

**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	<b>2015</b>			<b>2014</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
<b>Taxes:</b>				
Ad valorem:				
General	\$ 126,900,163	\$ 128,308,936	\$ 1,408,773	\$ 121,031,855
Detention facility	9,656,657	9,759,043	102,386	9,429,178
Indigent insurance program	1,871,439	1,891,710	20,271	1,827,378
China Springs support	1,085,478	1,096,876	11,398	758,544
Family Court	2,395,457	2,421,394	25,937	2,339,017
AB 104	2,237,987	2,272,348	34,361	2,245,372
NRS 354.59813 makeup revenue	-	2,311	2,311	4,261
Room tax	315,000	351,413	36,413	311,167
<b>Total Taxes</b>	<b>144,462,181</b>	<b>146,104,031</b>	<b>1,641,850</b>	<b>137,946,772</b>
<b>Licenses and Permits:</b>				
Business:				
General business licenses	700,000	798,520	98,520	760,016
Electric/telecom business licenses	4,827,300	4,621,623	(205,677)	4,755,898
Liquor licenses	254,600	262,877	8,277	249,312
Local gaming licenses	677,800	666,434	(11,366)	666,934
Sanitation franchise fees	365,000	373,264	8,264	346,731
Cable television franchise fees	1,050,000	1,058,964	8,964	1,039,848
County gaming licenses	234,300	229,687	(4,613)	232,217
Gaming licenses - AB 104	30,000	20,862	(9,138)	32,872
Nonbusiness:				
Marriage affidavits	175,000	178,185	3,185	179,592
Mobile home permits	200	163	(37)	197
Other	300	550	250	625
<b>Total Licenses and Permits</b>	<b>8,314,500</b>	<b>8,211,129</b>	<b>(103,371)</b>	<b>8,264,242</b>
<b>Intergovernmental Revenues:</b>				
Federal grants	128,500	129,490	990	144,727
Federal payments in lieu of taxes	3,216,296	3,446,375	230,079	3,216,296
Federal incarceration charges	5,000,000	3,836,582	(1,163,418)	4,648,959
State Shared Revenues:				
State gaming licenses	146,986	143,393	(3,593)	141,885
Real property transfer tax - AB 104	515,500	627,768	112,268	478,695
SCCRT / GST - AB 104 Makeup	10,516,200	10,982,211	466,011	10,228,786
Consolidated taxes	82,500,000	88,434,949	5,934,949	80,808,837
State extraditions	48,000	28,702	(19,298)	25,526
Local contributions	167,162	184,532	17,370	198,054
<b>Total Intergovernmental Revenues</b>	<b>102,238,644</b>	<b>107,814,002</b>	<b>5,575,358</b>	<b>99,891,765</b>
<b>Charges for Services:</b>				
General Government:				
Clerk fees	100,000	110,259	10,259	113,612
Recorder fees	2,362,000	2,120,731	(241,269)	2,137,314
Map fees	4,400	9,980	5,580	4,593
Assessor commissions	1,600,000	1,571,280	(28,720)	1,458,526
Other	12,441,188	12,223,722	(217,466)	12,357,125
Subtotal General Government	16,507,588	16,035,972	(471,616)	16,071,170

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	<b>2015</b>			<b>2014</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Judicial:				
Clerk court fees	\$ 450,000	\$ 416,356	\$ (33,644)	\$ 441,842
Other	1,365,872	1,470,693	104,821	1,253,873
Subtotal Judicial	1,815,872	1,887,049	71,177	1,695,715
Public Safety:				
Police:				
Sheriff fees	410,000	304,795	(105,205)	332,309
Other	5,268,369	4,738,484	(529,885)	4,265,515
Corrections	15,000	21,746	6,746	14,833
Protective services	380,000	353,273	(26,727)	443,186
Subtotal Public Safety	6,073,369	5,418,298	(655,071)	5,055,843
Public Works	142,350	268,178	125,828	171,740
Welfare	15,500	7,688	(7,812)	24,743
Culture and Recreation	782,128	871,445	89,317	777,986
<b>Total Charges for Services</b>	<b>25,336,807</b>	<b>24,488,630</b>	<b>(848,177)</b>	<b>23,797,197</b>
<b>Fines and Forfeits:</b>				
Fines:				
Library	90,000	76,663	(13,337)	85,180
Court	1,893,950	1,909,286	15,336	1,926,878
Penalties	4,225,000	4,116,777	(108,223)	4,225,688
Forfeits/bail	1,804,200	1,622,053	(182,147)	1,890,869
<b>Total Fines and Forfeits</b>	<b>8,013,150</b>	<b>7,724,779</b>	<b>(288,371)</b>	<b>8,128,615</b>
<b>Miscellaneous:</b>				
Investment earnings	1,722,030	1,706,709	(15,321)	1,607,404
Net increase (decrease) in the fair value of investments	300,000	220,211	(79,789)	(13,661)
Rents and royalties	108,073	121,393	13,320	124,557
Other	1,925,882	2,027,253	101,371	2,268,786
<b>Total Miscellaneous</b>	<b>4,055,985</b>	<b>4,075,566</b>	<b>19,581</b>	<b>3,987,086</b>
<b>Total Revenues</b>	<b>292,421,267</b>	<b>298,418,137</b>	<b>5,996,870</b>	<b>282,015,677</b>
<b>Expenditures by Function and Activity</b>				
<b>Current:</b>				
<b>General Government Function:</b>				
Legislative / County Commissioners:				
Salaries and wages	324,787	311,229	13,558	332,020
Employee benefits	129,928	120,922	9,006	129,100
Services and supplies	151,622	136,208	15,414	80,691
	606,337	568,359	37,978	541,811
Executive / County Manager:				
Salaries and wages	2,217,371	2,128,377	88,994	1,323,340
Employee benefits	866,176	819,409	46,767	519,051
Services and supplies	1,274,275	999,331	274,944	581,486
	4,357,822	3,947,117	410,705	2,423,877

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	2015			2014
	Budget	Actual	Variance	Actual
Elections / Registrar of Voters:				
Salaries and wages	\$ 505,944	\$ 480,875	\$ 25,069	\$ 422,969
Employee benefits	174,939	175,856	(917)	159,275
Services and supplies	779,394	701,479	77,915	449,770
Capital outlay	45,000	12,330	32,670	49,259
	<u>1,505,277</u>	<u>1,370,540</u>	<u>134,737</u>	<u>1,081,273</u>
Finance:				
Comptrollers Department				
Salaries and wages	1,698,512	1,561,685	136,827	1,891,091
Employee benefits	700,348	630,576	69,772	747,835
Services and supplies	200,305	169,966	30,339	253,754
	<u>2,599,165</u>	<u>2,362,227</u>	<u>236,938</u>	<u>2,892,680</u>
Treasurer:				
Salaries and wages	1,145,191	1,111,536	33,655	1,091,010
Employee benefits	513,396	474,739	38,657	486,115
Services and supplies	515,860	418,792	97,068	440,475
	<u>2,174,447</u>	<u>2,005,067</u>	<u>169,380</u>	<u>2,017,600</u>
Assessor:				
Salaries and wages	3,963,613	3,942,269	21,344	3,810,256
Employee benefits	1,641,295	1,606,349	34,946	1,560,528
Services and supplies	499,165	384,834	114,331	377,922
	<u>6,104,073</u>	<u>5,933,452</u>	<u>170,621</u>	<u>5,748,706</u>
Subtotal Finance	<u>10,877,685</u>	<u>10,300,746</u>	<u>576,939</u>	<u>10,658,986</u>
Other:				
Human Resources:				
Salaries and wages	1,234,719	1,169,485	65,234	1,150,165
Employee benefits	474,624	448,610	26,014	448,138
Services and supplies	495,491	348,786	146,705	293,239
Capital outlay	30,000	26,688	3,312	-
	<u>2,234,834</u>	<u>1,993,569</u>	<u>241,265</u>	<u>1,891,542</u>
Clerk:				
Salaries and wages	808,711	729,571	79,140	677,886
Employee benefits	346,464	326,804	19,660	299,046
Services and supplies	96,561	160,599	(64,038)	54,308
	<u>1,251,736</u>	<u>1,216,974</u>	<u>34,762</u>	<u>1,031,240</u>
Recorder:				
Salaries and wages	1,229,693	1,099,165	130,528	1,108,125
Employee benefits	548,259	491,703	56,556	487,302
Services and supplies	147,773	121,361	26,412	148,636
	<u>1,925,725</u>	<u>1,712,229</u>	<u>213,496</u>	<u>1,744,063</u>
Technology Services:				
Salaries and wages	5,617,703	5,444,560	173,143	5,301,254
Employee benefits	2,274,679	2,238,528	36,151	2,177,200
Services and supplies	3,781,868	3,161,513	620,355	3,015,647
Capital outlay	-	-	-	78,338
	<u>11,674,250</u>	<u>10,844,601</u>	<u>829,649</u>	<u>10,572,439</u>

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	2015			2014
	Budget	Actual	Variance	Actual
Community Services Department (CSD) - General Services:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 256,188
Employee benefits	-	-	-	119,798
Services and supplies	-	-	-	115,903
	-	-	-	491,889
Accrued Benefits:				
Salaries and wages	2,500,000	2,318,902	181,098	1,589,678
Employee benefits	-	44,597	(44,597)	22,434
	2,500,000	2,363,499	136,501	1,612,112
OPEB:				
Employee benefits	18,700,000	18,700,000	-	16,100,000
Undesignated/Energy Maintenance:				
Services and supplies	5,697,387	1,401,271	4,296,116	1,444,604
Subtotal Other	43,983,932	38,232,143	5,751,789	34,887,889
<b>Total General Government Function</b>	<b>61,331,053</b>	<b>54,418,905</b>	<b>6,912,148</b>	<b>49,593,836</b>
<b>Judicial Function:</b>				
District Courts:				
Salaries and wages	9,486,850	8,669,058	817,792	8,458,241
Employee benefits	3,998,821	3,584,478	414,343	3,511,329
Services and supplies	3,138,000	2,656,669	481,331	2,700,644
Capital outlay	52,984	70,650	(17,666)	54,126
	16,676,655	14,980,855	1,695,800	14,724,340
District Attorney:				
Salaries and wages	11,733,208	11,613,333	119,875	11,144,453
Employee benefits	4,847,115	4,768,977	78,138	4,570,330
Services and supplies	1,556,473	1,211,216	345,257	1,055,633
Capital outlay	-	10,754	(10,754)	-
	18,136,796	17,604,280	532,516	16,770,416
Public Defense:				
Public Defender:				
Salaries and wages	5,199,176	5,183,541	15,635	4,927,312
Employee benefits	1,997,784	1,984,291	13,493	1,873,142
Services and supplies	432,529	444,825	(12,296)	355,030
	7,629,489	7,612,657	16,832	7,155,484
Alternative Public Defender:				
Salaries and wages	1,373,818	1,316,773	57,045	1,204,337
Employee benefits	533,531	517,453	16,078	464,532
Services and supplies	159,236	168,593	(9,357)	138,145
	2,066,585	2,002,819	63,766	1,807,014

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	2015			2014
	Budget	Actual	Variance	Actual
Conflict Counsel:				
Services and supplies	\$ 2,015,514	\$ 1,524,175	\$ 491,339	\$ 2,126,765
Subtotal Public Defense	11,711,588	11,139,651	571,937	11,089,263
Justice Courts:				
Salaries and wages	5,665,498	5,322,680	342,818	5,289,484
Employee benefits	2,249,800	2,092,450	157,350	2,056,680
Services and supplies	396,708	326,396	70,312	321,763
Capital outlay	55,565	8,924	46,641	-
	8,367,571	7,750,450	617,121	7,667,927
Incline Constable:				
Salaries and wages	84,947	73,020	11,927	66,988
Employee benefits	32,920	27,454	5,466	26,947
Services and supplies	17,500	11,696	5,804	12,885
	135,367	112,170	23,197	106,820
<b>Total Judicial Function</b>	<b>55,027,977</b>	<b>51,587,406</b>	<b>3,440,571</b>	<b>50,358,766</b>
<b>Public Safety Function:</b>				
Sheriff and Detention:				
Salaries and wages	54,376,019	55,195,773	(819,754)	51,223,452
Employee benefits	28,709,072	28,133,874	575,198	26,280,213
Services and supplies	15,292,381	14,347,061	945,320	13,526,743
Capital outlay	146,473	230,204	(83,731)	-
	98,523,945	97,906,912	617,033	91,030,408
Medical Examiner:				
Salaries and wages	1,385,075	1,328,389	56,686	1,239,421
Employee benefits	517,270	475,383	41,887	452,420
Services and supplies	372,834	397,400	(24,566)	424,411
Capital outlay	22,543	22,543	-	-
	2,297,722	2,223,715	74,007	2,116,252
Fire Suppression:				
Employee benefits	6,900	6,015	885	15,151
Services and supplies	897,415	679,244	218,171	680,474
Capital outlay	10,500	-	10,500	-
	914,815	685,259	229,556	695,625
Juvenile Services:				
Salaries and wages	8,172,764	7,861,035	311,729	7,501,127
Employee benefits	3,658,379	3,572,954	85,425	3,441,893
Services and supplies	1,741,857	1,406,911	334,946	1,539,198
	13,573,000	12,840,900	732,100	12,482,218
Protective Services:				
Alternative Sentencing:				
Salaries and wages	399,134	395,107	4,027	373,315
Employee benefits	205,079	205,273	(194)	198,808
Services and supplies	124,802	86,818	37,984	90,390
	729,015	687,198	41,817	662,513

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	2015			2014
	Budget	Actual	Variance	Actual
<b>Emergency Management:</b>				
Salaries and wages	\$ 112,596	\$ 102,863	\$ 9,733	\$ 68,302
Employee benefits	43,453	39,412	4,041	26,495
Services and supplies	6,073	5,978	95	5,700
	<u>162,122</u>	<u>148,253</u>	<u>13,869</u>	<u>100,497</u>
<b>Public Administrator:</b>				
Salaries and wages	669,889	658,617	11,272	665,405
Employee benefits	288,261	282,608	5,653	282,699
Services and supplies	52,853	41,254	11,599	41,561
	<u>1,011,003</u>	<u>982,479</u>	<u>28,524</u>	<u>989,665</u>
<b>Public Guardian:</b>				
Salaries and wages	1,045,880	1,044,458	1,422	1,006,099
Employee benefits	433,540	444,638	(11,098)	430,671
Services and supplies	69,800	46,436	23,364	46,755
	<u>1,549,220</u>	<u>1,535,532</u>	<u>13,688</u>	<u>1,483,525</u>
<b>Subtotal Protective Services</b>	<u>3,451,360</u>	<u>3,353,462</u>	<u>97,898</u>	<u>3,236,200</u>
<b>Total Public Safety Function</b>	<u>118,760,842</u>	<u>117,010,248</u>	<u>1,750,594</u>	<u>109,560,703</u>
<b>Public Works Function:</b>				
<b>CSD - Public Works:</b>				
Salaries and wages	4,982,627	5,116,110	(133,483)	4,701,557
Employee benefits	2,089,965	2,075,462	14,503	1,950,435
Services and supplies	8,328,969	7,881,429	447,540	7,367,877
Capital outlay	155,586	5,004	150,582	2,063
	<u>15,557,147</u>	<u>15,078,005</u>	<u>479,142</u>	<u>14,021,932</u>
<b>Total Public Works Function</b>	<u>15,557,147</u>	<u>15,078,005</u>	<u>479,142</u>	<u>14,021,932</u>
<b>Welfare Function:</b>				
<b>Social Services Department:</b>				
Salaries and wages	2,792,263	2,416,328	375,935	2,252,372
Employee benefits	1,211,445	1,013,854	197,591	980,829
Services and supplies	13,074,057	13,269,581	(195,524)	12,678,979
Capital outlay	40,000	38,397	1,603	-
	<u>17,117,765</u>	<u>16,738,160</u>	<u>379,605</u>	<u>15,912,180</u>
<b>Total Welfare Function</b>	<u>17,117,765</u>	<u>16,738,160</u>	<u>379,605</u>	<u>15,912,180</u>
<b>Culture and Recreation Function:</b>				
<b>Library Department:</b>				
Salaries and wages	5,324,211	5,242,617	81,594	5,094,383
Employee benefits	2,176,225	2,092,257	83,968	2,072,132
Services and supplies	426,252	348,808	77,444	361,683
	<u>7,926,688</u>	<u>7,683,682</u>	<u>243,006</u>	<u>7,528,198</u>
<b>CSD - Regional Parks and Open Space:</b>				
Salaries and wages	2,120,864	2,111,419	9,445	2,083,967
Employee benefits	952,068	940,781	11,287	904,378
Services and supplies	959,551	929,173	30,378	831,954
Capital Outlay	-	-	-	14,449
	<u>4,032,483</u>	<u>3,981,373</u>	<u>51,110</u>	<u>3,834,748</u>
<b>Total Culture and Recreation Function</b>	<u>11,959,171</u>	<u>11,665,055</u>	<u>294,116</u>	<u>11,362,946</u>

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**WASHOE COUNTY, NEVADA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)**

	<b>2015</b>			<b>2014</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Community Support Function:</b>				
Services and supplies	\$ 316,295	\$ 213,816	\$ 102,479	\$ 178,296
<b>Total Community Support Function</b>	<b>316,295</b>	<b>213,816</b>	<b>102,479</b>	<b>178,296</b>
<b>Intergovernmental Expenditures:</b>				
Indigent Insurance Program	1,871,438	1,855,115	16,323	1,835,716
China Springs Youth Facility	1,154,933	1,154,853	80	1,133,642
Ethics Commission Assessment	25,000	20,331	4,669	21,258
Truckee Meadows Regional Planning	205,162	205,162	-	205,162
Groundwater Basin	20,000	18,922	1,078	17,387
<b>Total Intergovernmental Expenditures</b>	<b>3,276,533</b>	<b>3,254,383</b>	<b>22,150</b>	<b>3,213,165</b>
<b>Total Expenditures</b>	<b>283,346,783</b>	<b>269,965,978</b>	<b>13,380,805</b>	<b>254,201,824</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>9,074,484</b>	<b>28,452,159</b>	<b>19,377,675</b>	<b>27,813,853</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	65,000	2,009,462	1,944,462	31,239
Transfers:				
Special Revenue Funds	591,926	453,442	(138,484)	845,270
Internal Service Funds	(2,831,500)	(2,831,500)	-	-
Special Revenue Funds	(14,006,255)	(14,186,220)	(179,965)	(12,812,078)
Debt Service Funds	(4,765,687)	(4,259,715)	505,972	(4,220,635)
Capital Projects Funds	(5,186,408)	(4,944,443)	241,965	(4,084,832)
Contingency	(1,498,000)	-	1,498,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>(27,630,924)</b>	<b>(23,758,974)</b>	<b>3,871,950</b>	<b>(20,241,036)</b>
<b>Net Change in Fund Balances</b>	<b>(18,556,440)</b>	<b>4,693,185</b>	<b>23,249,625</b>	<b>7,572,817</b>
<b>Fund Balances, July 1</b>	<b>43,272,788</b>	<b>46,606,567</b>	<b>3,333,779</b>	<b>39,033,750</b>
<b>Fund Balances, June 30</b>	<b>\$ 24,716,348</b>	<b>\$ 51,299,752</b>	<b>\$ 26,583,404</b>	<b>\$ 46,606,567</b>