

GENERAL FUND

To account for all financial resources except those required to be accounted for in other funds.

Revenues Include:

Taxes
Licenses and Permits
Intergovernmental Revenues
Charges for Services
Fines and Forfeits
Miscellaneous Revenues

Expenditures by Function:

General Government
Judicial
Public Safety
Public Works
Health and Sanitation
Welfare
Culture and Recreation
Community Support

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem:				
General	\$ 141,782,374	\$ 141,012,101	\$ (770,273)	\$ 132,558,062
Detention facility	11,520,304	11,452,210	(68,094)	10,810,403
Indigent insurance program	2,232,583	2,219,401	(13,182)	2,095,577
China Springs support	1,144,725	1,138,912	(5,813)	1,075,315
Family Court	2,856,645	2,840,851	(15,794)	2,681,644
AB 104	2,677,313	2,743,279	65,966	2,580,487
County option-motor vehicle fuel tax (\$.01)	465,815	523,574	57,759	527,998
Room tax	350,000	292,698	(57,302)	341,794
Total Taxes	163,029,759	162,223,026	(806,733)	152,671,280
Licenses and Permits:				
Business:				
General business licenses	840,390	831,520	(8,870)	895,932
Electric/telecom business licenses	2,737,600	3,533,644	796,044	3,167,344
Liquor licenses	270,000	273,555	3,555	253,989
Local gaming licenses	850,000	674,962	(175,038)	841,120
Sanitation franchise fees	274,000	326,842	52,842	289,635
Cable television franchise fees	675,000	856,102	181,102	864,752
County gaming licenses	320,000	285,888	(34,112)	278,310
Gaming licenses - AB 104	450,857	256,546	(194,311)	547,189
Nonbusiness:				
Marriage affidavits	310,000	237,972	(72,028)	274,806
Mobile home permits	730	227	(503)	257
Other	650	1,259	609	2,762
Total Licenses and Permits	6,729,227	7,278,517	549,290	7,416,096
Intergovernmental Revenues:				
Federal grants	17,090,452	7,106,178	(9,984,274)	7,430,467
Federal payments in lieu of taxes	2,233,470	3,115,127	881,657	1,932,519
Federal/state narcotics forfeitures	20,000	168,740	148,740	60,661
Federal incarceration charges	2,600,000	2,928,058	328,058	2,574,605
Federal reimbursements	35,000	-	(35,000)	-
State grants	361,290	319,618	(41,672)	375,298
State Shared Revenues:				
Motor vehicle fuel tax: (1.25 cents)	1,797,256	2,015,083	217,827	2,022,664
Motor vehicle fuel tax (1.75 cents)	1,166,411	1,315,411	149,000	1,270,288
Motor vehicle fuel tax (3.6/2.35 cents)	1,788,897	2,139,751	350,854	2,114,507
State gaming licenses	160,000	149,836	(10,164)	154,829
Real property transfer tax - AB 104	665,191	440,315	(224,876)	554,335
SCCRT / GST - AB 104 Makeup	10,024,257	9,404,598	(619,659)	11,151,233
Consolidated taxes	84,373,000	76,787,162	(7,585,838)	91,174,372
State extraditions	55,000	48,154	(6,846)	61,431
Local contributions	710,194	378,031	(332,163)	557,779
Total Intergovernmental Revenues	123,080,418	106,316,062	(16,764,356)	121,434,988

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Charges for Services:				
General Government:				
Clerk fees	\$ 144,000	\$ 140,491	\$ (3,509)	\$ 122,276
Recorder fees	2,970,000	2,418,620	(551,380)	2,714,593
Map fees	153,800	288,330	134,530	263,781
Assessor commissions	2,620,000	2,201,888	(418,112)	2,300,931
Building and zoning fees	158,000	148,494	(9,506)	130,026
Other	2,889,694	707,054	(2,182,640)	2,404,843
Subtotal General Government	8,935,494	5,904,877	(3,030,617)	7,936,450
Judicial:				
Clerk court fees	530,000	554,430	24,430	530,890
Other	822,635	838,194	15,559	786,584
Subtotal Judicial	1,352,635	1,392,624	39,989	1,317,474
Public Safety:				
Police:				
Sheriff fees	556,000	531,586	(24,414)	524,871
Other	1,473,690	1,915,844	442,154	1,659,119
Corrections	180,850	132,212	(48,638)	123,961
Protective services	225,000	320,790	95,790	257,150
Subtotal Public Safety	2,435,540	2,900,432	464,892	2,565,101
Public Works	735,500	741,944	6,444	966,396
Welfare	205,000	252,429	47,429	253,579
Culture and Recreation:				
Swimming pool	41,312	49,572	8,260	72,420
Other	787,923	668,967	(118,956)	928,396
Subtotal Culture and Recreation	829,235	718,539	(110,696)	1,000,816
Total Charges for Services	14,493,404	11,910,845	(2,582,559)	14,039,816
Fines and Forfeits:				
Fines:				
Library	125,650	134,479	8,829	100,155
Court	3,831,577	3,632,718	(198,859)	3,773,250
Penalties	3,390,995	4,646,327	1,255,332	3,403,674
Forfeits/bail	1,723,000	1,711,315	(11,685)	1,698,869
Total Fines and Forfeits	9,071,222	10,124,839	1,053,617	8,975,948

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Miscellaneous:				
Investment earnings	\$ 5,219,000	\$ 3,773,601	\$ (1,445,399)	\$ 4,356,013
Net increase (decrease) in the fair value of investments	-	1,477,129	1,477,129	2,249,231
Rents and royalties	34,000	52,950	18,950	36,300
Contributions and donations	288,101	237,057	(51,044)	738,177
Other	3,404,922	3,542,982	138,060	3,375,964
Total Miscellaneous	8,946,023	9,083,719	137,696	10,755,685
Total Revenues	325,350,053	306,937,008	(18,413,045)	315,293,813
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative:				
County Commissioners:				
Salaries and wages	329,035	301,226	27,809	321,197
Employee benefits	105,855	102,853	3,002	102,529
Services and supplies	425,510	182,910	242,600	150,016
Subtotal Legislative	860,400	586,989	273,411	573,742
Executive:				
County Manager:				
Administration:				
Salaries and wages	775,411	747,678	27,733	804,273
Employee benefits	220,157	210,931	9,226	225,649
Services and supplies	147,604	156,874	(9,270)	193,776
	1,143,172	1,115,483	27,689	1,223,698
Manager Grants Division:				
Services and supplies	-	-	-	49,361
Community Relations:				
Salaries and wages	431,523	402,827	28,696	489,703
Employee benefits	138,466	141,690	(3,224)	164,041
Services and supplies	329,297	306,246	23,051	327,357
	899,286	850,763	48,523	981,101
Management Services:				
Salaries and wages	407,262	396,366	10,896	476,735
Employee benefits	141,120	140,493	627	160,509
Services and supplies	358,862	361,340	(2,478)	425,323
	907,244	898,199	9,045	1,062,567

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Internal Audit:				
Salaries and wages	\$ 165,697	\$ 165,003	\$ 694	\$ 144,891
Employee benefits	52,042	51,778	264	43,997
Services and supplies	6,044	7,168	(1,124)	19,287
	<u>223,783</u>	<u>223,949</u>	<u>(166)</u>	<u>208,175</u>
Subtotal Executive	<u>3,173,485</u>	<u>3,088,394</u>	<u>85,091</u>	<u>3,524,902</u>
Elections:				
Registrar of Voters:				
Salaries and wages	1,193,503	1,298,349	(104,846)	509,877
Employee benefits	153,999	142,594	11,405	148,203
Services and supplies	1,420,460	1,327,630	92,830	249,254
Capital outlay	66,860	39,275	27,585	131,816
Subtotal Elections	<u>2,834,822</u>	<u>2,807,848</u>	<u>26,974</u>	<u>1,039,150</u>
Finance:				
Finance Department:				
Administration:				
Salaries and wages	161,255	157,819	3,436	161,819
Employee benefits	49,450	48,248	1,202	49,522
Services and supplies	1,697	1,250	447	3,630
	<u>212,402</u>	<u>207,317</u>	<u>5,085</u>	<u>214,971</u>
Comptroller:				
Salaries and wages	1,286,258	1,288,001	(1,743)	1,257,867
Employee benefits	446,216	451,778	(5,562)	436,384
Services and supplies	61,712	44,014	17,698	90,546
	<u>1,794,186</u>	<u>1,783,793</u>	<u>10,393</u>	<u>1,784,797</u>
Budget Division:				
Salaries and wages	574,241	569,257	4,984	663,069
Employee benefits	200,608	186,793	13,815	221,230
Services and supplies	21,909	17,700	4,209	26,594
	<u>796,758</u>	<u>773,750</u>	<u>23,008</u>	<u>910,893</u>
Collections Division:				
Salaries and wages	366,374	364,468	1,906	366,801
Employee benefits	136,902	134,302	2,600	134,608
Services and supplies	27,982	24,633	3,349	25,534
	<u>531,258</u>	<u>523,403</u>	<u>7,855</u>	<u>526,943</u>
Subtotal Finance Department	<u>3,334,604</u>	<u>3,288,263</u>	<u>46,341</u>	<u>3,437,604</u>

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Treasurer:				
Salaries and wages	\$ 1,401,021	\$ 1,357,287	\$ 43,734	\$ 1,435,984
Employee benefits	516,345	498,646	17,699	508,862
Services and supplies	944,056	923,057	20,999	792,124
	<u>2,861,422</u>	<u>2,778,990</u>	<u>82,432</u>	<u>2,736,970</u>
Assessor:				
Salaries and wages	4,522,726	4,364,920	157,806	4,819,524
Employee benefits	1,497,680	1,462,478	35,202	1,627,148
Services and supplies	891,933	308,300	583,633	532,111
Capital outlay	1,188,129	550,113	638,016	-
	<u>8,100,468</u>	<u>6,685,811</u>	<u>1,414,657</u>	<u>6,978,783</u>
Subtotal Finance	<u>14,296,494</u>	<u>12,753,064</u>	<u>1,543,430</u>	<u>13,153,357</u>
Other:				
Purchasing:				
Salaries and wages	505,190	496,918	8,272	594,916
Employee benefits	172,482	171,274	1,208	202,005
Services and supplies	27,497	19,193	8,304	24,435
	<u>705,169</u>	<u>687,385</u>	<u>17,784</u>	<u>821,356</u>
Human Resources:				
Salaries and wages	1,356,679	1,251,238	105,441	1,488,029
Employee benefits	414,891	396,343	18,548	470,217
Services and supplies	722,937	483,248	239,689	565,640
	<u>2,494,507</u>	<u>2,130,829</u>	<u>363,678</u>	<u>2,523,886</u>
Clerk:				
Salaries and wages	1,158,379	1,138,774	19,605	1,170,232
Employee benefits	434,509	430,491	4,018	439,237
Services and supplies	99,326	72,190	27,136	103,663
Capital outlay	-	-	-	10,500
	<u>1,692,214</u>	<u>1,641,455</u>	<u>50,759</u>	<u>1,723,632</u>
Recorder:				
Salaries and wages	1,385,414	1,352,204	33,210	1,384,820
Employee benefits	484,961	478,017	6,944	479,248
Services and supplies	2,964,994	368,709	2,596,285	268,647
Capital outlay	280,000	147,000	133,000	65,120
	<u>5,115,369</u>	<u>2,345,930</u>	<u>2,769,439</u>	<u>2,197,835</u>

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Technology Services:				
Administration:				
Salaries and wages	\$ 3,527,510	\$ 3,468,105	\$ 59,405	\$ 3,575,141
Employee benefits	1,166,829	1,143,900	22,929	1,147,966
Services and supplies	1,475,061	1,714,347	(239,286)	1,629,470
Capital outlay	35,533	73,681	(38,148)	7,128
	<u>6,204,933</u>	<u>6,400,033</u>	<u>(195,100)</u>	<u>6,359,705</u>
Telecommunications:				
Salaries and wages	643,739	620,511	23,228	604,715
Employee benefits	219,785	222,252	(2,467)	212,103
Services and supplies	310,308	262,116	48,192	261,619
Capital outlay	1,034	1,034	-	-
	<u>1,174,866</u>	<u>1,105,913</u>	<u>68,953</u>	<u>1,078,437</u>
Geographic Information Systems:				
Salaries and wages	1,347,444	1,334,113	13,331	1,353,111
Employee benefits	424,988	414,841	10,147	424,322
Services and supplies	1,545,858	871,529	674,329	771,035
	<u>3,318,290</u>	<u>2,620,483</u>	<u>697,807</u>	<u>2,548,468</u>
Infrastructure Preservation:				
Services and supplies	1,996,920	1,442,672	554,248	1,945,113
Capital outlay	164,210	383,825	(219,615)	232,713
	<u>2,161,130</u>	<u>1,826,497</u>	<u>334,633</u>	<u>2,177,826</u>
WINnet Service Center:				
Salaries and wages	1,014,448	1,018,817	(4,369)	1,136,155
Employee benefits	361,478	344,901	16,577	373,404
Services and supplies	851,958	508,689	343,269	927,649
Capital outlay	-	-	-	8,007
	<u>2,227,884</u>	<u>1,872,407</u>	<u>355,477</u>	<u>2,445,215</u>
Subtotal Technology Services	<u>15,087,103</u>	<u>13,825,333</u>	<u>1,261,770</u>	<u>14,609,651</u>
General Services:				
Administration:				
Salaries and wages	958,558	939,808	18,750	979,858
Employee benefits	393,545	381,094	12,451	393,803
Services and supplies	1,116,281	895,293	220,988	1,029,337
	<u>2,468,384</u>	<u>2,216,195</u>	<u>252,189</u>	<u>2,402,998</u>

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Facilities Services:				
Salaries and wages	\$ 2,607,513	\$ 2,499,243	\$ 108,270	\$ 2,647,210
Employee benefits	923,436	895,155	28,281	942,189
Services and supplies	10,138,156	8,804,241	1,333,915	9,067,109
Capital outlay	683,036	219,213	463,823	122,954
	<u>14,352,141</u>	<u>12,417,852</u>	<u>1,934,289</u>	<u>12,779,462</u>
Subtotal General Services	<u>16,820,525</u>	<u>14,634,047</u>	<u>2,186,478</u>	<u>15,182,460</u>
Community Development:				
Salaries and wages	1,984,722	1,987,302	(2,580)	2,006,158
Employee benefits	633,074	628,409	4,665	608,336
Services and supplies	669,429	605,809	63,620	881,669
	<u>3,287,225</u>	<u>3,221,520</u>	<u>65,705</u>	<u>3,496,163</u>
Accrued Benefits:				
Salaries and wages	3,250,000	2,838,774	411,226	1,964,702
Employee benefits	4,250,000	4,489,180	(239,180)	26,638
	<u>7,500,000</u>	<u>7,327,954</u>	<u>172,046</u>	<u>1,991,340</u>
Subtotal Other	<u>52,702,112</u>	<u>45,814,453</u>	<u>6,887,659</u>	<u>42,546,323</u>
Total General Government Function	<u>73,867,313</u>	<u>65,050,748</u>	<u>8,816,565</u>	<u>60,837,474</u>
Judicial Function:				
District Courts:				
Administration:				
Salaries and wages	1,082,925	1,079,280	3,645	1,081,893
Employee benefits	358,806	351,868	6,938	343,618
Services and supplies	542,247	485,019	57,228	464,418
Capital outlay	20,000	43,853	(23,853)	-
	<u>2,003,978</u>	<u>1,960,020</u>	<u>43,958</u>	<u>1,889,929</u>
General Jurisdiction:				
Salaries and wages	3,464,248	3,428,525	35,723	3,484,047
Employee benefits	1,258,837	1,228,665	30,172	1,247,193
Services and supplies	1,479,633	1,419,004	60,629	1,492,528
	<u>6,202,718</u>	<u>6,076,194</u>	<u>126,524</u>	<u>6,223,768</u>
Family Court:				
Salaries and wages	3,305,327	3,289,113	16,214	3,298,060
Employee benefits	1,154,708	1,044,322	110,386	1,073,105
Services and supplies	565,556	501,831	63,725	476,562
	<u>5,025,591</u>	<u>4,835,266</u>	<u>190,325</u>	<u>4,847,727</u>

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Pre-trial Services:				
Salaries and wages	\$ 1,332,966	\$ 1,343,631	\$ (10,665)	\$ 1,340,376
Employee benefits	435,769	428,419	7,350	426,734
Services and supplies	51,489	30,719	20,770	44,486
	<u>1,820,224</u>	<u>1,802,769</u>	<u>17,455</u>	<u>1,811,596</u>
Specialty Courts Division:				
Salaries and wages	499,954	514,407	(14,453)	505,175
Employee benefits	196,325	172,512	23,813	169,511
Services and supplies	1,008,115	878,497	129,618	822,732
	<u>1,704,394</u>	<u>1,565,416</u>	<u>138,978</u>	<u>1,497,418</u>
Subtotal District Courts	<u>16,756,905</u>	<u>16,239,665</u>	<u>517,240</u>	<u>16,270,438</u>
District Attorney:				
Criminal Division:				
Salaries and wages	8,726,515	8,576,566	149,949	8,543,003
Employee benefits	2,956,987	2,932,591	24,396	2,849,351
Services and supplies	899,758	783,009	116,749	927,311
	<u>12,583,260</u>	<u>12,292,166</u>	<u>291,094</u>	<u>12,319,665</u>
CARES/SART:				
Salaries and wages	49,219	49,052	167	42,592
Employee benefits	17,324	17,254	70	14,941
Services and supplies	299,218	203,397	95,821	261,077
	<u>365,761</u>	<u>269,703</u>	<u>96,058</u>	<u>318,610</u>
Family Support Enforcement:				
Salaries and wages	3,226,964	2,537,300	689,664	3,428,453
Employee benefits	1,219,576	928,258	291,318	1,277,072
Services and supplies	359,956	135,561	224,395	219,196
Capital outlay	-	-	-	17,840
	<u>4,806,496</u>	<u>3,601,119</u>	<u>1,205,377</u>	<u>4,942,561</u>
Civil Division:				
Salaries and wages	2,496,479	2,377,573	118,906	2,531,445
Employee benefits	780,167	738,827	41,340	782,028
Services and supplies	153,782	115,360	38,422	105,128
	<u>3,430,428</u>	<u>3,231,760</u>	<u>198,668</u>	<u>3,418,601</u>
Grants and Designated:				
Services and supplies	137,706	55,682	82,024	74,604
Capital outlay	22,407	22,407	-	-
	<u>160,113</u>	<u>78,089</u>	<u>82,024</u>	<u>74,604</u>

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**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Drug Forfeitures:				
Salaries and wages	\$ 100,016	\$ 81,888	\$ 18,128	\$ 94,975
Employee benefits	34,996	28,988	6,008	33,485
Services and supplies	90,996	14,531	76,465	69,097
	<u>226,008</u>	<u>125,407</u>	<u>100,601</u>	<u>197,557</u>
Subtotal District Attorney	<u>21,572,066</u>	<u>19,598,244</u>	<u>1,973,822</u>	<u>21,271,598</u>
Law Library:				
Salaries and wages	418,444	424,497	(6,053)	436,566
Employee benefits	146,088	145,792	296	141,717
Services and supplies	286,360	285,834	526	424,417
	<u>850,892</u>	<u>856,123</u>	<u>(5,231)</u>	<u>1,002,700</u>
Public Defense:				
Public Defender:				
Salaries and wages	4,902,653	4,913,544	(10,891)	4,751,823
Employee benefits	1,580,177	1,541,524	38,653	1,514,406
Services and supplies	806,061	748,929	57,132	796,700
	<u>7,288,891</u>	<u>7,203,997</u>	<u>84,894</u>	<u>7,062,929</u>
Alternative Public Defender:				
Salaries and wages	1,245,558	1,260,027	(14,469)	1,212,478
Employee benefits	403,359	387,180	16,179	381,034
Services and supplies	162,771	134,869	27,902	97,548
	<u>1,811,688</u>	<u>1,782,076</u>	<u>29,612</u>	<u>1,691,060</u>
Conflict Counsel:				
Services and supplies	1,742,581	1,724,130	18,451	422,848
Subtotal Public Defense	<u>10,843,160</u>	<u>10,710,203</u>	<u>132,957</u>	<u>9,176,837</u>
Justice Courts:				
Incline Justice Court:				
Salaries and wages	243,187	238,668	4,519	302,484
Employee benefits	80,902	81,785	(883)	84,379
Services and supplies	105,788	94,481	11,307	80,239
	<u>429,877</u>	<u>414,934</u>	<u>14,943</u>	<u>467,102</u>
Reno Justice Court:				
Salaries and wages	3,293,933	3,206,730	87,203	3,128,001
Employee benefits	1,062,312	1,035,124	27,188	1,013,575
Services and supplies	555,286	464,068	91,218	519,468
Capital outlay	48,000	48,000	-	-
	<u>4,959,531</u>	<u>4,753,922</u>	<u>205,609</u>	<u>4,661,044</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Sparks Justice Court:				
Salaries and wages	\$ 1,440,805	\$ 1,384,809	\$ 55,996	\$ 1,376,003
Employee benefits	472,777	452,727	20,050	456,534
Services and supplies	377,025	337,265	39,760	328,709
	<u>2,290,607</u>	<u>2,174,801</u>	<u>115,806</u>	<u>2,161,246</u>
Wadsworth Justice Court:				
Salaries and wages	178,226	162,504	15,722	158,725
Employee benefits	47,583	56,226	(8,643)	48,061
Services and supplies	15,119	9,582	5,537	7,235
	<u>240,928</u>	<u>228,312</u>	<u>12,616</u>	<u>214,021</u>
Subtotal Justice Courts	<u>7,920,943</u>	<u>7,571,969</u>	<u>348,974</u>	<u>7,503,413</u>
Incline Constable:				
Salaries and wages	182,601	177,878	4,723	112,406
Employee benefits	40,586	40,948	(362)	40,427
Services and supplies	80,192	76,940	3,252	55,989
Subtotal Incline Constable	<u>303,379</u>	<u>295,766</u>	<u>7,613</u>	<u>208,822</u>
Total Judicial Function	<u>58,247,345</u>	<u>55,271,970</u>	<u>2,975,375</u>	<u>55,433,808</u>
Public Safety Function:				
Police:				
Sheriff				
Sheriff Operations:				
Salaries and wages	4,392,155	4,050,733	341,422	4,106,192
Employee benefits	1,902,265	1,782,348	119,917	1,792,757
Services and supplies	563,256	425,995	137,261	423,895
	<u>6,857,676</u>	<u>6,259,076</u>	<u>598,600</u>	<u>6,322,844</u>
Grants Division:				
Salaries and wages	3,260,882	848,458	2,412,424	385,823
Employee benefits	-	203,082	(203,082)	79,639
Services and supplies	4,149,928	1,720,094	2,429,834	1,343,640
Capital outlay	2,562,774	1,106,381	1,456,393	538,991
	<u>9,973,584</u>	<u>3,878,015</u>	<u>6,095,569</u>	<u>2,348,093</u>
Administration:				
Salaries and wages	4,841,310	4,256,178	585,132	4,183,713
Employee benefits	1,694,206	1,633,569	60,637	1,562,613
Services and supplies	1,797,568	1,435,039	362,529	1,350,398
	<u>8,333,084</u>	<u>7,324,786</u>	<u>1,008,298</u>	<u>7,096,724</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Detectives:				
Salaries and wages	\$ 2,858,769	\$ 3,060,015	\$ (201,246)	\$ 2,779,427
Employee benefits	1,260,393	1,369,240	(108,847)	1,296,389
Services and supplies	317,214	290,682	26,532	307,741
	<u>4,436,376</u>	<u>4,719,937</u>	<u>(283,561)</u>	<u>4,383,557</u>
Patrol:				
Salaries and wages	12,555,439	13,059,849	(504,410)	12,726,742
Employee benefits	5,538,587	5,587,396	(48,809)	5,580,708
Services and supplies	2,560,764	2,259,754	301,010	2,228,505
Capital outlay	201,666	-	201,666	43,116
	<u>20,856,456</u>	<u>20,906,999</u>	<u>(50,543)</u>	<u>20,579,071</u>
Subtotal Sheriff	<u>50,457,176</u>	<u>43,088,813</u>	<u>7,368,363</u>	<u>40,730,289</u>
Detention Facility:				
Salaries and wages	27,312,425	27,433,546	(121,121)	27,049,869
Employee benefits	13,080,689	12,715,939	364,750	12,637,527
Services and supplies	9,160,300	8,655,223	505,077	8,520,181
Capital outlay	-	16,150	(16,150)	15,795
	<u>49,553,414</u>	<u>48,820,858</u>	<u>732,556</u>	<u>48,223,372</u>
Subtotal Sheriff and Detention	<u>100,010,590</u>	<u>91,909,671</u>	<u>8,100,919</u>	<u>88,953,661</u>
Medical Examiner:				
Salaries and wages	1,156,122	1,073,799	82,323	1,168,213
Employee benefits	362,109	320,364	41,745	353,100
Services and supplies	684,854	497,633	187,221	280,808
Capital outlay	41,744	39,249	2,495	104,677
	<u>2,244,829</u>	<u>1,931,045</u>	<u>313,784</u>	<u>1,906,798</u>
Subtotal Police	<u>102,255,419</u>	<u>93,840,716</u>	<u>8,414,703</u>	<u>90,860,459</u>
Fire Suppression:				
Salaries and wages	-	-	-	6,056
Employee benefits	6,000	8,303	(2,303)	10,539
Services and supplies	243,284	232,043	11,241	287,948
Capital outlay	-	-	-	126,363
	<u>249,284</u>	<u>240,346</u>	<u>8,938</u>	<u>430,906</u>
Juvenile Services:				
Administration				
Salaries and wages	614,792	591,953	22,839	567,679
Employee benefits	204,399	201,034	3,365	189,722
Services and supplies	406,670	301,350	105,320	348,582
	<u>1,225,861</u>	<u>1,094,337</u>	<u>131,524</u>	<u>1,105,983</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Probation Services:				
Salaries and wages	\$ 2,949,216	\$ 2,974,698	\$ (25,482)	\$ 2,910,164
Employee benefits	1,347,134	1,328,480	18,654	1,318,783
Services and supplies	455,994	351,088	104,906	391,312
	<u>4,752,344</u>	<u>4,654,266</u>	<u>98,078</u>	<u>4,620,259</u>
Grants Division:				
Salaries and wages	137,745	150,806	(13,061)	187,021
Employee benefits	81,762	75,264	6,498	87,287
Services and supplies	665,321	308,094	357,227	282,770
	<u>884,828</u>	<u>534,164</u>	<u>350,664</u>	<u>557,078</u>
Detention:				
Salaries and wages	3,851,974	3,770,970	81,004	3,748,835
Employee benefits	1,245,245	1,232,375	12,870	1,228,343
Services and supplies	352,703	300,100	52,603	296,819
	<u>5,449,922</u>	<u>5,303,445</u>	<u>146,477</u>	<u>5,273,997</u>
Early Intervention Services:				
Salaries and wages	2,036,558	1,964,791	71,767	2,165,701
Employee benefits	715,479	698,952	16,527	764,561
Services and supplies	210,856	171,252	39,604	212,176
	<u>2,962,893</u>	<u>2,834,995</u>	<u>127,898</u>	<u>3,142,438</u>
Subtotal Juvenile Services	<u>15,275,848</u>	<u>14,421,207</u>	<u>854,641</u>	<u>14,699,755</u>
Protective Services:				
Alternative Sentencing:				
Salaries and wages	650,214	479,008	171,206	353,399
Employee benefits	181,028	203,144	(22,116)	149,868
Services and supplies	93,957	69,463	24,494	52,764
	<u>925,199</u>	<u>751,615</u>	<u>173,584</u>	<u>556,031</u>
Emergency Management:				
Salaries and wages	380,386	160,279	220,107	161,720
Employee benefits	103,601	45,772	57,829	45,897
Services and supplies	1,649,202	1,160,466	488,736	941,188
Capital outlay	732,769	49,152	683,617	-
	<u>2,865,958</u>	<u>1,415,669</u>	<u>1,450,289</u>	<u>1,148,805</u>
Public Administrator:				
Salaries and wages	686,954	683,553	3,401	693,235
Employee benefits	236,448	238,316	(1,868)	235,973
Services and supplies	64,044	50,215	13,829	53,361
	<u>987,446</u>	<u>972,084</u>	<u>15,362</u>	<u>982,569</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Public Guardian:				
Salaries and wages	\$ 1,224,612	\$ 1,219,361	\$ 5,251	\$ 1,203,719
Employee benefits	422,277	423,909	(1,632)	414,293
Services and supplies	95,113	71,143	23,970	200,821
Capital outlay	-	-	-	21,038
	<u>1,742,002</u>	<u>1,714,413</u>	<u>27,589</u>	<u>1,839,871</u>
Subtotal Protective Services	<u>6,520,605</u>	<u>4,853,781</u>	<u>1,666,824</u>	<u>4,527,276</u>
Total Public Safety Function	<u>124,301,156</u>	<u>113,356,050</u>	<u>10,945,106</u>	<u>110,518,396</u>
Public Works Function:				
Public Works Administration:				
Salaries and wages	454,139	465,064	(10,925)	442,554
Employee benefits	155,373	147,940	7,433	141,213
Services and supplies	78,937	45,915	33,022	125,874
	<u>688,449</u>	<u>658,919</u>	<u>29,530</u>	<u>709,641</u>
Infrastructure Preservation:				
Salaries and wages	-	-	-	3,470
Employee benefits	-	-	-	48
Services and supplies	12,169	71,035	(58,866)	165,354
Capital outlay	2,077,155	1,891,000	186,155	4,029,661
	<u>2,089,324</u>	<u>1,962,035</u>	<u>127,289</u>	<u>4,198,533</u>
Public Works Projects Administration:				
Salaries and wages	505,850	477,411	28,439	540,217
Employee benefits	166,818	157,535	9,283	179,774
Services and supplies	31,558	25,185	6,373	37,138
	<u>704,226</u>	<u>660,131</u>	<u>44,095</u>	<u>757,129</u>
Roads:				
Salaries and wages	4,452,367	4,299,171	153,196	4,508,414
Employee benefits	1,768,847	1,719,931	48,916	1,820,564
Services and supplies	5,145,883	5,999,552	(853,669)	5,272,923
Capital outlay	-	-	-	14,422
	<u>11,367,097</u>	<u>12,018,654</u>	<u>(651,557)</u>	<u>11,616,323</u>
Engineering:				
Salaries and wages	1,521,018	1,433,796	87,222	1,634,935
Employee benefits	516,783	495,742	21,041	551,234
Services and supplies	1,524,150	565,040	959,110	664,246
Capital outlay	640,201	165,547	474,654	282,320
	<u>4,202,152</u>	<u>2,660,125</u>	<u>1,542,027</u>	<u>3,132,735</u>
Total Public Works Function	<u>19,051,248</u>	<u>17,959,864</u>	<u>1,091,384</u>	<u>20,414,361</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Health and Sanitation Function:				
Services and supplies	\$ 1,707,191	\$ 1,707,191	\$ -	\$ 1,910,756
Welfare Function:				
Social Services Administration:				
Salaries and wages	806,669	772,831	33,838	844,611
Employee benefits	329,263	296,349	32,914	320,288
Services and supplies	28,563	20,818	7,745	20,990
	<u>1,164,495</u>	<u>1,089,998</u>	<u>74,497</u>	<u>1,185,889</u>
Direct Assistance:				
General Assistance:				
Salaries and wages	7,584	-	7,584	-
Employee benefits	24,653	-	24,653	-
Services and supplies	827,014	859,175	(32,161)	818,430
	<u>859,251</u>	<u>859,175</u>	<u>76</u>	<u>818,430</u>
Medical Assistance Indigent:				
Salaries and wages	1,895,450	1,821,093	74,357	1,834,985
Employee benefits	636,547	650,163	(13,616)	635,078
Services and supplies	9,385,932	9,446,673	(60,741)	8,958,194
	<u>11,917,929</u>	<u>11,917,929</u>	<u>-</u>	<u>11,428,257</u>
Subtotal Direct Assistance	<u>12,777,180</u>	<u>12,777,104</u>	<u>76</u>	<u>12,246,687</u>
Total Welfare Function	<u>13,941,675</u>	<u>13,867,102</u>	<u>74,573</u>	<u>13,432,576</u>
Culture and Recreation Function:				
Library Administration:				
Salaries and wages	6,749,016	6,835,037	(86,021)	7,349,431
Employee benefits	2,543,755	2,335,209	208,546	2,477,205
Services and supplies	1,367,824	1,278,189	89,635	2,032,398
Capital outlay	-	-	-	22,133
	<u>10,660,595</u>	<u>10,448,435</u>	<u>212,160</u>	<u>11,881,167</u>
Library Grants Division:				
Services and supplies	297,096	151,020	146,076	168,915
Subtotal Library	<u>10,957,691</u>	<u>10,599,455</u>	<u>358,236</u>	<u>12,050,082</u>
Regional Parks and Open Space:				
Administration:				
Salaries and wages	646,351	636,675	9,676	799,705
Employee benefits	227,283	225,668	1,615	282,077
Services and supplies	170,398	104,430	65,968	224,083
	<u>1,044,032</u>	<u>966,773</u>	<u>77,259</u>	<u>1,305,865</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Planning and Development:				
Salaries and wages	\$ 307,498	\$ 305,525	\$ 1,973	\$ 310,127
Employee benefits	103,903	107,737	(3,834)	103,520
Services and supplies	201,164	131,185	69,979	295,710
Capital outlay	-	-	-	1,015
	<u>612,565</u>	<u>544,447</u>	<u>68,118</u>	<u>710,372</u>
Recreation Programs:				
Salaries and wages	62,203	67,742	(5,539)	284,488
Employee benefits	19,526	20,720	(1,194)	88,714
Services and supplies	9,254	7,570	1,684	36,515
	<u>90,983</u>	<u>96,032</u>	<u>(5,049)</u>	<u>409,717</u>
Parks Operations:				
Salaries and wages	2,629,982	2,510,930	119,052	2,676,652
Employee benefits	879,618	845,719	33,899	755,815
Services and supplies	1,518,536	1,241,926	276,610	1,445,734
Capital outlay	-	-	-	14,500
	<u>5,028,136</u>	<u>4,598,575</u>	<u>429,561</u>	<u>4,892,701</u>
Infrastructure Preservation:				
Services and supplies	164,290	134,841	29,449	190,804
Capital outlay	57,664	53,406	4,258	148,725
	<u>221,954</u>	<u>188,247</u>	<u>33,707</u>	<u>339,529</u>
Subtotal Parks	<u>6,997,670</u>	<u>6,394,074</u>	<u>603,596</u>	<u>7,658,184</u>
Total Culture and Recreation Function	<u>17,955,361</u>	<u>16,993,529</u>	<u>961,832</u>	<u>19,708,266</u>
Community Support Function:				
Services and supplies	<u>2,428,482</u>	<u>1,661,739</u>	<u>766,743</u>	<u>1,555,008</u>
Budget Shortfall Reduction:				
Services and supplies	<u>2,435,254</u>	<u>-</u>	<u>2,435,254</u>	<u>-</u>

(CONTINUED)

**WASHOE COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Intergovernmental Expenditures:				
Indigent Insurance Program	\$ 2,232,583	\$ 2,219,401	\$ 13,182	\$ 2,095,456
China Springs Youth Facility	65,918	65,918	-	65,918
Reno/Sparks Apportionment	1,109,677	1,109,676	1	1,084,455
Public Health Levy	800,000	-	800,000	-
Ethics Commission Assessment	18,216	17,887	329	16,848
Total Intergovernmental Expenditures	4,226,394	3,412,882	813,512	3,262,677
Total Expenditures	318,161,419	289,281,075	28,880,344	287,073,322
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,188,634	17,655,933	10,467,299	28,220,491
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	24,327	24,327	161,420
Transfers:				
Special Revenue Funds	55,195	36,195	(19,000)	1,000,000
Internal Service Funds	8,780,000	-	(8,780,000)	-
Special Revenue Funds	(17,799,922)	(13,893,970)	3,905,952	(19,101,869)
Debt Service Funds	(6,069,519)	(6,069,519)	-	(7,596,381)
Capital Projects Funds	(309,000)	(309,000)	-	(836,540)
Enterprise Funds	(76,534)	(76,784)	(250)	(213,750)
Internal Service Funds	(3,585,000)	(3,585,000)	-	-
Contingency	(153,623)	-	153,623	-
Total Other Financing Sources (Uses)	(19,158,403)	(23,873,751)	(4,715,348)	(26,587,120)
Net Change in Fund Balances	(11,969,769)	(6,217,818)	5,751,951	1,633,371
Fund Balances, July 1	34,564,382	43,322,117	8,757,735	41,688,746
Fund Balances, June 30	\$ 22,594,613	\$ 37,104,299	\$ 14,509,686	\$ 43,322,117



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