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DEPARTMENT OF TAXATION

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Nevada Department of Taxation
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Carson City, NV 89706-7921

Washoe County herewith submits the Final budget for the
fiscal year ending June 30, 2015

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 172,475,390

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 19 governmental fund types with estimated expenditures of \$ 479,492,092 and
6 proprietary funds with estimated expenses of \$ 102,170,721

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

I Al Rogers
(Printed Name)
Management Services Director

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

Signed

Dated: 5/15/14

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members: Bonnie Weber, etc.

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2014 at 8:30 a.m.

Publication Date May 9, 2014

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

COUNTY OF WASHOE BUDGET DOCUMENTS  
Fiscal Year 2014-2015

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# WASHOE COUNTY

"Dedicated to Excellence in Public Service"

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DATE: May 19, 2014

TO: John Slaughter, County Manager  
FROM: Al Rogers, Management Services Director  
SUBJECT: 2014-2015 Final Budget

Attached is the Fiscal Year 2014-2015 Washoe County Final Budget. The budget, summarized in Schedule A page 5, is comprised of 19 Governmental Funds and 6 Proprietary Funds with fiscal year 2015 budgets. The combined appropriations in the Governmental Funds, including Fund Balance and Transfers out, total \$567,587,309. Estimated expenses in the Proprietary Funds total \$102,170,721.

Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues. Of these funds, the Other Restricted Revenue Fund is financed by a \$0.01 legislatively approved tax rate for Agricultural Extension. The Animal Services Fund is financed by a \$0.03 voter-approved tax rate. The Child Protective Services Fund is financed by a \$0.04 voter-approved tax rate. The Indigent Health Fund is required by State Law and includes a \$0.06 property tax rate. The Senior Services Fund is financed by a \$0.01 tax rate and the Library Expansion Fund by a \$0.02 voter-approved tax rate. The Capital Facilities Fund is financed by property taxes at a \$0.05 rate, for which 60% of the proceeds will go to the State Treasurer for deposit in the State Highway Fund and the balance to be shared between the County, City of Reno and the City of Sparks. The Debt Service Fund is financed, in part, by property tax and the recommended tax rate will go from \$0.0330, in fiscal year 2014, to \$0.0065 in fiscal year 2015 due to an excess fund balance for the Ad Valorem backed bonds; the decline of \$0.0265 in the debt tax rate was transferred to the general fund operating tax rate for fiscal year 2014-2015 only and will be increased again in fiscal year 2015-2016 to meet the debt service requirements. The fund balance of the Debt Service Fund, although adequate to meet fiscal year needs, is less than one year's principal and interest. The General Fund includes: the \$0.0192 tax in support of the Family Court; the State mandated Indigent Insurance tax rate of \$0.0150; the allowed Detention Center tax rate of \$0.0774; the Youth Services tax rate of \$0.0087; the general operating rate of \$1.0177; and, the AB 104 Fair Share tax of \$0.0272. The effects of Assembly Bill 489 on property tax revenues have been included in this budget. The details of these adjustments are delineated on page 4 (schedule 3).

The General, Health, and Capital Improvement Funds comprise the unrestricted resources of the County and are generally referred to as the General Tax Supported Budget of the County. For the General Tax Funds, the estimate of available resources (opening fund balances plus 2014-2015 revenues) totals \$360,591,736. The budgeted ending fund balance in the General Tax Supported Budget less capital expenditures is approximately 8.1%. The General Fund (which is part of the General Tax Supported Budgets) has an ending fund balance of 8.6%, which is in compliance with the Board of Commissioners fund balance policy.

Special thanks to the Budget Staff for their many hours of hard work and dedication. In addition, I would like to thank all those department heads and staff for coming forward with ideas, plans and processes to make the organization more efficient and effective.

  
Management Services Director

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2015 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2013 (1)	ESTIMATED CURRENT YEAR 6/30/2014 (2)	BUDGET YEAR 6/30/2015 (3)			
<b>REVENUES</b>						
Property Taxes	167,697,870	168,623,727	172,475,390	-	-	172,475,390
Other Taxes	2,561,721	2,674,428	2,706,114	-	-	2,706,114
Licenses and Permits	9,500,582	9,717,277	9,835,420	-	-	9,835,420
Intergovernmental Resources	170,082,474	179,981,849	166,198,643	-	-	166,198,643
Charges for Services	33,530,515	34,945,313	36,699,854	94,157,467	-	130,857,321
Fines and Forfeits	10,528,086	10,418,327	10,256,274	-	-	10,256,274
Miscellaneous	6,914,615	10,337,328	9,570,041	13,733,108	-	23,303,149
<b>TOTAL REVENUES</b>	<b>400,815,863</b>	<b>416,698,249</b>	<b>407,741,736</b>	<b>107,890,575</b>	<b>515,632,311</b>	
<b>EXPENDITURES-EXPENSES</b>						
General Government	65,823,203	60,232,516	62,444,781	62,860,462	-	125,305,243
Judicial	57,430,719	60,658,641	67,067,377	-	-	67,067,377
Public Safety	132,202,157	134,709,056	146,003,325	-	-	146,003,325
Public Works	25,691,142	39,475,108	34,500,535	-	-	34,500,535
Health	20,558,003	23,421,795	26,426,623	-	-	26,426,623
Welfare	65,638,510	66,429,049	84,493,953	-	-	84,493,953
Culture and Recreation	23,073,389	27,293,785	35,482,355	-	-	35,482,355
Community Support	343,244	592,276	369,761	-	-	369,761
Intergovernmental Expenditures	8,447,060	8,800,725	8,997,514	-	-	8,997,514
Contingencies **	-	200,000	5,643,300	-	-	5,643,300
Utilities	-	-	-	33,717,656	-	33,717,656
Building and Safety	-	-	-	2,317,435	-	2,317,435
Golf Fund	-	-	-	1,110,543	-	1,110,543
Debt Service - Principal	21,689,310	7,752,703	7,983,823	-	-	7,983,823
Interest Costs	7,090,231	5,627,206	5,637,595	-	-	5,637,595
Escrow on Refunding	37,391,222	-	-	2,164,625	-	2,164,625
Service Fees	796,068	97,462	84,450	-	-	84,450
Other	-	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>466,174,258</b>	<b>435,290,323</b>	<b>485,135,392</b>	<b>102,170,721</b>	<b>587,306,113</b>	
<b>Excess of Revenues over (under) Expenditures-Expenses</b>	<b>(65,358,394)</b>	<b>(18,592,074)</b>	<b>(77,393,657)</b>	<b>5,719,854</b>	<b>(71,673,803)</b>	

\*\*FY15-\$4,143,300 of the contingency is due to a BCC (5-10-11) approved Fiscal Emergency Stabilization, NRS 354.6115; the balance, \$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 6/30/2015 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2013 (1)	ESTIMATED CURRENT YEAR 6/30/2014 (2)	BUDGET YEAR 6/30/2015 (3)			
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	19,031,810	-	10,000,000	-	10,000,000	
Sales of General Fixed Assets	49,058	21,000	5,000	100,000	105,000	
Proceeds of Medium-term Financing	27,887,609	-	-	-	-	
Operating Transfers In	34,102,443	28,544,806	30,529,486	4,728,758	35,258,244	
Operating Transfers (Out)	(32,317,768)	(28,544,153)	(33,360,986)	(1,897,258)	(35,258,244)	
TOTAL OTHER FINANCING SOURCES (USES)	48,753,152	21,653	7,173,500	2,931,500	10,105,000	
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	(16,605,242)	(18,570,421)	(70,220,157)	8,651,354	XXXXXXXXXXXXXXXXXXXX	
FUND BALANCE JULY 1, BEGINNING OF YEAR:	154,486,750	137,881,508	119,311,087	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Prior Period Adjustments				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Residual Equity Transfers				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
FUND BALANCE JUNE 30, END OF YEAR:	137,881,508	119,311,087	49,090,930	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015
General Government	339.2	296.3	296.3
Judicial	478.4	486.2	491.6
Public Safety	918.1	950.2	945.9
Public Works	81.8	130.7	130.7
Sanitation	0.0	0.0	0.0
Health	161.9	155.8	157.9
Welfare	255.5	258.5	281.7
Culture and Recreation	197.6	175.3	153.3
Community Support	0.0	0.0	0.0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,432.5</b>	<b>2,453.0</b>	<b>2,457.4</b>
Utilities	69.2	68.1	66.1
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	12.7	13.1	15.6
Golf	7.3	7.3	7.3
<b>TOTAL</b>	<b>2,521.7</b>	<b>2,541.5</b>	<b>2,546.4</b>

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

POPULATION (AS OF JULY 1) *	421,593	427,704	432,324
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\* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	12,282,778,238	12,313,372,516	13,281,733,500
Net Proceeds of Mines	7,331,210	4,580,034	4,550,100
<b>TOTAL ASSESSED VALUE</b>	<b>12,290,109,448</b>	<b>12,317,952,550</b>	<b>13,286,283,600</b>
<b>TAX RATE</b>			
General Fund	1.1052	1.1115	1.1380
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0393	0.0330	0.0065
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
<b>TOTAL TAX RATE</b>	<b>1.3917</b>	<b>1.3917</b>	<b>1.3917</b>

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

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. Ad Valorem Subject to Revenue Limitations	2.3632	13,281,733,500	313,873,926	1.0277	136,496,375	(9,677,838)	126,818,537
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	4,550,100	107,528	Same as above	46,761	(3,315)	43,446
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.1000	13,286,283,600	13,286,284	0.1000	13,286,284	(942,021)	12,344,263
<b>LEGISLATIVE OVERRIDES:</b>							
D. Accident Indigent (NRS 428.185)	0.0150	"	1,992,943	0.0150	1,992,943	(141,303)	1,851,640
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	13,286,284	0.0600	7,971,770	(565,213)	7,406,557
F. Capital Acquisition (NRS 354.59815)	0.0500	"	6,643,142	0.0500	6,643,142	(471,011)	6,172,131
G. Youth Services Levy (NRS 62B.150)	0.0087	"	1,155,907	0.0087	1,155,907	(81,956)	1,073,951
H. Detention (AB395) (1993)	0.0774	"	10,283,584	0.0774	10,283,584	(729,125)	9,554,459
I. SCCRT Loss NRS 354.59813	0.1993	"	26,479,563	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	2,550,966	0.0192	2,550,966	(180,868)	2,370,098
K. Other: AB 104 (See Note 1)	0.0272	"	3,613,869	0.0272	3,613,869	(256,230)	3,357,639
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4968		66,006,258	0.2575	34,212,181	(2,425,706)	31,786,475
M. Subtotal A, B, C, L	2.9600		393,273,996	1.3852	184,041,601	(13,048,880)	170,992,721
N. Debt	0.0065		863,608	0.0065	863,608	(61,231)	802,377
O. TOTAL M AND N (see Note 2)	2.9665		394,137,604	1.3917	184,905,209	(13,110,111)	171,795,098

Note 1: This tax is levied and collected by Washoe County, transferred to the State of Nevada Comptroller, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,237,987 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,799,945

WASHOE COUNTY  
SCHEDULE S-3 AD VALOREM TAX RATE  
AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2015

Budget Summary for

Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED *	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL (8)
General	39,890,515	82,500,000	144,147,180	1.1652	65,774,087	5,000	591,926	332,908,708
Health	666,788	-	-	-	8,901,671	-	10,000,192	19,568,651
Library Expansion	863,745	-	2,495,296	0.0200	15,000	-	-	3,374,041
Animal Services	5,444,115	-	3,743,640	0.0300	459,000	-	-	9,646,755
Regional Communication System	1,792,670	-	-	-	1,439,337	-	-	3,232,007
Indigent Tax Levy	7,415,488	-	7,500,752	0.0600	118,000	-	-	15,034,240
Child Protective Services	5,624,595	-	4,990,519	0.0400	40,477,183	-	1,234,426	52,326,723
Senior Services	55,095	-	1,247,630	0.0100	1,571,854	-	1,406,782	4,281,361
Enhanced 911	466,726	-	-	-	1,600,909	-	-	2,067,635
Regional Public Safety	241,914	-	-	-	687,900	-	-	929,814
Central Truckee Meadows Remediation	6,739,104	-	-	-	1,362,248	-	-	8,101,352
Truckee River Flood Mgt Infrastructure	767,760	-	-	-	9,238,057	-	-	10,005,817
Roads Special Revenue Fund	6,109,987	-	-	-	7,802,233	-	4,339,733	18,251,953
Other Restricted Special Revenue	7,051,197	-	1,247,631	0.0100	10,916,297	-	-	19,215,125
Capital Facilities Tax	3,340,565	-	6,238,165	0.0500	125,000	10,000,000	-	19,703,730
Parks Construction	17,742,670	-	-	-	642,780	-	-	18,385,450
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	104,212,934	82,500,000	171,610,814	1.3852	151,131,556	10,005,000	17,573,059	537,033,363
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.



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

Budget For Fiscal Year Ending June 30, 2015

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)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
Capital Improvements Fund	3,952,877	-	-	-	61,500	-	4,100,000	8,114,377
Washoe County Debt	8,840,551	-	864,576	0.0065	-	-	8,856,427	18,561,554
SAD Debt	2,304,725	-	-	-	1,573,290	-	-	3,878,015
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	15,098,153	-	864,576	0.0065	1,634,790	-	12,956,427	30,553,946
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	XXXXXXXXXX	0	0		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	119,311,087	82,500,000	172,475,390	1.3917	152,766,346	10,005,000	30,529,486	567,587,309

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2015

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	134,437,231	79,594,936	61,095,075	235,500	5,643,300	25,688,320	26,214,347	332,908,708
	Health	10,302,991	4,193,569	4,879,635	67,057	-	-	125,399	19,568,651
	Library Expansion	685,108	302,964	905,495	-	-	217,095	1,263,379	3,374,041
	Animal Services	2,072,597	891,909	1,573,437	150,000	-	-	4,958,811	9,646,755
	Regional Communications System	364,058	133,756	817,453	1,582,000	-	-	334,740	3,232,007
	Indigent Tax Levy	-	-	14,781,979	-	-	-	252,261	15,034,240
	Child Protective Services	14,240,041	6,023,042	28,101,033	-	-	400,000	3,562,607	52,326,723
	Senior Services	1,348,259	583,121	2,208,714	-	-	-	141,267	4,281,361
	Enhanced 911	24,668	12,272	1,634,713	350,000	-	-	45,982	2,067,635
	Regional Public Safety	210,817	98,083	367,402	145,000	-	-	108,513	929,814
	Central Truckee Meadows Remedial	645,991	261,718	6,075,662	-	-	-	1,117,981	8,101,352
	Truckee River Flood Mgt Infrastructure	898,430	345,527	6,311,599	-	-	2,403,031	47,230	10,005,817
	Roads Special Revenue Fund	3,413,977	1,615,068	5,903,728	5,445,000	-	-	1,874,180	18,251,953
	Other Restricted Special Revenue	2,973,110	1,145,714	9,248,443	3,877,786	-	1,662,540	307,532	19,215,125
	Capital Facilities	-	-	4,473,349	12,240,381	-	2,990,000	0	19,703,730
	Parks Construction	-	-	-	18,385,450	-	-	-	18,385,450
	<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE</b>	<b>171,617,277</b>	<b>95,201,679</b>	<b>148,377,717</b>	<b>42,478,174</b>	<b>5,643,300</b>	<b>33,360,986</b>	<b>40,354,229</b>	<b>537,033,363</b>

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

\*\* Includes debt services requirements and for Capital Facilities the intergovernment payments

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2015

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)
	Capital Improvements Fund	-	-	-	8,114,377	-	-	-	8,114,377
	Washoe County Debt	-	-	12,944,170	-	-	-	5,617,384	18,561,554
	SAD Debt	-	-	758,698	-	-	-	3,119,317	3,878,015
	SUBTOTAL	-	-	13,702,868	8,114,377	-	-	8,736,701	30,553,946
	TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	171,617,277	95,201,679	162,080,585	50,592,551	5,643,300	33,360,986	49,090,930	567,587,309

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

\*\* Includes debt services requirement.

\*\*\* Includes residual equity transfers.

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2015

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	2,100,000	2,317,435	7,000	-	125,721	-	(84,714)
Water Resources	E	32,710,576	33,217,656	12,846,558	2,664,625	1,697,873	-	11,372,726
Golf Course	E	1,102,209	1,110,543	11,500	-	73,664	-	76,830
Health Benefit	I	43,187,910	46,965,774	405,500	-	2,831,500	-	(540,864)
Risk Management	I	7,217,305	7,919,372	330,650	-	-	-	(371,417)
Equipment Services	I	7,839,467	7,975,316	231,900	-	-	1,897,258	(1,801,207)
TOTAL		94,157,467	99,506,096	13,833,108	2,664,625	4,728,758	1,897,258	8,651,354

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

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
<b>TAXES</b>					
Ad valorem					
General	118,699,890	121,147,216	123,001,837		126,900,163
Detention Facility	9,385,296	9,439,461	9,360,174		9,656,657
Indigent Insurance Program	1,818,873	1,829,346	1,813,981		1,871,439
AB 104	2,118,905	2,212,000	2,168,534		2,237,987
China Springs support	1,150,727	759,682	1,052,153		1,085,478
Family Court	2,328,157	2,341,579	2,321,911		2,395,457
NRS 354.59813 Makeup Rev.	602,844	3,400	-		-
SUBTOTAL AD VALOREM	136,104,692	137,732,684	139,718,589		144,147,180
Room Tax	299,925	300,000	315,000		315,000
SUBTOTAL TAXES	136,404,617	138,032,684	140,033,589		144,462,180
<b>LICENSES AND PERMITS</b>					
Business Licenses and Permits					
Business Licenses	717,353	689,666	700,000		700,000
Business Licenses/Elec and Telcom	4,618,588	4,755,942	4,827,300		4,827,300
Liquor Licenses	251,619	250,882	254,600		254,600
Local Gaming Licenses	639,750	667,754	677,800		677,800
Franchise Fees-Sanitation	363,171	365,000	365,000		365,000
Franchise Fees-Cable Television	1,007,016	1,000,000	1,050,000		1,050,000
County Gaming Licenses	233,765	230,854	234,300		234,300
AB 104 - Gaming Licenses	59,699	30,000	30,000		30,000
Nonbusiness Licenses and Permits					
Marriage Affidavits	174,871	175,000	175,000		175,000
Mobile Home Permits	165	200	200		200
Other	350	300	300		300
SUBTOTAL LICENSES AND PERMITS	8,066,347	8,165,598	8,314,500		8,314,500
<b>INTERGOVERNMENTAL REVENUE</b>					
Federal Grants	140,330	134,479	128,500		128,500
Federal Payments in Lieu of Taxes	3,298,436	3,216,296	3,216,296		3,216,296
Federal Incarceration Charges	5,215,120	5,000,000	4,140,000		5,000,000
State Grants	-	-	-		-
State Shared Revenues					
State Gaming Licenses - NRS 463.380 and 463.320	139,631	143,122	146,986		146,986
RPTT- AB104	411,926	500,000	515,500		515,500
SCCRT - AB104 Makeup	9,493,458	10,200,000	10,516,200		10,516,200
Consolidated Taxes	75,489,073	80,000,000	82,500,000		82,500,000
State Extraditions	24,954	24,000	48,000		48,000
Local Contributions:	178,545	185,831	166,825		167,162
Miscellaneous Other Government Receipts	-	-	-		-
SUBTOTAL INTERGOVERNMENTAL REVENUE	94,391,473	99,403,728	101,378,307		102,238,644
<b>CHARGES FOR SERVICES</b>					
General Government					
Clerk Fees	98,144	110,000	100,000		100,000
Recorder Fees	2,503,516	2,362,000	2,362,000		2,362,000
Map Fees	3,043	4,400	4,400		4,400
PTx Commission NRS 361.530	1,420,301	1,600,000	1,600,000		1,600,000
Building and Zoning Fees	140,065	-	-		-
Central Service billings (gl 461101-461766)	-	12,267,348	12,297,434		12,297,434
Other	10,749,991	209,384	143,754		143,754
SUBTOTAL	14,915,060	16,553,132	16,507,588		16,507,589
Judicial					
Clerk's Court Fees	453,738	450,000	450,000		450,000
Other	1,180,209	1,128,689	1,364,568		1,365,872
SUBTOTAL	1,633,947	1,578,689	1,814,568		1,815,872

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	327,462	360,000	410,000	410,000
Others	4,370,851	4,180,795	5,157,071	5,268,369
Corrections	17,566	16,100	15,000	15,000
Protective Services	404,802	380,000	380,000	380,000
SUBTOTAL	5,120,681	4,936,895	5,962,071	6,073,369
Public Works	66,691	148,150	142,350	142,350
Welfare	48,807	25,000	15,500	15,500
Cultural and Recreation	678,701	744,778	782,128	782,128
SUBTOTAL CHARGES FOR SERVICES	22,463,887	23,986,644	25,224,205	25,336,808
FINES AND FORFEITS				
Fines				
Library	97,255	90,000	90,000	90,000
Court	2,100,014	1,900,955	1,893,950	1,893,950
Penalties	4,005,437	4,307,100	4,225,000	4,225,000
Forfeits/Bail	2,046,426	1,705,000	1,804,200	1,804,200
SUBTOTAL FINES AND FORFEITS	8,249,132	8,003,055	8,013,150	8,013,150
MISCELLANEOUS				
Investment Earnings	2,007,693	1,622,030	1,722,030	1,722,030
Net increase (decrease) in the fair value of investments	(1,833,260)	-	300,000	300,000
Rents and Royalties	100,061	108,073	108,073	108,073
Contributions and Donations from Private Sources	-	-	-	-
Other	2,501,992	1,798,102	1,925,882	1,925,882
SUBTOTAL MISCELLANEOUS	2,776,486	3,528,205	4,055,985	4,055,985
SUBTOTAL REVENUE ALL SOURCES	272,351,942	281,119,914	287,019,736	292,421,267
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	545,169	768,565	493,588	591,926
Capital Facilities Tax Fund				
Capital Improvements Fund				
Water Resources Fund	1,450,000			
Golf Course Fund				
Health Benefits Fund				
Risk Management Fund				
Truckee River Flood Management Project				
Accrued Benefits Fund				
Equipment Services Fund	300,000			
Other:				
Proceeds from asset disposition	41,696	21,000	5,000	5,000
Insurance Reimbursements				
SUBTOTAL OTHER FINANCING SOURCES	2,336,865	789,565	498,588	596,926
TOTAL BEGINNING FUND BALANCE	36,322,627	39,033,750	39,258,023	39,890,515
Cumulative Effect of Change in Accounting Principle				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>311,011,434</b>	<b>320,943,230</b>	<b>326,776,347</b>	<b>332,908,708</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - GENERAL FUND

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015		FINAL APPROVED
			TENTATIVE APPROVED		
<b>GENERAL GOVERNMENT FUNCTION</b>					
Legislative - Commissioners (100)					
Salaries and Wages	328,869	333,232	359,787		324,787
Employee Benefits	128,154	129,102	128,128		129,928
Services and Supplies	76,746	99,134	99,134		99,134
Capital Outlay	-	-	-		-
Legislative Subtotal	533,769	561,468	587,049		553,849
Executive					
County Manager Department (101-0) *					
Salaries and Wages	1,322,810	1,341,824	2,237,079		2,217,371
Employee Benefits	496,506	527,008	869,827		866,176
Services and Supplies	626,329	990,727	1,164,094		1,164,094
Capital Outlay	-	-	-		-
Executive Activity Subtotal	2,445,645	2,859,559	4,271,000		4,247,641
*Increase in FY15 is due to the Budget Division and County Reprographics division moving to the Manager's Office					
Elections					
Registrar of Voters (112)					
Salaries and Wages	367,974	477,724	505,944		505,944
Employee Benefits	147,765	159,025	173,544		174,939
Services and Supplies	781,590	703,027	701,407		701,407
Capital Outlay	3,569	81,839	45,000		45,000
Subtotal	1,300,898	1,421,615	1,425,895		1,427,290
Finance					
Comptroller's Office (103-0) **					
Salaries and Wages	1,949,438	1,895,325	1,590,435		1,705,712
Employee Benefits	749,210	750,647	653,357		702,048
Services and Supplies	160,726	184,795	169,614		169,614
Capital Outlay	-	4,000	-		-
Subtotal	2,859,374	2,834,767	2,413,406		2,577,374
**Retitled in FY14 from Finance Department-decline in FY15 is due to the Budget Division moving to the Manager's Office					
Treasurer (113)					
Salaries and Wages	1,111,645	1,099,491	1,140,247		1,145,191
Employee Benefits	460,769	489,919	501,501		513,396
Services and Supplies	601,745	520,262	480,024		480,024
Capital Outlay	-	-	-		-
Subtotal	2,174,159	2,109,672	2,121,772		2,138,611
Assessor (102)					
Salaries and Wages	3,691,204	3,810,749	3,958,300		3,963,614
Employee Benefits	1,454,025	1,560,569	1,620,147		1,641,294
Services and Supplies	373,053	444,513	455,921		455,921
Capital Outlay	-	-	-		-
Subtotal	5,518,282	5,815,831	6,034,368		6,060,829
Finance Activity Subtotal	10,551,815	10,760,270	10,569,546		10,776,814
Other					
Human Resources (109)					
Salaries and Wages	1,073,993	1,157,190	1,229,188		1,229,188
Employee Benefits	387,977	448,428	468,817		474,624
Services and Supplies	199,884	383,393	472,829		476,829
Capital Outlay	-	-	30,000		30,000
Subtotal	1,661,854	1,989,011	2,200,834		2,210,641
Clerk (104)					
Salaries and Wages	766,258	702,011	808,711		808,711
Employee Benefits	323,367	306,215	341,613		346,464
Services and Supplies	48,553	86,378	91,629		91,629
Capital Outlay	-	-	-		-
Subtotal	1,138,178	1,094,604	1,241,953		1,246,804
<b>FUNCTION CONTINUED</b>					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
Recorder (111)					
Salaries and Wages	1,145,482	1,127,814	1,239,239		1,229,693
Employee Benefits	480,940	495,306	545,376		548,259
Services and Supplies	122,109	136,646	147,628		147,628
Capital Outlay	-	-	-		-
Subtotal	1,748,531	1,759,766	1,932,243		1,925,580
Technology Services Department(108-0)					
Salaries and Wages	5,275,055	5,325,366	5,634,586		5,617,703
Employee Benefits	2,081,179	2,181,856	2,282,228		2,274,679
Services and Supplies	2,691,585	3,461,308	3,537,718		3,537,718
Capital Outlay	121,745	-	-		-
Subtotal	10,169,564	10,968,530	11,454,532		11,430,100
Community Services Department (105-0)					
(reported as general services and community services department in FY 13 CAFR)					
Salaries and Wages	1,984,739	256,198	-		-
Employee Benefits	852,488	119,786	-		-
Services and Supplies	2,791,174	252,121	-		-
Capital Outlay	30,723	-	-		-
Subtotal (facilities moved to Community Srvs in FY14)	5,659,124	628,105	-		-
*decline from FY14 to FY15 is due to the Reprographics division moving to the County Manager's Office					
Community Development (FY14 consolidated into Community Services Department reported above)					
Salaries and Wages	1,175,612	-	-		-
Employee Benefits	456,267	-	-		-
Services and Supplies	81,231	-	-		-
Capital Outlay	-	-	-		-
Subtotal (moved to Community Services in FY14)	1,713,110	-	-		-
Accrued Benefits (182010)					
Salaries and Wages	1,523,392	1,980,046	2,000,000		2,500,000
Employee Benefits	103,138	19,954	-		-
Services and Supplies	-	-	-		-
Capital Outlay	-	-	-		-
Subtotal	1,626,530	2,000,000	2,000,000		2,500,000
OPEB (182020)					
Salaries and Wages	-	-	-		-
Employee Benefits	17,400,000	16,100,000	18,700,000		18,700,000
Services and Supplies	-	-	-		-
Capital Outlay	-	-	-		-
Subtotal	17,400,000	16,100,000	18,700,000		18,700,000
Centrally Managed Activities (199-0-includes Admin Enforcement for FY13) *					
Salaries and Wages	-	-	-		-
Employee Benefits	-	-	867,151		-
Services and Supplies	5,565,691	1,772,187	1,573,643		1,554,088
Capital Outlay	-	-	-		-
Subtotal	5,565,691	1,772,187	2,440,794		1,554,088
*FY15 Employee Benefits - anticipated health Insurance increase-will be moved to departments for the final budget					
Other Activities Subtotal	46,682,582	36,312,203	39,970,356		39,567,213
GENERAL GOVERNMENT FUNCTION SUBTOTAL					
Salaries and Wages	21,716,471	19,506,971	20,703,516		21,247,913
Employee Benefits	25,521,785	23,287,815	27,151,689		26,371,807
Services and Supplies	14,120,416	9,034,491	8,893,641		8,878,086
Capital Outlay	156,037	85,839	75,000		75,000
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>61,514,709</b>	<b>51,915,116</b>	<b>56,823,846</b>		<b>56,572,806</b>



EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
<b>JUDICIAL FUNCTION</b>					
District Courts (120-0)					
Salaries and Wages	8,283,122	8,728,121	9,479,916		9,486,850
Employee Benefits	3,334,903	3,572,519	3,948,122		3,998,821
Services and Supplies	2,778,932	3,341,746	3,119,830		3,119,830
Capital Outlay	84,321	54,126			
District Courts Subtotal	14,481,278	15,696,512	16,547,868		16,605,501
District Attorney (106-0)					
Salaries and Wages	10,856,346	11,154,354	11,698,711		11,733,208
Employee Benefits	4,265,059	4,575,516	4,777,581		4,847,115
Services and Supplies	979,938	1,486,605	1,492,674		1,515,806
Capital Outlay	-	-	-		-
Subtotal	16,101,343	17,216,475	17,968,966		18,096,129
Public Defense					
Public Defender (124-0)					
Salaries and Wages	4,786,842	4,925,952	5,110,388		5,199,176
Employee Benefits	1,751,125	1,873,196	1,934,572		1,997,785
Services and Supplies	324,928	400,585	418,028		426,328
Capital Outlay	-	-	-		-
Subtotal	6,862,895	7,199,733	7,462,988		7,623,289
Alternate Public Defender (128-0)					
Salaries and Wages	1,226,470	1,221,907	1,398,286		1,373,818
Employee Benefits	455,853	471,545	493,800		533,531
Services and Supplies	132,343	154,333	158,226		158,226
Capital Outlay	-	-	-		-
Subtotal	1,814,666	1,847,785	2,050,312		2,065,575
Conflict Counsel (129-0)					
Salaries and Wages	-	-	-		-
Employee Benefits	-	-	-		-
Services and Supplies	2,126,417	2,126,500	2,015,514		2,015,514
Capital Outlay	-	-	-		-
Subtotal	2,126,417	2,126,500	2,015,514		2,015,514
Public Defense Subtotal	10,803,978	11,174,018	11,528,815		11,704,378
Justice Courts (125-0)					
Salaries and Wages	5,137,761	5,316,939	5,703,644		5,684,758
Employee Benefits	1,896,713	2,067,931	2,232,598		2,255,231
Services and Supplies	313,975	442,108	378,139		378,139
Capital Outlay	-	-	-		-
Subtotal	7,348,449	7,826,978	8,314,381		8,318,128
Incline Constable (126)					
Salaries and Wages	66,124	65,686	65,686		65,686
Employee Benefits	26,945	26,905	26,818		27,488
Services and Supplies	13,275	14,710	17,432		17,432
Capital Outlay	-	-	-		-
Subtotal	106,344	107,301	109,936		110,606
<b>JUDICIAL FUNCTION SUBTOTAL</b>					
Salaries and Wages	30,356,665	31,412,960	33,456,631		33,543,496
Employee Benefits	11,730,598	12,587,612	13,413,491		13,659,971
Services and Supplies	6,669,808	7,966,587	7,599,844		7,631,275
Capital Outlay	84,321	54,126	-		-
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>48,841,392</b>	<b>52,021,285</b>	<b>54,469,966</b>		<b>54,834,742</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)   (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2015 FINAL APPROVED
<b>PUBLIC SAFETY FUNCTION</b>				
Sheriff and Detention (150-0)				
Salaries and Wages	49,613,869	50,209,470	52,208,695	52,625,376
Employee Benefits	25,073,089	26,753,455	27,578,258	27,982,623
Services and Supplies	13,609,859	14,863,899	14,890,250	15,048,513
Capital Outlay	14,325	-	-	-
Sheriff Subtotal	88,311,142	91,826,824	94,677,203	95,656,512
Medical Examiner (153)				
Salaries and Wages	1,165,856	1,249,600	1,407,618	1,407,618
Employee Benefits	400,225	451,536	511,562	517,270
Services and Supplies	344,294	441,874	368,613	368,613
Capital Outlay	-	-	-	-
Subtotal	1,910,375	2,143,010	2,287,793	2,293,501
Police Activity Subtotal	90,221,517	93,969,834	96,964,996	97,950,013
Fire Suppression (187)				
Salaries and Wages	1,442	6,900	6,900	6,900
Employee Benefits	483,616	885,595	897,415	897,415
Services and Supplies	-	10,500	10,500	10,500
Capital Outlay	-	-	-	-
Subtotal	485,058	902,995	914,815	914,815
Juvenile Services Department (127-0)				
Salaries and Wages	7,504,091	7,508,294	8,167,036	8,172,765
Employee Benefits	3,343,608	3,453,627	3,606,099	3,658,379
Services and Supplies	1,685,831	1,591,669	1,719,832	1,719,832
Capital Outlay	-	-	-	-
Subtotal	12,533,530	12,553,590	13,492,967	13,550,976
Corrections Activity Subtotal	12,533,530	12,553,590	13,492,967	13,550,976
Protective Services				
Alternative Sentencing (154)				
Salaries and Wages	367,465	375,555	391,734	391,734
Employee Benefits	186,799	198,614	201,631	203,029
Services and Supplies	87,938	101,564	120,880	124,480
Capital Outlay	-	-	-	-
Subtotal	642,202	675,733	714,245	719,243
Emergency Management (101-5)				
Salaries and Wages	130,138	66,359	127,789	112,596
Employee Benefits	47,560	26,496	27,006	43,453
Services and Supplies	7,635	6,073	6,073	6,073
Capital Outlay	-	-	-	-
Subtotal	185,333	98,928	160,868	162,122
Public Administrator (159)				
Salaries and Wages	634,948	667,277	669,889	669,889
Employee Benefits	261,364	279,930	284,306	288,261
Services and Supplies	35,578	52,408	52,853	52,853
Capital Outlay	-	-	-	-
Subtotal	931,890	999,615	1,007,048	1,011,003
<b>FUNCTION CONTINUED</b>				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)   (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015 TENTATIVE APPROVED	FINAL APPROVED
Public Guardian (157)				
Salaries and Wages	981,257	1,010,644	1,045,880	1,045,880
Employee Benefits	408,836	429,064	429,776	433,540
Services and Supplies	43,387	58,636	69,800	69,800
Capital Outlay	-	-	-	-
Subtotal	1,433,480	1,498,344	1,545,456	1,549,220
Protective Services Subtotal	3,192,905	3,272,620	3,427,618	3,441,588
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>				
Salaries and Wages	60,397,624	61,087,199	64,018,641	64,425,857
Employee Benefits	29,722,923	31,599,622	32,645,538	33,133,455
Services and Supplies	16,298,138	18,001,718	18,125,716	18,287,579
Capital Outlay	14,325	10,500	10,500	10,500
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>106,433,010</b>	<b>110,699,039</b>	<b>114,800,395</b>	<b>115,857,391</b>
<b>PUBLIC WORKS FUNCTION</b>				
Community Services (105-0) (previously reported as Public Works)				
Salaries and Wages	1,484,361	4,702,350	4,870,635	4,982,627
Employee Benefits	566,909	1,949,639	2,012,127	2,089,965
Services and Supplies	425,204	7,545,882	7,743,620	8,180,475
Capital Outlay	-	150,000	150,000	150,000
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>2,476,474</b>	<b>14,347,871</b>	<b>14,776,382</b>	<b>15,403,067</b>
<b>WELFARE FUNCTION</b>				
Human Services (retitled in FY15 from Social Services Department) (179-0) (includes NRS 428.050.1 & NRS 428.295)				
Salaries and Wages	2,060,215	2,332,777	2,758,079	2,792,263
Employee Benefits	872,914	1,012,674	1,183,400	1,211,445
Services and Supplies	14,717,310	12,846,801	13,170,905	13,114,057
Capital Outlay	-	-	-	-
<b>WELFARE FUNCTION SUBTOTAL</b>	<b>17,650,439</b>	<b>16,192,252</b>	<b>17,112,384</b>	<b>17,117,764</b>
<b>CULTURE AND RECREATION FUNCTION</b>				
Library Department(130-0)				
Salaries and Wages	5,043,269	5,126,087	5,308,492	5,324,211
Employee Benefits	1,996,254	2,083,804	2,145,670	2,176,225
Services and Supplies	300,585	373,460	422,370	422,370
Capital Outlay	-	-	-	-
Subtotal	7,340,108	7,583,351	7,876,532	7,922,806
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	2,404,722	1,976,518	2,140,527	2,120,864
Employee Benefits	1,052,816	905,784	950,140	952,068
Services and Supplies	842,310	857,949	934,938	934,938
Capital Outlay	-	-	-	-
Subtotal	4,299,848	3,740,251	4,025,605	4,007,870
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	7,447,991	7,102,605	7,449,019	7,445,075
Employee Benefits	3,049,070	2,989,588	3,095,810	3,128,293
Services and Supplies	1,142,895	1,231,409	1,357,308	1,357,308
Capital Outlay	-	-	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>11,639,956</b>	<b>11,323,602</b>	<b>11,902,137</b>	<b>11,930,676</b>

WASHOE COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTIONS - PUBLIC SAFETY, PUBLIC WORKS, WELFARE AND CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>PAGE FUNCTION SUMMARY</b>				
13 General Government	61,514,709	51,915,116	56,823,846	56,572,806
14 Judicial	48,841,392	52,021,285	54,469,966	54,834,742
16 Public Safety	106,433,010	110,699,039	114,800,395	115,857,391
16 Public Works	2,476,474	14,347,871	14,776,382	15,403,067
16 Welfare	17,650,439	16,192,252	17,112,384	17,117,764
16 Culture and Recreation	11,639,956	11,323,602	11,902,137	11,930,676
Community Support (181-0)	343,244	380,761	369,761	369,761
Health and Sanitation (184-0)	-	-	-	-
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	1,768,277	1,829,346	1,813,981	1,871,439
China Springs Youth Facility-NRS 62B.150 <sub>(180240)</sub>	1,172,468	1,134,378	1,135,378	1,154,933
Ethics Commission Assessment (180270)	17,959	21,258	25,000	25,000
Groundwater Basins (180290)	17,161	17,387	20,000	20,000
TM Regional Planning (180280)	205,162	205,162	205,162	205,162
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>252,080,251</b>	<b>260,087,458</b>	<b>273,454,392</b>	<b>275,362,741</b>
<b>OTHER USES:</b>				
Contingency for general use NRS 354.608		200,000	1,000,000	1,500,000
Contingency for Fiscal Emergency Stabilization- BCC 5-10-2011-NRS 354.6115			4,143,300	4,143,300
<b>CONTINGENCY (Not to exceed 3% of Total Expenditures)</b>	<b>XXXXXXXXXX</b>	<b>200,000</b>	<b>5,143,300</b>	<b>5,643,300</b>
<b>OPERATING TRANSFERS</b>				
Health Fund	8,623,891	8,603,891	10,000,192	10,000,192
Animal Services	-	-	-	-
Library Expansion Fund	-	-	-	-
Regional Communications System	-	-	-	-
Child Protective Services Fund	-	-	1,196,014	1,234,426
Senior Services Fund	936,272	936,132	1,406,782	1,406,782
Capital Improvements Fund	1,135,800	3,732,632	4,100,000	4,100,000
Debt Service Fund	4,368,272	4,220,547	4,765,687	4,765,687
Water Resources Fund	-	-	-	-
Golf Course Fund	-	-	-	-
Health Benefits Fund	-	-	-	2,831,500
Equipment Services Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
Roads Special Revenue Fund	3,558,106	2,378,382	1,349,733	1,349,733
Building and Safety	-	-	-	-
Regional Public Safety Training Center	-	-	-	-
Other Restricted Special Revenue Fund	1,275,092	893,673	-	-
<b>SUBTOTAL OPERATING TRANSFERS</b>	<b>19,897,433</b>	<b>20,765,257</b>	<b>22,818,408</b>	<b>25,688,320</b>
<b>SUBTOTAL OTHER USES</b>	<b>19,897,433</b>	<b>20,965,257</b>	<b>27,961,708</b>	<b>31,331,620</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>271,977,684</b>	<b>281,052,715</b>	<b>301,416,100</b>	<b>306,694,361</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>39,033,750</b>	<b>39,890,515</b>	<b>25,360,247</b>	<b>26,214,347</b>
<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>311,011,434</b>	<b>320,943,230</b>	<b>326,776,347</b>	<b>332,908,708</b>

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 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2015
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	1,179,756	1,325,179	1,294,420	1,294,420
Subtotal	1,179,756	1,325,179	1,294,420	1,294,420
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,672,330	5,600,583	5,180,311	5,180,311
State Grants	99,857	431,197	211,447	211,447
Other	747,545	1,082,929	787,215	787,215
Subtotal	6,519,732	7,114,709	6,178,973	6,178,973
CHARGES FOR SERVICES				
Health and Sanitation	1,314,251	1,291,131	1,329,615	1,329,615
Reimbursements	-	-	-	-
Subtotal	1,314,251	1,291,131	1,329,615	1,329,615
MISCELLANEOUS				
Contributions and Donations from Private Sources	70,700	112,429	98,663	98,663
Other	2,504	-	-	-
Subtotal	73,204	112,429	98,663	98,663
Subtotal Revenues	9,086,943	9,843,448	8,901,671	8,901,671
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	653	-	-
Operating Transfers In (Schedule T) General Fund	8,623,891	8,603,891	10,000,192	10,000,192
Subtotal Other Sources	8,623,891	8,604,544	10,000,192	10,000,192
BEGINNING FUND BALANCE	3,916,042	2,811,464	622,033	666,788
<b>TOTAL AVAILABLE RESOURCES</b>	<b>21,626,876</b>	<b>21,259,456</b>	<b>19,523,896</b>	<b>19,568,651</b>
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	9,803,868	9,678,995	10,304,538	10,302,991
Employee Benefits	3,794,135	3,864,903	4,212,336	4,193,569
Services and Supplies	5,004,785	6,604,285	4,871,397	4,879,635
Capital Outlay	212,624	444,485	67,057	67,057
HEALTH FUNCTION SUBTOTAL	18,815,412	20,592,668	19,455,328	19,443,252
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	2,811,464	666,788	68,568	125,399
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>21,626,876</b>	<b>21,259,456</b>	<b>19,523,896</b>	<b>19,568,651</b>

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES</b>				
Ad valorem	2,425,224	2,439,175	2,418,685	2,495,296
Subtotal	2,425,224	2,439,175	2,418,685	2,495,296
<b>MISCELLANEOUS:</b>				
Investment Earnings	12,946	15,000	15,000	15,000
Net increase (decrease) in the fair value of investments	(12,842)	2,232	-	-
Other	4,083	-	-	-
Subtotal	4,187	17,232	15,000	15,000
Subtotal Revenues	2,429,411	2,456,408	2,433,685	2,510,296
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund				
Debt Service Fund				
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	424,392	547,153	853,305	863,745
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,853,803</b>	<b>3,003,561</b>	<b>3,286,990</b>	<b>3,374,041</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION FUNCTION</b>				
Library Expansion (204)				
Salaries and Wages	802,780	680,824	669,248	685,108
Employee Benefits	352,234	303,248	315,777	302,964
Services and Supplies	871,206	936,211	905,495	905,495
Capital Outlay	-	-	-	-
Subtotal Expenditures	2,026,220	1,920,283	1,890,519	1,893,567
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service	280,430	219,532	217,095	217,095
Subtotal Other Uses	280,430	219,532	217,095	217,095
ENDING FUND BALANCE	547,153	863,745	1,179,376	1,263,379
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,853,803</b>	<b>3,003,561</b>	<b>3,286,990</b>	<b>3,374,041</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 204  
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES</b>				
Ad valorem	3,689,431	3,659,495	3,628,724	3,743,640
Subtotal	3,689,431	3,659,495	3,628,724	3,743,640
<b>LICENSES AND PERMITS</b>				
Animal Licenses	234,129	204,000	204,000	204,000
Subtotal	234,129	204,000	204,000	204,000
<b>INTERGOVERNMENTAL REVENUE</b>				
Local Contributions				
Subtotal	-	-	-	-
<b>CHARGES FOR SERVICES</b>				
Animal Services	110,176	120,000	100,000	100,000
Subtotal	110,176	120,000	100,000	100,000
<b>FINES AND FORFEITURES</b>				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS:</b>				
Investment Earnings	100,339	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	(98,491)	-	-	-
Contributions & Donations	238,588	25,000	-	-
Other	74,342	60,000	55,000	55,000
Subtotal	314,778	185,000	155,000	155,000
Subtotal Revenues	4,348,514	4,168,495	4,087,724	4,202,640
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	7,362	-	-	-
Subtotal Other Sources	7,362	-	-	-
BEGINNING FUND BALANCE	5,332,555	5,534,069	5,424,467	5,444,115
<b>TOTAL AVAILABLE RESOURCES</b>	<b>9,688,431</b>	<b>9,702,564</b>	<b>9,512,191</b>	<b>9,646,755</b>
<b>USES</b>				
<b>EXPENDITURES-PUBLIC SAFETY FUNCTION</b>				
Animal Services (205)				
Salaries and Wages	1,743,513	1,653,260	1,887,830	2,072,597
Employee Benefits	728,067	707,162	831,730	891,909
Services and Supplies	1,682,782	1,748,028	1,573,437	1,573,437
Capital Outlay	-	150,000	150,000	150,000
Subtotal Expenditures	4,154,362	4,258,450	4,442,998	4,687,944
<b>OTHER USES:</b>				
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	5,534,069	5,444,115	5,069,194	4,958,811
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>9,688,431</b>	<b>9,702,564</b>	<b>9,512,191</b>	<b>9,646,755</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 205  
FUND - ANIMAL SERVICES

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				
Local Government Contributions	1,145,127	1,215,936	1,400,337	1,400,337
Subtotal	1,145,127	1,215,936	1,400,337	1,400,337
MISCELLANEOUS				
Investment Earnings	31,319	39,000	39,000	39,000
Net increase (decrease) in the fair value of investments	(29,026)			
Reimbursements	150	77,892		
Other	-			
Subtotal	2,443	116,892	39,000	39,000
Subtotal Revenues	1,147,570	1,332,828	1,439,337	1,439,337
OTHER FINANCING SOURCES				
Transfer from General Fund				
Transfer from Public Works Construction Fund				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	1,799,340	1,757,496	1,791,155	1,792,670
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,946,910</b>	<b>3,090,324</b>	<b>3,230,492</b>	<b>3,232,007</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	343,759	355,629	370,450	364,058
Employee Benefits	137,630	143,299	143,270	133,756
Services and Supplies	530,199	746,726	817,453	817,453
Capital Outlay	177,826	52,000	1,582,000	1,582,000
Subtotal Expenditures	1,189,414	1,297,654	2,913,173	2,897,267
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	1,757,496	1,792,670	317,319	334,740
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,946,910</b>	<b>3,090,324</b>	<b>3,230,492</b>	<b>3,232,007</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 210  
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,293,338	7,333,193	7,270,921	7,500,752
Subtotal	7,293,338	7,333,193	7,270,921	7,500,752
INTERGOVERNMENTAL:				
Federal Grants				
Subtotal	-	-	-	-
CHARGES FOR SERVICES:				
Reimbursements	206,447	90,700	88,000	88,000
Subtotal	206,447	90,700	88,000	88,000
MISCELLANEOUS:				
Investment Earnings	74,225	65,000	30,000	30,000
Net increase (decrease) in the fair value of investments	(96,963)	7,000	-	-
Other	19,321	196,215		
Subtotal	(3,417)	268,215	30,000	30,000
Subtotal Revenues	7,496,368	7,692,108	7,388,921	7,618,752
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	639,328	4,323,359	7,415,488	7,415,488
<b>TOTAL AVAILABLE RESOURCES</b>	<b>8,135,696</b>	<b>12,015,467</b>	<b>14,804,409</b>	<b>15,034,240</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	-			
Employee Benefits	-			
Services and Supplies	3,812,337	4,599,979	14,548,979	14,781,979
Capital Outlay	-			
Subtotal Expenditures	3,812,337	4,599,979	14,548,979	14,781,979
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	4,323,359	7,415,488	255,430	252,261
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>8,135,696</b>	<b>12,015,467</b>	<b>14,804,409</b>	<b>15,034,240</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 221  
FUND - INDIGENT TAX LEVY

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES:</b>				
Ad valorem	4,850,274	4,878,275	4,837,298	4,990,519
Subtotal	4,850,274	4,878,275	4,837,298	4,990,519
<b>LICENSES AND PERMITS</b>				
Day care licenses	20,350	22,500	22,500	22,500
Subtotal	20,350	22,500	22,500	22,500
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	19,963,733	18,704,804	19,076,976	19,367,983
State Grants	14,670,045	15,873,852	16,583,700	16,583,700
Subtotal	34,633,778	34,578,656	35,660,676	35,951,683
<b>CHARGES FOR SERVICES:</b>				
Reimbursements	2,670,985	2,050,500	2,503,000	2,503,000
Subtotal	2,670,985	2,050,500	2,503,000	2,503,000
<b>MISCELLANEOUS:</b>				
Contributions and Donations from Private Sources	103,926	41,500		
Reimbursements	16,969	1,000,025	2,000,000	2,000,000
Subtotal	120,895	1,041,525	2,000,000	2,000,000
Subtotal Revenues	42,296,282	42,571,456	45,023,474	45,467,702
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)	-			
General Fund	-		1,196,014	1,234,426
Subtotal Other Sources	-	-	1,196,014	1,234,426
<b>BEGINNING FUND BALANCE</b>	11,038,652	8,852,309	5,588,094	5,624,595
<b>TOTAL AVAILABLE RESOURCES</b>	<b>53,334,934</b>	<b>51,423,765</b>	<b>51,807,582</b>	<b>52,326,723</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>WELFARE FUNCTION:</b>				
Child Protective Services (228-0)				
Salaries and Wages	12,903,028	13,205,265	14,298,978	14,240,041
Employee Benefits	5,196,717	5,480,903	6,078,758	6,023,042
Services and Supplies	25,958,410	26,713,002	28,145,089	28,101,033
Capital Outlay	24,470			
Subtotal Expenditures	44,082,625	45,399,170	48,522,825	48,364,116
<b>OTHER USES:</b>				
<b>CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)</b>	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	400,000	400,000	400,000	400,000
Subtotal Other Uses	400,000	400,000	400,000	400,000
<b>ENDING FUND BALANCE</b>	8,852,309	5,624,595	2,884,757	3,562,607
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>53,334,934</b>	<b>51,423,765</b>	<b>51,807,582</b>	<b>52,326,723</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 228  
FUND - CHILD PROTECTIVE SERVICES

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2015
<b>REVENUE</b>				
<b>TAXES:</b>				
Ad valorem	1,212,588	1,219,568	1,209,325	1,247,630
Subtotal	1,212,588	1,219,568	1,209,325	1,247,630
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	1,061,746	917,128	920,705	920,705
State and Local Grants	345,359	222,970	196,249	196,249
Subtotal	1,407,105	1,140,098	1,116,954	1,116,954
<b>CHARGES FOR SERVICES:</b>				
Senior law project fees	57,539	75,000	75,000	75,000
Program Income	115,706	105,500	120,500	120,500
Other	180,453	320,900	221,900	221,900
Subtotal	353,698	501,400	417,400	417,400
<b>MISCELLANEOUS:</b>				
Contributions and Donations	114,527	151,240	-	-
Reimbursements	31,544	24,600	24,500	24,500
Other	29,256	29,125	13,000	13,000
Subtotal	175,327	204,965	37,500	37,500
Subtotal Revenues	3,148,718	3,066,031	2,781,179	2,819,484
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	936,272	936,132	1,406,782	1,406,782
Subtotal Other Sources	936,272	936,132	1,406,782	1,406,782
<b>BEGINNING FUND BALANCE</b>	620,208	355,161	28,269	55,095
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,705,198</b>	<b>4,357,324</b>	<b>4,216,230</b>	<b>4,281,361</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION FUNCTION (CHANGED FUNCTION IN FY 15)</b>				
Senior Center (225)				
Salaries and Wages	1,561,689	1,320,439	-	-
Employee Benefits	662,395	579,394	-	-
Services and Supplies	2,083,459	2,402,396	-	-
Capital Outlay	42,494	-	-	-
Subtotal Expenditures	4,350,037	4,302,229	-	-
<b>WELFARE FUNCTION (STARTING IN FY 15)</b>				
Senior Center (225)				
Salaries and Wages	-	-	1,348,246	1,348,259
Employee Benefits	-	-	588,861	583,121
Services and Supplies	-	-	2,208,714	2,208,714
Capital Outlay	-	-	-	-
Subtotal Expenditures	-	-	4,145,821	4,140,094
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Subtotal Other Uses	-	-	-	-
<b>ENDING FUND BALANCE</b>	355,161	55,095	70,409	141,267
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>4,705,198</b>	<b>4,357,324</b>	<b>4,216,230</b>	<b>4,281,361</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 225  
FUND - SENIOR SERVICES

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>CHARGES FOR SERVICES:</b>				
Enhanced 911 Fees	1,565,824	1,584,791	1,584,791	1,584,791
Subtotal	1,565,824	1,584,791	1,584,791	1,584,791
<b>MISCELLANEOUS:</b>				
Reimbursements				
Investment Earnings	26,347	16,118	16,118	16,118
Net Increase (decrease) in the fair value of investment	(25,442)			
Subtotal	905	16,118	16,118	16,118
Subtotal Revenues	1,566,729	1,600,909	1,600,909	1,600,909
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,529,221	1,189,794	566,725	466,726
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,095,950</b>	<b>2,790,703</b>	<b>2,167,634</b>	<b>2,067,635</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY FUNCTION:</b>				
Enhanced 911				
Salaries and Wages	27,580	21,777	24,667	24,668
Employee Benefits	12,417	9,291	12,463	12,272
Services and Supplies	1,389,610	2,192,909	1,634,713	1,634,713
Capital Outlay	476,549	100,000	450,000	350,000
Subtotal Expenditures	1,906,156	2,323,977	2,121,843	2,021,653
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,189,794	466,726	45,791	45,982
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>3,095,950</b>	<b>2,790,703</b>	<b>2,167,634</b>	<b>2,067,635</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 208  
FUND - ENHANCED 911

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RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING (4) 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>CHARGES FOR SERVICES</b>				
Training Fees - Partner Agencies	572,004	530,000	513,600	640,900
Training Fees - Workshops	17,365	3,000	15,000	15,000
Subtotal	589,369	533,000	528,600	655,900
<b>INTERGOVERNMENTAL</b>				
Local Contributions				
Workshops Training				
Subtotal	-	-	-	-
<b>MISCELLANEOUS</b>				
Investment Earnings	10,691	10,000	10,000	10,000
Net Increase (decrease) in the fair value of investments	(9,010)	-	-	-
Rental Income	22,321	28,000	10,000	10,000
Other/ Reimbursements	2,176	-	12,000	12,000
Subtotal	26,178	38,000	32,000	32,000
Subtotal Revenues	615,547	571,000	560,600	687,900
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	503,082	440,628	241,913	241,914
<b>TOTAL AVAILABLE RESOURCES</b>	1,118,629	1,011,628	802,513	929,814
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY FUNCTION</b>				
Regional Public Safety Training Center				
Salaries and Wages	200,935	206,623	293,353	210,817
Employee Benefits	90,601	95,558	129,846	98,083
Services and Supplies	302,298	325,933	367,402	367,402
Capital Outlay	84,167	141,600	10,000	145,000
Subtotal Expenditures	678,001	769,714	800,601	821,301
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	440,628	241,914	1,911	108,513
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	1,118,629	1,011,628	802,513	929,814

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 209  
FUND - REGIONAL PUBLIC SAFETY

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>REVENUE</b>				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	7,127,834	7,600,000	7,835,600	7,835,600
Subtotal	7,127,834	7,600,000	7,835,600	7,835,600
MISCELLANEOUS				
Investment Earnings	10,948	2,000	15,000	15,000
Net Increase (decrease) in the fair value of investment	9,742	-	-	-
Other	1,378,428	1,457,762	1,391,262	1,387,457
Subtotal	1,399,118	1,459,762	1,406,262	1,402,457
Subtotal Revenues	8,526,952	9,059,762	9,241,862	9,238,057
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	5,457,672	1,376,695	767,759	767,760
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,984,624</b>	<b>10,436,457</b>	<b>10,009,621</b>	<b>10,005,817</b>
<b>USES</b>				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	868,865	912,876	898,430	898,430
Employee Benefits	329,144	381,611	349,332	345,527
Services and Supplies	9,031,920	5,983,842	6,311,599	6,311,599
Capital Outlay	-	-	-	-
Subtotal	10,229,929	7,278,329	7,559,361	7,555,556
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	10,229,929	7,278,329	7,559,361	7,555,556
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,378,000	2,390,368	2,403,031	2,403,031
General Fund	-	-	-	-
Infrastructure Fund	-	-	-	-
Subtotal Other Uses	2,378,000	2,390,368	2,403,031	2,403,031
Special Item:				
ENDING FUND BALANCE	1,376,695	767,760	47,229	47,230
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>13,984,624</b>	<b>10,436,457</b>	<b>10,009,621</b>	<b>10,005,817</b>

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 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2015
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	31,967	3,049,525	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	596,567	590,079	611,550	611,550
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	2,520,424	2,438,477	2,603,952	2,603,952
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	1,445,320	1,452,835	1,488,352	1,488,352
Motor VFTax 3.6/2.35 cents-NRS 365.550	2,611,261	2,558,863	2,698,379	2,698,379
Local Governmental Grants	103,068	-	-	-
Subtotal	7,308,607	10,089,779	7,402,233	7,402,233
<b>CHARGES FOR SERVICES</b>				
Street Curb Gutter program	319,664	600,000	400,000	400,000
Other	-	-	-	-
Subtotal	319,664	600,000	400,000	400,000
<b>MISCELLANEOUS:</b>				
Contributions and Donations	-	-	-	-
Other	9,162	-	-	-
Subtotal	9,162	-	-	-
Subtotal Revenues	7,637,433	10,689,779	7,802,233	7,802,233
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	3,558,106	2,378,382	1,349,733	1,349,733
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,890,000	1,890,000	2,990,000	2,990,000
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	5,448,106	4,268,382	4,339,733	4,339,733
<b>BEGINNING FUND BALANCE</b>	6,106,440	6,150,905	4,077,930	6,109,987
<b>TOTAL AVAILABLE RESOURCES</b>	19,191,979	21,109,066	16,219,896	18,251,953
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages	3,056,619	3,144,582	3,428,033	3,413,977
Employee Benefits	1,387,055	1,487,426	1,629,555	1,615,068
Services and Supplies	4,119,237	5,219,107	5,903,728	5,903,728
Capital Outlay	4,446,196	5,147,964	3,445,000	5,445,000
Subtotal	13,009,107	14,999,079	14,406,316	16,377,773
<b>INTERGOVERNMENTAL:</b>				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,009,107	14,999,079	14,406,316	16,377,773
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	31,967			
<b>ENDING FUND BALANCE</b>	6,150,905	6,109,987	1,813,580	1,874,180
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	19,191,979	21,109,066	16,219,896	18,251,953

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 216  
FUND - ROADS SPECIAL REVENUE FUND

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>REVENUE</b>				
<b>CHARGES FOR SERVICES:</b>				
Remediation Fees	1,253,750	1,250,000	1,250,000	1,250,000
Subtotal	1,253,750	1,250,000	1,250,000	1,250,000
<b>MISCELLANEOUS</b>				
Reimbursements				
Investment Earnings	153,710	108,800	112,248	112,248
Net Increase (decrease) in the fair value of investm	(148,847)	13,398	-	-
Other	-	-	-	-
Subtotal	4,863	122,198	112,248	112,248
Subtotal Revenues	1,258,613	1,372,198	1,362,248	1,362,248
<b>OTHER FINANCING SOURCES</b>				
Cash from Water Resources				
Operating Transfers In (Schedule T)				
Water Resources Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	8,680,011	8,196,033	6,712,375	6,739,104
<b>TOTAL AVAILABLE RESOURCES</b>	9,938,624	9,568,231	8,074,623	8,101,352
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
Remediation District				
Salaries and Wages	457,714	473,194	633,967	645,991
Employee Benefits	195,052	192,454	249,159	261,718
Services and Supplies	1,089,825	2,163,479	6,075,662	6,075,662
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,742,591	2,829,127	6,958,788	6,983,371
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	8,196,033	6,739,104	1,115,835	1,117,981
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	9,938,624	9,568,231	8,074,623	8,101,352

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 266  
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Ad valorem	1,212,588	1,219,568	1,209,326	1,247,631
Car Rental Fee	1,196,251	1,017,428	1,070,614	1,070,614
<b>SUBTOTAL TAXES</b>	<b>2,408,839</b>	<b>2,236,996</b>	<b>2,279,940</b>	<b>2,318,245</b>
<b>LICENSES AND PERMITS</b>				
Cable television franchise fees				
Other	-	-	-	-
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	8,241,834	6,968,922	3,053,108	2,968,267
Federal/State Narc. Forfeitures	250,163	386,655	110,000	110,000
State Grants	502,891	470,662	361,278	361,278
Local Government Contribution	413,180	186,499	634,674	634,674
<b>SUBTOTAL INTERGOVERNMENTAL</b>	<b>9,408,068</b>	<b>8,012,738</b>	<b>4,159,060</b>	<b>4,074,219</b>
<b>CHARGES FOR SERVICES:</b>				
<b>General Government:</b>				
Clerk Fees	-	6,000	6,000	6,000
Recorder Fees	346,488	325,000	325,000	325,000
Map Fees	42,344	23,000	40,000	40,000
PTx Commission NRS 361.530	474,752	400,000	400,000	400,000
Other	6,194	15,217	-	-
<b>Subtotal</b>	<b>869,778</b>	<b>769,217</b>	<b>771,000</b>	<b>771,000</b>
<b>Judicial:</b>				
Other	1,455,351	1,439,371	1,520,932	1,520,932
<b>Subtotal</b>	<b>1,455,351</b>	<b>1,439,371</b>	<b>1,520,932</b>	<b>1,520,932</b>
<b>Public Safety:</b>				
Coroner Fees		25,000	25,000	25,000
Other	151,847	445,009	455,000	455,000
<b>Subtotal</b>	<b>151,847</b>	<b>470,009</b>	<b>480,000</b>	<b>480,000</b>
<b>Public Works:</b>				
Other	36,745	85,695	85,000	85,000
<b>Subtotal</b>	<b>36,745</b>	<b>85,695</b>	<b>85,000</b>	<b>85,000</b>
<b>Corrections:</b>				
Other				
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and Recreation:</b>				
Charges for Service	154,243	172,855	177,408	177,408
<b>Subtotal</b>	<b>154,243</b>	<b>172,855</b>	<b>177,408</b>	<b>177,408</b>
<b>SUBTOTAL CHARGES FOR SERVICES</b>	<b>2,667,964</b>	<b>2,937,147</b>	<b>3,034,340</b>	<b>3,034,340</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
<b>FINES AND FORFEITS</b>				
Fines	1,915,055	2,280,272	2,139,492	2,208,124
Forfeits	349,197	135,000	35,000	35,000
<b>SUBTOTAL FINES AND FORFEITS</b>	<b>2,264,252</b>	<b>2,415,272</b>	<b>2,174,492</b>	<b>2,243,124</b>
<b>MISCELLANEOUS</b>				
Interest Earnings	71,290	57,000	62,000	62,000
Net Increase (decrease) in the fair value of investments	(74,738)	-	-	-
Donations and Contributions	790,584	960,300	335,000	335,000
NonGovernmental Grants	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	263,698	529,772	97,000	97,000
<b>SUBTOTAL MISCELLANEOUS</b>	<b>1,050,834</b>	<b>1,547,072</b>	<b>494,000</b>	<b>494,000</b>
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>17,799,957</b>	<b>17,149,225</b>	<b>12,141,832</b>	<b>12,163,928</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	1,275,092	893,673	-	-
<b>Total Transfers In</b>	<b>1,275,092</b>	<b>893,673</b>	<b>-</b>	<b>-</b>
Other:				
Proceeds from Asset Disposition	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>12,513,770</b>	<b>14,090,672</b>	<b>6,756,468</b>	<b>7,051,197</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>31,588,819</b>	<b>32,133,570</b>	<b>18,898,300</b>	<b>19,215,125</b>

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SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>				
Executive				
County Manager (101-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	15,000	53,539	-	-
Capital Outlay	-	-	-	-
Subtotal	15,000	53,539	-	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	75,006	1,250,000	140,000	140,000
Capital Outlay	105,026	837,091	260,000	260,000
Subtotal	180,032	2,087,091	400,000	400,000
Other				
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	16	28,423	6,000	6,000
Capital Outlay	-	-	-	-
Subtotal	16	28,423	6,000	6,000
Technology Services Dept (108-0)				
Salaries and Wages	81,592	82,881	-	-
Employee Benefits	31,740	33,654	-	-
Services and Supplies	48,067	158,008	40,000	40,000
Capital Outlay	-	-	-	-
Subtotal	161,399	274,543	40,000	40,000
Community Services - General Services				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	146,614	2,399	-	-
Capital Outlay	-	-	-	-
Subtotal	146,614	2,399	-	-
Human Resources Department (109-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,155	879	-	-
Capital Outlay	-	-	-	-
Subtotal	1,155	879	-	-
County Recorder (111-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	473,417	2,510,589	285,600	285,600
Capital Outlay	-	-	-	-
Subtotal	473,417	2,510,589	285,600	285,600
<b>FUNCTION CONTINUED</b>				

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FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Community Development Department (116-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	101	-	-	-
Capital Outlay	-	-	-	-
Subtotal	101	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	81,592	82,881	-	-
Employee Benefits	31,740	33,654	-	-
Services and Supplies	759,376	4,003,837	471,600	471,600
Capital Outlay	105,026	837,091	260,000	260,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	977,734	4,957,463	731,600	731,600
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	556,092	768,657	689,725	683,747
Employee Benefits	228,228	243,122	274,533	276,586
Services and Supplies	1,182,652	2,519,305	1,101,724	1,108,774
Capital Outlay	-	-	3,617,786	3,617,786
Subtotal	1,966,972	3,531,084	5,683,768	5,686,893
District Attorney (106-0)				
Salaries and Wages	1,442,928	1,425,332	1,483,989	1,477,516
Employee Benefits	613,489	637,297	666,787	668,689
Services and Supplies	295,210	563,415	229,760	230,922
Capital Outlay	38,558	57,792	-	-
Subtotal	2,390,185	2,683,835	2,380,536	2,377,126
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	6,606	92,544	100,000	100,000
Employee Benefits	96	753	-	-
Services and Supplies	62,711	232,881	133,355	133,355
Capital Outlay	38,042	-	-	-
Subtotal	107,455	326,178	233,355	233,355
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	427,732	437,040	3,017,320	3,078,320
Capital Outlay	64,814	15,600	-	-
Subtotal	492,546	452,640	3,017,320	3,078,320
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	551	-	-
Capital Outlay	-	-	-	-
Subtotal	-	551	-	-
FUNCTION CONTINUED				

WASHOE COUNTY  
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SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Community Services-Mills Lane Maintenance (160-0)-Facilities Services				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	415,335	-	-	-
Capital Outlay	-	-	-	-
Subtotal	415,335	-	-	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	2,005,626	2,286,533	2,273,714	2,261,263
Employee Benefits	841,813	881,172	941,320	945,275
Services and Supplies	2,383,639	3,753,192	4,482,158	4,551,371
Capital Outlay	141,414	73,392	3,617,786	3,617,786
JUDICIAL FUNCTION SUBTOTAL	5,372,493	6,994,288	11,314,978	11,375,694
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	940,206	890,576	63,076	210,228
Employee Benefits	253,776	216,500	26,265	49,745
Services and Supplies	3,090,127	2,920,760	402,400	302,400
Capital Outlay	1,478,864	490,353	-	-
Subtotal	5,762,973	4,518,189	491,741	562,373
Medical Examiner (153-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	5,280	133,259	26,000	26,000
Capital Outlay	-	-	-	-
Subtotal	5,280	133,259	26,000	26,000
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	63,384	119,136	121,856	105,569
Employee Benefits	12,489	28,493	51,471	51,761
Services and Supplies	462,911	1,550,064	680,960	680,847
Capital Outlay	-	-	-	-
Subtotal	538,784	1,697,693	854,287	838,177
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	26,289	100,209	50,000	50,000
Employee Benefits	102	163	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	26,391	100,372	50,000	50,000
Emergency Management (101-5)				
Salaries and Wages	21,578	89,119	89,664	44,832
Employee Benefits	7,371	31,485	32,057	16,278
Services and Supplies	659,177	701,018	2,134	2,134
Capital Outlay	7,698	-	-	-
Subtotal	695,824	821,622	123,855	63,244
FUNCTION CONTINUED				

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	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	3,742	6,978	-	-
Employee Benefits	52	1,139	-	-
Services and Supplies	107,862	2,393	-	-
Capital Outlay	-	-	-	-
Subtotal	111,656	10,510	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	1,055,199	1,206,018	324,596	410,629
Employee Benefits	273,790	277,780	109,793	117,784
Services and Supplies	4,325,357	5,310,039	1,111,494	1,011,381
Capital Outlay	1,486,562	490,353	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	7,140,908	7,284,190	1,545,884	1,539,794
PUBLIC WORKS FUNCTION-Community Services (105-31 & 163-10)				
Salaries and Wages	50,462	69,511	42,678	39,447
Employee Benefits	21,982	31,493	14,621	17,852
Services and Supplies	9,729	744,608	662,375	662,375
Capital Outlay	-	-	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	82,173	845,612	719,674	719,674
WELFARE-Social Services Department (179-0)				
Salaries and Wages	1,245	1,513	-	-
Employee Benefits	526	724	-	-
Services and Supplies	91,338	235,411	90,000	90,000
Capital Outlay	-	-	-	-
WELFARE FUNCTION SUBTOTAL	93,109	237,648	90,000	90,000
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	250,764	307,126	-	-
Capital Outlay	-	-	-	-
Subtotal	250,764	307,126	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	15,709	75,305	1,032,091	997,088
Capital Outlay	44,133	-	-	-
Subtotal	59,842	75,305	1,032,091	997,088
FUNCTION CONTINUED				

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FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>CSD - May Center (270-6)</b>				
Salaries and Wages	195,181	202,765	260,011	261,771
Employee Benefits	51,168	64,037	66,957	64,803
Services and Supplies	286,140	286,513	216,997	216,997
Capital Outlay	-	-	-	-
Subtotal	532,489	553,315	543,965	543,571
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	195,181	202,765	260,011	261,771
Employee Benefits	51,168	64,037	66,957	64,803
Services and Supplies	552,613	668,944	1,249,088	1,214,085
Capital Outlay	44,133	-	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>843,095</b>	<b>935,746</b>	<b>1,576,056</b>	<b>1,540,659</b>
<b>COMMUNITY SUPPORT</b>				
Community Support (181-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	211,515	-	-
Capital Outlay	-	-	-	-
Subtotal	-	211,515	-	-
<b>COMMUNITY SUPPORT FUNCTION SUBTOTAL</b>	<b>-</b>	<b>211,515</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL</b>				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,157,871	1,219,568	1,209,326	1,247,631
Subtotal	1,157,871	1,219,568	1,209,326	1,247,631
<b>INTERGOVERNMENTAL EXPENDITURES SUBTOTAL</b>	<b>1,157,871</b>	<b>1,219,568</b>	<b>1,209,326</b>	<b>1,247,631</b>
<b>TOTAL EXPENDITURES- ALL FUNCTIONS</b>	<b>15,667,383</b>	<b>22,686,030</b>	<b>17,187,518</b>	<b>17,245,053</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	545,169	768,565	493,588	591,926
Other Restricted Revenue Fund	-	-	-	-
Water Resources Fund	-	-	-	-
Roads Fund	-	-	-	-
Debt Service	1,146,241	1,017,428	1,070,614	1,070,614
Capital Facilities	-	-	-	-
Capital Improvements Fund	139,354	610,350	-	-
Subtotal Other Uses	1,830,764	2,396,343	1,564,202	1,662,540
<b>ENDING FUND BALANCE</b>	<b>14,090,672</b>	<b>7,051,197</b>	<b>146,580</b>	<b>307,532</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>31,588,819</b>	<b>32,133,570</b>	<b>18,898,300</b>	<b>19,215,125</b>

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SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,062,912	6,097,860	6,046,639	6,238,165
Subtotal	6,062,912	6,097,860	6,046,639	6,238,165
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	127,310	125,000	125,000	125,000
Net Increase (decrease) in the fair value of investment	(104,283)	-	-	-
Other	10,224	-	-	-
Subtotal	33,250	125,000	125,000	125,000
CHARGES FOR SERVICES:				
Other		-		
Subtotal	-	-	-	-
Subtotal Revenues	6,096,162	6,222,860	6,171,639	6,363,165
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund				
Other:				
Bond Premium				
Proceeds from debt	-	-	10,000,000	10,000,000
Subtotal Other Sources	-	-	10,000,000	10,000,000
BEGINNING FUND BALANCE	9,219,818	5,987,037	3,253,505	3,340,565
<b>TOTAL AVAILABLE RESOURCES</b>	<b>15,315,980</b>	<b>12,209,897</b>	<b>19,425,144</b>	<b>19,703,730</b>

WASHOE COUNTY  
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SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL:</b>				
State of Nevada Apportionment	3,424,249	3,658,612	3,627,984	3,742,899
Reno/Sparks Apportionment	627,094	670,014	664,405	685,450
Property Tax processing Fees&other services&supplies	56,819	45,000	45,000	45,000
Subtotal	4,108,162	4,373,626	4,337,389	4,473,349
<b>GENERAL GOVERNMENT:</b>				
Capital Outlay	250,107	860,886	205,615	639,681
Subtotal	250,107	860,886	205,615	639,681
<b>JUDICIAL:</b>				
Capital Outlay	2,890,441	1,016,000	-	-
Subtotal	2,890,441	1,016,000	-	-
<b>PUBLIC SAFETY:</b>				
Capital Outlay	151,871	472,448	10,545,000	10,550,000
Subtotal	151,871	472,448	10,545,000	10,550,000
<b>PUBLIC WORKS:</b>				
Capital Outlay	25,434	25,000	233,280	25,000
Subtotal	25,434	25,000	233,280	25,000
<b>HEALTH:</b>				
Capital Outlay	-	-	85,160	-
Subtotal	-	-	85,160	-
<b>CULTURE AND RECREATION:</b>				
Capital Outlay	12,928	231,372	1,028,700	1,025,700
Subtotal	12,928	231,372	1,028,700	1,025,700
<b>DEBT SERVICE:</b>				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,438,943	6,979,332	16,435,144	16,713,730
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction Fund				
Roads Special Revenue Fund	1,890,000	1,890,000	2,990,000	2,990,000
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,890,000	1,890,000	2,990,000	2,990,000
ENDING FUND BALANCE	5,987,037	3,340,565	0	0
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>15,315,980</b>	<b>12,209,897</b>	<b>19,425,144</b>	<b>19,703,730</b>

WASHOE COUNTY  
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SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	132,098	200,000	37,000	200,000
Subtotal	132,098	200,000	37,000	200,000
INTERGOVERNMENTAL:				
Federal Grants	4,261,464	1,917,054	-	-
State and Local Grants	1,022,568	319,479	-	-
Subtotal	5,284,032	2,236,533	-	-
MISCELLANEOUS:				
Investment Earnings	459,591	445,100	356,600	356,600
Net Increase (decrease) in the fair value of investments	(429,692)	102,180	86,180	86,180
Contributions and Donations	150,000	-	-	-
Other	21,791	-	-	-
Subtotal	201,690	547,280	442,780	442,780
Subtotal Revenues	5,617,820	2,983,813	479,780	642,780
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	17,880	-	-	-
Subtotal Other Uses	17,880	-	-	-
BEGINNING FUND BALANCE	26,855,684	23,113,326	17,742,670	17,742,670
<b>TOTAL AVAILABLE RESOURCES</b>	<b>32,491,384</b>	<b>26,097,139</b>	<b>18,222,450</b>	<b>18,385,450</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

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EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>CULTURE AND RECREATION FUNCTION</b>				
Parks (9000) Capital Outlay				
District one	16,269	101,100	2,381,660	2,454,660
District two	45,832	372,707	2,883,119	2,962,119
District three	11,349	117,246	206,187	217,187
District four	873,601	481,000	1,022,804	1,022,804
Special Projects	2,148,025	2,837,262	2,457,374	2,457,374
Bond Projects	688,688	4,442,154	9,268,306	9,268,306
Subtotal	3,783,764	8,351,469	18,219,450	18,382,450
Debt Service				
Services Fees	3,000	3,000	3,000	3,000
Subtotal	3,000	3,000	3,000	3,000
Total Expenditures	3,786,764	8,354,469	18,222,450	18,385,450
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	1,101,294	-	-	-
Debt Service Fund	4,490,000	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	5,591,294	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	23,113,326	17,742,670	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	32,491,384	26,097,139	18,222,450	18,385,450

WASHOE COUNTY  
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SCHEDULE B - 404  
FUND - PARKS CAPITAL

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	2,942	-	-	-
Special Assessments	-	-	-	-
Subtotal	2,942	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	1,935,848	3,935,404	-	-
State Contributions	403,446	4,649,268	-	-
Local Contributions	248,834	5,000	-	-
Subtotal	2,588,128	8,589,672	-	-
CHARGES FOR SERVICES				
Zoning Fees	14,500	-	-	-
Subtotal	14,500	-	-	-
MISCELLANEOUS				
Investment Earnings	156,102	67,063	61,500	61,500
Net Increase (decrease) in the fair value of investments	(82,520)	-	-	-
Contributions and Donations	-	150,000	-	-
Other: Misc Receipts/Sale of Land	57,478	314,612	-	-
Subtotal	131,060	531,675	61,500	61,500
Subtotal Revenues	2,736,630	9,121,347	61,500	61,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,135,800	3,732,632	4,100,000	4,100,000
Regional Communications System				
Other Restricted Revenue Fund	139,354	610,350		
Roads Fund	31,967			
Parks Capital Fund	1,101,294			
Equipment Services Fund	34,675			
Capital Facilities				
Child Protective Services Fund				
Bond Premiums/ Discounts				
Proceeds from Medium Term Debt				
Proceeds from Long Term Debt				
Subtotal Other Sources	2,443,090	4,342,982	4,100,000	4,100,000
BEGINNING FUND BALANCE	12,719,670	3,909,205	2,684,437	3,952,877
<b>TOTAL AVAILABLE RESOURCES</b>	<b>17,899,390</b>	<b>17,373,534</b>	<b>6,845,937</b>	<b>8,114,377</b>

WASHOE COUNTY  
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SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS FUND

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015 TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Capital Outlay	3,080,653	2,499,051	3,467,315	4,500,694
Subtotal	3,080,653	2,499,051	3,467,315	4,500,694
JUDICIAL FUNCTION:				
Capital Outlay	326,393	627,068	760,214	856,941
Subtotal	326,393	627,068	760,214	856,941
PUBLIC SAFETY FUNCTION:				
Capital Outlay	49,916	325,255	-	72,418
Subtotal	49,916	325,255	-	72,418
PUBLIC WORKS FUNCTION:				
Capital Outlay	10,097,954	9,257,546	1,909,105	1,975,021
Subtotal	10,097,954	9,257,546	1,909,105	1,975,021
HEALTH				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
CULTURE AND RECREATION FUNCTION:				
Capital Outlay	417,389	229,084	709,303	709,303
Subtotal	417,389	229,084	709,303	709,303
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,972,305	12,938,004	6,845,937	8,114,377
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund				
Roads Fund				
Parks Capital Fund	17,880			
SAD Debt Fund	-	482,653	-	-
Subtotal Other Uses	17,880	482,653	-	-
ENDING FUND BALANCE	3,909,205	3,952,877	-	-
TOTAL COMMITMENTS AND FUND BALANCE	17,899,390	17,373,534	6,845,937	8,114,377

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS FUND

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Contributions	268,590			
State Grants				
Infrastructure Tax				
Subtotal	268,590	-	-	-
MISCELLANEOUS				
Interest Earnings	-			
Net Increase (decrease) in the fair value of investments	-			
Donations and Other				
Subtotal	-	-	-	-
Subtotal Revenues	268,590	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Truckee River Flood Management Project Fund	-			
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>268,590</b>	<b>-</b>	<b>-</b>	<b>-</b>

WASHOE COUNTY

(Local Government)

SCHEDULE B - 494  
FUND - INFRASTRUCTURE

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EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Truckee River Flood Control Project	268,590			
Subtotal	268,590	-	-	-
Subtotal Expenditures	268,590	-	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Truckee River Flood Management Project Fund	-			
Debt Service Fund	-			
Total transfers out	-	-	-	-
Special Item:				
Truckee River Flood Management Authority				
Subtotal Other Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	268,590	-	-	-

WASHOE COUNTY

(Local Government)

SCHEDULE B - 494  
FUND - INFRASTRUCTURE

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	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	27,580,000	-	-	-
Bond Premium	307,609	-	-	-
Subtotal Other Financing Sources	27,887,609	-	-	-
Operating Transfers In (Schedule T)				
General Fund	4,368,272	4,220,547	4,765,687	4,765,687
Library Expansion Fund	280,430	219,532	217,095	217,095
Animal Services	-	-	-	-
Truckee River Flood Management	2,378,000	2,390,368	2,403,031	2,403,031
Other Special Revenue Fund	1,146,241	1,017,428	1,070,614	1,070,614
Capital Facilities Tax Fund	-	-	-	-
Child Protective Service Fund	400,000	400,000	400,000	400,000
Parks Capital Fund	3,100,000	-	-	-
Infrastructure Fund				
Baseball Stadium				
Subtotal Transfers	11,672,943	8,247,875	8,856,427	8,856,427
Subtotal Other Financing Sources	39,560,552	8,247,875	8,856,427	8,856,427
BEGINNING FUND BALANCE	2,022,088	1,568,527	1,597,946	1,551,018
<b>TOTAL AVAILABLE RESOURCES</b>	<b>41,582,640</b>	<b>9,816,402</b>	<b>10,454,373</b>	<b>10,407,445</b>

WASHOE COUNTY  
(Local Government)

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

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	14,213,406	2,809,008	3,105,546	3,105,546
Interest	3,522,498	2,444,914	2,653,150	2,653,150
Bond Issuance Cost	341,827	-	-	-
Pay Escrow Refund Debt	18,783,212	-	-	-
Debt Service Fees	17,193	4,028	3,968	3,968
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	469,000	487,000	506,000	506,000
Interest	97,014	79,051	60,399	60,399
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)				
Principal	625,000	655,000	690,000	690,000
Interest	798,223	768,455	736,503	736,503
Bond Issuance Cost	-	-	-	-
Debt Service Fees	500	500	500	500
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	463,200	522,200	592,100	592,100
Interest	680,041	492,228	475,514	475,514
Bond Issuance Cost	-	-	-	-
Debt Service Fees	3,000	3,000	3,000	3,000
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	1,568,527	1,551,018	1,627,693	1,580,765
TOTAL COMMITMENTS AND FUND BALANCE	41,582,640	9,816,402	10,454,373	10,407,445

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	4,843,881	4,043,908	839,677	864,576
Subtotal	4,843,881	4,043,908	839,677	864,576
MISCELLANEOUS:				
Other	12,233	-	-	-
Subtotal	12,233	-	-	-
Subtotal Revenues	4,856,114	4,043,908	839,677	864,576
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	1,390,000	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	941,810	-	-	-
Refunding	18,090,000	-	-	-
Subtotal Other Financing Sources	20,421,810	-	-	-
BEGINNING FUND BALANCE	6,927,340	7,358,262	7,289,533	7,289,533
<b>TOTAL AVAILABLE RESOURCES</b>	<b>32,205,264</b>	<b>11,402,170</b>	<b>8,129,210</b>	<b>8,154,109</b>

WASHOE COUNTY  
(Local Government)

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

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-1)				
Principal	4,255,000	2,575,000	2,685,000	2,685,000
Interest	1,603,527	1,498,865	1,393,208	1,393,208
Bond Issuance Cost	341,463	-	-	-
Services & Supplies	22,640	22,200	22,500	22,500
Debt Service Fees	16,362	16,572	16,782	16,782
Pay Princ/Escrow Refunded Debt	18,608,010	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	7,358,262	7,289,533	4,011,720	4,036,619
ENDING FUND BALANCE	7,358,262	7,289,533	4,011,720	4,036,619
TOTAL COMMITMENTS AND FUND BALANCE	32,205,264	11,402,170	8,129,210	8,154,109

WASHOE COUNTY  
(Local Government)

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

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Other				
Special Assessments - principal	933,447	1,157,000	1,120,500	1,120,500
Subtotal	933,447	1,157,000	1,120,500	1,120,500
<b>FINES and FORFEITURES</b>				
Forfeitures	14,702	-	-	-
Subtotal	14,702	-	-	-
<b>MISCELLANEOUS</b>				
Investment earnings	30,763	38,000	27,000	27,000
Net increase (decrease) fair value of investment	(23,736)	-	-	-
Special Assessments - interest	483,241	345,600	336,150	336,150
Penalties	91,151	92,160	89,640	89,640
Subtotal	581,419	475,760	452,790	452,790
<b>Subtotal Revenues</b>				
	1,529,568	1,632,760	1,573,290	1,573,290
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund	-	482,653	-	-
Proceeds from financing	-	-	-	-
Subtotal Other Sources	-	482,653	-	-
<b>BEGINNING FUND BALANCE</b>				
	1,858,810	1,285,662	1,822,072	2,304,725
<b>TOTAL AVAILABLE RESOURCES</b>				
	3,388,378	3,401,075	3,395,362	3,878,015

WASHOE COUNTY  
(Local Government)

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: SPECIAL ASSESSMENT				
Principal	1,663,704	704,495	405,177	405,177
Interest	388,928	343,693	318,821	318,821
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	50,084	48,162	34,700	34,700
Subtotal	2,102,716	1,096,350	758,698	758,698
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,285,662	2,304,725	2,636,664	3,119,317
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	1,285,662	2,304,725	2,636,664	3,119,317
TOTAL COMMITMENTS AND FUND BALANCE	3,388,378	3,401,075	3,395,362	3,878,015

WASHOE COUNTY  
 (Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Public Safety				
Charges for Services				
Building permits	1,652,043	1,920,000	2,030,000	2,030,000
TRPA	62,678	80,000	60,000	60,000
Other	9,577	9,500	10,000	10,000
Miscellaneous				
Reimbursements	62	431	-	-
<b>Total Operating Revenue</b>	<b>1,724,360</b>	<b>2,009,931</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>OPERATING EXPENSES</b>				
Public Safety Function:				
Building & Safety				
Salaries and Wages	826,173	856,269	1,003,695	1,167,373
Employee Benefits	341,688	339,014	363,263	406,927
Services and Supplies	442,240	506,242	641,335	721,335
Depreciation/amortization	12,579	-	21,800	21,800
<b>Total Operating Expense</b>	<b>1,622,680</b>	<b>1,701,525</b>	<b>2,030,093</b>	<b>2,317,435</b>
<b>Operating Income or (Loss)</b>	<b>101,680</b>	<b>308,406</b>	<b>69,907</b>	<b>(217,435)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	8,775	7,000	7,000	7,000
Net increase (decrease) in fair value of investments	(9,792)	-	-	-
Proceeds from Asset Disposition	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>(1,017)</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>NONOPERATING EXPENSE</b>				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>100,663</b>	<b>315,406</b>	<b>76,907</b>	<b>(210,435)</b>
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	23,327	125,721
General Fund - In	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>23,327</b>	<b>125,721</b>
<b>NET INCOME (LOSS)</b>	<b>100,663</b>	<b>315,406</b>	<b>100,234</b>	<b>(84,714)</b>

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers & other funds & sources	1,724,360	2,009,931	2,100,000	2,100,000
Cash payments for personnel costs	(1,160,295)	(1,191,783)	(1,363,458)	(1,570,800)
Cash payments for services & supplies	(441,309)	(506,242)	(641,335)	(721,335)
<b>a. Net cash provided (used) by operating activities</b>	<b>122,756</b>	<b>311,906</b>	<b>95,207</b>	<b>(192,135)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	102,394
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,394</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Asset Disposition				
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	-	-	(75,000)	(160,000)
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>(75,000)</b>	<b>(160,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	(986)	7,000	7,000	7,000
<b>d. Net cash provided (used) by investing activities</b>	<b>(986)</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>121,770</b>	<b>318,906</b>	<b>27,207</b>	<b>(242,741)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>563,670</b>	<b>685,440</b>	<b>1,024,269</b>	<b>1,004,346</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>685,440</b>	<b>1,004,346</b>	<b>1,051,476</b>	<b>761,605</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - BUILDING & SAFETY (560)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	31,538,901	31,978,346	32,710,576	32,710,576
Total Operating Revenue	31,538,901	31,978,346	32,710,576	32,710,576
<b>OPERATING EXPENSE-Utilities</b>				
Salaries and Wages	4,199,010	4,007,973	4,419,627	4,285,586
Employee Benefits	1,692,297	1,639,472	1,816,395	1,774,159
Services and Supplies	12,526,486	14,586,255	18,480,247	18,480,247
Depreciation/amortization	8,557,566	8,628,537	8,677,664	8,677,664
Total Operating Expense	26,975,359	28,862,237	33,393,933	33,217,656
Operating Income or (Loss)	4,563,542	3,116,109	(683,357)	(507,080)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment earnings	1,755,304	1,558,628	1,571,558	1,571,558
Net Increase/(decrease) in fair value of Investments	(1,853,664)	128,056	-	-
Federal Grant	122,415	70,000	70,000	70,000
Facilities Rental	25,716	24,395	-	-
Gain (loss) on asset disposition	(457,176)	-	-	-
Interest/bond issuance costs	(2,333,914)	(2,252,149)	(2,164,625)	(2,164,625)
Connection fee refunds/credits	(2,334,750)	(130,629)	(500,000)	(500,000)
Other non-operating revenue (expenditures)	297,611	-	-	-
Total Nonoperating Revenues (Expenses)	(4,778,458)	(601,699)	(1,023,067)	(1,023,067)
Income (Loss) before Contributions and Transfers	(214,916)	2,514,410	(1,706,424)	(1,530,147)
<b>CAPITAL CONTRIBUTIONS IN (OUT)</b>				
Contributions from Federal Government	11,931	10,000	1,650,000	1,650,000
Contributions from State	-	-	-	-
Hookup Fees	2,648,507	6,425,000	8,305,000	8,305,000
Contributions from contractors	1,787,185	505,000	1,250,000	1,250,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	4,447,623	6,940,000	11,205,000	11,205,000
Special loss on asset impairment	-	-	-	-
<b>TRANSFERS IN</b>				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	149,378	1,697,873
Total Transfers In	-	-	149,378	1,697,873
<b>TRANSFERS OUT</b>				
General Fund	1,450,000	-	-	-
CTM Remediation District -Out	-	-	-	-
Total Transfers OUT	1,450,000	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	(1,450,000)	-	149,378	1,697,873
<b>NET INCOME (LOSS)</b>	<b>2,782,707</b>	<b>9,454,410</b>	<b>9,647,954</b>	<b>11,372,726</b>

WASHOE COUNTY  
(Local Government)

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



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	29,168,188	29,782,459	30,453,220	30,453,220
Cash received from services to other funds & agencies	1,592,307	1,662,780	1,673,157	1,673,157
Cash received from program loans	14,741	7,484	8,330	8,330
Other operating receipts	894,774	555,738	582,469	582,469
Cash payments for personnel costs	(5,864,624)	(5,647,445)	(6,236,022)	(6,059,745)
Cash payments for services & supplies	(12,503,019)	(14,586,255)	(18,480,247)	(18,480,247)
Cash payments for program loans	(11,491)	(30,000)	(30,000)	(30,000)
Cash refund of hookup fees	(2,334,750)	(130,629)	(500,000)	(500,000)
<b>a. Net cash provided (used) by operating activities</b>	<b>10,956,126</b>	<b>11,614,132</b>	<b>7,470,907</b>	<b>7,647,184</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal grant	112,008	70,000	70,000	70,000
Transfer from Other Equipment Services	-	-	-	1,548,495
Transfer to General Fund	(1,450,000)	-	-	-
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>(1,337,992)</b>	<b>70,000</b>	<b>70,000</b>	<b>1,618,495</b>
<b>C. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Water & Sanitary Sewer Financial Assistance Loans				
Investment earnings	(79,018)	1,471,053	1,564,958	1,564,958
<b>c. Net cash provided (used) by investing activities</b>	<b>(79,018)</b>	<b>1,471,053</b>	<b>1,564,958</b>	<b>1,564,958</b>
<b>D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Cash received from Federal Grants	12,478	10,000	1,650,000	1,650,000
Cash received from State Grants	-	-	-	-
Cash received from other agencies	-	-	-	-
Hookup fees/water rights dedications	3,356,845	6,425,000	8,305,000	8,305,000
Principal paid on financing	(3,717,645)	(2,736,142)	(2,822,305)	(2,822,305)
Interest paid on financing	(2,433,836)	(2,318,600)	(2,232,441)	(2,232,441)
Proceeds from insurance recovery for capital assets loss	-	-	-	-
Construction and Acquisitions	(3,675,265)	(12,283,532)	(17,168,024)	(17,168,024)
Early extinguishment of debt				
<b>d. Net cash provided (used) by capital and related financing activities</b>	<b>(6,457,423)</b>	<b>(10,903,274)</b>	<b>(12,267,770)</b>	<b>(12,267,770)</b>
<b>TRANSFERS</b>				
Transfer to General Fund	-	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>3,081,693</b>	<b>2,251,911</b>	<b>(3,161,905)</b>	<b>(1,437,133)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>106,841,843</b>	<b>109,923,536</b>	<b>112,484,250</b>	<b>112,175,447</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>109,923,536</b>	<b>112,175,447</b>	<b>109,322,345</b>	<b>110,738,314</b>

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Culture and Recreation				
Golf Course	919,033	1,002,394	1,016,009	1,016,009
Other	118,275	92,277	86,200	86,200
<b>Total Operating Revenue</b>	<b>1,037,308</b>	<b>1,094,671</b>	<b>1,102,209</b>	<b>1,102,209</b>
<b>OPERATING EXPENSES</b>				
Golf Courses				
Salaries and Wages	299,319	316,116	325,604	325,522
Employee Benefits	117,365	121,813	127,113	127,249
Services and Supplies	435,395	470,964	433,804	433,804
Depreciation/amortization	222,118	217,668	223,968	223,968
<b>Total Operating Expense</b>	<b>1,074,197</b>	<b>1,126,561</b>	<b>1,110,489</b>	<b>1,110,543</b>
<b>Operating Income or (Loss)</b>	<b>(36,889)</b>	<b>(31,890)</b>	<b>(8,280)</b>	<b>(8,334)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	13,760	11,500	11,500	11,500
Net increase (decrease) on fair value of investments	(14,186)	-	-	-
Gain (loss) on asset disposition	499	-	-	-
Miscellaneous	2,591	-	-	-
<b>Total Nonoperating Revenues</b>	<b>2,664</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
<b>NONOPERATING EXPENSE</b>				
Interest Costs	-	-	-	-
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(34,225)</b>	<b>(20,390)</b>	<b>3,220</b>	<b>3,166</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Capital Improvement Fund	-	-	-	-
<b>Total contributions to capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Transfers IN (Schedule T)</b>				
General Fund	-	-	-	-
Equipment Services	-	-	15,204	73,664
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>15,204</b>	<b>73,664</b>
<b>Transfer Out</b>				
General Fund - Out	-	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Transfers (Transfers In less Transfer Out)</b>	<b>-</b>	<b>-</b>	<b>15,204</b>	<b>73,664</b>
<b>NET INCOME (LOSS)</b>	<b>(34,225)</b>	<b>(20,390)</b>	<b>18,424</b>	<b>76,830</b>

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 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR TENTATIVE APPROVED	ENDING FINAL APPROVED 6/30/2015
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers & other sources	954,455	1,094,671	1,102,209	1,102,209
Cash payments for personnel costs	(411,416)	(437,929)	(452,717)	(452,771)
Cash payments for services & supplies	(421,180)	(470,964)	(433,804)	(433,804)
a. Net cash provided (used) by operating activities	121,859	185,778	215,688	215,634
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund				
General Fund	-	-	-	-
Equipment Services	-	-	-	58,460
Miscellaneous Receipts	2,005	-	-	-
b. Net cash provided (used) by noncapital financing activities	2,005	-	-	58,460
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
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	499	-	-	-
Acquisition of fixed assets	(52,270)	(115,000)	(145,000)	(145,000)
c. Net cash provided (used) by capital and related financing activities	(51,771)	(115,000)	(145,000)	(145,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	(460)	11,500	11,500	11,500
d. Net cash provided (used) by investing activities	(460)	11,500	11,500	11,500
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>71,633</b>	<b>82,278</b>	<b>82,188</b>	<b>140,594</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>774,694</b>	<b>846,327</b>	<b>927,831</b>	<b>928,605</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>846,327</b>	<b>928,605</b>	<b>1,010,019</b>	<b>1,069,199</b>

WASHOE COUNTY  
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	39,890,554	40,703,200	42,738,360	42,738,360
Miscellaneous	1,178,078	449,550	449,550	449,550
Total Operating Revenue	41,068,632	41,152,750	43,187,910	43,187,910
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	240,850	232,550	248,798	248,797
Employee Benefits	97,201	88,190	95,445	97,442
Services and Supplies	43,082,942	44,842,033	44,778,485	46,619,535
Depreciation	-	-	-	-
Total Operating Expense	43,420,993	45,162,773	45,122,728	46,965,774
Operating Income or (Loss)	(2,352,361)	(4,010,023)	(1,934,818)	(3,777,864)
NONOPERATING REVENUE				
Investment earnings	157,906	105,500	105,500	105,500
Net increase (decrease) in the fair value of investment securities	(183,719)	-	-	-
Other non operating revenue	1,250,000	-	-	-
Federal Grant	273,081	300,000	300,000	300,000
Total Nonoperating Revenues	1,497,268	405,500	405,500	405,500
NONOPERATING EXPENSE				
Loss on asset disposition				
Investment Pool Allocation				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(855,093)	(3,604,523)	(1,529,318)	(3,372,364)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	2,831,500
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	2,831,500
NET INCOME (LOSS)	(855,093)	(3,604,523)	(1,529,318)	(540,864)

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	17,587,734	41,152,750	43,187,910	43,187,910
Cash received from other funds	22,800,433	-	-	-
Cash received from others	2,428,078	-	-	-
Cash payments for personnel costs	(335,520)	(317,740)	(341,243)	(343,239)
Cash payments for services & supplies	(41,912,468)	(44,724,033)	(44,660,485)	(46,501,535)
a. Net cash provided (used) by operating activities	568,257	(3,889,023)	(1,813,818)	(3,656,864)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grant	273,081	300,000	300,000	300,000
General Fund - In	-	-	-	2,831,500
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	273,081	300,000	300,000	3,131,500
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	(17,276)	105,500	105,500	105,500
d. Net cash provided (used) by investing activities	(17,276)	105,500	105,500	105,500
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	824,062	(3,483,523)	(1,408,318)	(419,864)
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	8,370,252	9,194,314	3,133,791	5,710,791
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	9,194,314	5,710,791	1,725,473	5,290,927

WASHOE COUNTY  
(Local Government)

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2015 FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	6,575,322	6,498,803	7,047,305	7,047,305
Miscellaneous				
Subrogation recoveries				
Other	565,711	642,000	170,000	170,000
<b>Total Operating Revenue</b>	<b>7,141,033</b>	<b>7,140,803</b>	<b>7,217,305</b>	<b>7,217,305</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	204,722	214,293	230,423	250,440
Employee Benefits	72,715	80,870	92,072	98,387
Services and Supplies:	4,732,378	7,161,746	7,570,545	7,570,545
Depreciation	-	-	-	-
<b>Total Operating Expense</b>	<b>5,009,815</b>	<b>7,456,909</b>	<b>7,893,040</b>	<b>7,919,372</b>
<b>Operating Income or (Loss)</b>	<b>2,131,218</b>	<b>(316,106)</b>	<b>(675,735)</b>	<b>(702,067)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	336,812	280,650	330,650	330,650
Net increase in the fair value of investments	(347,803)	-	-	-
Gain (loss) on asset disposition	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>(10,991)</b>	<b>280,650</b>	<b>330,650</b>	<b>330,650</b>
<b>NONOPERATING EXPENSE</b>				
Total Nonoperating Expenses	-	-	-	-
<b>Net Income before Operating Transfers</b>	<b>2,120,227</b>	<b>(35,456)</b>	<b>(345,085)</b>	<b>(371,417)</b>
Operating Transfers (Schedule T)				
General Fund - Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>2,120,227</b>	<b>(35,456)</b>	<b>(345,085)</b>	<b>(371,417)</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - RISK MANAGEMENT (619)

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2015  FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from other funds	6,575,322	6,498,803	7,047,305	7,047,305
Cash received from others	576,240	642,000	170,000	170,000
Cash payments for personnel costs	(299,375)	(293,067)	(320,495)	(346,827)
Cash payments for services & supplies	(6,335,497)	(5,851,746)	(5,770,545)	(5,770,545)
a. Net cash provided (used) by operating activities	516,690	995,990	1,126,265	1,099,933
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - Out	-	-	-	-
Federal Grant				
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	10,335	280,650	330,650	330,650
d. Net cash provided (used) by investing activities	10,335	280,650	330,650	330,650
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>527,025</b>	<b>1,276,640</b>	<b>1,456,915</b>	<b>1,430,583</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>22,777,086</b>	<b>23,304,111</b>	<b>24,580,750</b>	<b>24,580,751</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>23,304,111</b>	<b>24,580,751</b>	<b>26,037,665</b>	<b>26,011,334</b>

WASHOE COUNTY  
(Local Government)

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Equipment Service Billings	5,755,921	6,765,896	7,856,493	7,823,660
Other	22,857	15,000	15,807	15,807
<b>Total Operating Revenue</b>	<b>5,778,778</b>	<b>6,780,896</b>	<b>7,872,300</b>	<b>7,839,467</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	1,243,083	1,260,213	1,313,192	1,312,784
Employee Benefits	520,261	574,432	600,450	597,391
Services and Supplies	4,348,881	4,415,526	4,455,897	4,489,697
Depreciation	1,786,802	1,529,466	1,575,444	1,575,444
<b>Total Operating Expense</b>	<b>7,899,027</b>	<b>7,779,637</b>	<b>7,944,983</b>	<b>7,975,316</b>
<b>Operating Income or (Loss)</b>	<b>(2,120,249)</b>	<b>(998,741)</b>	<b>(72,683)</b>	<b>(135,849)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	118,903	131,900	131,900	131,900
Gain on asset disposition	192,734	100,000	100,000	100,000
Other nonoperating revenue	1,748	-	-	-
<b>Total Nonoperating Revenues</b>	<b>313,385</b>	<b>231,900</b>	<b>231,900</b>	<b>231,900</b>
<b>NONOPERATING EXPENSE</b>				
Interest expense	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(1,806,864)</b>	<b>(766,841)</b>	<b>159,217</b>	<b>96,051</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Contributions from other funds	95,418	-	-	-
<b>TRANSFERS IN (Schedule T)</b>				
General Fund - In	-	-	-	-
Water Resources	-	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
<b>Total Transfers IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT (Schedule T)</b>				
General Fund	300,000	-	-	-
Capital Improvement Fund	34,675	-	-	-
Golf Course	-	-	15,204	73,664
Water Resources	-	-	149,378	1,697,873
Building and Safety	-	-	23,327	125,721
<b>Total Transfers Out</b>	<b>334,675</b>	<b>-</b>	<b>187,909</b>	<b>1,897,258</b>
<b>Net Operating Transfers (Transfers In less Transfer Out)</b>	<b>(334,675)</b>	<b>-</b>	<b>(187,909)</b>	<b>(1,897,258)</b>
<b>NET INCOME (LOSS)</b>	<b>(2,046,121)</b>	<b>(766,841)</b>	<b>(28,692)</b>	<b>(1,801,207)</b>

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 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from reimbursements				
Cash received from other funds	5,415,686	6,765,896	7,856,493	7,823,660
Cash received from others	364,840	15,000	15,807	15,807
Cash payments for personnel costs	(1,715,391)	(1,834,645)	(1,908,642)	(1,905,175)
Cash payments for services & supplies	(4,389,570)	(4,185,540)	(4,202,157)	(4,201,897)
a. Net cash provided (used) by operating activities	(324,435)	760,711	1,761,501	1,732,395
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund	(300,000)	-	-	-
Capital Improvement Fund	(34,675)	-	-	-
Golf Course	-	-	-	(58,460)
Water Resources	-	-	-	(1,548,495)
Building and Safety	-	-	-	(102,394)
b. Net cash provided (used) by noncapital financing activities	(334,675)	-	-	(1,709,349)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from asset disposition	105,958	100,000	100,000	100,000
Proceeds from insurance recoveries	4,702	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(1,265,383)	(2,000,000)	(2,400,000)	(1,600,000)
c. Net cash provided (used) by capital and related financing activities	(1,154,723)	(1,900,000)	(2,300,000)	(1,500,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings (no invest.earnings allocated to fund)				
Proceeds from assets held for sale	1,633,000	1,647,328	-	-
Equipment Supply deposit received	83,000	-	-	-
Equipment Supply deposit paid	(1,416,200)	(2,434,510)	-	-
d. Net cash provided (used) by investing activities	299,800	(787,182)	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(1,514,033)	(1,926,471)	(538,499)	(1,476,954)
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	5,717,898	4,203,865	3,063,199	2,277,394
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	4,203,865	2,277,394	2,524,700	800,440

WASHOE COUNTY  
(Local Government)

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

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(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	2,415,000	93,669	570,000	663,669
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	970,000	36,663	180,000	216,663
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	11,300,000	458,337	670,000	1,128,337
DA/Muni Court Facility Series 2002A (455950)	2	13	19,260,000	10/2002	1/2015	3.0-5.0	710,000	28,400	710,000	738,400
Sales Tax and Revenue Bonds 1998 (450660)	4	30	21,915,000	12/1998	12/2028	4.0-5.1	15,000,000	736,503	690,000	1,426,503
Edison Property 2007 (450550)	5	10	4,645,000	3/2007	3/2017	3.83	1,577,000	60,399	506,000	566,399
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	18,084,554	450,735	495,546	946,281
Jail Expansion 2006 (455980)	2	30	12,500,000	4/2006	3/2036	4.0-4.5	10,505,000	460,381	295,000	755,381
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,167	0	153,167
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	16,146,500	475,514	592,100	1,067,614
BB Stdm Subordinate Bonds Series2008(450667)	4	50	11,000,000	2/2008	12/2057	7.0	9,808,025	0	0	0
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	27,430,000	650,225	0	650,225
Medical Examiner Building	11 (2)	30	10,430,000	7/2014	7/2043	3.75	10,430,000	321,573	185,000	506,573
TOTAL ALL DEBT SERVICE			199,880,000				127,936,079	3,925,566	4,893,646	8,819,212

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(10) PRINCIPAL PAYABLE	(11) TOTAL
								INTEREST PAYABLE	PAYABLE		
FUND: Debt Service											
Various Purpose Refunding Bonds Series 2009B (450262)	1	8	10,540,000	3/2009	5/2017	3.0-4.2	4,350,000	177,040	1,385,000	1,562,040	
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	14,490,000	608,580	965,000	1,573,580	
Animal Control Bonds 2003A(452110)	1	12	10,750,000	8/2003	6/2015	3.0-4.625	335,000	14,238	335,000	349,238	
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	17,715,000	593,350	0	593,350	
TOTAL ALL DEBT SERVICE			56,740,000				36,890,000	1,393,208	2,685,000	4,078,208	

**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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D. #29-Mt. Rose: sewer project	8	20	1,281,308	11/2004	11/2024	4.55	725,000	32,419	55,000	87,419
S.A.D. #31-Spearhead Way/Running Bear Dr.	8	10	109,000	4/2006	5/2016	4.29	15,000	644	8,000	8,644
S.A.D. #32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	6,552,142	225,606	279,740	505,346
S.A.D. #35-Rhodes Road: road project	8	10	116,141	2/2005	11/2014	3.8	271	5	271	276
S.A.D. #36-Evergreen Drive: road project	8	10	240,587	2/2005	11/2014	3.8	12,065	229	12,065	12,294
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	411,130	17,884	26,835	44,719
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	591,104	42,034	23,266	65,300
TOTAL ALL DEBT SERVICE			12,067,904				8,306,712	318,821	405,177	723,998

Note: the variance between the July 1, 2014 beginning outstanding balance on the Schedule C-1 and CAFR FY2013 calculated June 30, 2014 outstanding principal balance is the result of early bond calls due to prepaid assessments during FY2014 for SAD 21, 32, 35, 36, 37, and 39

**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: Water Resources	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
(State Revolving Fund) LEMMON VALLEY SEWER 1997	2	20	1,249,137	8/1997	1/2018	3.33	325,586	10,207	77,408	87,615
(State Revolving Fund) SEWER BONDS 2001	2	20	21,000,000	2/2001	7/2021	3.125	10,404,929	315,452	1,251,556	1,567,008
(State Revolving Fund) SEWER BONDS 2000A	2	20	1,675,000	6/2000	1/2020	3.7	349,557	12,447	53,054	65,501
(State Revolving Fund) SEWER BONDS 2000B	2	20	635,000	6/2000	1/2020	3.7	69,543	2,476	10,556	13,032
(State Revolving Fund) SEWER BONDS- Cold Springs 2004	2	20	3,000,000	6/2004	1/2024	3.213	1,837,964	57,781	158,575	216,356
Longly Treatment Plant 2005	2	20	14,463,000	6/2005	1/2025	2.81	9,480,179	261,184	746,691	1,007,875
Water and Sewer Bonds 2005	2	30	65,000,000	12/2005	1/2035	4.0-5.0	26,100,000	1,305,000	0	1,305,000
Spanish Springs 2005A	2	20	6,500,000	8/2006	7/2026	2.931	4,666,779	134,513	314,095	448,608
Storm Sewer 2006	2	20	4,600,000	11/2006	1/2026	4.224	3,210,048	133,381	210,370	343,751
TOTAL ALL DEBT SERVICE			118,122,137				56,444,585	2,232,441	2,822,305	5,054,746

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2014-2015

FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
	TO FUND	PAGE	FROM FUND	AMOUNT	FROM FUND	PAGE	TO FUND	AMOUNT
GENERAL FUND	General	11	Other Restricted Rev	591,926	General	17	Health Fund	10,000,192
	General	11	Water Resources	-	General	17	Senior Services	1,406,782
	General	11	Equipment Services	-	General	17	Capital Improvements	4,100,000
					General	17	Debt Service	4,765,687
					General	17	Roads Special Rev	1,349,733
					General	17	Other Restricted	-
					General	17	Child Protective Svcs	1,234,426
					General	17	Health Benefits Fund	2,831,500
Subtotal				591,926				25,688,320
SPECIAL REVENUE FUNDS	Health	18	General Fund	10,000,192	Library Expansion	19	Debt Service	217,095
	Roads Special Rev	28	Capital Facilities Tax	2,990,000	Child Protective Svcs	23	Debt Service	400,000
	Senior Services	24	General Fund	1,406,782	Truckee River/FloodMgt	27	Debt Service	2,403,031
	Roads Special Rev	28	General Fund	1,349,733	Other Restricted Rev	56	General	591,926
	Other Restricted	31	General Fund	-	Other Restricted Rev	56	Debt Service	1,070,614
	Child Protective Svcs	23	General Fund	1,234,426				
Subtotal				16,981,133				4,682,666

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2014-2015

FUND TYPE	TRANSFERS IN			TRANSFERS OUT			
	TO FUND	PAGE	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	41	General	17			4,100,000
	Infrastructure	43	TruckeeRiverFloodMgt	27			-
	Capital Improvements	61	Parks Capital Fund	60			-
Subtotal							4,100,000
EXPENDABLE TRUST FUNDS							
Subtotal							2,990,000
DEBT SERVICE	Debt Service	45	General	17			4,765,687
	Debt Service	45	Library Expansion	19			217,095
	Debt Service	45	Child Protective Svcs	23			400,000
	Debt Service	45	TruckeeRiverFloodMgt	27			2,403,031
	Debt Service	45	Other Restricted Rev	56			1,070,614
Subtotal							8,856,427
							0

WASHOE COUNTY  
(Local Government)  
Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2014-2015

FUND TYPE	TRANSFERS IN				TRANSFERS OUT					
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Building & Safety	51	Equipment Services	61	125,721	Water Resources	75	General	13	-
	Water Resources	53	Equipment Services	61	1,697,873					
	Golf Fund	55	Equipment Services	61	73,664					
Subtotal					1,897,258					-
INTERNAL SERVICE FUNDS	Health Benefits Fund	57	General Fund	17	2,831,500	Equipment Services	61	General	11	-
						Equipment Services	61	Building & Safety	51	125,721
						Equipment Services	61	Water Resources	53	1,697,873
						Equipment Services	61	Golf Fund	55	73,664
Subtotal					2,831,500					1,897,258
TOTAL TRANSFERS					35,258,244					35,258,244



## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015*

1. Activity:	<u>State Legislative Efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>1,000</u>
4. Lodging and meals		\$ <u>-</u>
5. Salaries and Wages		\$ <u>106,195</u>
6. Compensation to lobbyists		\$ <u>160,000</u>
7. Entertainment		\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>6,087</u>
<b>Total</b>		<b>\$ <u><u>273,282</u></u></b>

Entity: Washoe County

Budget Year 2014-2015

Local Government:		Washoe County		Schedule of Existing Contracts		
Contact:		Mike Sullens		Budget Year 2014-2015		
E-mail Address:		MSullens@washoecounty.us				
Daytime Telephone:		775-328-2281		Total Number of Existing Contracts: 183		
Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
1	865 TAHOE BOULEVARD ASSOC, LLC	07/01/12	06/30/16	81,061	82,884	Lease Payment
2	A & B PROPERTIES, INC	01/01/13	12/31/22	205,956	205,956	lease payment
3	ACCESS TO HEALTHCARE NETWORK, INC	07/01/12	06/30/15	25,000	-	Health Care Services
4	ACCESS TO HEALTHCARE NETWORK, INC	02/01/14	12/31/14	57,000	-	Assist Clients w/Medicaid Enrollment
5	ACI SPECIALITY BENEFITS CORPORATION	08/01/11	07/31/14	3,396	-	Consulting Services
6	ACTION FOR CHILD PROTECTION	09/30/13	09/29/14	140,889	-	Prevent Long-Term Foster Care
7	ALLISON, PHYLLIS W	07/01/13	06/30/15	7,387	-	Forensic Exams
8	ALPHA ANALYTICAL INC	01/01/13	12/31/15	302,000	151,000	Lab Testing
9	ALPHA ANALYTICAL INC	09/24/12	11/30/14	5,833	-	Lab Testing
10	ALPINE HELICOPTER SERVICE INC	07/01/13	06/30/15	5,128	-	Helicopter svc for mosquito abatement
11	AMEC ENVIRONMENT & INFRASTRUCTUR	03/19/14	03/31/15	23,925	-	Geotechnical Study
12	AMERICAN TOWER CORPORATION	01/01/09	12/31/15	33,942	16,971	Lease Payment
13	ARC HEALTH & WELLNESS LLC	04/02/12	04/30/15	87,917	-	Career
14	BLACK EAGLE CONSULTING INC	03/03/14	12/31/14	6,600	-	Geotech investigation Steamboat Spr
15	BLAKELY JOHNSON & GHUSN STRUCTUR	03/05/14	12/31/14	5,000	-	Design Old Washoe Well #2
16	BOARD OF REGENTS UNR	07/01/13	07/31/15	2,816	20	Professional Services
17	BOARD OF REGENTS, NSHE, obo UNR	09/09/13	07/31/14	2,462	-	Biological Process Model
18	BODE TECHNOLOGY GROUP INC	02/18/14	02/18/15	59,667	-	Convicted Offender Sample Processing
19	BOOKMARK EVENTS AND PROMOS, LLC	01/01/14	11/30/14	1,775	-	Conference/Workshop Logistics Vendor
20	BRISTLECONE FAMILY RESOURCES	07/01/13	06/30/16	466,560	466,560	Drug and alcohol rehab
21	BRISTOL, LEEANN	07/01/13	06/30/15	6,202	-	Forensic Exams
22	BROWN AND CALDWELL, INC	02/16/14	12/31/14	59,119	-	Sewer pipe assessment
23	BURGARELLO ALARM INC	10/14/11	10/14/14	96	-	monitoring
24	CANNON COCHRAN MGMT SER. INC	07/01/12	06/30/15	52,394	-	Admin Services
25	CANON FINANCIAL SERVICES INC	11/08/11	11/07/15	276	115	Fax/Printer Rental
26	CANON FINANCIAL SERVICES INC	06/01/12	05/31/16	364	333	Accessories Charges
27	CANON FINANCIAL SERVICES INC	03/01/14	02/28/18	429	429	Printer Rental
28	CANON FINANCIAL SERVICES INC	03/01/14	02/28/18	429	429	Printer Rental
29	CAROLLO ENGINEERS P.C.	02/11/14	12/31/14	15,465	-	Eng Services for STMWRF chemical storage
30	CASTLE FOODS	09/01/12	08/31/14	5,800	-	Offsite Freezer Rental
31	CATHOLIC CHARITIES OF NORTHERN NV	11/01/13	10/31/14	833	-	Food-Northern Nevada Food Bank
32	CDS GROUP HEALTH	06/01/12	06/01/15	399,194	-	Health Care Assistance Program
33	CH2M HILL, INC	01/22/13	09/30/14	121,250	-	STMWRF Rehab Engineering
34	CH2M HILL, INC	10/08/13	09/30/14	182,718	-	STMWRF Waste solids digestions
35	CH2M HILL, INC	02/11/14	12/31/14	52,200	-	Segregation of SCADA for TMWA consolid
36	CH2M HILL, INC	02/19/14	12/31/14	16,800	-	Narrow-band radio
37	CH2M HILL, INC	11/20/13	12/31/14	10,714	-	Water Pipeline Relocation SE Conn. PH 2
38	CHARTER COMMUNICATIONS	12/01/10	07/01/14	1,859	-	Internet Service
39	CHARTER COMMUNICATIONS	07/01/11	07/01/14	429	-	Cable TV
40	CHARTER COMMUNICATIONS	03/26/12	03/31/15	14,130	-	Internet Service
41	CHARTER COMMUNICATIONS	06/08/13	06/08/18	39,783	39,783	Telephone Service
42	CHARTER COMMUNICATIONS	09/05/13	07/04/14	75	-	Monthly service
43	CHILDREN'S CABINET INC	09/30/13	09/29/14	201,274	-	Perm Innov Initiative&Case Mgmt-SAFE-FC
44	CHILDREN'S CABINET INC	10/01/13	06/30/16	250,000	250,000	ADAPT Program
45	CHILDREN'S MEDICAL CARE, L.L.C.	07/01/13	06/30/15	17,000	-	Forensic Exams
46	CHOUINARD & MYHRE, INC.	08/01/13	07/31/14	300	-	pSeries HealthCheck
47	CHOUINARD & MYHRE, INC.	04/15/14	04/14/15	7,590	-	Maintenance
48	CINTAS CORPORATION NO 3	01/01/14	01/05/17	2,500	2,500	DISPENSING & CHEMICAL AGREEMENT
49	CISCO AIR SYSTEMS INC	09/17/07	09/30/14	875	-	Drive Train Warranty
50	CO STAR REALTY INFORMATION INC	07/01/13	06/30/15	6,162	-	CoStar Suite w/o Connect
51	COMMITTEE TO AID ABUSED WOMEN	07/01/12	06/30/15	68,750	-	VOCA SubGrant for CAAW
52	CONCENTRA MEDICAL CTR /OCCUPATION	07/15/12	07/14/15	15,000	1,250	Pre Employment
53	CONCENTRA MEDICAL CTR /OCCUPATION	07/15/12	06/14/15	100,000	-	Annual Physicals/Hep Shots
54	CONCENTRA MEDICAL CTR /OCCUPATION	07/15/12	07/14/15	2,000	167	Retiree Physical
55	COULTER, BOBBI J	02/03/14	12/31/14	11,025	-	Interpretive panels for North Valleys
56	CR ENGINEERING	02/25/14	07/31/14	1,160	-	Professional Services
57	CR ENGINEERING	03/05/14	12/31/14	2,667	-	Engineering Old Washoe Well #2
58	DAVIS, WILLIAM MD	07/01/11	06/30/15	17,796	-	MEDICAL SERVICES
59	DIVDAT	07/01/13	06/30/16	26,580	26,580	Printing, production, posting
60	DJR FORENSICS	07/01/13	06/30/15	40,479	-	Forensic Exams
61	EMPLOYER LYNX INC	10/21/13	10/21/14	4,333	-	Background Checks
62	EPI-USE AMERICA INC	12/01/13	12/31/14	71,820	-	SAP Support Services
63	EPI-USE AMERICA INC	07/01/13	06/30/15	64,440	-	Annual Maintenance
64	EUROFINS EATON ANALYTICAL, INC.	02/01/13	09/30/14	2,685	-	Water Quality Samples

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
65	EXACOM INC	01/03/12	02/06/15	12,410	-	Extended Warranty Year 3
66	FOSTER & FREEMAN USA INC	09/01/13	08/31/14	300	-	Annual Service Contract
67	FREEDOM HOME HEALTH LLC	10/31/13	10/31/14	8,333	-	HOMECARE SERVICES
68	FREMONT MEADOWS LLC	07/01/12	11/30/16	304,594	304,594	Lease payment
69	GEORGE T. HALL CO., INC.	01/10/14	09/30/14	11,050	-	Differential Pressure Transmitter
70	GOULD & LAMB LLC	10/01/09	09/30/14	1,500	-	Professional Services
71	GRAY & ASSOCIATES	02/26/14	12/31/14	7,932	-	Engineering for SUP App STMWRF
72	HALLER, JACQUE J	07/01/13	06/30/15	8,232	-	Forensic Exams
73	HANNON HILL CORP	01/06/14	01/05/15	15,166	-	Training
74	HIGH SIERRA COMMUNICATIONS INC	07/01/12	10/31/16	68,232	68,232	Lease Payment
75	HIGH SIERRA LEGAL	01/01/14	12/31/14	16,064	-	Legislative Monitoring Services
76	HYDRO RESOURCES NEVADA INC	02/26/14	12/31/14	209,186	-	Well Rehab
77	IMMIX TECHNOLOGY INC	09/20/13	09/19/14	8,046	-	Software System includes maintenance
78	INTEGRA TELECOM	02/01/14	01/31/17	1,580	1,580	Telephone Service
79	INTEGRA TELECOM	03/01/14	02/28/17	1,296	1,296	Telephone Service
80	JC PAPER COMPANY	02/15/12	02/15/15	53,333	-	Printing Paper
81	JENSEN ENGINEERING, INC	03/17/14	12/31/14	7,467	-	Engineering Zircon Lift Station
82	JOIN TOGETHER NORTHERN NEVADA	08/01/13	07/31/14	1,900	-	Provide evaluator with doctoral level tr
83	JP ENGINEERING LLC	02/24/14	08/31/14	750	-	Bldg D Finance Remodel
84	KAFOURY ARMSTRONG & CO INC	02/25/14	12/31/14	15,204	-	Audit Services
85	KAFOURY ARMSTRONG & CO INC	02/25/14	12/31/14	10,800	-	Audit Services
86	KLEINFELDER INC	06/25/13	03/31/15	393,623	-	PCE Investigation
87	KLEINFELDER INC	12/17/13	03/31/16	63,764	35,867	GMP program
88	LAKES CROSSING	07/01/13	06/30/15	210,671	-	Mental Evaluations
89	LAXALT, KATHLEEN	06/04/13	09/30/14	3,750	-	Legislative Services - STMGID
90	LEXIS NEXIS	03/01/14	02/27/17	25,831	25,831	Non-Service Subscription
91	LG STRATEGIES, LLC	02/01/14	12/31/14	26,400	-	Government Affairs Services
92	LOCKWOOD-MOORE INC	09/09/13	09/08/14	202	-	Fax machine maint
93	LSM - GOVERNMENT FINANCIAL	01/01/14	12/31/14	30,812	-	Consulting Services Assessment
94	LUMOS AND ASSOCIATES INC	10/14/13	12/31/15	274,588	137,294	Consulting/Design Services
95	LUMOS AND ASSOCIATES INC	12/23/13	03/31/15	50,186	-	STMGID meeting administration
96	LUMOS AND ASSOCIATES INC	01/13/14	12/31/14	41,743	-	Geotechnical Investigation
97	MANPOWER TEMPORARY SERVICES	09/01/13	08/31/14	5,744	-	Temp Services
98	MANPOWER TEMPORARY SERVICES	01/13/14	01/12/15	8,584	-	Temp Services
99	MARSH, MELANE JEAN	07/01/13	06/30/15	11,100	-	Forensic Exams
100	MEISER ENTERPRISES INC	07/01/12	04/30/16	83,220	69,350	Lease Payment
101	MELINE CONSULTING INC	12/01/13	10/31/14	12,727	-	Case Compliance Reviewer
102	MERCEY SPRINGS 152 PARTNERS LLC	07/01/12	06/30/15	81,254	-	Lease payment
103	MICHAEL CAPELLO AND ASSOCIATES, INC	12/01/13	06/30/16	87,000	87,000	Child Welfare Consultation
104	MILLARD, JEANA O	11/01/13	10/31/14	37,765	-	Permanency Innovation Initiative
105	MILLER, DIANE	07/01/13	06/30/15	5,069	-	Forensic Exams
106	MSDSONLINE	11/27/13	01/01/17	4,136	4,136	MSDS/chemical labeling compliance
107	NEVADA ENERGY SYSTEMS INC	03/05/14	09/30/14	2,012	-	Generator Repair
108	NEVADA ENERGY SYSTEMS INC	03/05/14	09/30/14	2,012	-	Generator Repair
109	NEVADA MULTIMEDIA PRODUCTIONS	01/02/14	11/30/14	1,188	-	Videographer Vendor
110	NEVADA, STATE OF	07/01/05	06/30/15	750,000	-	Interlocal Agrmnt w/State of NV
111	NEW DAWN TECHNOLOGIES	02/26/13	03/31/15	133,495	-	Implementation Milestones
112	NEW DAWN TECHNOLOGIES	02/26/13	03/31/15	133,495	-	Implementation Milestones
113	NICHOLS CONSULTING ENGINEERS	09/09/13	12/31/14	68,295	-	Professional Engr Svcs
114	NOEDEL SCIENTIFIC	07/01/12	08/31/14	10,057	-	Firearms/Toolmark Examiner
115	NOREEN, MICHELE DVM	07/01/12	06/30/15	25,000	-	Veterinary Services
116	NOREEN, MICHELE DVM	07/01/12	06/30/15	25,000	-	Veterinary Services
117	OLYMPIC SECURITY SERVICES, INC	02/01/12	02/13/15	462,373	-	Court Security Service Contract
118	PACKHAM, JOHN, PHD	01/15/13	01/14/15	8,750	-	Research and analysis reports
119	PEDIATRIC FORENSIC SERVICES	07/01/13	06/30/15	23,000	-	Forensic Exams
120	PICTOMETRY INTERNATIONAL CORP	08/20/11	06/30/18	102,856	102,586	Annual License Fees
121	PICTOMETRY INTERNATIONAL CORP	04/01/13	03/31/15	150,633	-	TS Portion incld upfront cost
122	PITNEY BOWES INC.	07/01/12	06/30/17	6,644	6,644	Lease Payment
123	PITNEY BOWES INC.	11/21/12	11/20/17	1,432	1,432	Lease Payment
124	PITNEY BOWES INC.	12/01/12	11/30/17	11,935	11,935	Lease Payment
125	POWERCOMM SOLUTIONS INC	06/03/13	10/31/14	88	-	monitoring
126	PROJECT MANAGEMENT INSTITUTE	01/01/14	12/31/14	10,132	-	Adaptive PM
127	PULIZ MOVING & STORAGE	03/01/14	02/28/15	785	-	Shred Services
128	QUAL ECON USA INC	12/01/11	11/30/14	29,185	-	Custodial
129	QUAL ECON USA INC	10/01/12	09/30/14	156,567	-	Custodial
130	QUAL ECON USA INC	07/01/13	07/01/14	1,091	-	Custodial
131	QUAL ECON USA INC	11/01/13	10/31/16	152,448	152,448	Custodial
132	QUAL ECON USA INC	01/01/14	12/31/16	13,920	13,920	Custodial

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
133	QUAL ECON USA INC	01/01/14	12/31/16	13,920	13,920	Custodial
134	QUEST COUNSELING & CONSULTING	08/01/13	07/31/14	4,393	-	Provide substance abuse and mental health
135	QUEST COUNSELING & CONSULTING	10/01/13	09/30/14	18,000	-	Sub Recipient grant
136	RESOURCE MANAGEMENT &	02/25/14	12/31/14	30,730	-	Purchase 8.74 acre feet of water rights
137	REYMAN BROTHERS CONSTRUCTION	01/27/14	07/31/14	44,500	-	WCSCO HU 10 Remodel
138	RIDGE HOUSE	11/01/13	07/31/14	633	-	Transitional Living Housing
139	ROTER INVESTMENTS	07/01/12	06/30/16	224,910	224,910	Lease payment
140	SAP PUBLIC SERVICES INC	07/01/13	08/31/14	46,772	-	SAP Software Maintenance
141	SAP PUBLIC SERVICES INC	06/11/14	06/10/15	7,700	-	SAP Software Maintenance
142	SECURITAS SECURITY SERVICES USA INC	09/01/13	08/31/15	824	137	Security Services
143	SECURITAS SECURITY SERVICES USA INC	09/01/13	09/01/16	80,000	80,000	Security Services
144	SIERRA CONTROL SYSTEMS INC	01/24/14	09/30/14	36,000	-	Repairs/improvements Fish Springs
145	SIERRA MOUNTAIN BEHAVIOR	10/21/13	10/31/14	615	-	Conduct Case Reviews & Evaluate CP Cases
146	SIERRA MOUNTAIN BEHAVIOR	10/21/13	10/31/14	14,655	-	Conduct Case Reviews & Evaluate CP Cases
147	SIERRA SENIOR SERVICES	06/01/13	09/30/14	3,300	-	HDM Incline
148	SIMPLEXGRINNELL LP	02/17/14	08/31/14	52,462	-	RSR Fire System Retrofit
149	SIMPLEXGRINNELL LP	11/01/13	12/31/14	906	-	monitoring
150	SPANISH SPRINGS CONSTRUCTION, INC..	02/27/14	12/31/14	26,666	-	Replace existing meter vaults
151	SPANISH SPRINGS CONSTRUCTION, INC..	10/07/13	06/30/15	449,689	-	Trailhead Construction Project
152	SPECIALTY HEALTH MCO, INC	07/01/13	06/30/16	1,000	1,000	SF Actives
153	STANTEC CONSULTING SERVICES INC	12/20/13	09/30/14	3,730	-	Bravo Inter-tie
154	STANTEC CONSULTING SERVICES INC	01/24/14	09/30/14	30,912	-	Recommision Fish Springs Water
155	SUMMIT ENGINEERING CORP	02/07/14	12/31/14	28,500	-	Surveying Services and Title Report-TMWA
156	SUN VALLEY GENERAL IMPROVEMENT	08/13/13	12/31/14	74,652	-	Gepford Park Community Bldg.
157	SYNERGY SOFTWARE TECHNOLOGIES IN	05/01/14	04/30/15	4,688	-	SAT4 Renewal
158	THORP, DARIAN B	07/01/13	06/30/15	7,350	-	Forensic Exams
159	TICOR TITLE OF NEVADA INC	02/11/14	12/31/14	10,590	-	Title Reports - TMWA merger
160	UNITED SITE SERVICES OF NV INC	10/01/13	09/30/14	115	-	Portable Toilet Rental
161	UNITED SITE SERVICES OF NV INC	10/01/13	09/30/14	1,026	-	Portable Toilet Rental
162	UNITED SITE SERVICES OF NV INC	10/01/13	09/30/14	2,198	-	Portable Toilet Rental
163	US DEPT OF INTERIOR GEOLOGIC SERV	07/01/13	09/30/14	540	-	Flow gaging Streamboat Cr.
164	VISION SERVICE PLAN -(NV)	06/01/13	05/31/15	6,362	-	Vision Insurance
165	VOLUNTEERS OF AMERICA	08/01/13	07/31/14	10,552	-	Continuum of Care Program-Housing Assist
166	WALKER & ASSOCIATES	12/01/13	11/30/14	50,000	-	Financial Consulting Services
167	WASHOE COUNTY SCHOOL DISTRICT	03/06/13	09/01/14	750	-	teachers
168	WEST GROUP	01/01/13	12/31/15	5,370	2,685	Legal Research Tool
169	WEST GROUP	07/01/13	06/20/16	47,724	47,724	Legal Research Tool
170	WEST GROUP	07/01/13	12/31/14	24,882	-	Legal Research Tool
171	WEST GROUP	09/01/13	08/31/16	2,547	2,547	Legal Research Tool
172	WESTERN NEVADA SUPPLY CO	02/18/14	02/17/15	39,467	-	SAAS Logic Services Water
173	WESTERN TITLE COMPANY LLC	02/26/14	12/31/14	5,100	-	50 Title Reports for TMWA merger
174	WOLF, CHARLES D	02/13/14	07/31/14	995	-	PI/PW Workshop Vendor
175	WOOD RODGERS INC	05/18/12	12/31/14	80,221	-	Planning & Initial Permitting Services
176	WOOD RODGERS INC	12/02/13	12/31/15	179,005	44,751	Design & Construction Mgmt
177	WOOD RODGERS INC	02/03/14	08/30/14	32,100	-	RSR Irrigation Reconstruction
178	WORLEYPARSONS GROUP INC	01/12/13	12/31/14	71,000	-	Ground Water Monitoring Plan
179	XEROX CORPORATION	10/01/12	01/31/17	6,718	6,718	Scanner lease
180	YOUTH LAW CENTER	07/31/13	07/30/14	738	-	Quality Parent Initiative Prog
181	ZAYO BANDWIDTH LLC	11/01/11	10/31/14	2,532	-	Interface port service agreement
182	ZAYO BANDWIDTH LLC	07/01/10	07/07/14	891	-	5190 Spectrum Blvd
183	ZAYO BANDWIDTH LLC	06/01/14	05/31/17	12,077	12,077	Software / Maintenance
				9,724,252	2,705,590	

