

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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**WASHOE COUNTY, NEVADA**  
**CHILD PROTECTIVE SERVICES 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)**

	<u>2016</u>			<u>2015</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 5,213,623	\$ 5,317,065	\$ 103,442	\$ 4,988,606
Licenses and Permits:				
Day care licenses	22,500	19,460	(3,040)	23,245
Intergovernmental Revenues:				
Federal grants	20,522,760	19,617,525	(905,235)	18,827,597
State grants	17,696,938	16,654,622	(1,042,316)	14,836,332
Charges for Services:				
Service fees	2,640,000	4,192,000	1,552,000	3,952,337
Miscellaneous:				
Contributions and donations	26,338	26,339	1	175,884
Other	6,365,000	6,274,869	(90,131)	3,501,915
Total Revenues	<u>52,487,159</u>	<u>52,101,880</u>	<u>(385,279)</u>	<u>46,305,916</u>
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	16,601,485	14,178,896	2,422,589	13,668,822
Employee benefits	6,682,458	6,420,033	262,425	5,710,092
Services and supplies	30,292,062	29,090,586	1,201,476	28,265,108
Capital outlay	-	5,000	(5,000)	37,720
Total Expenditures	<u>53,576,005</u>	<u>49,694,515</u>	<u>3,881,490</u>	<u>47,681,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,088,846)</u>	<u>2,407,365</u>	<u>3,496,211</u>	<u>(1,375,826)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	1,296,791	1,296,791	-	1,234,426
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>896,791</u>	<u>896,791</u>	<u>-</u>	<u>834,426</u>
Net Change in Fund Balances	<u>(192,055)</u>	<u>3,304,156</u>	<u>3,496,211</u>	<u>(541,400)</u>
<b>Fund Balances, July 1</b>	<u>4,133,243</u>	<u>3,796,720</u>	<u>(336,523)</u>	<u>4,338,120</u>
<b>Fund Balances, June 30</b>	<u>\$ 3,941,188</u>	<u>\$ 7,100,876</u>	<u>\$ 3,159,688</u>	<u>\$ 3,796,720</u>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2016**

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>	<u>Library Expansion Fund</u>
<b>Assets</b>					
Cash and investments	\$ 2,421,361	\$ 8,197,410	\$ 1,109,389	\$ 615,476	\$ 1,763,324
Restricted cash and investments	-	-	-	-	-
Accounts receivable	12,595	-	7,695	133,486	-
Property taxes receivable	-	73,210	11,879	-	23,740
Other taxes receivable	-	-	-	-	-
Interest receivable	-	33,035	-	1,468	4,660
Due from other governments	1,488,550	-	449,048	395	-
Deposits and prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,922,506</b>	<b>\$ 8,303,655</b>	<b>\$ 1,578,011</b>	<b>\$ 750,825</b>	<b>\$ 1,791,724</b>
<b>Liabilities</b>					
Accounts payable	\$ 223,470	\$ -	\$ 669,816	\$ 93,138	\$ 4,599
Accrued salaries and benefits	709,261	-	89,827	2,085	55,762
Contracts/retention payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	20,313	24,048	10,261	49,374	-
Deposits	-	-	-	-	-
Other liabilities	-	-	4,714	-	-
<b>Total Liabilities</b>	<b>953,044</b>	<b>24,048</b>	<b>774,618</b>	<b>144,597</b>	<b>60,361</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - grants and other revenue	1,618	-	122,531	-	-
Unavailable revenue - property taxes	-	62,403	10,094	-	20,171
<b>Total Deferred Inflows of Resources</b>	<b>1,618</b>	<b>62,403</b>	<b>132,625</b>	<b>-</b>	<b>20,171</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	2,967,844	8,217,204	49,792	606,228	1,211,067
Committed	-	-	620,976	-	500,125
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>2,967,844</b>	<b>8,217,204</b>	<b>670,768</b>	<b>606,228</b>	<b>1,711,192</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,922,506</b>	<b>\$ 8,303,655</b>	<b>\$ 1,578,011</b>	<b>\$ 750,825</b>	<b>\$ 1,791,724</b>

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2016**

	<b>Animal Services Fund</b>	<b>Regional Public Safety Training Center Fund</b>	<b>Truckee River Flood Management Infrastructure Fund</b>	<b>Regional Communications System Fund</b>
<b>Assets</b>				
Cash and investments	\$ 6,689,323	\$ 627,638	\$ 989,895	\$ 1,305,697
Restricted cash and investments	-	-	-	-
Accounts receivable	111,974	300	-	-
Property taxes receivable	36,730	-	-	-
Other taxes receivable	-	-	-	-
Interest receivable	16,692	1,608	263	3,511
Due from other governments	2,412	21,945	1,558,690	18,453
Deposits and prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,857,131</b>	<b>\$ 651,491</b>	<b>\$ 2,548,848</b>	<b>\$ 1,327,661</b>
<b>Liabilities</b>				
Accounts payable	\$ 20,404	\$ 160,816	\$ (267)	\$ 96,212
Accrued salaries and benefits	164,438	16,509	50,396	25,999
Contracts/retention payable	5,418	-	-	-
Due to other funds	-	-	-	-
Due to other governments	2,014	415	343,135	-
Deposits	7,154	-	-	-
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>199,428</b>	<b>177,740</b>	<b>393,264</b>	<b>122,211</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants and other revenue	-	-	-	-
Unavailable revenue - property taxes	31,268	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>31,268</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	123,921	473,751	2,155,584	1,205,450
Committed	6,502,514	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>6,626,435</b>	<b>473,751</b>	<b>2,155,584</b>	<b>1,205,450</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,857,131</b>	<b>\$ 651,491</b>	<b>\$ 2,548,848</b>	<b>\$ 1,327,661</b>

(CONTINUED)

Regional Permits System Fund	Central Truckee Meadows Remediation District Fund	Other Restricted Fund	Roads Fund	Total
\$ 3,165	\$ 6,237,110	\$ 19,432,117	\$ 10,127,619	\$ 59,519,524
-	-	45,406	-	45,406
-	9,669	1,026	-	276,745
-	-	11,878	-	157,437
-	-	302,202	1,562,416	1,864,618
583	15,450	12,047	-	89,317
152,472	-	977,885	-	4,669,850
-	-	55,441	-	55,441
<u>\$ 156,220</u>	<u>\$ 6,262,229</u>	<u>\$ 20,838,002</u>	<u>\$ 11,690,035</u>	<u>\$ 66,678,338</u>
\$ -	\$ 15,302	\$ 849,918	\$ 1,888,606	\$ 4,022,014
-	35,524	232,406	244,809	1,627,016
-	-	1,217	499,014	505,649
-	-	181,533	-	181,533
-	23,550	87,207	(145)	560,172
-	-	39,389	26,800	73,343
-	-	-	-	4,714
-	<u>74,376</u>	<u>1,391,670</u>	<u>2,659,084</u>	<u>6,974,441</u>
-	8,056	47,395	-	179,600
-	-	10,093	-	134,029
-	<u>8,056</u>	<u>57,488</u>	-	<u>313,629</u>
-	-	55,441	-	55,441
156,220	4,735,082	18,233,804	-	40,135,947
-	1,444,715	1,348,299	29,218	10,445,847
-	-	-	9,001,733	9,001,733
-	-	(248,700)	-	(248,700)
<u>156,220</u>	<u>6,179,797</u>	<u>19,388,844</u>	<u>9,030,951</u>	<u>59,390,268</u>
<u>\$ 156,220</u>	<u>\$ 6,262,229</u>	<u>\$ 20,838,002</u>	<u>\$ 11,690,035</u>	<u>\$ 66,678,338</u>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 7,977,203	\$ 1,329,263	\$ -
Car rental	-	-	-	-
Licenses and permits	1,559,740	-	-	-
Intergovernmental revenues	7,051,497	-	1,253,681	-
Charges for services	1,700,518	98,095	553,266	1,602,155
Fines and forfeits	500	-	-	-
Miscellaneous	79,383	3,539,208	79,685	14,401
<b>Total Revenues</b>	<b>10,391,638</b>	<b>11,614,506</b>	<b>3,215,895</b>	<b>1,616,556</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	1,810,413
Public works	-	-	-	-
Health and sanitation	19,712,450	-	-	-
Welfare	-	12,613,000	4,348,406	-
Culture and recreation	-	-	-	-
Intergovernmental	-	-	-	-
<b>Total Expenditures</b>	<b>19,712,450</b>	<b>12,613,000</b>	<b>4,348,406</b>	<b>1,810,413</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>(9,320,812)</b>	<b>(998,494)</b>	<b>(1,132,511)</b>	<b>(193,857)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	1,375	-	-	-
Transfers in	10,076,856	-	1,420,282	-
Transfers out	(58,081)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>10,020,150</b>	<b>-</b>	<b>1,420,282</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>699,338</b>	<b>(998,494)</b>	<b>287,771</b>	<b>(193,857)</b>
<b>Fund Balances, July 1</b>	<b>2,268,506</b>	<b>9,215,698</b>	<b>382,997</b>	<b>800,085</b>
<b>Fund Balances, June 30</b>	<b>\$ 2,967,844</b>	<b>\$ 8,217,204</b>	<b>\$ 670,768</b>	<b>\$ 606,228</b>

(CONTINUED)

<u>Library Expansion Fund</u>	<u>Animal Services Fund</u>	<u>Regional Public Safety Training Center Fund</u>	<u>Truckee River Flood Management Infrastructure Fund</u>	<u>Regional Communications System Fund</u>	<u>Regional Permits System Fund</u>	<u>Central Truckee Meadows Remediation District Fund</u>
\$ 2,658,535	\$ 4,039,756	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	268,808	-	-	-	-	-
-	-	-	8,864,540	1,521,932	152,472	-
-	184,212	797,703	-	-	-	1,348,477
-	100	-	-	-	-	-
<u>41,259</u>	<u>230,526</u>	<u>48,756</u>	<u>1,188,821</u>	<u>36,268</u>	<u>3,440</u>	<u>143,827</u>
<u>2,699,794</u>	<u>4,273,402</u>	<u>846,459</u>	<u>10,053,361</u>	<u>1,558,200</u>	<u>155,912</u>	<u>1,492,304</u>
-	-	-	-	-	282,090	-
-	-	-	-	-	-	-
-	4,283,641	852,079	7,293,758	1,961,522	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,488,304
-	-	-	-	-	-	-
2,124,675	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,124,675</u>	<u>4,283,641</u>	<u>852,079</u>	<u>7,293,758</u>	<u>1,961,522</u>	<u>282,090</u>	<u>1,488,304</u>
<u>575,119</u>	<u>439,761</u>	<u>(5,620)</u>	<u>2,759,603</u>	<u>(403,322)</u>	<u>(126,178)</u>	<u>4,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	129,493	-
<u>(215,838)</u>	<u>-</u>	<u>-</u>	<u>(2,149,146)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(215,838)</u>	<u>-</u>	<u>-</u>	<u>(2,149,146)</u>	<u>-</u>	<u>129,493</u>	<u>-</u>
<u>359,281</u>	<u>439,761</u>	<u>(5,620)</u>	<u>610,457</u>	<u>(403,322)</u>	<u>3,315</u>	<u>4,000</u>
<u>1,351,911</u>	<u>6,186,674</u>	<u>479,371</u>	<u>1,545,127</u>	<u>1,608,772</u>	<u>152,905</u>	<u>6,175,797</u>
<u>\$ 1,711,192</u>	<u>\$ 6,626,435</u>	<u>\$ 473,751</u>	<u>\$ 2,155,584</u>	<u>\$ 1,205,450</u>	<u>\$ 156,220</u>	<u>\$ 6,179,797</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Other Restricted Fund</b>	<b>Roads Fund</b>	<b>TOTAL</b>
<b>Revenues</b>			
Taxes:			
Ad valorem	\$ 1,329,263	\$ 721,659	\$ 18,055,679
Car rental	1,263,887	-	1,263,887
Licenses and permits	-	-	1,828,548
Intergovernmental revenues	6,726,774	8,290,957	33,861,853
Charges for services	4,351,137	590,183	11,225,746
Fines and forfeits	2,414,388	-	2,414,988
Miscellaneous	1,161,268	760	6,567,602
<b>Total Revenues</b>	<b>17,246,717</b>	<b>9,603,559</b>	<b>75,218,303</b>
<b>Expenditures</b>			
Current:			
General government	997,089	-	1,279,179
Judicial	5,907,017	-	5,907,017
Public safety	3,496,004	-	19,697,417
Public works	678,419	17,913,027	18,591,446
Health and sanitation	-	-	21,200,754
Welfare	323,334	-	17,284,740
Culture and recreation	1,070,302	-	3,194,977
Intergovernmental	1,329,499	-	1,329,499
<b>Total Expenditures</b>	<b>13,801,664</b>	<b>17,913,027</b>	<b>88,485,029</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,445,053	(8,309,468)	(13,266,726)
<b>Other Financing Sources (Uses)</b>			
Proceeds from asset disposition	-	-	1,375
Transfers in	-	4,339,733	15,966,364
Transfers out	(1,520,907)	-	(3,943,972)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,520,907)</b>	<b>4,339,733</b>	<b>12,023,767</b>
<b>Net Change in Fund Balances</b>	<b>1,924,146</b>	<b>(3,969,735)</b>	<b>(1,242,959)</b>
<b>Fund Balances, July 1</b>	<b>17,464,698</b>	<b>13,000,686</b>	<b>60,633,227</b>
<b>Fund Balances, June 30</b>	<b>\$ 19,388,844</b>	<b>\$ 9,030,951</b>	<b>\$ 59,390,268</b>



**WASHOE COUNTY, NEVADA  
HEALTH 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)**

	<u>2016</u>			<u>2015</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Licenses and permits	\$ 1,372,583	\$ 1,559,740	\$ 187,157	\$ 1,410,276
Intergovernmental Revenues:				
Federal grants	6,015,744	5,778,698	(237,046)	5,333,267
State grants	225,408	208,164	(17,244)	325,392
Other	1,018,548	1,064,635	46,087	988,089
Charges for Services:				
Health	1,361,248	1,700,518	339,270	1,397,065
Fines and forfeitures	-	500	500	-
Miscellaneous:				
Contributions and donations	40,550	29,759	(10,791)	27,040
Other	50,230	49,624	(606)	31,245
Total Revenues	<u>10,084,311</u>	<u>10,391,638</u>	<u>307,327</u>	<u>9,512,374</u>
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	10,781,678	10,052,614	729,064	10,186,634
Employee benefits	4,700,224	4,357,113	343,111	4,088,796
Services and supplies	6,163,813	5,240,722	923,091	5,098,902
Capital outlay	105,880	62,001	43,879	25,527
Total Expenditures	<u>21,751,595</u>	<u>19,712,450</u>	<u>2,039,145</u>	<u>19,399,859</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,667,284)</u>	<u>(9,320,812)</u>	<u>2,346,472</u>	<u>(9,887,485)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	1,375	1,375	-
Transfers in	10,076,856	10,076,856	-	10,000,192
Transfers out	(58,081)	(58,081)	-	-
Total Other Financing Sources (Uses)	<u>10,018,775</u>	<u>10,020,150</u>	<u>1,375</u>	<u>10,000,192</u>
Net Change in Fund Balances	<u>(1,648,509)</u>	<u>699,338</u>	<u>2,347,847</u>	<u>112,707</u>
<b>Fund Balances, July 1</b>	<u>1,759,946</u>	<u>2,268,506</u>	<u>508,560</u>	<u>2,155,799</u>
<b>Fund Balances, June 30</b>	<u>\$ 111,437</u>	<u>\$ 2,967,844</u>	<u>\$ 2,856,407</u>	<u>\$ 2,268,506</u>

**WASHOE COUNTY, NEVADA  
INDIGENT TAX LEVY 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
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 7,830,204	\$ 7,977,203	\$ 146,999	\$ 7,487,290
Charges for Services:				
Reimbursements	91,000	98,095	7,095	232,416
Miscellaneous:				
Investment earnings	60,000	166,756	106,756	112,670
Net increase (decrease) in the fair value of investments	-	139,611	139,611	(18,419)
Other	-	3,232,841	3,232,841	207,634
<b>Total Revenues</b>	<b>7,981,204</b>	<b>11,614,506</b>	<b>3,633,302</b>	<b>8,021,591</b>
<b>Expenditures</b>				
Welfare Function:				
Services and supplies	12,613,000	12,613,000	-	3,675,824
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,631,796)	(998,494)	3,633,302	4,345,767
<b>Fund Balances, July 1</b>	<b>6,122,962</b>	<b>9,215,698</b>	<b>3,092,736</b>	<b>4,869,931</b>
<b>Fund Balances, June 30</b>	<b>\$ 1,491,166</b>	<b>\$ 8,217,204</b>	<b>\$ 6,726,038</b>	<b>\$ 9,215,698</b>

**WASHOE COUNTY, NEVADA**  
**SENIOR SERVICES 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
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,303,406	\$ 1,329,263	\$ 25,857	\$ 1,249,306
Intergovernmental Revenues:				
Federal grants	1,723,104	1,052,620	(670,484)	1,034,019
State and local grants	196,249	201,061	4,812	196,694
Charges for Services:				
Senior law project fees	75,000	50,816	(24,184)	50,538
Program income	121,800	153,414	31,614	125,320
Other	233,300	349,036	115,736	314,011
Miscellaneous:				
Contributions and donations	23,462	23,462	-	25,015
Reimbursements	25,500	24,253	(1,247)	22,252
Other	87,394	31,970	(55,424)	56,660
Total Revenues	3,789,215	3,215,895	(573,320)	3,073,815
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	1,468,711	1,304,685	164,026	1,360,174
Employee benefits	666,623	584,178	82,445	580,607
Services and supplies	3,147,371	2,430,154	717,217	2,375,072
Capital outlay	27,930	29,389	(1,459)	58,322
Total Expenditures	5,310,635	4,348,406	962,229	4,374,175
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,521,420)	(1,132,511)	388,909	(1,300,360)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	1,420,282	1,420,282	-	1,419,904
Proceeds from asset disposition	-	-	-	11,957
Net Change in Fund Balances	(101,138)	287,771	388,909	131,501
Fund Balances, July 1	350,084	382,997	32,913	251,496
Fund Balances, June 30	\$ 248,946	\$ 670,768	\$ 421,822	\$ 382,997

**WASHOE COUNTY, NEVADA**  
**ENHANCED 911 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
<b>Revenues</b>				
Charges for Services:				
Enhanced 911 fees	\$ 1,619,500	\$ 1,602,155	\$ (17,345)	\$ 1,591,647
Miscellaneous:				
Investment earnings	16,118	8,257	(7,861)	9,566
Net increase (decrease) in the fair value of investments	-	6,144	6,144	-
Total Revenues	1,635,618	1,616,556	(19,062)	1,601,213
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	26,490	26,724	(234)	24,763
Employee benefits	13,656	13,705	(49)	12,307
Services and supplies	1,828,426	1,644,694	183,732	1,662,097
Capital outlay	350,000	125,290	224,710	-
Total Expenditures	2,218,572	1,810,413	408,159	1,699,167
Excess (Deficiency) of Revenues Over (Under) Expenditures	(582,954)	(193,857)	389,097	(97,954)
<b>Fund Balances, July 1</b>	609,955	800,085	190,130	898,039
<b>Fund Balances, June 30</b>	\$ 27,001	\$ 606,228	\$ 579,227	\$ 800,085

**WASHOE COUNTY, NEVADA**  
**LIBRARY EXPANSION 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)**

	<b>2016</b>			<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,606,834	\$ 2,658,535	\$ 51,701	\$ 2,494,009
Miscellaneous:				
Investment earnings	15,000	23,716	8,716	15,372
Net increase (decrease) in the fair value of investments	-	17,543	17,543	-
<b>Total Revenues</b>	<b>2,621,834</b>	<b>2,699,794</b>	<b>77,960</b>	<b>2,509,381</b>
<b>Expenditures</b>				
Culture and Recreation Function:				
Salaries and wages	1,064,278	768,164	296,114	631,706
Employee benefits	445,296	302,724	142,572	281,078
Services and supplies	1,152,423	1,053,787	98,636	896,418
<b>Total Expenditures</b>	<b>2,661,997</b>	<b>2,124,675</b>	<b>537,322</b>	<b>1,809,202</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,163)	575,119	615,282	700,179
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	(215,862)	(215,838)	24	(217,138)
<b>Net Change in Fund Balances</b>	<b>(256,025)</b>	<b>359,281</b>	<b>615,306</b>	<b>483,041</b>
<b>Fund Balances, July 1</b>	<b>1,354,917</b>	<b>1,351,911</b>	<b>(3,006)</b>	<b>868,870</b>
<b>Fund Balances, June 30</b>	<b>\$ 1,098,892</b>	<b>\$ 1,711,192</b>	<b>\$ 612,300</b>	<b>\$ 1,351,911</b>

**WASHOE COUNTY, NEVADA**  
**ANIMAL SERVICES 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)**

	<u>2016</u>			<u>2015</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 3,910,706	\$ 4,039,756	\$ 129,050	\$ 3,794,077
Licenses and Permits:				
Animal licenses	224,000	268,808	44,808	249,853
Charges for Services:				
Animal services	130,000	184,212	54,212	158,382
Fines and Forfeits:				
Administrative enforcement penalties	-	100	100	-
Miscellaneous:				
Investment earnings	100,000	85,826	(14,174)	80,154
Net increase (decrease) in the fair value of investments	-	63,685	63,685	(12,741)
Contributions and donations	27,478	27,478	-	31,514
Other	55,000	53,537	(1,463)	70,909
<b>Total Revenues</b>	<b>4,447,184</b>	<b>4,723,402</b>	<b>276,218</b>	<b>4,372,148</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	2,306,657	2,146,638	160,019	1,989,786
Employee benefits	1,029,396	988,536	40,860	852,281
Services and supplies	1,482,099	1,110,340	371,759	1,103,570
Capital outlay	167,533	38,127	129,406	137,458
<b>Total Expenditures</b>	<b>4,985,685</b>	<b>4,283,641</b>	<b>702,044</b>	<b>4,083,095</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(538,501)	439,761	978,262	289,053
<b>Net Change in Fund Balances</b>	<b>(538,501)</b>	<b>439,761</b>	<b>978,262</b>	<b>289,053</b>
<b>Fund Balances, July 1</b>	<b>5,606,435</b>	<b>6,186,674</b>	<b>580,239</b>	<b>5,897,621</b>
<b>Fund Balances, June 30</b>	<b>\$ 5,067,934</b>	<b>\$ 6,626,435</b>	<b>\$ 1,558,501</b>	<b>\$ 6,186,674</b>

**WASHOE COUNTY, NEVADA**  
**REGIONAL PUBLIC SAFETY TRAINING CENTER 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
<b>Revenues</b>				
Charges for Services:				
Training fees - partner agencies	\$ 801,768	\$ 793,753	\$ (8,015)	\$ 666,953
Training fees - workshops	15,000	3,950	(11,050)	17,767
Miscellaneous:				
Investment earnings	10,000	13,742	3,742	7,381
Rental income	10,000	30,659	20,659	20,535
Other	12,000	4,355	(7,645)	(600)
Total Revenues	848,768	846,459	(2,309)	712,036
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	223,983	223,164	819	217,269
Employee benefits	107,640	108,091	(451)	99,171
Services and supplies	377,445	453,134	(75,689)	311,186
Capital outlay	262,210	67,690	194,520	58,633
Total Expenditures	971,278	852,079	119,199	686,259
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(122,510)	(5,620)	116,890	25,777
<b>Fund Balances, July 1</b>	287,697	479,371	191,674	453,594
<b>Fund Balances, June 30</b>	\$ 165,187	\$ 473,751	\$ 308,564	\$ 479,371

**WASHOE COUNTY, NEVADA**  
**TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE 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)**

	<u>2016</u>			<u>2015</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 8,386,696	\$ 8,864,540	\$ 477,844	\$ 8,227,877
Miscellaneous:				
Investment earnings	15,000	2,009	(12,991)	1,231
Net increase (decrease) in the fair value of investments	-	2,339	2,339	-
Reimbursements	1,387,457	1,184,473	(202,984)	1,239,753
<b>Total Revenues</b>	<b>9,789,153</b>	<b>10,053,361</b>	<b>264,208</b>	<b>9,468,861</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	754,473	742,143	12,330	802,140
Employee benefits	296,723	302,428	(5,705)	294,364
Services and supplies	6,312,452	6,249,187	63,265	5,895,925
<b>Total Expenditures</b>	<b>7,363,648</b>	<b>7,293,758</b>	<b>69,890</b>	<b>6,992,429</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,425,505	2,759,603	334,098	2,476,432
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	(2,413,977)	(2,149,146)	264,831	(2,403,031)
Net Change in Fund Balances	11,528	610,457	598,929	73,401
<b>Fund Balances, July 1</b>	<b>857,736</b>	<b>1,545,127</b>	<b>687,391</b>	<b>1,471,726</b>
<b>Fund Balances, June 30</b>	<b>\$ 869,264</b>	<b>\$ 2,155,584</b>	<b>\$ 1,286,320</b>	<b>\$ 1,545,127</b>



**WASHOE COUNTY, NEVADA**  
**REGIONAL COMMUNICATIONS SYSTEM 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)**

	<b>2016</b>			<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Intergovernmental Revenues:				
Local contributions	\$ 1,471,932	1,521,932	\$ 50,000	\$ 1,400,337
Miscellaneous:				
Investment earnings	32,500	22,077	(10,423)	22,155
Net increase (decrease) in the fair value of investments	-	14,191	14,191	(4,853)
Total Revenues	<u>1,504,432</u>	<u>1,558,200</u>	<u>53,768</u>	<u>1,417,639</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	379,010	372,062	6,948	348,630
Employee benefits	154,388	164,719	(10,331)	143,232
Services and supplies	1,381,302	869,408	511,894	577,305
Capital outlay	<u>1,019,575</u>	<u>555,333</u>	<u>464,242</u>	<u>675,237</u>
Total Expenditures	<u>2,934,275</u>	<u>1,961,522</u>	<u>972,753</u>	<u>1,744,404</u>
Net Change in Fund Balances	<u>(1,429,843)</u>	<u>(403,322)</u>	<u>1,026,521</u>	<u>(326,765)</u>
<b>Fund Balances, July 1</b>	<u>1,515,507</u>	<u>1,608,772</u>	<u>93,265</u>	<u>1,935,537</u>
<b>Fund Balances, June 30</b>	<u>\$ 85,664</u>	<u>\$ 1,205,450</u>	<u>\$ 1,119,786</u>	<u>\$ 1,608,772</u>

**WASHOE COUNTY, NEVADA  
REGIONAL PERMITS SYSTEM 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)**

	<b>2016</b>			<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Intergovernmental Revenues:				
Local contributions	\$ 152,472	\$ 152,472	\$ -	\$ 152,472
Miscellaneous:				
Investment earnings	-	\$ 1,960	\$ 1,960	1,111
Net increase (decrease) in the fair value of investments	-	1,480	1,480	(602)
Total Revenues	152,472	155,912	3,440	152,981
<b>Expenditures</b>				
Capital outlay:				
General Government Function	282,965	282,090	875	282,041
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,493)	(126,178)	4,315	(129,060)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Capital Improvements Fund	-	-	-	181,965
Capital Facilities Tax Fund	-	-	-	100,000
General Fund	72,412	71,412	1,000	-
Health Fund	58,081	58,081	-	-
Total Other Financing Sources (uses)	130,493	129,493	1,000	281,965
Net Change in Fund Balances	-	3,315	3,315	152,905
<b>Fund Balances, July 1</b>	-	152,905	152,905	-
<b>Fund Balances, June 30</b>	\$ -	\$ 156,220	\$ 157,220	\$ 152,905

**WASHOE COUNTY, NEVADA**  
**CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT 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
<b>Revenues</b>				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,348,477	\$ 98,477	\$ 1,253,676
Miscellaneous:				
Investment earnings	97,824	83,620	(14,204)	89,155
Net increase (decrease) in the fair value of investments	-	60,207	60,207	(14,113)
Total Revenues	1,347,824	1,492,304	144,480	1,328,718
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	686,633	485,258	201,375	570,633
Employee benefits	299,837	169,776	130,061	213,845
Services and supplies	2,523,415	833,270	1,690,145	1,306,596
Total Expenditures	3,509,885	1,488,304	2,021,581	2,091,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,162,061)	4,000	2,166,061	(762,356)
<b>Fund Balances, July 1</b>	6,175,797	6,175,797	-	6,938,153
<b>Fund Balances, June 30</b>	\$ 4,013,736	\$ 6,179,797	\$ 2,166,061	\$ 6,175,797

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED 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
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,303,407	\$ 1,329,263	\$ 25,856	\$ 1,247,171
Car rental	1,133,340	1,263,887	130,547	1,225,141
Licenses and permits	-	-	-	46,412
Intergovernmental revenues:				
Federal grants	8,511,386	5,669,882	(2,841,504)	5,294,901
Federal narcotics forfeitures	110,000	231,805	121,805	482,121
State grants	436,019	418,107	(17,912)	421,739
Local contributions	634,674	406,980	(227,694)	421,349
Charges for Services:				
General Government:				
Recorder fees	325,000	324,318	(682)	321,021
Map fees	65,000	55,026	(9,974)	87,948
Assessor commissions	400,000	552,735	152,735	525,957
Other	6,000	6,125	125	5,825
Judicial	1,456,500	1,319,960	(136,540)	1,344,080
Public Safety	490,000	1,680,742	1,190,742	859,887
Public Works	86,000	103,008	17,008	90,955
Welfare	90,000	81,310	(8,690)	58,735
Culture and Recreation	177,408	227,913	50,505	192,238
Fines and Forfeitures:				
Court fines	2,610,191	2,349,491	(260,700)	2,134,634
Forfeitures/bail	70,000	64,897	(5,103)	86,325
Miscellaneous:				
Investment earnings	62,000	62,488	488	59,556
Net increase (decrease) in the fair value of investments	328,790	46,087	(282,703)	(10,318)
Contributions and donations	789,976	805,714	15,738	792,704
Other	7,000	246,979	239,979	231,444
<b>Total Revenues</b>	<b>19,092,691</b>	<b>17,246,717</b>	<b>(1,845,974)</b>	<b>15,919,825</b>
<b>Expenditures</b>				
General Government Function:				
County Manager:				
Services and supplies	275,879	212,311	63,568	272,757
Assessor:				
Services and supplies	2,023,438	615,508	1,407,930	228,681
Capital outlay	87,895	-	87,895	121,563
	2,111,333	615,508	1,495,825	350,244
Human Resources:				
Services and supplies	2,379	-	2,379	-
Clerk:				
Services and supplies	34,801	25	34,776	23
Recorder:				
Services and supplies	2,984,603	110,242	2,874,361	38,418
Capital outlay	-	24,471	(24,471)	-
	2,984,603	134,713	2,849,890	38,418

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED 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)**

	<b>2016</b>			<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Technology Services:				
Services and supplies	\$ 224,015	\$ 34,395	\$ 189,620	\$ 45
Community Development:				
Services and supplies	2,127	137	1,990	149
Total General Government Function	5,635,137	997,089	4,638,048	661,636
Judicial Function:				
District Courts:				
Salaries and wages	715,539	612,416	103,123	483,166
Employee benefits	306,843	266,340	40,503	191,486
Services and supplies	3,048,353	1,363,695	1,684,658	1,324,770
Capital outlay	4,138,112	42,922	4,095,190	25,711
	8,208,847	2,285,373	5,923,474	2,025,133
District Attorney:				
Salaries and wages	2,001,701	1,599,986	401,715	1,503,674
Employee benefits	741,651	769,977	(28,326)	666,689
Services and supplies	564,827	234,282	330,545	222,265
Capital outlay	-	39,750	(39,750)	-
	3,308,179	2,643,995	664,184	2,392,628
Justice Courts:				
Reno Justice Court:				
Salaries and wages	136,435	103,425	33,010	107,474
Employee Benefits	-	1,499	(1,499)	1,558
Services and supplies	2,322,310	585,781	1,736,529	388,499
	2,458,745	690,705	1,768,040	497,531
Sparks Justice Court:				
Services and supplies	482,680	90,379	392,301	115,142
Incline Justice Court:				
Services and supplies	158,814	9,110	149,704	19,245
Capital outlay	-	76,339	(76,339)	
	158,814	85,449	73,365	19,245
Wadsworth Justice Court:				
Services and supplies	250,000	-	250,000	900
Incline Constable:				
Services and supplies	251	-	251	-
Neighborhood Justice Center:				
Services and supplies	125,000	111,116	13,884	107,475
Total Judicial Function	14,992,516	5,907,017	9,085,499	5,158,054

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED 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
Public Safety Function:				
Sheriff:				
Salaries and wages	\$ 711,047	\$ 403,203	\$ 307,844	\$ 356,738
Employee benefits	52,383	51,017	1,366	23,454
Services and supplies	3,352,495	1,051,523	2,300,972	1,373,432
Capital outlay	545,384	198,076	347,308	308,282
	<u>4,661,309</u>	<u>1,703,819</u>	<u>2,957,490</u>	<u>2,061,906</u>
Medical Examiner:				
Services and supplies	159,479	15,281	144,198	11,613
Fire Suppression:				
Salaries and wages	12,070	6,628	5,442	6,938
Employee benefits	-	529	(529)	385
Services and supplies	106	-	106	-
	<u>12,176</u>	<u>7,157</u>	<u>5,019</u>	<u>7,323</u>
Juvenile Services:				
Salaries and wages	99,597	95,254	4,343	130,538
Employee benefits	45,030	17,369	27,661	33,317
Services and supplies	1,968,667	757,619	1,211,048	833,047
Capital outlay	-	10,991	(10,991)	-
	<u>2,113,294</u>	<u>881,233</u>	<u>1,232,061</u>	<u>996,902</u>
Alternative Sentencing:				
Salaries and wages	216,027	84,175	131,852	35,076
Employee benefits	-	1,221	(1,221)	499
	<u>216,027</u>	<u>85,396</u>	<u>130,631</u>	<u>35,575</u>
Emergency Management:				
Salaries and wages	79,798	59,600	20,198	63,290
Employee benefits	27,529	14,299	13,230	20,700
Services and supplies	1,011,512	729,219	282,293	408,196
	<u>1,118,839</u>	<u>803,118</u>	<u>315,721</u>	<u>492,186</u>
Public Guardian:				
Services and supplies	2,544	-	2,544	-
Total Public Safety Function	<u>8,283,668</u>	<u>3,496,004</u>	<u>4,787,664</u>	<u>3,605,505</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	74,419	54,546	19,873	36,565
Employee benefits	34,758	33,445	1,313	32,611
Services and supplies	770,324	1,304	769,020	621,130
Capital outlay	-	589,124	(589,124)	-
Total Public Works Function	<u>879,501</u>	<u>678,419</u>	<u>201,082</u>	<u>690,306</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**OTHER RESTRICTED 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
Welfare Function:				
Social Services:				
Salaries and wages	\$ 131,521	\$ 101,155	\$ 30,366	\$ 43,284
Employee benefits	36,934	39,590	(2,656)	15,403
Services and supplies	533,980	182,589	351,391	217,714
Total Welfare Function	702,435	323,334	379,101	276,401
Culture and Recreation Function:				
Library:				
Salaries and wages	3,400	475	2,925	-
Employee benefits	-	2	(2)	-
Services and supplies	250,652	250,652	-	279,316
	254,052	251,129	2,923	279,316
CSD - Regional Parks and Open Space:				
Services and supplies	1,532,761	239,424	1,293,337	60,030
Capital outlay	40,000	-	40,000	-
	1,572,761	239,424	1,333,337	60,030
May Center:				
Salaries and wages	253,522	250,438	3,084	216,121
Employee benefits	91,223	91,317	(94)	68,244
Services and supplies	256,271	237,994	18,277	215,546
	601,016	579,749	21,267	499,911
Total Culture and Recreation Function	2,427,829	1,070,302	1,357,527	839,257
Intergovernmental:				
Cooperative Extension apportionment	1,303,407	1,329,499	(26,092)	1,280,041
Total Expenditures	34,224,493	13,801,664	20,422,829	12,511,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,131,802)	3,445,053	18,576,855	3,408,625
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	(286,515)	(213,686)	72,829	(453,442)
To Regional Permits Fund	-	-	-	(100,000)
Debt Service Fund	(1,133,340)	(1,132,640)	700	(1,070,914)
Capital Improvement Fund	(172,105)	(174,581)	(2,476)	-
Total Other Financing Sources (Uses)	(1,591,960)	(1,520,907)	71,053	(1,624,356)
Net Change in Fund Balances	(16,723,762)	1,924,146	18,647,908	1,784,269
<b>Fund Balances, July 1</b>	17,541,993	17,464,698	(77,295)	15,680,429
<b>Fund Balances, June 30</b>	\$ 818,231	\$ 19,388,844	\$ 18,570,613	\$ 17,464,698

**WASHOE COUNTY, NEVADA**  
**ROADS 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
<b>Revenues</b>				
Taxes:				
County Option MVFT 1.0 Cent	\$ 654,585	\$ 721,659	\$ 67,074	\$ 678,352
Intergovernmental Revenues:				
Federal grants	28,084	28,084	-	201,877
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	2,824,084	3,236,663	412,579	2,978,647
Motor vehicle fuel tax (1.75 cents)	1,603,468	1,776,286	172,818	1,651,339
Motor vehicle fuel tax (3.6/2.35 cents)	2,918,209	3,249,924	331,715	3,055,152
Charges for Services:				
Street, curb and gutter cut fees	400,000	590,183	190,183	1,157,389
Other	-	-	-	584
Miscellaneous:				
Contributions and donations	-	-	-	6,326
Other	-	760	760	-
Total Revenues	8,428,430	9,603,559	1,175,129	9,729,666
<b>Expenditures</b>				
Public Works Function:				
Salaries and wages	3,468,898	3,470,220	(1,322)	3,334,068
Employee benefits	1,688,485	1,665,743	22,742	1,581,861
Services and supplies	6,300,800	6,311,018	(10,218)	6,039,494
Capital outlay	9,679,859	6,466,046	3,213,813	3,714,128
Total Expenditures	21,138,042	17,913,027	3,225,015	14,669,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,709,612)	(8,309,468)	4,400,144	(4,939,885)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	2,449,733	2,449,733	-	1,349,733
Capital Facilities Fund	1,890,000	1,890,000	-	2,990,000
Total Other Financing Sources (Uses)	4,339,733	4,339,733	-	4,339,733
Extraordinary Gains	-	-	-	6,000,000
Net Change in Fund Balances	(8,369,879)	(3,969,735)	4,400,144	5,399,848
<b>Fund Balances, July 1</b>	12,514,829	13,000,686	485,857	7,600,838
<b>Fund Balances, June 30</b>	\$ 4,144,950	\$ 9,030,951	\$ 4,886,001	\$ 13,000,686