

**WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem:				
General	\$ 128,923,986	\$ 130,127,887	\$ 1,203,901	\$ 128,308,936
Detention facility	10,088,362	10,180,195	91,833	9,759,043
Indigent insurance program	1,955,105	1,972,921	17,816	1,891,710
China Springs support	1,133,989	1,143,583	9,594	1,096,876
Family Court	2,502,544	2,525,303	22,759	2,421,394
AB 104	2,230,056	2,432,664	202,608	2,272,348
NRS 354.59813 makeup revenue	117,371	563	(116,808)	2,311
Room tax	315,000	412,902	97,902	351,413
Total Taxes	147,266,413	148,796,018	1,529,605	146,104,031
Licenses and Permits:				
Business:				
General business licenses	840,000	826,823	(13,177)	798,520
Electric/telecom business licenses	4,916,800	4,273,928	(642,872)	4,621,623
Liquor licenses	254,600	266,872	12,272	262,877
Local gaming licenses	677,800	611,651	(66,149)	666,434
Sanitation franchise fees	365,000	456,824	91,824	373,264
Gas franchise fees	-	238,766	238,766	-
Cable television franchise fees	1,050,000	1,109,708	59,708	1,058,964
County gaming licenses	234,300	213,560	(20,740)	229,687
Gaming licenses - AB 104	30,000	318,520	288,520	20,862
Nonbusiness:				
Marriage affidavits	175,000	170,961	(4,039)	178,185
Mobile home permits	200	180	(20)	163
Other	300	1,618	1,318	550
Total Licenses and Permits	8,544,000	8,489,411	(54,589)	8,211,129
Intergovernmental Revenues:				
Federal grants	128,500	130,525	2,025	129,490
Federal payments in lieu of taxes	3,446,375	3,408,850	(37,525)	3,446,375
Federal incarceration charges	3,500,000	4,001,281	501,281	3,836,582
State Shared Revenues:				
State gaming licenses	146,986	138,124	(8,862)	143,393
Real property transfer tax - AB 104	515,500	561,611	46,111	627,768
SCCRT / GST - AB 104 Makeup	10,516,200	11,831,587	1,315,387	10,982,211
Consolidated taxes	91,278,018	95,605,303	4,327,285	88,434,949
State extraditions	48,000	28,458	(19,542)	28,702
Local contributions	186,110	188,801	2,691	184,532
Total Intergovernmental Revenues	109,765,689	115,894,540	6,128,851	107,814,002
Charges for Services:				
General Government:				
Clerk fees	100,000	107,763	7,763	110,259
Recorder fees	2,362,000	2,205,334	(156,666)	2,120,731
Map fees	4,400	8,043	3,643	9,980
Assessor commissions	1,700,000	1,657,157	(42,843)	1,571,280
Other	11,940,636	11,817,202	(123,434)	12,223,722
Subtotal General Government	16,107,036	15,795,499	(311,537)	16,035,972

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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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Budget	Actual	Variance	Actual
Judicial:				
Clerk court fees	\$ 450,000	\$ 399,736	\$ (50,264)	\$ 416,356
Other	1,407,049	1,476,323	69,274	1,470,693
Subtotal Judicial	1,857,049	1,876,059	19,010	1,887,049
Public Safety:				
Police:				
Sheriff fees	410,000	324,065	(85,935)	304,795
Other	4,196,824	4,565,204	368,380	4,738,484
Corrections	15,000	25,135	10,135	21,746
Protective services	380,000	290,975	(89,025)	353,273
Subtotal Public Safety	5,001,824	5,205,379	203,555	5,418,298
Public Works	180,350	339,802	159,452	268,178
Welfare	2,500	6,413	3,913	7,688
Culture and Recreation	781,472	901,951	120,479	871,445
Total Charges for Services	23,930,231	24,125,103	194,872	24,488,630
Fines and Forfeits:				
Fines:				
Library	90,000	87,674	(2,326)	76,663
Court	1,904,450	1,675,195	(229,255)	1,909,286
Penalties	4,225,000	3,216,889	(1,008,111)	4,116,777
Forfeits/bail	1,804,200	1,816,418	12,218	1,622,053
Total Fines and Forfeits	8,023,650	6,796,176	(1,227,474)	7,724,779
Miscellaneous:				
Investment earnings	1,822,030	1,612,335	(209,695)	1,706,709
Net increase (decrease) in the fair value of investments	75,000	1,135,162	1,060,162	220,211
Rents and royalties	150,000	71,465	(78,535)	121,393
Other	1,880,830	1,751,882	(128,948)	2,027,253
Total Miscellaneous	3,927,860	4,570,844	642,984	4,075,566
Total Revenues	301,457,843	308,672,092	7,214,249	298,418,137
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	319,925	311,504	8,421	311,229
Employee benefits	125,779	129,108	(3,329)	120,922
Services and supplies	172,706	172,089	617	136,208
	618,410	612,701	5,709	568,359
Executive / County Manager:				
Salaries and wages	2,414,725	2,367,249	47,476	2,128,377
Employee benefits	1,006,550	961,030	45,520	819,409
Services and supplies	1,143,631	862,999	280,632	999,331
	4,564,906	4,191,278	373,628	3,947,117

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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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Budget	Actual	Variance	Actual
Elections / Registrar of Voters:				
Salaries and wages	\$ 537,691	\$ 504,892	\$ 32,799	\$ 480,875
Employee benefits	194,097	192,339	1,758	175,856
Services and supplies	701,810	644,692	57,118	701,479
Capital outlay	97,311	53,509	43,802	12,330
	<u>1,530,909</u>	<u>1,395,432</u>	<u>135,477</u>	<u>1,370,540</u>
Finance:				
Comptrollers Department				
Salaries and wages	1,744,879	1,406,548	338,331	1,561,685
Employee benefits	746,555	606,224	140,331	630,576
Services and supplies	295,825	304,915	(9,090)	169,966
	<u>2,787,259</u>	<u>2,317,687</u>	<u>469,572</u>	<u>2,362,227</u>
Treasurer:				
Salaries and wages	1,195,269	1,138,492	56,777	1,111,536
Employee benefits	530,625	528,842	1,783	474,739
Services and supplies	659,232	396,343	262,889	418,792
	<u>2,385,126</u>	<u>2,063,677</u>	<u>321,449</u>	<u>2,005,067</u>
Assessor:				
Salaries and wages	4,128,766	3,991,213	137,553	3,942,269
Employee benefits	1,777,348	1,748,281	29,067	1,606,349
Services and supplies	454,490	369,568	84,922	384,834
Capital outlay	-	18,071	(18,071)	12,330
	<u>6,360,604</u>	<u>6,127,133</u>	<u>233,471</u>	<u>5,933,452</u>
Subtotal Finance	<u>11,532,989</u>	<u>10,508,497</u>	<u>1,024,492</u>	<u>10,300,746</u>
Other:				
Human Resources:				
Salaries and wages	1,335,839	1,206,517	129,322	1,169,485
Employee benefits	497,489	490,799	6,690	448,610
Services and supplies	629,916	511,418	118,498	348,786
Capital outlay	30,000	19,211	10,789	26,688
	<u>2,493,244</u>	<u>2,227,945</u>	<u>265,299</u>	<u>1,993,569</u>
Clerk:				
Salaries and wages	828,410	801,556	26,854	729,571
Employee benefits	384,004	382,490	1,514	326,804
Services and supplies	91,820	61,804	30,016	160,599
	<u>1,304,234</u>	<u>1,245,850</u>	<u>58,384</u>	<u>1,216,974</u>
Recorder:				
Salaries and wages	1,247,594	1,122,845	124,749	1,099,165
Employee benefits	584,599	542,298	42,301	491,703
Services and supplies	159,374	123,147	36,227	121,361
Capital outlay	-	12,625	(12,625)	-
	<u>1,991,567</u>	<u>1,800,915</u>	<u>190,652</u>	<u>1,712,229</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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)

	2016			2015
	Budget	Actual	Variance	Actual
Technology Services:				
Salaries and wages	\$ 5,963,774	5,619,682	\$ 344,092	\$ 5,444,560
Employee benefits	2,481,986	2,428,091	53,895	2,238,528
Services and supplies	4,608,290	4,087,941	520,349	3,161,513
Capital outlay	-	336,134	(336,134)	-
	<u>13,054,050</u>	<u>12,471,848</u>	<u>582,202</u>	<u>10,844,601</u>
Accrued Benefits:				
Salaries and wages	900,000	\$ 2,138,888	(1,238,888)	2,318,902
Employee benefits	-	37,519	(37,519)	44,597
	<u>900,000</u>	<u>2,176,407</u>	<u>(1,276,407)</u>	<u>2,363,499</u>
OPEB:				
Employee benefits	17,680,000	17,680,000	-	18,700,000
Undesignated/Energy Maintenance:				
Services and supplies	1,546,456	1,552,316	(5,860)	1,401,271
Subtotal Other	<u>38,969,551</u>	<u>39,155,281</u>	<u>(185,730)</u>	<u>38,232,143</u>
Total General Government Function	<u>57,216,765</u>	<u>55,863,189</u>	<u>1,353,576</u>	<u>54,418,905</u>
Judicial Function:				
District Court:				
Salaries and wages	10,052,387	9,564,669	487,718	8,669,058
Employee benefits	4,289,906	4,254,131	35,775	3,584,478
Services and supplies	3,273,566	3,061,755	211,811	2,656,669
Capital outlay	-	-	-	70,650
	<u>17,615,859</u>	<u>16,880,555</u>	<u>735,304</u>	<u>14,980,855</u>
District Attorney:				
Salaries and wages	12,258,301	12,078,552	179,749	11,613,333
Employee benefits	5,275,032	5,225,704	49,328	4,768,977
Services and supplies	1,436,958	1,230,506	206,452	1,211,216
Capital outlay	-	-	-	10,754
	<u>18,970,291</u>	<u>18,534,762</u>	<u>435,529</u>	<u>17,604,280</u>
Public Defense:				
Public Defender:				
Salaries and wages	5,701,575	5,563,518	138,057	5,183,541
Employee benefits	2,296,379	2,235,130	61,249	1,984,291
Services and supplies	436,151	429,737	6,414	444,825
	<u>8,434,105</u>	<u>8,228,385</u>	<u>205,720</u>	<u>7,612,657</u>
Alternate Public Defender:				
Salaries and wages	1,410,827	1,379,717	31,110	1,316,773
Employee benefits	570,553	569,351	1,202	517,453
Services and supplies	169,273	140,524	28,749	168,593
	<u>2,150,653</u>	<u>2,089,592</u>	<u>61,061</u>	<u>2,002,819</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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Budget	Actual	Variance	Actual
Conflict Counsel:				
Services and supplies	\$ 1,344,514	\$ 1,146,051	\$ 198,463	\$ 1,524,175
Subtotal Public Defense	11,929,272	11,464,028	465,244	11,139,651
Justice Courts:				
Salaries and wages	5,984,501	5,591,755	392,746	5,322,680
Employee benefits	2,454,037	2,341,934	112,103	2,092,450
Services and supplies	435,247	385,203	50,044	326,396
Capital outlay	38,071	38,071	-	8,924
	8,911,856	8,356,963	554,893	7,750,450
Incline Constable:				
Salaries and wages	104,196	80,237	23,959	73,020
Employee benefits	30,204	30,348	(144)	27,454
Services and supplies	19,359	9,172	10,187	11,696
	153,759	119,757	34,002	112,170
Total Judicial Function	57,581,037	55,356,065	2,224,972	51,587,406
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	56,817,806	56,878,160	(60,354)	55,195,773
Employee benefits	29,808,775	29,443,584	365,191	28,133,874
Services and supplies	15,897,963	14,958,290	939,673	14,347,061
Capital outlay	73,779	106,572	(32,793)	230,204
	102,598,323	101,386,606	1,211,717	97,906,912
Medical Examiner:				
Salaries and wages	1,669,716	1,559,323	110,393	1,328,389
Employee benefits	583,017	579,944	3,073	475,383
Services and supplies	464,057	589,419	(125,362)	397,400
Capital outlay	-	-	-	22,543
	2,716,790	2,728,686	(11,896)	2,223,715
Fire Suppression:				
Employee benefits	6,900	1,201	5,699	6,015
Services and supplies	1,064,347	1,017,981	46,366	679,244
Capital outlay	10,500	-	10,500	-
	1,081,747	1,019,182	62,565	685,259
Juvenile Services:				
Salaries and wages	8,499,358	7,827,942	671,416	7,861,035
Employee benefits	3,922,626	3,806,856	115,770	3,572,954
Services and supplies	1,638,428	1,349,950	288,478	1,406,911
Capital outlay	-	3,353	(3,353)	-
	14,060,412	12,988,101	1,072,311	12,840,900
Protective Services:				
Alternative Sentencing:				
Salaries and wages	465,546	472,250	(6,704)	395,107
Employee benefits	244,164	233,168	10,996	205,273
Services and supplies	160,315	119,350	40,965	86,818
Capital outlay	-	7,816	(7,816)	-
	870,025	832,584	37,441	687,198

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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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Budget	Actual	Variance	Actual
Emergency Management:				
Salaries and wages	\$ 128,463	\$ 129,850	\$ (1,387)	\$ 102,863
Employee benefits	47,183	47,680	(497)	39,412
Services and supplies	37,865	37,571	294	5,978
	<u>213,511</u>	<u>215,101</u>	<u>(1,590)</u>	<u>148,253</u>
Public Administrator:				
Salaries and wages	673,877	661,678	12,199	658,617
Employee benefits	303,719	302,800	919	282,608
Services and supplies	52,861	40,515	12,346	41,254
	<u>1,030,457</u>	<u>1,004,993</u>	<u>25,464</u>	<u>982,479</u>
Public Guardian:				
Salaries and wages	1,143,436	1,081,232	62,204	1,044,458
Employee benefits	500,672	488,026	12,646	444,638
Services and supplies	72,661	54,049	18,612	46,436
	<u>1,716,769</u>	<u>1,623,307</u>	<u>93,462</u>	<u>1,535,532</u>
Subtotal Protective Services	<u>3,830,762</u>	<u>3,675,985</u>	<u>154,777</u>	<u>3,353,462</u>
Total Public Safety Function	<u>124,288,034</u>	<u>121,798,560</u>	<u>2,489,474</u>	<u>117,010,248</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	5,616,383	5,189,240	427,143	5,116,110
Employee benefits	2,388,616	2,336,437	52,179	2,075,462
Services and supplies	9,364,550	8,275,596	1,088,954	7,881,429
Capital outlay	77,128	97,905	(20,777)	5,004
	<u>17,446,677</u>	<u>15,899,178</u>	<u>1,547,499</u>	<u>15,078,005</u>
Total Public Works Function	<u>17,446,677</u>	<u>15,899,178</u>	<u>1,547,499</u>	<u>15,078,005</u>
Welfare Function:				
Human Services Department:				
Salaries and wages	3,079,963	2,753,074	326,889	2,416,328
Employee benefits	1,307,621	1,226,136	81,485	1,013,854
Services and supplies	13,074,027	10,405,155	2,668,872	13,269,581
Capital outlay	366,500	90,323	276,177	38,397
	<u>17,828,111</u>	<u>14,474,688</u>	<u>3,353,423</u>	<u>16,738,160</u>
Total Welfare Function	<u>17,828,111</u>	<u>14,474,688</u>	<u>3,353,423</u>	<u>16,738,160</u>
Culture and Recreation Function:				
Library Department:				
Salaries and wages	5,462,484	5,232,430	230,054	5,242,617
Employee benefits	2,296,996	2,266,648	30,348	2,092,257
Services and supplies	447,787	380,499	67,288	348,808
	<u>8,207,267</u>	<u>7,879,577</u>	<u>327,690</u>	<u>7,683,682</u>
CSD - Regional Parks and Open Space:				
Salaries and wages	2,459,569	2,268,229	191,340	2,111,419
Employee benefits	1,049,774	1,005,562	44,212	940,781
Services and supplies	1,406,667	1,190,920	215,747	929,173
Capital outlay	-	94,616	(94,616)	-
	<u>4,916,010</u>	<u>4,559,327</u>	<u>356,683</u>	<u>3,981,373</u>
Total Culture and Recreation Function	<u>13,123,277</u>	<u>12,438,904</u>	<u>684,373</u>	<u>11,665,055</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, 2016
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015)

	2016			2015
	Budget	Actual	Variance	Actual
Community Support Function:				
Services and supplies	\$ 324,102	\$ 156,069	\$ 168,033	\$ 213,816
Capital outlay	38,485	38,484	1	-
Total Community Support Function	362,587	194,553	168,034	213,816
Intergovernmental Expenditures:				
Indigent Insurance Program	1,955,105	1,970,244	(15,139)	1,855,115
China Springs Youth Facility	1,154,933	1,159,454	(4,521)	1,154,853
Ethics Commission Assessment	25,000	21,021	3,979	20,331
Truckee Meadows Regional Planning	205,162	205,162	-	205,162
Groundwater Basin	20,000	17,200	2,800	18,922
Total Intergovernmental Expenditures	3,360,200	3,373,081	(12,881)	3,254,383
Total Expenditures	291,206,688	279,398,218	11,808,470	269,965,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,251,155	29,273,874	19,022,719	28,452,159
Other Financing Sources (Uses)				
Proceeds from asset disposition	825,000	829,646	4,646	2,009,462
Transfers:				
Special Revenue Funds	286,515	213,686	(72,829)	453,442
Internal Service Funds	-	-	-	(2,831,500)
Special Revenue Funds	(15,316,074)	(15,315,074)	1,000	(14,186,220)
Debt Service Funds	(5,182,411)	(5,181,589)	822	(4,259,715)
Capital Projects Funds	(7,354,481)	(7,681,696)	(327,215)	(4,944,443)
Contingency	(796,477)	-	796,477	-
Total Other Financing Sources (Uses)	(27,537,928)	(27,135,027)	402,901	(23,758,974)
Net Change in Fund Balances	(17,286,773)	2,138,847	19,425,620	4,693,185
Fund Balances, July 1	45,370,200	51,299,752	5,929,552	46,606,567
Fund Balances, June 30	\$ 28,083,427	\$ 53,438,599	\$ 25,355,172	\$ 51,299,752