	(95,000)	(95,000)	
Capital Outlay	-	-	-	-	
Subtotal	-	(653,000)	(669,000)	(669,000)	
JUDICIAL FUNCTION SUBTOTAL					
Salaries and Wages	34,258,448	35,108,239	37,554,035	37,556,820	
Employee Benefits	14,656,598	20,304,189	21,496,740	21,496,740	
Services and Supplies	6,402,948	7,866,672	7,611,238	7,611,238	
Capital Outlay	38,071	-	-	-	
JUDICIAL FUNCTION SUBTOTAL	55,356,065	63,279,100	66,662,013	66,664,798	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED	FINAL APPROVED	
PUBLIC SAFETY FUNCTION					
Sheriff and Detention (150-0)					
Salaries and Wages	56,878,160	58,868,929	59,390,993	59,390,993	
Employee Benefits	29,443,584	36,501,175	37,767,694	37,767,694	
Services and Supplies	14,958,290	16,488,876	17,571,030	17,723,215	
Capital Outlay	106,573	-	-	-	
Sheriff Subtotal	101,386,606	111,858,980	114,729,717	114,881,902	
Medical Examiner (153-0)					
Salaries and Wages	1,559,323	1,550,633	1,837,303	1,896,354	
Employee Benefits	579,944	770,338	894,292	921,883	
Services and Supplies	589,419	609,176	490,732	433,816	
Capital Outlay	-	-	-	-	
Subtotal	2,728,686	2,930,147	3,222,328	3,252,054	
Police Activity Subtotal	104,115,293	114,789,128	117,952,045	118,133,956	
Fire Suppression (187-0)					
Salaries and Wages	-	-	-	-	
Employee Benefits	-	-	-	-	
Services and Supplies	-	-	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	-	-	-	
*FY16 Fire Suppression included in Emerg Mgt (101-5)					
Juvenile Services Department (127-0)					
Salaries and Wages	7,827,942	8,134,162	8,911,379	8,911,379	
Employee Benefits	3,806,856	5,218,126	5,483,341	5,483,341	
Services and Supplies	1,349,950	1,471,300	1,667,071	1,672,915	
Capital Outlay	3,353	-	-	-	
Subtotal	12,988,101	14,823,588	16,061,791	16,067,635	
Corrections Activity Subtotal	12,988,101	14,823,588	16,061,791	16,067,635	
Protective Services					
Alternative Sentencing (154-0)					
Salaries and Wages	472,250	696,466	780,736	780,736	
Employee Benefits	233,168	380,329	400,222	400,222	
Services and Supplies	119,350	208,004	312,629	315,150	
Capital Outlay	7,816	-	-	-	
Subtotal	832,584	1,284,799	1,493,587	1,496,108	
Emergency Management (101-5)					
Salaries and Wages	129,850	319,021	874,621	874,621	
Employee Benefits	48,881	134,703	595,104	595,104	
Services and Supplies	1,055,552	575,844	903,993	903,993	
Capital Outlay	-	43,534	10,500	10,500	
Subtotal	1,234,283	1,073,102	2,384,218	2,384,218	
Public Administrator (159-0)					
Salaries and Wages	661,678	733,792	769,456	769,456	
Employee Benefits	302,800	442,531	466,724	466,724	
Services and Supplies	40,515	56,790	60,485	60,485	
Capital Outlay	-	-	-	-	
Subtotal	1,004,993	1,233,113	1,296,665	1,296,665	
FUNCTION CONTINUED					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2018 FINAL APPROVED
Public Guardian (157-0)				
Salaries and Wages	1,081,232	1,114,961	1,167,682	1,167,682
Employee Benefits	488,026	667,300	690,191	690,192
Services and Supplies	54,049	98,472	90,001	90,001
Capital Outlay	-	-	-	-
Subtotal	1,623,307	1,880,733	1,947,874	1,947,874
Protective Services Subtotal	4,695,167	5,471,747	7,122,344	7,124,865
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	(503,000)	(503,000)
Employee Benefits	-	-	-	-
Services and Supplies	-	-	(162,000)	(162,000)
Capital Outlay	-	-	-	-
Subtotal	-	-	(665,000)	(665,000)
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	68,610,436	71,417,965	73,229,169	73,288,219
Employee Benefits	34,903,259	44,114,502	46,297,569	46,325,161
Services and Supplies	18,167,125	19,508,462	20,933,941	21,037,575
Capital Outlay	117,742	43,534	10,500	10,500
PUBLIC SAFETY FUNCTION SUBTOTAL	121,798,560	135,084,463	140,471,180	140,661,456
PUBLIC WORKS FUNCTION				
Community Services (105-0)				
Salaries and Wages	5,189,241	5,340,992	5,720,997	5,720,997
Employee Benefits	2,336,437	3,125,558	3,358,784	3,358,784
Services and Supplies	8,275,596	4,955,400	5,095,658	5,095,658
Capital Outlay	97,905	221,080	346,548	346,548
Subtotal	15,899,178	13,643,030	14,521,987	14,521,987
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	(160,000)	(160,000)
Employee Benefits	-	-	-	-
Services and Supplies	-	-	(145,000)	(145,000)
Capital Outlay	-	-	-	-
Subtotal	-	-	(305,000)	(305,000)
PUBLIC WORKS FUNCTION SUBTOTAL				
Salaries and Wages	5,189,241	5,340,992	5,560,997	5,560,997
Employee Benefits	2,336,437	3,125,558	3,358,784	3,358,784
Services and Supplies	8,275,596	4,955,400	4,950,658	4,950,658
Capital Outlay	97,905	221,080	346,548	346,548
PUBLIC WORKS FUNCTION SUBTOTAL	15,899,178	13,643,030	14,216,987	14,216,987
WELFARE FUNCTION				
Human Services (retitled in FY15 from Social Services Department) (179-0)				
Salaries and Wages	577,178	557,304	689,810	689,810
Employee Benefits	278,547	355,649	412,075	412,075
Services and Supplies	649,175	752,706	737,288	737,288
Capital Outlay	-	-	-	-
Subtotal	1,504,900	1,665,659	1,839,173	1,839,173
Human Services - Indigent Services (179-4) (includes NRS 428.050.1 & NRS 428.295)				
Salaries and Wages	2,175,896	-	-	-
Employee Benefits	947,589	-	-	-
Services and Supplies	9,755,980	-	-	-
Capital Outlay	90,323	-	-	-
Subtotal	12,969,788	-	-	-
Net Appropriation of Indigent Services (179-4) reflects 4.5% Increase per NRS 428.295				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(145,000)	-	-
Employee Benefits	-	(80,000)	-	-
Services and Supplies	-	-	(354,000)	(354,000)
Capital Outlay	-	-	-	-
Subtotal	-	(225,000)	(354,000)	(354,000)
WELFARE FUNCTION SUBTOTAL	14,474,688	1,440,659	1,485,173	1,485,173

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Department(130-0)				
Salaries and Wages	5,232,430	5,451,493	5,714,656	5,714,656
Employee Benefits	2,266,648	3,022,140	3,163,491	3,163,491
Services and Supplies	380,499	851,417	875,640	875,640
Capital Outlay	-	-	-	-
Subtotal	7,879,577	9,325,050	9,753,787	9,753,787
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	2,268,229	2,410,605	2,579,944	2,579,944
Employee Benefits	1,005,562	1,326,018	1,407,650	1,407,650
Services and Supplies	1,190,920	2,276,071	2,260,501	2,260,501
Capital Outlay	94,616	115,295	-	-
Subtotal	4,559,327	6,127,989	6,248,095	6,248,095
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(73,000)	(166,000)	(166,000)
Employee Benefits	-	-	-	-
Services and Supplies	-	-	(60,000)	(60,000)
Capital Outlay	-	-	-	-
Subtotal	-	(73,000)	(226,000)	(226,000)
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	7,500,659	7,789,098	8,128,600	8,128,600
Employee Benefits	3,272,209	4,348,158	4,571,140	4,571,140
Services and Supplies	1,571,419	3,127,488	3,076,141	3,076,141
Capital Outlay	94,616	115,295	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	12,438,904	15,380,039	15,775,881	15,775,881

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018	FINAL APPROVED
PAGE FUNCTION SUMMARY					
13 General Government	55,863,189	41,904,845	44,019,933		44,049,363
14 Judicial	55,356,065	63,279,100	66,662,013		66,664,798
17 Public Safety	121,798,560	135,084,463	140,471,180		140,661,456
17 Public Works	15,899,178	13,643,030	14,216,987		14,216,987
17 Welfare	14,474,688	1,440,659	1,485,173		1,485,173
17 Culture and Recreation	12,438,904	15,380,039	15,775,881		15,775,881
Community Support (181-0)	194,553	434,515	269,761		269,761
Health and Sanitation (184-0)					
Intergovernmental Expenditures (195-10)					
Indigent Ins. Program - NRS 428.185 (180210)	1,970,244	2,020,855	2,107,357		2,107,357
China Springs Youth Facility-NRS 62B.150(180240)	1,159,454	1,155,223	1,154,792		1,154,792
Ethics Commission Assessment (180270)	21,021	25,000	25,000		25,000
Groundwater Basins (180290)	17,200	-	-		-
TM Regional Planning (180280)	205,162	215,420	215,420		250,160
TOTAL EXPENDITURES - ALL FUNCTIONS	279,398,218	274,583,148	286,403,497		286,660,728
OTHER USES:					
Contingency for general use NRS 354.608	-	775,000	2,538,124		2,280,893
Contingency for Fiscal Emergency Stabilization- BCC 5-10-2011-NRS 354.6115		-	-		-
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	775,000	2,538,124		2,280,893
OPERATING TRANSFERS					
Health Fund	10,076,856	9,796,856	9,516,856		9,516,856
Animal Services	-	-	-		-
Library Expansion Fund	-	-	-		-
Regional Permits	71,412	71,412	-		-
Regional Permits Capital Fund	148,000	-	-		-
Child Protective Services Fund	1,296,791	1,347,237	847,237		847,237
Senior Services Fund	1,420,282	1,481,782	1,406,782		1,406,782
Indigent Tax Levy	-	16,948,493	17,711,175		17,711,175
Capital Improvements Fund	6,716,481	5,150,000	7,700,000		7,700,000
Debt Service Fund	5,181,589	5,598,494	5,051,451		5,051,451
Water Resources Fund	-	-	-		-
Golf Course Fund	-	-	-		-
Health Benefits Fund	-	-	-		-
Equipment Services Fund	-	-	-		-
Parks Capital Fund	817,215	-	-		-
Roads Special Revenue Fund	2,449,733	2,203,958	1,699,733		1,699,733
Building and Safety	-	-	-		-
Regional Public Safety Training Center	-	-	-		-
Other Restricted Special Revenue Fund	-	4,000	-		-
SUBTOTAL OPERATING TRANSFERS	28,178,359	42,602,232	43,933,234		43,933,234
SUBTOTAL OTHER USES	28,178,359	43,377,232	46,471,358		46,214,127
TOTAL EXPENDITURES & OTHER USES	307,576,577	317,960,380	332,874,855		332,874,855
TOTAL ENDING FUND BALANCE	53,438,599	49,487,866	49,487,866		49,487,866
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	361,015,176	367,448,246	382,362,721		382,362,721

WASHOE COUNTY

(Local Government)

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

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,559,740	2,260,642	3,105,142	3,105,142
Subtotal	1,559,740	2,260,642	3,105,142	3,105,142
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,778,698	5,870,253	5,598,366	5,548,059
State Grants	208,165	228,759	228,759	228,759
Other	1,064,635	1,021,543	1,037,828	1,037,828
Subtotal	7,051,497	7,120,555	6,864,953	6,814,646
CHARGES FOR SERVICES				
Health and Sanitation	1,700,518	2,185,791	2,553,979	2,553,979
Reimbursements	-	-	-	-
Subtotal	1,700,518	2,185,791	2,553,979	2,553,979
MISCELLANEOUS				
Contributions and Donations from Private Sources	29,759	16,050	16,050	16,050
Other	50,125	91,114	60,512	60,512
Subtotal	79,885	107,164	76,562	76,562
Subtotal Revenues	10,391,639	11,674,152	12,600,636	12,550,329
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	1,375	-	-	-
Operating Transfers In (Schedule T)				
General Fund	10,076,856	9,796,856	9,516,856	9,516,856
Subtotal Other Sources	10,078,231	9,796,856	9,516,856	9,516,856
BEGINNING FUND BALANCE	2,268,505	2,967,844	2,933,936	2,933,936
TOTAL AVAILABLE RESOURCES	22,738,376	24,438,852	25,051,428	25,001,121
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	10,052,614	10,767,079	11,231,093	11,255,955
Employee Benefits	4,357,113	5,935,576	6,287,800	6,317,532
Services and Supplies	5,240,722	4,683,465	4,687,329	4,695,950
Capital Outlay	62,001	60,714	125,000	125,000
HEALTH FUNCTION SUBTOTAL	19,712,450	21,446,834	22,331,222	22,394,437
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Funct)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Fund	58,081	58,081	100,271	100,271
Subtotal Other Uses	58,081	58,081	100,271	100,271
ENDING FUND BALANCE	2,967,844	2,933,936	2,619,934	2,506,413
TOTAL COMMITMENTS AND FUND BALANCE	22,738,376	24,438,852	25,051,428	25,001,121

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	2,658,535	2,694,473	2,809,809	2,809,809
Subtotal	2,658,535	2,694,473	2,809,809	2,809,809
MISCELLANEOUS:				
Investment Earnings	23,716	17,000	15,000	15,000
Net increase (decrease) in the fair value of investments	17,543	(36,779)	-	-
Other	-	-	-	-
Subtotal	41,259	(19,779)	15,000	15,000
Subtotal Revenues	2,699,794	2,674,694	2,824,809	2,824,809
OTHER FINANCING SOURCES				
Operating Transfers in (Schedule T)	-	-	-	-
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	1,351,911	1,711,192	1,743,910	1,743,910
TOTAL AVAILABLE RESOURCES	4,051,705	4,385,886	4,568,719	4,568,719
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	768,164	864,799	918,300	918,300
Employee Benefits	302,724	456,001	488,937	488,937
Services and Supplies	1,053,787	1,102,066	1,096,370	1,196,370
Capital Outlay	-	-	-	-
Subtotal Expenditures	2,124,675	2,422,867	2,503,607	2,603,607
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	215,838	219,110	216,675	216,675
Subtotal Other Uses	215,838	219,110	216,675	216,675
ENDING FUND BALANCE	1,711,192	1,743,910	1,848,436	1,748,436
TOTAL COMMITMENTS AND FUND BALANCE	4,051,705	4,385,886	4,568,719	4,568,719

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	4,039,756	4,041,710	4,214,714	4,214,714
Subtotal	4,039,756	4,041,710	4,214,714	4,214,714
LICENSES AND PERMITS				
Animal Licenses	268,808	306,457	307,000	307,000
Subtotal	268,808	306,457	307,000	307,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	184,212	203,352	203,000	203,000
Subtotal	184,212	203,352	203,000	203,000
FINES AND FORFEITURES				
Administrative Enforcement Fees	100	-	-	-
Subtotal	100	-	-	-
MISCELLANEOUS:				
Investment Earnings	85,826	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	63,685	(125,569)	-	-
Contributions & Donations	27,478	-	-	-
Other	53,537	55,000	55,000	55,000
Subtotal	230,526	29,431	155,000	155,000
Subtotal Revenues	4,723,402	4,580,950	4,879,714	4,879,714
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	6,186,674	6,626,435	6,418,325	6,418,325
TOTAL AVAILABLE RESOURCES	10,910,076	11,207,385	11,298,038	11,298,038
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,146,638	2,284,604	2,444,842	2,444,842
Employee Benefits	988,536	1,358,218	1,440,529	1,440,529
Services and Supplies	1,110,340	1,052,238	1,430,776	1,430,776
Capital Outlay	38,127	94,000	350,000	350,000
Subtotal Expenditures	4,283,641	4,789,060	5,666,147	5,666,147
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	6,626,435	6,418,325	5,631,891	5,631,891
TOTAL COMMITMENTS AND FUND BALANCE	10,910,076	11,207,385	11,298,038	11,298,038

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
Local Government Contributions	1,521,932	1,555,932	1,687,145	1,687,145
Subtotal	1,521,932	1,555,932	1,687,145	1,687,145
MISCELLANEOUS				
Investment Earnings	22,077	17,388	13,620	13,620
Net increase (decrease) in the fair value of investm	14,191	(24,824)	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	36,268	(7,436)	13,620	13,620
Subtotal Revenues	1,558,200	1,548,496	1,700,765	1,700,765
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	-	-
Proceeds from Insurance Recoveries	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	1,608,772	1,205,450	1,067,402	1,067,402
TOTAL AVAILABLE RESOURCES	3,166,971	2,753,946	2,768,167	2,768,167
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	372,062	405,066	409,571	409,571
Employee Benefits	164,719	212,326	213,968	213,968
Services and Supplies	869,408	914,208	1,592,465	1,592,465
Capital Outlay	555,333	154,944	60,000	60,000
Subtotal Expenditures	1,961,521	1,686,544	2,276,005	2,276,005
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Transfer to Public Works Construction Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	1,205,450	1,067,402	492,162	492,162
TOTAL COMMITMENTS AND FUND BALANCE	3,166,971	2,753,946	2,768,167	2,768,167

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	152,472	313,266	152,472	152,472
Subtotal	152,472	313,266	152,472	152,472
CHARGES FOR SERVICES				
Other Fees	-	-	164,818	164,818
Subtotal	-	-	164,818	164,818
MISCELLANEOUS				
Investment Earnings	1,960	2,700	2,700	2,700
Net increase (decrease) in the fair value of investm	1,480	(2,113)	-	-
Reimbursements	-	-	-	-
Subtotal	3,440	587	2,700	2,700
Subtotal Revenues	155,912	313,853	319,990	319,990
OTHER FINANCING SOURCES				
General Fund	71,412	71,412	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	58,081	58,081	100,271	100,271
Operating Transfers In (Schedule T)	129,493	129,493	100,271	100,271
BEGINNING FUND BALANCE	152,905	156,221	314,901	314,901
TOTAL AVAILABLE RESOURCES	438,311	599,567	735,163	735,163
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	282,090	284,665	284,665	284,665
Capital Outlay	-	-	-	-
Subtotal Expenditures	282,090	284,665	284,665	284,665
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	156,221	314,901	450,497	450,497
TOTAL COMMITMENTS AND FUND BALANCE	438,311	599,567	735,163	735,163

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,977,204	8,083,420	8,429,427	8,429,427
Subtotal	7,977,204	8,083,420	8,429,427	8,429,427
INTERGOVERNMENTAL:				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES:				
Reimbursements	98,095	88,567	78,000	78,000
Subtotal	98,095	88,567	78,000	78,000
MISCELLANEOUS:				
Investment Earnings	166,756	60,000	60,000	60,000
Net increase (decrease) in the fair value of investm	139,611	(139,113)	-	-
Other	3,232,841	3,394,000	3,322,000	3,322,000
Subtotal	3,539,208	3,314,887	3,382,000	3,382,000
Subtotal Revenues	11,614,506	11,486,874	11,889,427	11,889,427
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	-	16,948,493	17,711,175	17,711,175
BEGINNING FUND BALANCE	9,215,898	8,217,204	6,996,644	6,996,644
TOTAL AVAILABLE RESOURCES	20,830,204	36,652,571	36,597,246	36,597,246
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	-	2,649,649	3,394,938	3,394,938
Employee Benefits	-	1,523,287	2,009,042	2,009,042
Services and Supplies	12,613,000	24,807,451	27,138,437	26,771,237
Capital Outlay	-	-	-	-
Subtotal Expenditures	12,613,000	28,980,387	32,542,417	32,175,217
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Capital Improvement Fund	-	675,539	-	367,200
Subtotal Other Uses	-	675,539	-	367,200
ENDING FUND BALANCE	8,217,204	6,996,644	4,054,829	4,054,829
TOTAL COMMITMENTS AND FUND BALANCE	20,830,204	36,652,571	36,597,246	36,597,246

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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1/13/2016

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	5,317,065	5,388,947	5,619,618	5,619,618
Subtotal	5,317,065	5,388,947	5,619,618	5,619,618
LICENSES AND PERMITS				
Day care licenses	19,460	22,500	22,500	22,500
Subtotal	19,460	22,500	22,500	22,500
INTERGOVERNMENTAL:				
Federal Grants	19,617,525	23,386,183	18,521,554	20,541,093
State Grants	16,654,622	17,460,228	17,100,066	18,205,066
Subtotal	36,272,147	40,846,411	35,621,620	38,746,159
CHARGES FOR SERVICES:				
Reimbursements	4,192,000	1,549,500	3,237,000	3,492,000
Subtotal	4,192,000	1,549,500	3,237,000	3,492,000
MISCELLANEOUS:				
Contributions and Donations from Private Sources	26,339	45,000	45,000	45,000
Reimbursements	6,274,869	8,969,031	8,969,031	7,965,822
Subtotal	6,301,207	9,014,031	9,014,031	8,010,822
Subtotal Revenues	52,101,879	56,821,389	53,514,769	55,891,099
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
General Fund	1,296,791	1,347,237	847,237	847,237
Subtotal Other Sources	1,296,791	1,347,237	847,237	847,237
BEGINNING FUND BALANCE	3,796,720	7,100,876	7,323,963	7,323,963
TOTAL AVAILABLE RESOURCES	57,195,390	65,269,501	61,685,969	64,062,299
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	14,178,896	15,767,141	17,377,956	17,377,956
Employee Benefits	6,420,033	9,296,753	10,208,560	10,206,560
Services and Supplies	29,090,586	31,977,645	28,503,819	28,753,819
Capital Outlay	5,000	-	-	-
Subtotal Expenditures	49,694,515	57,041,538	56,088,335	56,338,335
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund		504,000		
Debt Service Fund	400,000	400,000	400,000	400,000
Subtotal Other Uses	400,000	904,000	400,000	400,000
ENDING FUND BALANCE	7,100,876	7,323,963	5,197,634	7,323,964
TOTAL COMMITMENTS AND FUND BALANCE	57,195,390	65,269,501	61,685,969	64,062,299

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,329,262	1,347,237	1,404,905	1,404,905
Subtotal	1,329,262	1,347,237	1,404,905	1,404,905
INTERGOVERNMENTAL:				
Federal Grants	1,052,620	1,855,281	312,599	312,599
State and Local Grants	201,061	185,249	185,249	185,249
Subtotal	1,253,681	2,040,530	497,848	497,848
CHARGES FOR SERVICES:				
Senior law project fees	50,816	60,000	75,000	75,000
Program Income	153,414	130,580	40,200	40,200
Other	349,036	241,550	245,950	245,950
Subtotal	553,266	432,130	361,150	361,150
MISCELLANEOUS:				
Contributions and Donations	23,462	14,778	-	-
Reimbursements	24,253	25,450	25,450	25,450
Other	31,970	34,549	28,000	28,000
Subtotal	79,685	74,777	53,450	53,450
Subtotal Revenues	3,215,895	3,894,674	2,317,353	2,317,353
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,420,282	1,495,841	1,406,782	1,406,782
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	1,420,282	1,495,841	1,406,782	1,406,782
BEGINNING FUND BALANCE	382,998	670,768	839,342	839,342
TOTAL AVAILABLE RESOURCES	5,019,175	6,061,283	4,563,476	4,563,476
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	1,304,687	1,438,570	1,464,005	1,464,005
Employee Benefits	584,178	804,160	869,738	869,738
Services and Supplies	2,430,154	2,979,211	1,568,248	1,568,248
Capital Outlay	29,389	-	-	-
Subtotal Expenditures	4,348,407	5,221,941	3,901,991	3,901,991
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	670,768	839,342	661,485	661,485
TOTAL COMMITMENTS AND FUND BALANCE	5,019,175	6,061,283	4,563,476	4,563,476

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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1/13/2016

RESOURCES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
REVENUE			TENTATIVE APPROVED		FINAL APPROVED
CHARGES FOR SERVICES:					
Enhanced 911 Fees	1,602,155	1,589,748	1,614,732		1,613,000
Subtotal	1,602,155	1,589,748	1,614,732		1,613,000
MISCELLANEOUS:					
Reimbursements	-	-	-		-
Investment Earnings	14,400	(2,918)	10,000		7,600
Net Increase (decrease) in the fair value of investments					
Subtotal	14,400	(2,918)	10,000		7,600
Subtotal Revenues	1,616,555	1,586,830	1,624,732		1,620,600
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)	-	-	-		-
BEGINNING FUND BALANCE	800,086	606,228	499,050		499,050
TOTAL AVAILABLE RESOURCES	2,416,641	2,193,058	2,123,781		2,119,650
USES					
EXPENDITURES					
PUBLIC SAFETY FUNCTION:					
Enhanced 911					
Salaries and Wages	26,724	28,774	31,315		31,315
Employee Benefits	13,705	19,358	20,813		20,813
Services and Supplies	1,644,694	1,518,813	1,630,746		1,568,473
Capital Outlay	125,290	127,063	200,000		-
Subtotal Expenditures	1,810,413	1,694,008	1,882,873		1,620,600
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE	606,228	499,050	240,908		499,050
TOTAL COMMITMENTS AND FUND BALANCE	2,416,641	2,193,058	2,123,781		2,119,650

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2018
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	793,753	801,768	801,768	974,738
Training Fees - Workshops	3,950	15,000	15,000	15,000
Subtotal	797,703	816,768	816,768	989,738
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	13,742	10,000	10,000	5,000
Net Increase (decrease) in the fair value of investments	-	(5,468)	-	-
Rental Income	30,659	10,000	10,000	10,000
Other/ Reimbursements	4,355	12,000	12,000	12,000
Subtotal	48,756	26,532	32,000	27,000
Subtotal Revenues	846,459	843,300	848,768	1,016,738
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	479,371	473,751	439,099	439,099
TOTAL AVAILABLE RESOURCES	1,325,830	1,317,050	1,287,867	1,455,837
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	223,164	226,085	240,430	320,198
Employee Benefits	108,091	138,474	144,996	178,688
Services and Supplies	453,134	368,393	368,821	368,821
Capital Outlay	67,690	145,000	145,000	145,000
Subtotal Expenditures	852,079	877,952	899,247	1,012,707
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	473,751	439,099	388,620	443,130
TOTAL COMMITMENTS AND FUND BALANCE	1,325,830	1,317,050	1,287,867	1,455,837

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	8,864,540	9,378,327	9,850,000	9,850,000
Subtotal	8,864,540	9,378,327	9,850,000	9,850,000
MISCELLANEOUS				
Investment Earnings	2,009	1,000	1,000	1,000
Net Increase (decrease) in the fair value of invest	2,339	(1,744)	-	-
Other	1,184,473	1,387,457	1,289,450	1,289,450
Subtotal	1,188,821	1,386,713	1,290,450	1,290,450
Subtotal Revenues	10,053,361	10,765,040	11,140,450	11,140,450
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,545,127	2,155,584	2,553,956	2,553,956
TOTAL AVAILABLE RESOURCES	11,598,488	12,920,624	13,694,406	13,694,406
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	742,143	767,219	784,082	784,082
Employee Benefits	302,428	426,839	418,323	418,323
Services and Supplies	6,249,187	7,799,110	8,549,602	8,549,602
Capital Outlay	-	-	-	-
Subtotal	7,293,758	8,993,168	9,752,007	9,752,007
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,293,758	8,993,168	9,752,007	9,752,007
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,149,146	1,373,500	1,388,443	1,388,443
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,149,146	1,373,500	1,388,443	1,388,443
Special Item:				
ENDING FUND BALANCE	2,155,584	2,553,956	2,553,956	2,553,956
TOTAL COMMITMENTS AND FUND BALANCE	11,598,488	12,920,624	13,694,406	13,694,406

WASHOE COUNTY
(Local Government)

SCHEDULE B - 211
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	28,084	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	721,659	765,163	787,801	787,801
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,236,663	3,359,834	3,459,238	3,459,238
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	1,776,286	1,862,667	1,917,776	1,917,776
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,249,924	3,446,131	3,548,087	3,548,087
Local Governmental Grants	-	-	-	-
Subtotal	9,012,615	9,433,795	9,712,902	9,712,902
CHARGES FOR SERVICES				
Street Curb Gutter program	590,183	800,000	500,000	500,000
Other	760	-	-	-
Subtotal	590,943	800,000	500,000	500,000
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Interest and Inspections	-	33,350	(15,472)	(15,472)
Subtotal	-	33,350	(15,472)	(15,472)
Subtotal Revenues	9,603,558	10,267,145	10,197,430	10,197,430
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	2,449,733	2,203,958	1,699,733	1,699,733
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,890,000	1,890,000	1,950,000	1,950,000
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	4,339,733	4,093,958	3,649,733	3,649,733
BEGINNING FUND BALANCE	13,000,686	9,030,951	5,702,056	5,702,056
TOTAL AVAILABLE RESOURCES	26,943,977	23,392,053	19,549,219	19,549,219
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	3,470,220	3,590,113	3,935,702	3,935,702
Employee Benefits	1,665,743	2,086,588	2,206,041	2,206,041
Services and Supplies	6,311,018	5,686,935	5,811,732	5,811,732
Capital Outlay	6,466,046	6,326,361	3,906,000	3,906,000
Subtotal	17,913,027	17,689,997	15,859,475	15,859,475
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	17,913,027	17,689,997	15,859,475	15,859,475
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	9,030,951	5,702,056	3,689,745	3,689,745
TOTAL COMMITMENTS AND FUND BALANCE	26,943,977	23,392,053	19,549,219	19,549,219

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,348,477	1,124,334	1,250,000	1,250,000
Subtotal	1,348,477	1,124,334	1,250,000	1,250,000
MISCELLANEOUS				
Reimbursements				
Investment Earnings	83,620	90,369	95,138	95,138
Net Increase (decrease) in the fair value of inv	60,207	(118,902)	-	-
Other	-	-	-	-
Subtotal	143,827	(28,533)	95,138	95,138
Subtotal Revenues	1,492,304	1,095,801	1,345,138	1,345,138
OTHER FINANCING SOURCES				
Cash from Water Resources	-	-	-	-
Operating Transfers In (Schedule T)				
Water Resources Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	6,175,797	6,179,797	4,942,321	4,942,321
TOTAL AVAILABLE RESOURCES	7,668,101	7,275,598	6,287,459	6,287,459
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	485,257	550,919	652,401	652,401
Employee Benefits	169,776	314,431	373,555	373,555
Services and Supplies	833,270	1,467,927	2,400,336	2,400,336
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,488,304	2,333,277	3,426,292	3,426,292
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,179,797	4,942,321	2,861,167	2,861,167
TOTAL COMMITMENTS AND FUND BALANCE	7,668,101	7,275,598	6,287,459	6,287,459

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,329,263	1,347,237	1,404,904	1,404,904
Car Rental Fee	1,263,887	1,250,000	1,250,000	1,250,000
SUBTOTAL TAXES	2,593,150	2,597,237	2,654,904	2,654,904
LICENSES AND PERMITS				
Cable television franchise fees	-	-	-	-
Other	-	-	-	-
SUBTOTAL LICENSES AND PERMITS	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	5,669,882	6,870,145	3,894,731	3,894,440
Federal/State Narc. Forfeitures	231,805	110,800	110,800	110,800
State Grants	418,107	391,651	5,100	5,100
Local Government Contribution	406,980	634,674	634,674	634,674
SUBTOTAL INTERGOVERNMENTAL	6,726,774	8,007,270	4,645,305	4,645,014
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	5,625	6,000	6,000	6,000
Recorder Fees	324,318	340,000	350,000	350,000
Map Fees	55,026	94,000	94,000	94,000
PTx Commission NRS 361.530	552,735	525,000	525,000	525,000
Other	500	-	-	-
Subtotal	938,204	965,000	975,000	975,000
Judicial:				
Clerk's court fees-only JU	13,613	10,000	10,000	10,000
Other	1,306,348	1,449,354	1,369,500	1,369,500
Subtotal	1,319,960	1,459,354	1,379,500	1,379,500
Public Safety:				
Coroner Fees	26,884	27,500	25,000	25,000
Other	1,653,859	801,122	790,922	790,922
Subtotal	1,680,743	828,622	815,922	815,922
Public Works:				
Other	103,008	111,000	98,421	98,421
Subtotal	103,008	111,000	98,421	98,421
Welfare:				
Other	81,310	90,000	90,000	90,000
Subtotal	81,310	90,000	90,000	90,000
Culture and Recreation:				
Charges for Service	227,913	184,000	277,408	277,408
Subtotal	227,913	184,000	277,408	277,408
SUBTOTAL CHARGES FOR SERVICES	4,351,138	3,637,976	3,636,252	3,636,252

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITS				
Judicial:				
Fines	1,999,641	2,521,310	2,042,686	2,042,686
Forfeits	36,573	60,000	50,000	50,000
Subtotal	2,036,214	2,581,310	2,092,686	2,092,686
Public Safety:				
Fines	349,850	299,967	303,353	303,353
Forfeits	28,324	30,100	30,100	30,100
Subtotal	378,173	330,067	333,453	333,453
SUBTOTAL FINES AND FORFEITS	2,414,388	2,911,377	2,426,139	2,426,139
MISCELLANEOUS				
Interest Earnings	62,489	50,440	49,550	49,550
Net Increase (decrease) in the fair value of investment	46,087	(90,926)	-	-
Donations and Contributions	687,465	337,964	315,000	315,000
NonGovernmental Grants	118,249	2,923	-	-
Reimbursements	186,097	433,137	-	-
Other Revenue	60,881	1,000	-	-
SUBTOTAL MISCELLANEOUS	1,161,268	734,538	364,550	364,550
SUBTOTAL REVENUES ALL SOURCES	17,246,717	17,888,398	13,727,150	13,726,859
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Total Transfers In	-	-	-	-
Other:				
Proceeds from Asset Disposition	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	17,464,698	19,388,844	1,530,191	1,530,191
TOTAL AVAILABLE RESOURCES	34,711,415	37,277,242	15,257,341	15,257,050

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		
			TENTATIVE APPROVED		FINAL APPROVED
GENERAL GOVERNMENT FUNCTION					
Executive					
County Manager (101-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	212,311	64,068	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	212,311	64,068	-	-	-
Financial					
Assessor (102-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	615,508	2,021,084	375,000	375,000	375,000
Capital Outlay	-	150,000	150,000	150,000	150,000
Subtotal	615,508	2,171,084	525,000	525,000	525,000
Other					
County Clerk (104-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	25	41,168	6,050	6,050	6,050
Capital Outlay	-	-	-	-	-
Subtotal	25	41,168	6,050	6,050	6,050
Technology Services Dept (108-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	34,395	165,342	94,000	94,000	94,000
Capital Outlay	-	-	-	-	-
Subtotal	34,395	165,342	94,000	94,000	94,000
Community Services - General Services (105-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	137	1,989	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	137	1,989	-	-	-
Human Resources Department (109-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	2,379	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	2,379	-	-	-
County Recorder (111-0)					
Salaries and Wages	-	-	49,358	49,358	49,358
Employee Benefits	-	-	24,736	24,736	24,736
Services and Supplies	110,242	3,086,369	226,506	226,506	226,506
Capital Outlay	24,471	50,000	-	-	-
Subtotal	134,713	3,136,369	300,600	300,600	300,600
FUNCTION CONTINUED					

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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1/13/2016

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	-	-	49,358	49,358
Employee Benefits	-	-	24,736	24,736
Services and Supplies	972,618	5,382,398	701,556	701,556
Capital Outlay	24,471	200,000	150,000	150,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	997,089	5,582,398	925,650	925,650
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	612,416	772,621	761,135	761,135
Employee Benefits	266,340	432,852	439,606	439,606
Services and Supplies	1,363,695	2,662,666	914,313	914,313
Capital Outlay	42,922	4,454,177	491,400	491,400
Subtotal	2,285,373	8,322,315	2,606,453	2,606,453
District Attorney (106-0)				
Salaries and Wages	1,599,985	1,684,761	1,799,542	1,799,542
Employee Benefits	769,977	1,048,363	1,118,189	1,118,189
Services and Supplies	234,282	590,120	234,860	234,860
Capital Outlay	39,750	-	-	-
Subtotal	2,643,995	3,323,244	3,152,591	3,152,591
Justice Courts (125-0 Includes all Justice Courts)				
Salaries and Wages	103,425	118,844	21,500	21,500
Employee Benefits	1,499	4,190	-	-
Services and Supplies	307,353	319,950	225,855	225,855
Capital Outlay	-	-	-	-
Subtotal	412,277	442,985	247,355	247,355
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	565,372	3,196,582	723,000	723,000
Capital Outlay	-	-	-	-
Subtotal	565,372	3,196,582	723,000	723,000
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	251	-	-
Capital Outlay	-	-	-	-
Subtotal	-	251	-	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
Sheriff's Department (150-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	2,315,826	2,576,226	2,582,177	2,582,177
Employee Benefits	1,037,817	1,485,405	1,557,795	1,557,795
Services and Supplies	2,470,702	6,769,569	2,098,028	2,098,028
Capital Outlay	82,672	4,454,177	491,400	491,400
JUDICIAL FUNCTION SUBTOTAL	5,907,017	15,285,377	6,729,400	6,729,400
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	403,162	803,284	322,373	322,373
Employee Benefits	51,058	71,254	114,421	114,421
Services and Supplies	1,051,522	3,642,596	417,900	417,900
Capital Outlay	198,076	50,561	-	-
Subtotal	1,703,819	4,567,694	854,694	854,694
Medical Examiner (153-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	15,281	174,230	26,000	26,000
Capital Outlay	-	-	-	-
Subtotal	15,281	174,230	26,000	26,000
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	95,254	65,582	236,423	236,423
Employee Benefits	17,369	32,176	128,229	128,229
Services and Supplies	757,619	2,777,602	356,271	356,271
Capital Outlay	10,991	100,000	-	-
Subtotal	881,233	2,975,360	720,922	720,922
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	84,175	281,242	60,000	60,000
Employee Benefits	1,221	3,760	-	-
Services and Supplies	-	18,773	-	-
Capital Outlay	-	-	-	-
Subtotal	85,396	303,776	60,000	60,000
Emergency Management (101-5)				
Salaries and Wages	66,228	66,001	49,268	49,268
Employee Benefits	14,828	25,566	26,575	26,575
Services and Supplies	729,219	556,161	-	-
Capital Outlay	-	9,289	-	-
Subtotal	810,275	657,017	75,843	75,843
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
Public Guardian Department (157-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	2,544	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,544	-	-
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
*FY16 Fire Suppression included in Emerg Mgt (101-5)				
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	648,819	1,216,108	668,064	668,064
Employee Benefits	84,475	132,755	269,225	269,225
Services and Supplies	2,553,642	7,171,906	800,171	800,171
Capital Outlay	209,067	159,850	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	3,496,004	8,680,620	1,737,460	1,737,460
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	54,546	67,096	61,569	61,569
Employee Benefits	33,445	35,107	32,703	32,703
Services and Supplies	573,328	688,617	639,323	639,323
Capital Outlay	17,100	-	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	678,419	790,820	733,595	733,595
WELFARE-Social Services Department (179-0)				
Salaries and Wages	101,155	70,642	105,623	105,623
Employee Benefits	39,590	41,531	53,865	53,865
Services and Supplies	182,589	400,879	153,398	153,398
Capital Outlay	-	-	-	-
WELFARE FUNCTION SUBTOTAL	323,334	513,053	312,886	312,886
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	476	-	-	-
Employee Benefits	2	-	-	-
Services and Supplies	250,652	12,736	-	-
Capital Outlay	-	-	-	-
Subtotal	251,129	12,736	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	239,424	1,182,276	862,005	862,005
Capital Outlay	-	-	-	-
Subtotal	239,424	1,182,276	862,005	862,005
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
CSD - May Center (270-6)				
Salaries and Wages	250,438	254,974	263,083	263,083
Employee Benefits	91,317	107,835	110,518	110,518
Services and Supplies	237,994	268,021	286,181	286,181
Capital Outlay	-	-	-	-
Subtotal	579,749	630,830	659,782	659,782
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	250,914	254,974	263,083	263,083
Employee Benefits	91,318	107,835	110,518	110,518
Services and Supplies	728,070	1,463,033	1,148,186	1,148,186
Capital Outlay	-	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	1,070,302	1,825,842	1,521,787	1,521,787
COMMUNITY SUPPORT				
Community Support (181-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
COMMUNITY SUPPORT FUNCTION SUBTOTAL	-	-	-	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,329,499	1,347,237	1,404,904	1,404,904
Subtotal	1,329,499	1,347,237	1,404,904	1,404,904
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,329,499	1,347,237	1,404,904	1,404,904
TOTAL EXPENDITURES- ALL FUNCTIONS	13,801,664	34,025,347	13,365,681	13,365,681
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)				
General Fund	213,686	471,704	332,400	332,400
Other Restricted Revenue Fund	-	-	-	-
Water Resources Fund	-	-	-	-
Assessor Tech Fee	-	-	-	-
Regional Permits Fund	-	-	-	-
Debt Service	1,132,640	1,250,000	1,250,000	1,250,000
Capital Facilities	-	-	-	-
Capital Improvements Fund	174,581	-	-	-
Subtotal Other Uses	1,520,907	1,721,704	1,582,400	1,582,400
ENDING FUND BALANCE	19,388,844	1,530,191	309,259	308,968
TOTAL COMMITMENTS AND FUND BALANCE	34,711,415	37,277,242	15,257,341	15,257,050

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SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,646,359	6,736,184	7,024,522	7,024,522
Subtotal	6,646,359	6,736,184	7,024,522	7,024,522
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	173,800	103,414	17,000	72,272
Net Increase (decrease) in the fair value of investments	130,003	(139,480)	-	-
Other	-	-	-	-
Subtotal	303,803	(36,066)	17,000	72,272
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	6,950,162	6,700,118	7,041,522	7,096,794
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund				
Other:				
Bond Premium	333,202	-	-	-
Proceeds from debt	12,000,000	-	-	-
Subtotal Other Sources	12,333,202	-	-	-
BEGINNING FUND BALANCE	1,317,227	9,692,393	101,026	101,026
TOTAL AVAILABLE RESOURCES	20,600,591	16,392,511	7,142,548	7,197,820

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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EXPENDITURES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018		FINAL APPROVED
			TENTATIVE APPROVED		
INTERGOVERNMENTAL:					
State of Nevada Apportionment	3,946,820	4,041,710	4,223,587		4,223,587
Reno/Sparks Apportionment	722,794	740,172	773,479		773,479
Property Tax processing Fees&other services&supplies	69,507	60,063	71,228		38,834
Subtotal	4,739,121	4,841,945	5,068,294		5,035,900
GENERAL GOVERNMENT:					
Services and Supplies	2,490	5,600	5,600		5,600
Capital Outlay	-	-	-		-
Subtotal	2,490	5,600	5,600		5,600
JUDICIAL:					
Capital Outlay	-	-	-		-
Subtotal	-	-	-		-
PUBLIC SAFETY:					
Services and Supplies	950,140	9,000	-		-
Capital Outlay	2,325,420	9,531,513	-		-
Subtotal	3,275,560	9,540,513	-		-
PUBLIC WORKS:					
Services and Supplies	-	-	-		32,394
Capital Outlay	-	-	-		-
Subtotal	-	-	-		32,394
WELFARE					
Capital Outlay	79,940	-	-		-
Subtotal	79,940	-	-		-
CULTURE AND RECREATION:					
Services and Supplies	40,526	-	-		-
Capital Outlay	362,528	13,427	-		-
Subtotal	403,054	13,427	-		-
DEBT SERVICE:					
Service Fees	323,960	-	-		-
Bond Issuance Costs	-	-	-		-
Subtotal	323,960	-	-		-
Subtotal Expenditures	8,824,125	14,401,485	5,073,894		5,073,894
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
Regional Permits Capital Fund	-	-	-		-
Roads Special Revenue Fund	1,890,000	1,890,000	1,950,000		1,950,000
Debt Service Fund	194,073	-	-		-
Subtotal Other Uses	2,084,073	1,890,000	1,950,000		1,950,000
ENDING FUND BALANCE	9,692,393	101,026	118,654		173,926
TOTAL COMMITMENTS AND FUND BALANCE	20,600,591	16,392,511	7,142,548		7,197,820

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	309,578	275,515	323,175	323,175
Subtotal	309,578	275,515	323,175	323,175
INTERGOVERNMENTAL:				
Federal Grants	139,499	249,853	-	-
State and Local Grants	-	615,000	1,000,000	1,000,000
Subtotal	139,499	864,853	1,000,000	1,000,000
MISCELLANEOUS:				
Investment Earnings	259,488	345,451	384,034	384,034
Net Increase (decrease) in the fair value of investments	193,312	(367,695)	-	-
Contributions and Donations	714,000	646,124	-	-
Other	25,305	-	-	-
Subtotal	1,192,105	623,880	384,034	384,034
Subtotal Revenues	1,641,182	1,764,248	1,707,209	1,707,209
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	817,215	-	-	-
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	817,215	-	-	-
BEGINNING FUND BALANCE	20,236,184	20,813,108	10,948,210	10,948,210
TOTAL AVAILABLE RESOURCES	22,694,581	22,577,356	12,655,419	12,655,419

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Services and Supplies	895,457	1,655,057	293,731	851,531
Parks (9000) Capital Outlay				
District one	-	692,648	229,000	229,000
District two	557,490	739,740	100,000	100,000
District three	107,538	-	-	-
District four	-	-	824,800	824,800
Special Projects	98,503	3,097,630	772,540	772,540
Bond Projects	219,484	5,441,072	1,399,820	1,632,158
Subtotal	983,015	9,971,089	3,326,160	3,558,498
Debt Service				
Services Fees	3,000	3,000	3,000	3,000
Subtotal	3,000	3,000	3,000	3,000
Total Expenditures	1,881,472	11,629,146	3,622,891	4,413,029
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL ENDING FUND BALANCE	20,813,108	10,948,210	9,032,528	8,242,390
TOTAL COMMITMENTS AND FUND BALANCE	22,694,581	22,577,356	12,655,419	12,655,419

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	902,534	1,184,655	-	-
State Contributions	534,648	1,168,887	-	-
Local Contributions	-	750,000	-	-
Subtotal	1,437,182	3,103,542	-	-
CHARGES FOR SERVICES				
Zoning Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	73,911	48,500	48,500	48,500
Net Increase (decrease) in the fair value of investments	68,412	(143,856)	-	-
Contributions and Donations	-	-	-	320,000
Other: Reimbursements	52,175	-	-	-
Subtotal	194,498	(95,356)	48,500	368,500
Subtotal Revenues	1,631,680	3,008,187	48,500	368,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	6,716,481	5,150,000	7,700,000	7,700,000
Regional Communications System	-	-	-	-
Child Protective Services	-	504,000	-	-
Other Restricted Revenue Fund	174,581	-	-	-
Roads Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	-	675,539	-	367,200
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	2,896,000	-	-
Subtotal Other Sources	6,891,062	9,225,539	7,700,000	8,067,200
BEGINNING FUND BALANCE	4,791,898	8,070,808	10,604,577	10,604,577
TOTAL AVAILABLE RESOURCES	13,314,640	20,304,533	18,353,077	19,040,277

WASHOE COUNTY
(Local Government)

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED ENDING 6/30/2018
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	-	144,685	144,685
Employee Benefits	-	-	63,010	63,010
Services and Supplies	877,520	530,010	2,341,688	383,632
Capital Outlay	737,328	1,429,071	2,288,123	3,055,931
Subtotal	1,614,848	1,959,082	4,837,506	3,647,258
JUDICIAL FUNCTION:				
Services and Supplies	1,847	-	883,300	41,665
Capital Outlay	582,810	14,269	820,000	1,243,300
Subtotal	584,657	14,269	1,703,300	1,284,965
PUBLIC SAFETY FUNCTION:				
Services and Supplies	66,198	5,100	1,549,800	62,490
Capital Outlay	1,221,791	1,630,236	1,440,000	2,689,800
Subtotal	1,287,989	1,635,336	2,989,800	2,752,290
PUBLIC WORKS FUNCTION:				
Services and Supplies	565,295	79,052	3,703,285	145,164
Capital Outlay	919,098	4,447,853	875,000	3,478,285
Subtotal	1,484,392	4,526,904	4,578,285	3,623,449
HEALTH				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
WELFARE				
Services and Supplies	-	-	90,800	20,400
Capital Outlay	-	1,179,539	774,539	588,000
Subtotal	-	1,179,539	865,339	608,400
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	62,768	-	150,000	55,250
Capital Outlay	209,178	384,826	800,000	1,505,000
Subtotal	271,946	384,826	950,000	1,560,250
DEBT SERVICE:				
Debt Service Fees (incl Bond Issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	5,243,833	9,699,956	15,924,230	13,476,612
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Regional Permits Capital Fund				
Parks Capital Fund				
SAD Debt Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	8,070,808	10,604,577	2,428,847	5,563,665
TOTAL COMMITMENTS AND FUND BALANCE	13,314,640	20,304,533	18,353,077	19,040,277

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
Local Government Contributions	210,704	-	-	-
Subtotal	210,704	-	-	-
MISCELLANEOUS				
Interest Earnings	12,539	13,500	13,500	13,500
Net Increase (decrease) in the fair value of investments	8,275	(21,027)	-	-
Reimbursements	-	-	-	-
Subtotal	20,814	(7,527)	13,500	13,500
Subtotal Revenues	231,518	(7,527)	13,500	13,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Capital Improvements Fund	-	-	-	-
Capital Facilities Tax Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,163,128	1,086,279	905,291	905,291
TOTAL AVAILABLE RESOURCES	1,394,646	1,078,752	918,791	918,791

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL FUND

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EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Services and Supplies	308,367	173,461	27,000	27,000
Capital Outlay	-	-	-	-
Subtotal	308,367	173,461	27,000	27,000
Subtotal Expenditures	308,367	173,461	27,000	27,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Subtotal Other Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	1,086,279	905,291	891,791	891,791
TOTAL COMMITMENTS AND FUND BALANCE	1,394,646	1,078,752	918,791	918,791

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL FUND

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	21,105,000	-	-	-
Bond Premium	2,783,603	-	-	-
Subtotal Other Financing Sources	23,888,603	-	-	-
Operating Transfers In (Schedule T)				
General Fund	5,181,589	5,598,494	5,051,451	5,051,451
Library Expansion Fund	215,838	219,110	216,675	216,675
Animal Services	-	-	-	-
Truckee River Flood Management	2,149,146	1,373,500	1,388,443	1,388,443
Other Special Revenue Fund	-	-	-	-
Capital Facilities Tax Fund	194,073	-	-	-
Child Protective Service Fund	400,000	400,000	400,000	400,000
Parks Capital Fund	-	-	-	-
Infrastructure Fund	-	-	-	-
Baseball Stadium	1,132,640	1,250,000	1,250,000	1,250,000
Subtotal Transfers	9,273,286	8,841,104	8,306,569	8,306,569
Subtotal Other Financing Sources	33,161,889	8,841,104	8,306,569	8,306,569
BEGINNING FUND BALANCE	1,640,636	1,229,865	1,231,163	1,231,163
TOTAL AVAILABLE RESOURCES	34,802,525	10,070,969	9,537,732	9,537,732

WASHOE COUNTY
(Local Government)

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

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	13,863,063	4,241,604	4,351,216	4,351,216
Interest	2,449,828	2,212,990	2,137,926	2,137,926
Bond Issuance Cost	256,253	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	3,652	6,000	5,127	5,127
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	525,000	546,000	-	-
Interest	41,019	20,912	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	14,385,000	-	-	-
Interest	702,743	561,300	561,300	561,300
Bond Issuance Cost	212,962	-	-	-
Debt Service Fees	500	1,000	1,000	1,000
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	672,800	767,800	835,258	835,258
Interest	456,540	434,931	412,542	412,542
Bond Issuance Cost	-	43,269	-	-
Debt Service Fees	3,300	4,000	45,469	45,469
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	1,229,865	1,231,163	1,187,894	1,187,894
TOTAL COMMITMENTS AND FUND BALANCE	34,802,525	10,070,969	9,537,732	9,537,732

WASHOE COUNTY
(Local Government)

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

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	4,649,123	4,701,856	2,107,357	2,107,357
Subtotal	4,649,123	4,701,856	2,107,357	2,107,357
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	4,649,123	4,701,856	2,107,357	2,107,357
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	4,043,324	4,028,597	4,044,134	4,044,134
TOTAL AVAILABLE RESOURCES	8,692,447	8,730,453	6,151,491	6,151,491

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. AD VALOREM DEBT (301-1)				
Principal	3,350,000	3,490,000	2,045,000	2,045,000
Interest	1,283,040	1,156,090	1,011,370	1,011,370
Bond Issuance Cost	-	-	-	-
Services & Supplies	23,386	23,729	12,218	12,218
Debt Service Fees	7,424	16,500	15,594	15,594
Pay Princ/Escrow Refunded Debt	-	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	4,028,597	4,044,134	3,067,309	3,067,309
ENDING FUND BALANCE	4,028,597	4,044,134	3,067,309	3,067,309
TOTAL COMMITMENTS AND FUND BALANCE	8,692,447	8,730,453	6,151,491	6,151,491

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-452000)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	649,844	542,000	542,000	542,000
Subtotal	649,844	542,000	542,000	542,000
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	23,680	20,450	19,350	19,350
Net increase (decrease) fair value of investments	13,932	-	-	-
Special Assessments - interest	308,388	298,000	298,000	298,000
Penalties	115,151	14,000	14,000	14,000
Subtotal	459,151	332,450	331,350	331,350
Subtotal Revenues	1,108,995	874,450	873,350	873,350
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,432,860	1,668,426	1,989,367	1,989,367
TOTAL AVAILABLE RESOURCES	2,541,855	2,542,876	2,862,717	2,862,717

WASHOE COUNTY
(Local Government)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	592,232	301,267	292,977	292,977
Interest	240,754	226,867	202,799	202,799
Assessment Refunds	6	-	-	-
Other (Administrative Fees)	40,437	25,375	27,675	27,675
Subtotal	873,429	553,509	523,451	523,451
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,668,426	1,989,367	2,339,266	
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	1,668,426	1,989,367	2,339,266	2,339,266
TOTAL COMMITMENTS AND FUND BALANCE	2,541,855	2,542,876	2,862,717	2,862,717

WASHOE COUNTY
 (Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	2,757,346	3,200,000	3,200,000	3,200,000
TRPA	123,941	90,000	90,000	90,000
Other	8,463	10,000	10,000	10,000
Miscellaneous				
Reimbursements	-	-	-	-
Total Operating Revenue	2,889,750	3,300,000	3,300,000	3,300,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,068,068	1,235,685	1,365,701	1,559,389
Employee Benefits	387,403	729,880	976,095	976,095
Services and Supplies	657,454	929,047	875,449	875,449
Depreciation/amortization	11,686	21,800	21,800	21,800
Total Operating Expense	2,124,610	2,916,413	3,239,044	3,432,733
Operating Income or (Loss)	765,139	383,587	60,956	(132,733)
NONOPERATING REVENUE				
Investment earnings	31,107	30,000	30,000	30,000
Net increase (decrease) in fair value of investments	25,853	(56,850)	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	56,960	(26,850)	30,000	30,000
NONOPERATING EXPENSE				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	822,099	356,737	90,956	(102,733)
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	822,099	356,737	90,956	(102,733)

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,097,793	3,300,000	3,300,000	3,300,000
Cash payments for personnel costs	(1,517,304)	(1,962,065)	(2,338,295)	(2,531,984)
Cash payments for services & supplies	(602,777)	(929,047)	(875,449)	(875,449)
a. Net cash provided (used) by operating activities	977,712	408,887	86,256	(107,433)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(179,815)	(160,000)	(160,000)	(160,000)
c. Net cash provided (used) by capital and related financing activities	(179,815)	(160,000)	(160,000)	(160,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	56,960	(26,850)	30,000	30,000
d. Net cash provided (used) by investing activities	56,960	(26,850)	30,000	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	854,857	222,037	(43,744)	(237,433)
CASH AND CASH EQUIVALENTS AT JULY 1	2,239,746	3,094,603	3,316,640	3,316,640
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	3,094,603	3,316,640	3,272,896	3,079,207

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	14,374,239	14,187,656	15,011,283	15,011,283
Total Operating Revenue	14,374,239	14,187,656	15,011,283	15,011,283
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,779,981	1,806,250	2,211,323	2,211,323
Employee Benefits	814,784	1,052,642	1,258,567	1,258,567
Services and Supplies	5,394,040	5,313,531	8,826,228	8,826,228
Depreciation/amortization	3,463,917	3,495,531	3,766,878	3,766,878
Total Operating Expense	11,452,722	11,667,954	16,062,996	16,062,996
Operating Income or (Loss)	2,921,517	2,519,701	(1,051,713)	(1,051,713)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	910,157	1,019,281	1,047,558	1,047,558
Net Increase/(decrease) in fair value of Investments	682,238	(1,413,200)	-	-
Federal Grant	-	-	-	-
Facilities Rental	-	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Interest/bond issuance costs	(464,883)	(364,125)	(308,665)	(308,665)
Connection fee refunds/credits	-	-	(100,000)	(100,000)
Other non-operating revenue (expenditures)	11,269	-	-	-
Total Nonoperating Revenues (Expenses)	1,138,781	(758,044)	638,893	638,893
Income (Loss) before Contributions and Transfers	4,060,298	1,761,657	(412,820)	(412,820)
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	3,763,328	3,800,000	3,750,000	3,750,000
Contributions from contractors	744,673	800,000	800,000	800,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	4,508,001	4,600,000	4,550,000	4,550,000
Special loss on disposal of water utility operations	-	-	-	-
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Total Transfers OUT	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	8,568,299	6,361,657	4,137,180	4,137,180

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	13,691,413	13,615,152	14,482,327	14,482,327
Cash received from services to other funds & agencies	149,310	34,262	5,542	5,542
Cash received from program loans	5,338	4,714	4,509	4,509
Other operating receipts	530,319	536,965	522,179	522,179
Cash payments for personnel costs	(2,408,623)	(2,858,892)	(3,374,211)	(3,469,890)
Cash payments for services & supplies	(5,101,009)	(5,313,531)	(8,813,765)	(8,826,228)
Cash payments for program loans	-	(24,751)	(20,000)	(20,000)
Cash refund of hookup fees	-	-	(100,000)	(100,000)
Cash Portion of dispsal of water utility operations	(9,678,076)	-	-	-
a. Net cash provided (used) by operating activities	(2,811,328)	5,993,919	2,706,581	2,598,439
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal grant	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM INVESTING ACTIVITIES				
Water & Sanitary Sewer Financial Assistance Loans	-	-	-	-
Investment earnings	1,639,832	(397,357)	1,044,284	1,044,284
c. Net cash provided (used) by investing activities	1,639,832	(397,357)	1,044,284	1,044,284
D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Cash received from other agencies	-	-	-	-
Hookup fees/water rights dedications	3,775,921	3,800,000	3,750,000	3,750,000
Class Action Lawsuit Settlement Proceeds	11,269	-	-	-
Principal paid on financing	(2,237,892)	(2,259,843)	(2,316,299)	(2,316,299)
Interest paid on financing	(674,273)	(377,395)	(320,939)	(320,939)
Proceeds from insurance recovery for capital assets loss	(40,953)	-	-	-
Construction and Acquisitions	(16,325,234)	(3,866,233)	(12,427,000)	(12,452,000)
d. Net cash provided (used) by capital and related financing activities	(15,491,162)	(2,703,471)	(11,314,238)	(11,339,238)
TRANSFERS				
Transfer to General Fund	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(16,662,658)	2,893,091	(7,563,373)	(7,696,515)
CASH AND CASH EQUIVALENTS AT JULY 1	92,476,534	75,813,876	78,706,967	78,706,967
CASH AND CASH EQUIVALENTS AT JUNE 30	75,813,876	78,706,967	71,143,594	71,010,452

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2016 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,070,507	(1,114,531)	209,000	209,000
Other	303,497	40,000	40,000	40,000
Total Operating Revenue	1,374,004	(1,074,531)	249,000	249,000
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	226,661	97,133	19,278	19,278
Employee Benefits	97,858	27,621	8,622	8,622
Services and Supplies	468,043	307,665	165,095	165,095
Depreciation/amortization	220,773	220,777	208,400	208,400
Total Operating Expense	1,013,335	653,196	401,395	401,395
Operating Income or (Loss)	360,669	(1,727,727)	(152,395)	(152,395)
NONOPERATING REVENUE				
Investment earnings	11,068	11,600	11,600	11,600
Net increase (decrease) on fair value of investments	7,437	(15,067)	-	-
Gain (loss) on asset disposition	-	-	-	-
Miscellaneous	(680)	(890)	(1,300)	(1,300)
Total Nonoperating Revenues	17,825	(4,357)	10,300	10,300
NONOPERATING EXPENSE				
Interest Costs	-	-	-	-
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	378,494	(1,732,084)	(142,095)	(142,095)
CAPITAL CONTRIBUTIONS				
Capital Improvement Fund	-	-	-	-
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
Transfer Out				
General Fund - Out	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	378,494	(1,732,084)	(142,095)	(142,095)

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	652,905	109,256	249,000	249,000
Cash payments for personnel costs	(327,038)	(124,754)	(27,900)	(27,900)
Cash payments for services & supplies	(460,667)	(307,665)	(165,095)	(165,095)
a. Net cash provided (used) by operating activities	(134,800)	(323,163)	56,005	56,005
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	(890)	(1,300)	(1,300)
b. Net cash provided (used) by noncapital financing activities	-	(890)	(1,300)	(1,300)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Proceeds from other	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Early extinguishment of debt & other	-	-	-	-
Disposition of capital assets	-	-	-	-
Acquisition of fixed assets	-	-	-	(100,000)
c. Net cash provided (used) by capital and related financing activities	-	-	-	(100,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	18,352	(3,467)	11,600	11,600
d. Net cash provided (used) by investing activities	18,352	(3,467)	11,600	11,600
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(116,448)	(327,520)	66,305	(33,695)
CASH AND CASH EQUIVALENTS AT JULY 1	926,663	810,215	482,695	482,695
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	810,215	482,695	549,000	449,000

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	47,981,523	52,002,091	52,004,050	52,004,050
Miscellaneous	1,872,491	1,502,433	2,000,000	2,000,000
Total Operating Revenue	49,854,014	53,504,524	54,004,050	54,004,050
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	267,292	249,867	309,525	309,525
Employee Benefits	117,532	141,252	167,030	167,030
Services and Supplies	50,867,416	51,870,580	53,025,549	53,025,549
Depreciation				
Total Operating Expense	51,252,240	52,261,699	53,502,104	53,502,104
Operating Income or (Loss)	(1,398,226)	1,242,825	501,946	501,946
NONOPERATING REVENUE				
Investment earnings	70,257	76,672	90,000	90,000
Net increase (decrease) in the fair value of inves	41,643	(126,069)		
Other non operating revenue	22,289			
Federal Grant	261,042	407,132	265,000	265,000
Total Nonoperating Revenues	395,231	357,735	355,000	355,000
NONOPERATING EXPENSE				
Loss on asset disposllion	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,002,995)	1,600,560	856,946	856,946
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(1,002,995)	1,600,560	856,946	856,946

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 6/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	21,797,370	23,527,191	24,085,750	24,085,750
Cash received from other funds	24,577,914	29,977,333	29,918,300	29,918,300
Cash received from others	1,894,780	-	-	-
Cash payments for personnel costs	(400,547)	(388,119)	(473,555)	(473,555)
Cash payments for services & supplies	(51,433,824)	(51,767,580)	(52,922,549)	(52,922,549)
a. Net cash provided (used) by operating activities	(3,564,307)	1,348,825	607,946	607,946
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	261,042	407,132	265,000	265,000
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	261,042	407,132	265,000	265,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	121,151	(49,397)	90,000	90,000
d. Net cash provided (used) by investing activities	121,151	(49,397)	90,000	90,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,182,114)	1,706,560	962,946	962,946
CASH AND CASH EQUIVALENTS AT JULY 1	7,363,482	4,181,368	5,887,928	5,887,928
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	4,181,368	5,887,928	6,850,874	6,850,874

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2016	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	7,187,442	6,789,875	6,789,875	6,789,875
Miscellaneous				
Subrogation recoveries	49,189	35,000	35,000	35,000
Other	103,463	15,000	15,000	15,000
Total Operating Revenue	7,340,094	6,839,875	6,839,875	6,839,875
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	235,753	307,674	338,352	338,352
Employee Benefits	99,135	164,317	184,548	184,548
Services and Supplies	7,236,469	7,745,316	7,837,227	7,837,227
Depreciation				
Total Operating Expense	7,571,357	8,217,307	8,360,127	8,360,127
Operating Income or (Loss)	(231,263)	(1,377,432)	(1,520,252)	(1,520,252)
NONOPERATING REVENUE				
Investment earnings	311,636	327,200	327,200	327,200
Net increase in the fair value of investments	248,580	(493,168)	-	-
Gain (loss) on asset disposition	-	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	560,216	(165,968)	327,200	327,200
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	328,953	(1,543,400)	(1,193,051)	(1,193,052)
Operating Transfers (Schedule T)				
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	328,953	(1,543,400)	(1,193,051)	(1,193,052)

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2016	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	7,187,442	6,789,875	6,789,875	6,789,875
Cash received from others	68,204	50,000	50,000	50,000
Cash payments for personnel costs	(329,816)	(469,991)	(520,900)	(520,900)
Cash payments for services & supplies	(5,139,575)	(5,945,316)	(6,037,227)	(6,037,227)
a. Net cash provided (used) by operating activities	1,786,255	424,568	281,748	281,748
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out	-	-	-	-
Federal Grant	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	560,216	(165,968)	327,200	327,200
d. Net cash provided (used) by investing activities	560,216	(165,968)	327,200	327,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,346,471	258,600	608,948	608,948
CASH AND CASH EQUIVALENTS AT JULY 1	27,827,531	30,174,002	30,432,602	30,432,602
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	30,174,002	30,432,602	31,041,550	31,041,550

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	7,598,402	7,825,041	8,434,016	8,434,016
Other	56,029	261,145	60,000	60,000
Total Operating Revenue	7,654,431	8,086,186	8,494,016	8,494,016
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,277,073	1,275,031	1,355,108	1,335,108
Employee Benefits	604,113	801,570	836,391	836,391
Services and Supplies	4,181,656	3,087,374	3,746,942	3,746,942
Depreciation	1,428,793	2,033,382	2,033,382	2,533,615
Total Operating Expense	7,491,635	7,197,357	7,971,823	8,452,056
Operating Income or (Loss)	162,796	888,829	522,193	41,960
NONOPERATING REVENUE				
Investment earnings	106,527	106,600	106,600	106,600
Gain on asset disposition	110,260	507,995	507,995	507,995
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	216,787	614,595	614,595	614,595
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	379,583	1,503,424	1,136,788	656,555
CAPITAL CONTRIBUTIONS				
Contributions from other funds	196,637	-	-	-
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	-
Water Resources	-	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
Total Transfers IN	-	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers in less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	576,220	1,503,424	1,136,788	656,555

WASHOE COUNTY
(Local Government)

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

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Schedule F-1
1/13/2016

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2018 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements				
Cash received from other funds	7,357,351	7,825,041	8,434,016	8,434,016
Cash received from others	349,695	261,145	60,000	60,000
Cash payments for personnel costs	(1,883,387)	(2,071,601)	(2,186,499)	(2,166,499)
Cash payments for services & supplies	(3,835,713)	(2,783,618)	(3,443,118)	(3,443,118)
a. Net cash provided (used) by operating activities	1,987,946	3,230,967	2,864,399	2,884,399
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	117,271	507,995	507,995	507,995
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(2,313,027)	(5,127,100)	(5,127,100)	(4,500,000)
c. Net cash provided (used) by capital and related financing activities	(2,195,756)	(4,619,105)	(4,619,105)	(3,992,005)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest. earnings allocated to fund)				
Proceeds from assets held for sale				
Equipment Supply deposit received Equipment Supply deposit received				
Equipment Supply deposit paid Equipment Supply deposit paid				
d. Net cash provided (used) by investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(207,810)	(1,388,138)	(1,754,706)	(1,107,606)
CASH AND CASH EQUIVALENTS AT JULY 1	2,827,767	2,619,957	1,231,819	1,231,819
CASH AND CASH EQUIVALENTS AT JUNE 30	2,619,957	1,231,819	(522,887)	124,213

WASHOE COUNTY
(Local Government)

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

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Schedule F-2
1/13/2016

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 FUND: Debt Service	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	640,000	25,600	640,000	665,600
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	410,000	16,200	200,000	216,200
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	9,195,000	368,467	760,000	1,128,467
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	16,529,341	259,452	566,216	825,668
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,169	0	153,169
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	14,113,800	412,542	724,800	1,137,342
BB Stm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,808,025	0	110,458	110,458
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	24,095,000	612,675	1,695,000	2,307,675
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	11,520,000	370,108	490,000	860,108
2016B Public Safety Refunding 2016 (450981)	2	20	9,800,000	3/2016	3/2033	3.21	9,800,000	332,256	0	332,256
2016A Sales Tax Refunding 2016 (450661)	2	13	11,305,000	3/2016	12/2028	4.99	11,230,000	561,300	0	561,300
TOTAL ALL DEBT SERVICE			163,189,845				110,901,166	3,111,769	5,186,474	8,298,243

SCHEDULE C-1 - INDEBTEDNESS

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

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 FUND: Debt Service	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	11,485,000	482,370	1,075,000	1,557,370
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	15,880,000	529,000	970,000	1,499,000
TOTAL ALL DEBT SERVICE			35,450,000				27,365,000	1,011,370	2,045,000	3,056,370

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 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	4,682,793	160,851	250,698	411,549
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	281,410	12,241	21,173	33,414
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	418,833	29,706	21,106	50,812
TOTAL ALL DEBT SERVICE			10,320,868				5,383,036	202,798	292,977	495,775

Note: the variance between the July 1, 2015 beginning outstanding balance on the Schedule C-1 and CAFR FY2014 calculated June 30, 2015 outstanding principal balance is the result of early bond calls due to prepaid assessments during FY2015 for SAD 21, 32, 35, 36, 37, and 39

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 07/01/2017	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Water Resources										
Sewer Refunding 2015	2	10	17,400,000	8/2015	7/2026	2.4	14,291,057	320,939	2,316,299	2,637,238
TOTAL ALL DEBT SERVICE			17,400,000				14,291,057	320,939	2,316,299	2,637,238

SCHEDULE C-1 - INDEBTEDNESS

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoecounty.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 127

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Pictometry International Corp	8/20/11	6/30/18	208,278	-	Flights For GIS Software
2	Neopost Leasing Inc	8/11/15	8/11/18	310	287	Neopost Monthly Rental
3	American Bar Association	9/1/15	8/31/17	5,667	-	Project Improve Ed. Outcomes
4	Rhodes Law Offices Ltd	11/1/09	10/31/17	25,920	-	Legal Service WRWC/NNWPC
5	Charter Communications Holdings, LI	7/1/11	7/1/17	668	-	Cable Service Fee
6	Simplexgrinnell Lp	7/1/11	12/31/19	3,326	3,326	Elevator Service Contract
7	Burgarello Alarm Inc	10/14/11	10/14/17	115	-	Alarm Monitoring
8	Charter Communications Holdings, LI	6/8/13	6/8/18	7,560	-	Data Center
9	Powercomm Solutions Inc	6/3/13	10/31/17	43	-	Intrusion Alarm
10	United Site Services Of Nv Inc	10/1/13	9/30/17	573	-	Toilet Rental
11	601 W Moana Lic	1/1/14	8/31/18	1,349	33,732	Property Lease
12	Qual Econ Usa Inc	1/1/14	12/31/17	1,989	-	Janitorial Service
13	Enterprise Fleet Management Inc	8/1/14	8/31/17	5,297	-	Vehicle Lease
14	Thatcher Co Of Nevada	3/25/14	6/30/18	16,268	-	Bulk Chemical
15	Enterprise Fleet Management Inc	7/1/14	6/30/18	4,375	-	Vehicle Lease
16	Burgarello Alarm Inc	1/1/14	10/31/17	56	-	Alarm Monitoring
17	West Group	1/1/15	12/31/18	5,331	5,331	Research Service
18	Enterprise Fleet Management Inc	3/1/15	2/28/18	291	-	Vehicle Lease
19	SPB Utility Services Inc	1/1/15	12/31/19	50,645	50,647	Sewer Treatment
20	SPB Utility Services Inc	1/1/15	12/31/19	39,212	980,291	Sewer Treatment
21	West Group	1/1/15	12/31/17	31	-	Research Service
22	Qual Econ Usa Inc	1/1/15	12/31/18	5,707	78,437	Janitorial Service
23	Puliz Moving & Storage	3/1/15	2/28/18	2,153	-	Document Shredding Service
24	AT & T	10/24/14	10/23/18	8,549	8,549	100M For 1001 E 9Th Street
25	Bode Technology Group Inc	3/10/15	3/9/18	16,111	-	DNA Sample Processing
26	Arrascada, Betsabeth	7/1/15	6/30/18	3,385	-	Hispanic Interpreter
27	Kone Inc	7/1/15	10/1/17	9,474	-	Elevator Maintenance
28	Washoe Legal Services	7/1/15	6/30/18	13,547	-	Inmate Civil Legal Services
29	Standard Insurance Co.	7/1/15	6/30/18	986	-	Life Insurance
30	Mersey Springs 152 Partners Llc	7/1/15	6/30/20	5,552	138,801	Property Lease
31	National Medical Services Inc	7/1/15	6/30/18	10,809	10,808	Toxicology Testing
32	Washoe Legal Services	7/1/15	6/30/18	52,157	-	Child Advocacy Svcs.
33	Proquest Information And Learning	11/1/15	10/31/18	960	960	Ancestry, Com Search Software
34	Sierra Association Of Foster	9/1/15	7/31/17	13,277	-	Tutor/Mentor
35	National Council Of Juvenile &	9/1/15	7/31/17	23,438	-	Program Evaluation Services
36	Alpine Helicopter Service Inc	7/1/16	9/1/17	12,626	-	Mosquito Abatement
37	DCG Management, Inc.	1/1/15	8/31/17	1,751	-	Parking Lease
38	Castle Foods	9/1/15	8/31/17	1,933	-	Cold Food Storage

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoecounty.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 127

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
39	Patagonia Health Inc	10/22/15	10/21/20	1,946	1,946	Software Management Fee
40	Qual Econ Usa Inc	10/13/15	10/13/17	88,477	-	Janitorial Service
41	Northwestern Mutual Life Ins	12/1/15	12/31/18	3,403	3,403	Warehouse Lease
42	Alpha Analytical Inc	2/9/16	2/9/18	107,515	-	Analytical Services
43	lookabout (Us) Inc	4/6/16	4/5/19	36,096	36,096	Geoview Port Software
44	Hot Spot Broadband Inc.	5/1/16	5/31/19	766	766	Internet Service
45	Wood Rodgers Inc	5/23/13	6/30/19	3,199	3,198	Monitoring Remediation
46	Stantec Consulting Services Inc	4/1/15	9/30/17	14,300	-	Regional Effluent Mgmt Strategy
47	Zasio Enterprises, Inc.	5/16/16	5/15/21	384	384	Training
48	Diebold Incorporated	9/1/16	8/31/17	83	-	Maintenance Agreement
49	Catholic Charities Of Northern Nv	1/1/16	12/30/17	50,485	-	Wandering Prevention Services
50	BCT Consulting Inc	8/1/16	8/1/17	9,667	-	License & Support
51	Sosutv Corp	7/1/16	9/30/17	1,246	-	Video Coverage Nwpc
52	Morpho Trust Usa Inc	8/1/16	7/31/17	1,119	-	Livescan Annual Maintenance
53	Stantec Consulting Services Inc	7/1/16	12/31/17	72,088	-	Ozone-Bac Pilot Study
54	Village At Arrow Creek Parkway 2 LI	8/9/16	7/15/17	26,910	-	Effluent Pipeline Extension
55	Children'S Aid Soc Of The Dist Of	7/1/16	8/30/17	490	-	Supervision Of Child In Canada
56	Catholic Charities Of Northern Nv	11/1/16	10/31/17	3,802	-	Northern Nevada Food Bank Food
57	Sectran Security, Lic	11/2/16	10/31/17	518	-	Armored Transport
58	Esi Acquisition Inc	12/1/16	11/30/17	11,983	-	Webeoc Software Support Renewal
59	Hansford Economic Consulting	11/21/16	9/30/17	79	-	Costs And Financing Chapt. Revisions
60	Stantec Consulting Services Inc	11/3/16	9/30/17	18,155	-	RWMP Updating
61	Carson Pump Div Of Robertson Eng	11/29/16	9/30/17	5,740	-	Preventative Maint. STMWRF & Fieldcreek
62	Volunteers Of America	8/1/16	7/31/17	28,447	-	Rental Assistance Continuum Care
63	Parkson Corporation	11/16/16	9/30/17	101,142	-	Engineering STMWRF Ecowash Filter
64	Rasner, Rachael	11/1/16	6/30/18	13,846	-	Forensic Exams
65	Sierra Mountain Behavioral	10/1/16	9/30/17	3,304	-	Case Compliance Review
66	Bookmark Events And Promos, Lic	12/1/16	9/30/17	2,625	-	Certified Meeting Planner
67	Tahoe Resource Conservation Dist	1/1/17	12/31/18	21,040	21,040	Stormwater Compliance Monitoring
68	Freedom Home Health Lic	11/1/16	10/30/17	38,131	-	Homemaker Services
69	Reyman Brothers Construction	4/12/16	9/30/17	56,721	-	Design Engineering STMWRF
70	Hometown Health Plan Inc	1/1/17	12/31/17	10,535,769	-	HMO Insurance
71	Manpower Temporary Services	1/17/17	7/31/17	4,237	-	Temporary Employment
72	Pohll, Phd., Greg	1/23/17	9/30/17	459	-	Update Groundwater Model Of LV-GV Basin
73	Kps/3	1/12/17	9/30/17	41,275	-	Advertising
74	Broadbent & Associates Inc	1/18/17	9/30/18	28,004	28,004	Support for CTMRD GRNP Program
75	Professional Pipe Services	1/25/17	9/30/17	12,480	-	Inspection River Oaks Sewer Main
76	Garden Shop Nursery Landscaping	2/13/17	12/15/17	13,663	-	Playground Repair

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoeconomy.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 127

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
77	R & R Partners, Inc.	2/15/17	1/15/18	1,050	-	Public Affairs Services
78	Futurity IT, Inc.	1/26/17	8/31/18	5,839	5,838	PDA Tool And Statewide Training
79	Children'S Cabinet Inc	12/1/16	11/30/17	163,673	-	DRU Case Management Svcs
80	CDM Smith Inc	3/6/17	12/31/17	44,888	-	Investigation:Deficiencies Mill WTP PTA
81	Artistic Fence Co Inc	3/1/17	7/31/17	16,796	-	Fencing Installation
82	Prater Way Storage, Lic	3/1/17	11/30/17	1,343	-	Storage Unit
83	Xylem Water Solutions Usa, Inc.	3/1/17	9/30/18	47,794	47,796	Leopold Ox Pilot System
84	Specialty Health Mco, Inc	7/1/13	6/30/19	115	115	Self Funded Insurance
85	Board Of Regents/Desert Research	7/1/13	9/30/17	6,842	-	Washoe ET Program
86	Simplexgrinnell Lp	11/1/13	10/31/17	300	-	Elevator Service Contract
87	Granicus, Inc.	4/1/15	9/30/17	6,450	-	Software Contract
88	Hot Spot Broadband Inc.	5/25/16	5/24/19	312	7,788	Internet Service
89	Divdat	7/1/16	6/30/19	3,306	3,305	Production And Mailing Service
90	Korn Ferry Hay Group, Inc	5/1/16	12/31/17	31,173	-	Position Evaluation
91	West Group	7/1/16	12/31/18	8,883	8,884	Research Service
92	Renown Regional Medical Ctr	7/1/16	6/30/19	240	240	Medical Consultant
93	West Group	7/1/16	6/30/19	816	6,798	Research Service
94	Alert Security Asset Protection	7/1/16	6/30/19	1,932	1,932	Security Services
95	West Group	9/1/16	3/1/20	453	7,338	Research Service
96	International Chemtex Corporation	7/1/16	6/30/19	4,629	4,630	Janitorial Service
97	Catholic Charities Of Northern Nv	7/1/16	9/30/17	15,000	-	Case Management Services
98	Propark America West	7/1/16	7/31/19	3,891	3,892	Parking Lease
99	Fleet Solutions, Llc	10/1/16	9/29/17	1,572	-	Vehicle Monitoring
100	Board Of Regents/Desert Research	9/29/16	9/30/17	23,635	-	Precipitation*Can*Gauge Monitoring
101	Song Properties Llc	8/9/16	6/30/19	3,120	78,000	Property Lease
102	Smith, Maisha	8/1/16	6/30/18	11,591	-	Nurse Services
103	Truckee Meadows Reg Plan Agency	7/1/16	9/30/17	4,730	-	Documentation Minuted
104	Reno, City Of	7/1/16	9/30/17	15,132	-	Web Hosting
105	Board Of Regents, Nshe, Obo Unr	7/1/16	9/30/17	97,467	-	Advanced Water Treatment Demo.
106	Pitney Bowes Inc.	7/1/16	11/20/17	829	-	Mail Meter Lease
107	Pitney Bowes Inc.	7/1/16	11/30/17	99	-	Mail Meter Lease
108	Qual Econ Usa Inc	10/1/16	9/30/19	1,423	35,580	Janitorial Service
109	West Group	1/1/17	12/31/17	3,727	-	Research Service
110	AT & T Nevada	11/4/16	11/3/19	16,764	16,764	Communication Service
111	Puliz Moving & Storage	1/3/17	1/31/18	337	-	Shredding Service
112	Bibliotheca, Lic	2/1/17	1/31/22	2,398	2,397	RFID Software
113	My Next Career Path Staffing Lic	2/3/17	6/30/18	886	-	Program Assistant Temp
114	Qual Econ Usa Inc	12/1/16	11/30/18	2,585	2,586	Janitorial Service

Schedule of Existing Contracts
Budget Year 2017-2018

Local Government: Washoe County
Contact: Tammy Yau, Accountant II
E-mail Address: tyau@washoeconomy.us
Daytime Telephone: 775-328-2567

Total Number of Existing Contracts: 127

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract
115	Qual Econ Usa Inc	12/1/16	11/30/18	13,601	170,016	Janitorial Service
116	West Group	2/1/17	1/31/20	3,280	3,281	Research Service
117	Hometown Health Plan Inc	1/1/17	12/31/18	8,247	8,246	HDHP Insurance
118	Affinity Solutions Group, Llc	1/1/17	12/31/17	56,571	-	VOCA Grant Coordinator
119	Hot Spot Broadband Inc.	2/9/17	3/8/20	-	5,988	Internet Service
120	United Site Services Of Nv Inc	3/1/17	6/30/18	3,258	-	Portable toilet rental
121	Charter Communications Holdings, LI	1/27/17	2/26/21	2,581	2,581	Internet Service
122	Charter Communications Holdings, LI	4/4/17	4/3/20	307	306	Internet Service
123	All Valley Home Care	11/1/16	10/31/17	3,618	-	Homecare Services
124	Harris Corp. Public Safety And	5/1/17	6/30/18	3,460	-	Service,Priority TAC, P25 Support
125	Western Environmental Test Lab	5/1/17	6/30/18	24,271	-	Lab Services
126	My Next Career Path Staffing Lic	5/4/17	6/30/18	31,384	-	Temp Svcs - Data Entry
127	Avant Wireless, Llc	5/4/17	10/31/17	96	-	Internet Service
128	Charter Communications Holdings, LI	4/27/17	4/26/21	1,152	1,152	POINT TO POINT PARR TO 9TH
129						
130						
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150						
Total Proposed Expenditures				12,623,159	1,831,459	

Schedule of Privatization Contracts Budget Year 2016-2017

Local Government: Washoe County Nevada
 Contact: Tammy Yau, Accountant II
 E-mail Address: tyau@washoecounty.us
 Daytime Telephone: 775-328-2567

Total Number of Privatization Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower Temporary Service	1/17/2017	7/31/2017		\$ 4,237	\$ -	Various			Fill very short-term vacancies prior to hiring County personnel
2	Arrascada, Betsabeth	7/1/2015	6/30/2018		\$ 3,385	\$ -	Court Interpreter	< 0.5	\$ 24.51	Hispanic interpreter
3	Smith, Maisha	8/1/2016	6/30/2018		\$ 11,591	\$ -	Registered Nurse I	< 0.5	\$ 28.08	Nursing services
Total					\$19,213	\$0		-		

The attached document was submitted to the **Washoe County Board of Commissioners** during the meeting

held on May 23, 2017

by Mark Mathers, Budget

for Agenda Item No. 26

and included here pursuant to NRS 241.020(7) as amended by AB65 of the 2013 Legislative Session.



Public Hearing

Fiscal Year 2017-2018

Tentative & Final Budget

Washoe County Commission Meeting
John Slaughter, County Manager
May 23, 2017

-BCC 5-23-17 #26
mark mathers BUDGET



Final Budget Changes

Funded from Reallocation of Budget

- Medical Examiner – new Medicolegal Investigative Technician
- Assessor – reclass/reorg of a vacant appraiser assistant position

New Identified Costs

- TMRPA – Washoe County's portion of 2017 Regional Plan Update (\$34,750)
- Regional Public Safety Training Center – executive director position funded + reallocation of costs due to TMCC's departure from authority (\$160,000)



Final Budget Changes (Cont'd.)

Reclassifications of Existing Positions

- Tech Services
 - Two Sr. Business Systems Analysts to Tech. Project Coordinators (helping to create a second tier of supervisors in department)
 - Admin. Assistant I to Admin. Assistant II
- District Attorney
 - DA Investigator II in Family Support Division to Family Support Supervisor (66% grant funded)
- Manager's Office
 - Office Asst. II to Office Support Specialist (pending JEC review)



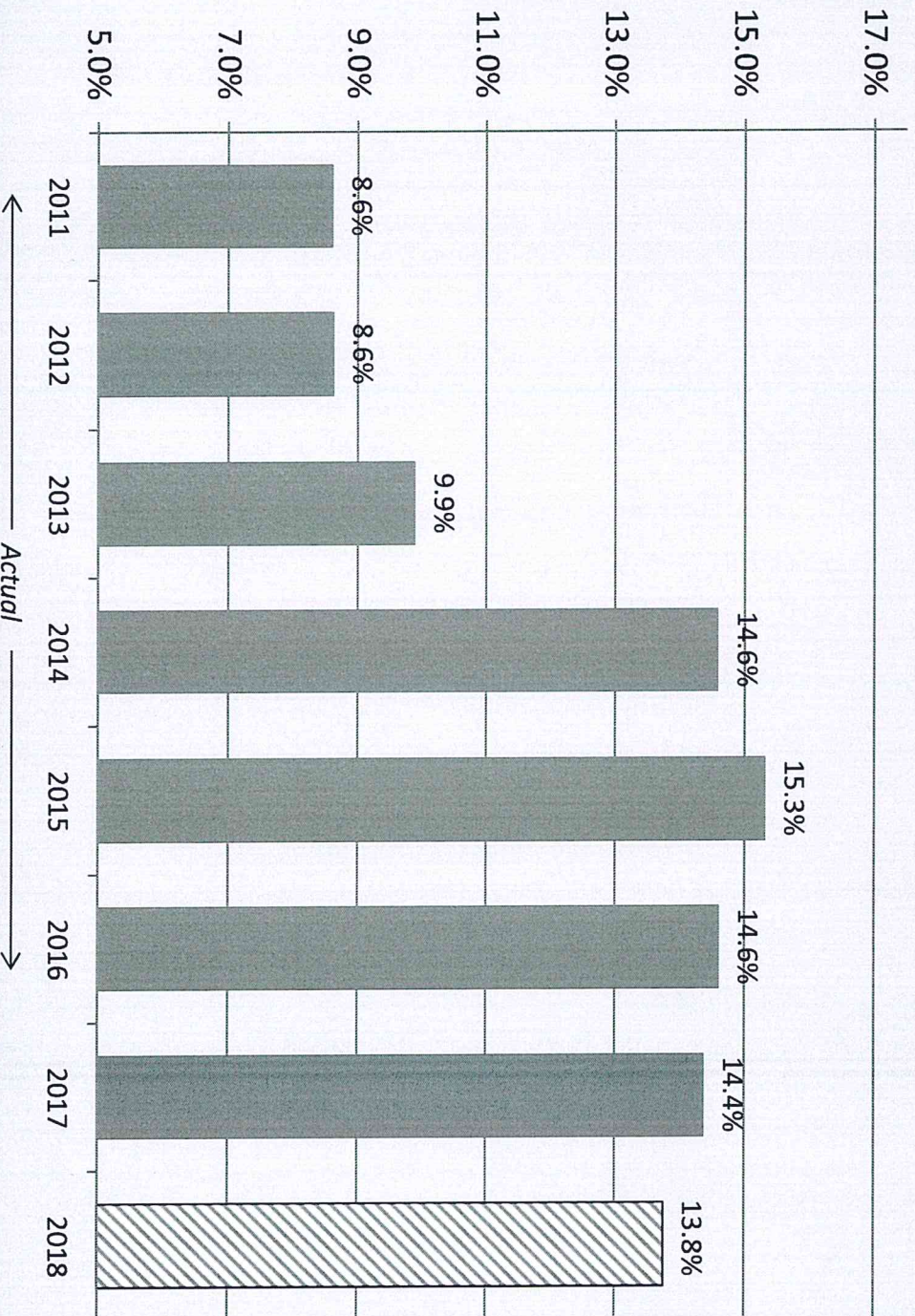
FY18 Recommended General Fund Budget

Washoe County General Fund Sources and Uses

	FY16/17	FY16/17	FY17/18	FY17 Budget to FY18	
	Orig Budget	Estimated	Final Budget	\$ Chg.	% Chg.
Beginning Fund Balance	44,611,065	53,438,599	49,487,865	\$4,876,800	10.9%
Revenues and Other Sources:					
Taxes	\$152,237,230	\$152,347,230	\$161,760,423	\$9,523,193	6.3%
Consolidated taxes	103,150,525	102,775,700	108,942,685	5,792,160	5.6%
Other Revenue	60,953,162	58,406,013	62,997,809	2,044,647	3.4%
Total revenues	316,340,917	313,528,943	332,537,455	16,196,538	5.1%
Transfers In	480,704	480,704	337,400	(143,304)	-29.8%
Total revenues and transfers in	316,821,621	314,009,647	332,874,855	16,053,234	5.1%
Expenditures and Other Uses:					
Total expenditures	275,034,316	274,583,149	286,660,728	11,626,412	4.2%
Transfers out	41,869,007	42,602,232	43,933,234	2,064,227	4.9%
Contingency	1,500,000	775,000	2,280,893	780,893	52.1%
Total Uses	318,403,323	317,960,381	332,874,855	14,471,532	4.5%
Fund Balance					
Total Ending Fund Balance	43,029,363	49,487,865	49,487,865	6,458,502	15.0%
Available Ending Fund Balance	\$39,279,363	\$45,737,865	\$45,737,865	6,458,502	16.4%
Available Ending Fund Balance as % of Expend/Transfers Out Less Capital	12.4%	14.4%	13.8%		



Historical & Projected Unrestricted General Fund Balance





Summary of Overall Budget

- 21 Governmental Funds - \$544,505,016 appropriated

Governmental Funds	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	236,107,674	50,151,006	402,048	2,280,893	43,933,234	332,874,855
Special Revenue Funds	73,511,706	91,938,060	5,227,400	-	4,054,990	174,732,155
Capital Project Funds	207,695	6,664,026	16,118,814	-	1,950,000	24,940,535
Debt Service Funds	-	11,957,471	-	-	-	11,957,471
Total	\$309,827,075	\$160,710,563	\$21,748,262	\$2,280,893	\$49,938,224	\$544,505,016

- 6 Proprietary Funds (Enterprise and Internal Service Funds) - \$90,620,076 appropriated

Proprietary Funds	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations
Enterprise Funds	\$19,897,124	\$408,665	\$0	\$20,305,789
Internal Service Funds	70,314,287	0	0	70,314,287
Total	\$90,211,411	\$408,665	\$0	\$90,620,076



Special Revenue Funds

- 14 special revenue funds - \$175 million in appropriations (expend./transfers out)

Fund	Beginning Fund Balance	Revenues	Transfers In/Other Fin. Sources	Expenditures	Contingency/Transfers Out	Ending Fund Balance
Health	\$2,933,936	\$12,550,329	\$9,516,856	\$22,394,437	\$100,271	\$2,506,413
Library Expansion	1,743,910	2,824,809	-	2,603,607	216,675	1,748,436
Animal Services	6,418,325	4,879,714	-	5,666,147	-	5,631,891
Regional Communication System	1,067,402	1,700,765	-	2,276,005	-	492,162
Regional Permits System	314,901	319,990	100,271	284,665	-	450,497
Indigent Tax Levy	6,996,644	11,889,427	17,711,175	32,175,217	367,200	4,054,829
Child Protective Services	7,323,963	55,891,099	847,237	56,338,335	400,000	7,323,964
Senior Services	839,342	2,317,353	1,406,782	3,901,991	-	661,485
Enhanced 911	499,050	1,620,600	-	1,620,600	-	499,050
Regional Public Safety	439,099	1,016,738	-	1,012,707	-	443,130
Central Truckee Meadows Remediation District	4,942,321	1,345,138	-	3,426,292	-	2,861,167
Truckee River Flood Mgt Infrastructure	2,553,956	11,140,450	-	9,752,007	1,388,443	2,553,956
Roads Special Revenue Fund	5,702,056	10,197,430	3,649,733	15,859,475	-	3,689,745
Other Restricted Special Revenue	1,530,191	13,726,859	-	13,365,681	1,582,400	308,968
Total	\$43,305,094	\$131,420,700	\$33,232,054	\$170,677,165	\$4,054,990	\$33,225,694



Capital and Debt Funds

- 7 funds - \$37 million in appropriations (expend. + transfers out)

Fund	Beginning Fund Balance	Revenues	Transfers In/Other Fin. Sources	Expenditures	Contingency/Transfers Out	Ending Fund Balance
Capital Funds						
Capital Facilities Tax	\$101,026	\$7,096,794	-	\$5,073,894	\$1,950,000	\$173,926
Parks Construction	10,948,210	1,707,209	-	4,413,029	-	8,242,390
Capital Improvements Fund	10,604,577	368,500	8,067,200	13,476,612	-	5,563,665
Regional Permits Capital	905,291	13,500	-	27,000	-	891,791
Subtotal	22,559,104	9,186,003	8,067,200	22,990,535	1,950,000	14,871,772
Debt Service Funds						
Washoe County Debt Ad Valorem	4,044,134	2,107,357	-	3,084,182	-	3,067,309
Washoe County Debt Operating	1,231,163	-	8,306,569	8,349,838	-	1,187,894
SAD Debt	1,989,367	873,350	-	523,451	-	2,339,266
Subtotal	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469
Total	\$29,823,768	\$12,166,710	\$16,373,769	\$34,948,006	\$1,950,000	\$21,466,242



Proprietary Funds

- 6 funds - \$95 million in appropriations (operating and non-operating expenses)

Fund	Beginning Net Position	Operating Revenues	Operating Expenses	Non-Operating Revenues	Non-Operating Expenses	Ending Net Position
Enterprise Funds						
Building & Safety	\$125,417	\$3,300,000	\$3,432,733	\$30,000	-	\$22,684
Utilities	205,338,470	15,011,283	16,062,996	5,597,558	408,665	209,475,650
Golf	2,053,051	249,000	401,395	10,300	-	1,910,956
Subtotal	207,516,938	18,560,283	19,897,124	5,637,858	408,665	211,409,291
Internal Service Funds						
Health Benefits	7,107,770	54,004,050	53,502,104	355,000	-	7,964,716
Risk Management	12,001,620	6,839,875	8,360,127	327,200	-	10,808,568
Equipment Services	13,799,041	8,494,016	8,452,056	614,595	-	14,455,596
Subtotal	32,908,431	69,337,941	70,314,287	1,296,795	-	33,228,880
Total	\$240,425,369	\$87,898,225	\$90,211,411	\$6,934,653	\$408,665	\$244,638,171

1. The Building and Safety Fund's net position appears low because future years' allocable OPEB and retirement costs are now required to be reported. Beginning cash held by the fund exceeded \$3 million.
2. Utilities Fund's net position includes more than \$160 million of assets.



Follow-up to April 25 Questions

Issue Raised on April 25	Response
Review historical park expenditures with Open Space and Regional Parks Commission	Placed on the May 2 commission agenda, but there was no quorum. Will be on June 6 agenda.
Connect Citizen Survey results with budget recommendations	No above-base requests have been funded yet in the Final Budget. If above-base requests are recommended for funding at mid-year, the BCC staff report with those recommendations will include a review of the links to Citizen Survey findings.
Review opportunities to bring costs down at Incline Village and Wadsworth Justice Courts	Have begun discussions with Reno Justice Court regarding increased use of technology for all justice courts.



Follow-up to April 25 Questions

Issue Raised on April 25

Response

Booking Fees

<p>Reimbursement of Expenses from Non-Indigent Prisoners</p>	<ul style="list-style-type: none"> NRS 211.2415 allows reimbursement of actual costs. WCSO charges \$30/day. NRS 211.350 allows for charging of \$25/day for weekend inmates.
<p>Booking Fees to Other Agencies</p>	<p>WCSO charges these fees, which are often unpaid and sent to Collections. FY16 revenues were \$36,551 and FY15 revenues were \$56,584.</p> <p>NRS 211.010 (2): "The board of county commissioners of a county, with the concurrence of the sheriff, may enter into an agreement with any other county or city in this State, in accordance with the provisions of NRS 277.080 to 277.180, inclusive, for the construction, operation or maintenance of a jail or the detention of the prisoners of the county."</p> <p>6/23/87: BCC approves agreement between City of Reno, City of Sparks & Washoe County to consolidate detention (including personnel) by July 1, 1987, with funding outlined as: Reno annual = \$1,386,200 Sparks annual = \$501,541 (later reduced) Total = \$1,887,741</p> <p>FY 2001-2003: Cities and County discuss fiscal equity issues and fiscal equity studies are prepared.</p> <p>3/11/03: BCC report indicates that the county implemented a "fiscal equity solution" by assuming all costs of the Detention Center, basically abolishing annual support of \$1,676,200 (\$1,386,200 Reno; \$290,000 Sparks). This appears to have occurred in 2002.</p> <p>FY 2002-03: City of Reno reduces its property tax rate by 1 cent and County raises its rate by 1 cent for Detention Center. An additional 1.5 cents were levied to cover future regional services needs related to animal control and the regional jail.</p>



Follow-up to April 25 Questions

FY16 Detention Center Costs

Total General Fund Expenses	\$	53,383,228
Revenues		
Property Taxes (County Jail Override – 7.74 cents)*		10,180,195
Federal Incarceration Fees		4,001,281
Indigent Medical Reimbursement (from Indigent Fund)		350,000
Other Revenues		<u>243,553</u>
Total Program/Tax Revenues	\$	14,775,029
Net Cost to General Fund	\$	38,608,199
Value of 1 cent Property Tax Rate Swap		1,315,271
Net Cost after considering 1 cent swap in FY03	\$	37,292,928

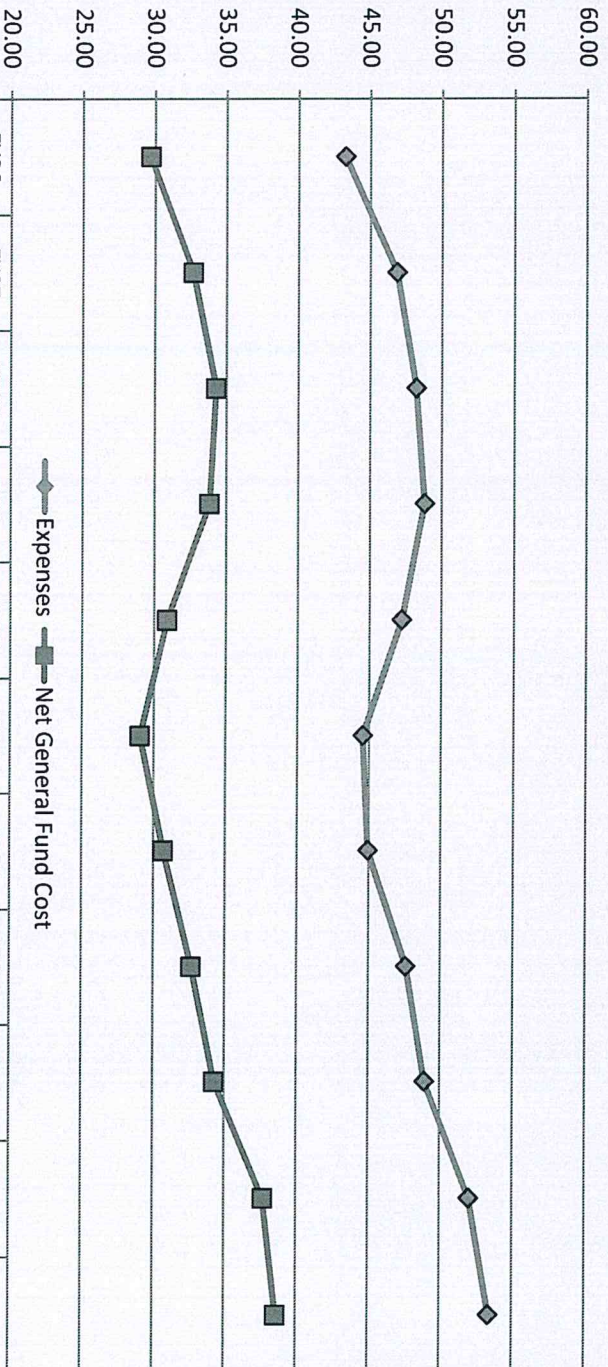
* Authorized by AB 395 (1993)



Follow-up to April 25 Questions

Detention Center Costs

(in millions)



	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Expenses	43.27	46.87	48.22	48.82	47.26	44.56	44.94	47.62	48.93	52.01	53.38
Net General Fund Cost	29.70	32.68	34.28	33.84	30.91	29.04	30.69	32.66	34.28	37.71	38.61

1. Both the total operating cost and net General Fund cost of the Detention Center (expenses minus revenues) have increased approximately \$10 million during the last 10 years.
2. However, the percentage of costs recovered by revenues has declined from 31% to 28%.



Next Steps

- **Approve FY18 Final Budget**
- **Final Budget submitted to State by June 1**
- **Mid-Year Review (to be scheduled)**
 - Review of Disaster Costs/Unknowns
 - Determine available General Fund monies for ongoing programs/positions
 - Manager’s mid-year recommendation

The attached document was submitted to the **Washoe County Board of Commissioners** during the meeting

held on May 23, 2017

by Mark Mathers, Budget

for Agenda Item No. 26

and included here pursuant to NRS 241.020(7) as amended by AB65 of the 2013 Legislative Session.

Tentative Budget

Revised Pages (4)

BOL 5-23-17 #26
Mark Mathews, Budget

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
A. PROPERTY TAX Subject to Revenue Limitations	2.5861	16,132,375,866	417,199,372	1.0204	164,614,763	(21,296,464)	143,318,299
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	4,294,866	111,070	Same as above	43,825	(5,670)	38,155
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	16,136,670,732	16,136,671	0.1000	16,136,671	(2,087,626)	14,049,045
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	2,420,501	0.0150	2,420,501	(313,144)	2,107,357
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	16,136,671	0.0600	9,682,002	(1,252,575)	8,429,427
F. Capital Acquisition (NRS 354.59815)	0.0500	"	8,068,335	0.0500	8,068,335	(1,043,813)	7,024,522
G. Youth Services Levy (NRS 62B.150)	0.0077	"	1,244,359	0.0075	1,210,250	(156,572)	1,053,678
H. Detention (AB395) (1993)	0.0774	"	12,489,783	0.0774	12,489,783	(1,615,822)	10,873,961
I. SCCRT Loss NRS 354.59813	0.1552	"	25,044,113	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	3,098,241	0.0192	3,098,241	(400,824)	2,697,417
K. Other: AB 104	0.0272	"	4,389,174	0.0272	4,389,174	(567,834)	3,821,340
L. Less Other Entities' AB 104 Share (See Note 1)							(1,169,881)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.4517		72,891,177	0.2563	41,358,286	(5,350,584)	34,837,821
N. Subtotal A, B, C, L	3.1378		506,338,290	1.3767	222,153,545	(28,740,344)	192,243,320
O. Debt	0.0150		2,420,501	0.0150	2,420,501	(313,144)	2,107,357
P. TOTAL M AND N	3.1378		508,758,791	1.3917	224,574,046	(29,053,488)	194,350,677

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,651,459 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY 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, 2018

Budget Summary for Washoe County
(Local Government)

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
Capital Improvements Fund	9,684,947	-	-	-	48,500	-	7,700,000	17,433,447
Regional Permits Capital	905,291	-	-	-	13,500	-	-	918,791
Washoe County Debt Ad Valorem	4,044,134	-	2,107,357	0.0150	-	-	-	6,151,491
Washoe County Debt Operating	1,231,163	-	-	-	-	-	8,306,569	9,537,732
SAD Debt	1,989,367	-	-	-	873,350	-	-	2,862,717
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	17,854,902	-	2,107,357	0.0150	935,350	-	16,006,569	36,904,178
PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	121,738,388	108,942,685	194,350,678	1.3917	169,977,039	5,000	49,571,024	644,584,813

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County

(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
	General	148,037,090	87,915,000	50,049,358	402,048	2,538,124	43,933,234	49,487,866	382,362,721
	Health	11,231,093	6,287,800	4,687,329	125,000	-	100,271	2,475,962	24,907,455
	Library Expansion	918,300	488,937	1,096,370	-	-	216,675	1,848,436	4,568,719
	Animal Services	2,444,842	1,440,529	1,430,776	350,000	-	-	5,631,891	11,298,038
	Regional Communications System	409,571	213,968	1,592,465	60,000	-	-	502,542	2,778,547
	Regional Permits System	-	-	284,665	-	-	-	450,497	735,163
	Indigent Tax Levy	3,394,938	2,009,042	27,138,437	-	-	-	4,145,368	36,687,785
	Child Protective Services	17,377,956	10,206,560	28,503,819	-	-	400,000	5,521,356	62,009,692
	Senior Services	1,464,005	869,738	1,568,248	-	-	-	661,485	4,563,476
	Enhanced 911	31,315	20,813	1,630,746	200,000	-	-	240,908	2,123,781
	Regional Public Safety	240,430	144,996	368,821	145,000	-	-	388,620	1,287,867
	Central Truckee Meadows Remedial	652,401	373,555	2,400,336	-	-	-	2,861,167	6,287,459
	Truckee River Flood Mgt Infrastructure	784,082	418,323	8,549,602	-	-	1,388,443	2,553,956	13,694,406
	Roads Special Revenue Fund	3,935,702	2,206,041	5,811,732	3,906,000	-	-	3,689,745	19,549,219
	Other Restricted Special Revenue	3,729,875	2,048,841	6,945,566	641,400	-	1,582,400	309,259	15,257,341
	Capital Facilities	-	-	5,073,894	-	-	1,950,000	118,654	7,142,548
	Parks Construction	-	-	296,731	3,326,160	-	-	8,803,528	12,426,419
	SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE	194,651,600	114,644,144	147,428,894	9,155,608	2,538,124	49,571,024	89,691,241	607,680,635

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
C	Capital Improvements Fund	144,685	63,010	8,718,873	6,997,662	-	-	1,509,217	17,433,447
C	Regional Permits Capital	-	-	27,000	-	-	-	891,791	918,791
D	Washoe County Debt Ad Valorem	-	-	3,084,182	-	-	-	3,067,309	6,151,491
D	Washoe County Debt Operating	-	-	8,349,838	-	-	-	1,187,894	9,537,732
D	SAD Debt	-	-	523,451	-	-	-	2,339,266	2,862,717
	SUBTOTAL	144,685	63,010	20,703,344	6,997,662	-	-	8,995,477	36,904,178
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	194,796,285	114,707,154	168,132,239	16,153,270	2,538,124	49,571,024	98,686,718	644,584,813

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

Final Budget

Revised Pages (3)

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
A. PROPERTY TAX Subject to Revenue Limitations	2.5861	16,132,375,866	417,199,372	1.0204	164,614,763	(21,296,464)	143,318,299
Limitations:	Same as above						
Net Proceeds of Mines		4,294,866	111,070	Same as above	43,825	(5,670)	38,155
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	16,136,670,732	16,136,671	0.1000	16,136,671	(2,087,626)	14,049,045
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	2,420,501	0.0150	2,420,501	(313,144)	2,107,357
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	16,136,671	0.0600	9,682,002	(1,252,575)	8,429,427
F. Capital Acquisition (NRS 354.59815)	0.0500	"	8,068,335	0.0500	8,068,335	(1,043,813)	7,024,522
G. Youth Services Levy (NRS 62B.150)	0.0077	"	1,244,359	0.0075	1,210,250	(156,572)	1,053,678
H. Detention (AB395) (1993)	0.0774	"	12,489,783	0.0774	12,489,783	(1,615,822)	10,873,961
I. SCCRT Loss NRS 354.59813	0.1552	"	25,044,113	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	3,098,241	0.0192	3,098,241	(400,824)	2,697,417
K. Other: AB 104	0.0272	"	4,389,174	0.0272	4,389,174	(567,834)	3,821,340
L. Less Other Entities' AB 104 Share (See Note 1)							(1,169,881)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.4517		72,891,177	0.2563	41,358,286	(5,350,584)	34,837,821
N. Subtotal A, B, C, L	3.1378		506,338,290	1.3767	222,153,545	(28,740,344)	192,243,320
O. Debt	0.0150		2,420,501	0.0150	2,420,501	(313,144)	2,107,357
P. TOTAL M AND N	3.1378		508,758,791	1.3917	224,574,046	(29,053,488)	194,350,677

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,651,459 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY TAX RATE
AND REVENUE RECONCILIATION

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
	General	148,156,728	87,950,946	50,151,006	402,048	2,280,893	43,933,234	49,487,866	382,362,721
	Health	R 11,255,955	6,317,532	4,695,950	125,000	-	100,271	2,506,413	25,001,121
	Library Expansion	R 918,300	488,937	1,196,370	-	-	216,675	1,748,436	4,568,719
	Animal Services	R 2,444,842	1,440,529	1,430,776	350,000	-	-	5,631,891	11,298,038
	Regional Communications System	R 409,571	213,968	1,592,465	60,000	-	-	492,162	2,768,167
	Regional Permits System	R -	-	284,665	-	-	-	450,497	735,163
	Indigent Tax Levy	R 3,394,938	2,009,042	26,771,237	-	-	367,200	4,054,829	36,597,246
	Child Protective Services	R 17,377,956	10,206,560	28,753,819	-	-	400,000	7,323,964	64,062,299
	Senior Services	R 1,464,005	869,738	1,568,248	-	-	-	661,485	4,563,476
	Enhanced 911	R 31,315	20,813	1,568,473	-	-	-	499,050	2,119,650
	Regional Public Safety	R 320,198	178,688	368,821	145,000	-	-	443,130	1,455,837
	Central Truckee Meadows Remediat	R 652,401	373,555	2,400,336	-	-	-	2,861,167	6,287,459
	Truckee River Flood Mgt Infrastructu	R 784,082	418,323	8,549,602	-	-	1,388,443	2,553,956	13,694,406
	Roads Special Revenue Fund	R 3,935,702	2,206,041	5,811,732	3,906,000	-	-	3,689,745	19,549,219
	Other Restricted Special Revenue	R 3,729,875	2,048,841	6,945,566	641,400	-	1,582,400	308,968	15,257,050
	Capital Facilities	C -	-	5,073,894	-	-	1,950,000	173,926	7,197,820
	Parks Construction	C -	-	854,531	3,558,498	-	-	8,242,390	12,655,419
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		194,875,867	114,743,512	148,017,491	9,187,946	2,280,893	49,938,224	91,129,876	610,173,809

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with C/P

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
C	Capital Improvements Fund	144,685	63,010	708,601	12,560,316	-	-	5,563,665	19,040,277
C	Regional Permits Capital	-	-	27,000	-	-	-	891,791	918,791
D	Washoe County Debt Ad Valorem	-	-	3,084,182	-	-	-	3,067,309	6,151,491
D	Washoe County Debt Operating	-	-	8,349,838	-	-	-	1,187,894	9,537,732
D	SAD Debt	-	-	523,451	-	-	-	2,339,266	2,862,717
	SUBTOTAL	144,685	63,010	12,693,072	12,560,316	-	-	13,049,925	38,511,008
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	195,020,552	114,806,522	160,710,563	21,748,262	2,280,893	49,938,224	104,179,801	648,684,817

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers