



WASHOE COUNTY

OFFICE OF THE COUNTY MANAGER

1001 E. 9th Street
Reno, Nevada 89512
Phone: (775) 328-2000
Fax: (775) 328-2491
www.washoecounty.gov

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Washoe County herewith submits the Final budget for the
fiscal year ending June 30, 2024

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 288,087,979

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed the maximum allowed. If the final computation requires, the tax rate will be lowered.

This budget contains 22 governmental fund types with estimated expenditures of \$ 801,504,201 and
6 proprietary funds with estimated expenses of \$ 124,873,335

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Abbe Yacoben
(Printed Name)

[Signature]

Chief Financial Officer

[Signature]

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

[Signature]

Signed [Signature]

Dated: May 16, 2023

SCHEDULED PUBLIC HEARING:

Date and Time 5/16/23 10:00 AM

Publication Date May 2, 2023

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, NV 89512

Page: 1
Schedule 1
Last Revised 01/13/2016
Form 4404LGF

WASHOE COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2023-2024

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Budget Message - Fiscal Year 2024 Final Budget

Attached is the Washoe County Fiscal Year 2024 Final Budget. This Budget Message includes highlights of the current state of local economic trends and outlines the new initiatives and significant changes that are reflected in Washoe County’s Fiscal Year 2024 Budget.

The final budget, summarized in Schedule A, is comprised of 22 Governmental Funds and 6 Proprietary Funds, with total appropriations of \$1.06 billion. The combined appropriations of Governmental Funds total \$940.5 million; operating and other expenses in the Proprietary Funds total \$124.9 million. The table below shows a comparison of the Washoe County Budget, by fund type, for Fiscal Years 2023 and 2024.

Washoe County Budget				
	Fiscal Year 2023	Fiscal Year 2024	Change from Prior Year	
Total Budget Appropriations*	Final	Final	\$	%
Governmental Funds				
General Fund	\$ 509,648,196	\$ 516,134,945	\$ 6,486,749	1%
Special Revenue Funds	\$ 273,467,518	\$ 298,857,548	\$ 25,390,030	9%
Capital Project Funds	\$ 95,063,811	\$ 111,322,463	\$ 16,258,652	17%
Debt Service Funds	\$ 14,002,848	\$ 14,169,594	\$ 166,746	1%
Total Governmental Funds	\$ 892,182,373	\$ 940,484,550	\$ 48,302,177	5%
Proprietary Funds				
Enterprise Funds	29,072,216	31,946,141	\$ 2,873,925	10%
Internal Service Funds	79,121,198	92,927,196	\$ 13,805,998	17%
Total Proprietary Funds	108,193,414	124,873,337	\$ 16,679,923	15%
Total Appropriations - All Funds	1,000,375,787	1,065,357,887	64,982,100	6%

*Total appropriations include expenditures, contingencies and transfers out

Priorities – Board of County Commissioners Vision and Strategic Plan

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in January 2023 to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the upcoming budget cycle. The Board’s vision sets the guidance, and the execution of that vision is set forth in the following initiatives:



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Strategic Planning Goal	Execution of Vision
Fiscal Sustainability *Board policy is to maintain a 10%-17% Unassigned General Fund balance	<ul style="list-style-type: none"> • Regionalization of Dispatch, Fire, EMS
Economic Impacts	<ul style="list-style-type: none"> • Homeless Services/Supportive Affordable Housing (w/Vulnerable Population) • Net Zero by 2050
Vulnerable Populations	<ul style="list-style-type: none"> • Homeless Services/Supportive Affordable Housing (w/Economic Impacts)
Innovative Services	<ul style="list-style-type: none"> • Election System • Equity

As detailed in the “Highlights” section below, the initiatives above are key priorities in the County’s Final budget. It also goes without saying that with an increase in population and diversification of the local economy, demand for existing and mandated services also continues to grow. Therefore, the budget reflects a balanced approach regarding strategic priorities and mandates.

Economic Conditions

Washoe County’s economy has seen significant recovery from the COVID-19 Pandemic. At the height of the Pandemic, regional unemployment was 19%; today it is 4.4 percent. While the regional economy is expanding, the County faces the same economic pressures from supply chain constraints, rising interest rates and prices in addition to a labor shortage as are faced by many urban regions in the nation. One of the County’s most fluctuating sources of revenue is Consolidated Tax (C-Tax). As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening as the economy slows. The County’s C-Tax receipts have been slowing in recent months, and December 2022 was the first month of lower receipts than the preceding December, with the trend continuing through February 2023. The County has responded by revising its Fiscal Year 2023 year-end forecast for C-Tax from the original budgeted increase of 5.5% to an estimated increase of 2.0% over the prior fiscal year. In addition, the Fiscal Year 2024 Budget only assumes a 2.5% increase in Consolidated Tax (C-Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 3.25% in Fiscal Year 2029.

Property tax is the County’s largest single revenue source at \$288 million (all funds) and General Fund of \$240 million, or approximately 50% of the General Fund’s revenue. Fortunately, property tax is a stable source of revenue, and averages annual collections of 99.5%. While Washoe County’s housing market has cooled due to rising interest rates and elevated prices, home valuations have increased 45.7% over the past five years, from \$372,056 in March of 2018 to \$542,318 April 2023. Nevada Revised Statutes provide a tax cap of 3.0% on residential and 8.0% on non-residential, including rental and commercial properties. As a result, while values and sale prices increase rapidly, collections increase only by the amount allowed by Statute. Washoe County’s Fiscal Year 2024 Budget includes an 8.45% increase over Fiscal Year 2023’s projected collections based on the Nevada Department of Taxation’s Proforma.

As mentioned above, Washoe County’s unemployment has declined from a peak of more than 19% to a current level of 4.4%, which is slightly higher than the national average of 3.5% but lower than the state of Nevada rate of 5.5 percent. Over the past several years due to its favorable business and tax climates,



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the County has attracted many new major employers such as Tesla, Apple, and Amazon. This has served to diversify the regional economy and raise wages from the prior service-oriented job majority, but has also led to a skills mismatch and reports of local employers struggling to find labor. In addition, homebuilding in the region has slowed due to supply-chain issues in addition to elevated prices and interest rates.

While the County's economy is rebounding from the COVID-19 Pandemic, it is slowing down due to the after-effects of the largest Federal stimulus program in history, business closures, halting operations and Pandemic layoffs linger in interest rates, prices, and supply constraints. The County is realizing high prices for goods and services, struggling to hire employees, and recognizing higher-than-expected pension and benefits increases partially due to decreased market valuations of investments.

In the face of these headwinds, the Board of County Commissioners and the County Manager have directed a deceleration of any new ongoing expenditures in the Fiscal Year 2024 Budget. The Final Budget includes approximately \$30 million in one-time projects such as software implementation, public safety radio upgrades, elections support, legally required settlement payments, and other standalone projects and only ~\$7 million in ongoing expenditures such as new positions, inflationary impacts for current services and supplies, maintenance and contractual costs, etc.

Material Changes between Fiscal Year 2024 Tentative and Final Budgets

There are few material changes between the Fiscal Year 2024 Tentative and Final Budgets. The changes represent an additional four General Fund positions and one capital project. These changes are outlined below:

Additional Positions: \$575,703 (General Fund)

Alternate Public Defender = three (3.0); two Attorneys and one Legal Secretary

Public Defender = one (1.0); one Office Support Specialist

Capital Projects: \$444,000 (Capital Improvements Fund)

75 Court Street Historic Exterior Renovation project updated for total budget vs. one year

Fiscal Year 2023 Projections and Fiscal Year 2024 General Fund Budget Highlights

The Fiscal Year 2023 General Fund Budget included significant investments in Countywide capital improvements of \$38 million. In addition, as the County's economy was still recovering from the COVID-19 Pandemic and responding to additional service needs, a full statutory maximum of three percent (\$11.6 million) contingency was included in the Fiscal Year 2023 budget. The Direction from the Board of County Commissioners has remained consistent since the beginning of the Pandemic:

- Maintain Services (focus on priorities to support public health),
- Keep Employees Working, and
- Use Reserves Wisely

The County also made major investments in the Sheriff's Department, District Attorney, Courts and Public Defender's Offices to implement bail reform as required by Assembly Bill 424 adopted in the 2021 81st Legislative Session. The bail reform legislation requires the pre-trial release hearings within 48 hours of arrest, and therefore requires the Courts, District Attorney, Public Defender, Sheriff's Office and other



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support positions to operate seven days-a-week. The County invested \$4 million in financial resources to become compliant with the new legislation, including adding 28 new full-time positions to the budget. Washoe County has fully transitioned to lead regional homelessness services, including increased capital and operating financial support for the operations of the Nevada Cares Campus, Cares Campus Safe Camp as well as continued operation of Our Place shelter for homeless women and families. The Fiscal Year 2023 budget includes additional funding to support the Board's strategic goal of supporting the community's vulnerable population(s).

Fiscal Year 2024 includes many similar themes of caring for the County's most vulnerable and incorporates several new large projects. First, the County must account for three major budgetary changes related to personnel. The County's required General Fund contribution to the State's Public Employee Retirement System (PERS) has increased by \$2.4 million (net), actuarially determined contributions to other post-employment benefits (OPEB) have increased by \$8.5 million and the County recently completed its first comprehensive salary study in more than 20 years. This study found that County wages for a significant number of positions were lower than the Board's policy direction level of 50% of the midpoint of comparable communities. As retention and productivity are key priorities, the Board prioritized implementing the salary study; it is estimated this will impact the General Fund by almost \$8.8 million. As such, the Fiscal Year 2024 Final Budget includes several key one-time projects that achieve Board Strategic Goals and do not burden the County's five-year forecast.

Notable Fiscal Year 2024 General Fund items include:

- One-Time Funding of \$30,175,000 to support:
 - Transfers to Capital - \$16,500,000
 - Operational items including legal aid, elections support, grant match funding, estimated dispatch/EMS regionalization, etc. - \$6,440,000
 - Third year of Incline Village Settlement Payments - \$6,000,000
 - Transfer to Roads - \$1,235,000
- An additional 46.03 Full Time Equivalents (FTEs)
 - General Government = 12.0
 - Elections; Registrar of Voter's = 10
 - Central Services; Comptroller's = 2
 - Judicial = 19.03
 - District Attorney = 11
 - District Court = 3
 - Alternate Public Defender = 3
 - Public Defender = 1
 - Sparks Justice Court = 0.50 (shared with Animal Services)
 - Conflict Counsel = 0.53 Administrator
 - Public Safety = 14.0
 - Sheriff's Office = 12
 - Technology Services = 1
 - Emergency Management = 1
 - Public Works = 1.0
 - Community Services = 1



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- General Fund Transfers Out of \$94 million, supporting:
 - Transfer to Capital Projects - \$27.5 million
 - Includes increased FY24 transfer of \$16.5 million (one-time), to support:
 - Registrar of Voter's - \$12.6 million
 - Software - \$1.95 million
 - P25 Public Safety Radio - \$1.2 million
 - ~5.0% Contingency - \$750k
 - Indigent Fund - \$23.1million
 - Homelessness Fund - \$21.9 million
 - Health District - \$9.5 million
 - Debt Service Fund - \$6.15 million
 - Senior Services Fund - \$3.4 million
 - Roads Fund - \$2.5 million
 - Includes one-time transfer of \$1.235 million for equipment
- General Fund Contingency of \$5.5 million, or 1.3%, which is below the NRS allowable 3% of budgeted expenditures (NRS 354.608). FY 2023 budget included 3% Contingency.

Sources:

General Fund total funding sources, which includes revenues and transfers in, are currently estimated to total \$485,379,476, a 5.7% increase over estimated Fiscal Year 2023. Approximately 83% of the County's General Fund revenues derive from two sources: Ad Valorem Property Tax and Consolidated Tax (C-Tax). When including Supplemental City-County Relief Tax (SCCRT) AB104, total Ad Valorem, C-Tax and SCCRT AB104, represents almost 88% of total General Fund revenue.

The County's single greatest source of General Fund revenue, property taxes, took well over a decade to recover from the economic downturn of the Great Recession and the impact of property tax abatement. A total of more than \$530 million, of which \$436 million represents the General Fund, in property tax revenue has been abated since Fiscal Year 2006 when the Nevada State Legislature adopted property tax reform and abatements began. In recent years, the housing market in Washoe County has accelerated to meet the demand of a growing population; this has resulted in the addition of a significant amount of new construction to the property tax rolls with higher prices for both new and existing properties.

For Fiscal Year 2024, the County is projecting total General Fund property taxes of \$240,158,476, an increase of \$18,714,197, or 8.45% over Fiscal Year 2023, which includes taxes on new construction assessed and taxed at full value and have no abatement for the first year. The amount of abated property tax revenue, which represents property tax revenue not received by the County, for Fiscal Year 2024 totals over \$95 million for all funds and over \$79 million for the General Fund.

In the current fiscal year, through February 2023, taxable sales in Washoe County are up 1.4% over the prior year-to-date, as compared to an 8.3% increase statewide. Last year at this time, county taxable sales were 10% higher than the previous year. Due to waning Federal stimulus, rising inflation and interest rates and supply concerns, revenue projections for Fiscal Years 2023 and 2024 are conservative at 2.0% and 2.5%, respectively. C-Tax comprises ~34% of General Fund revenue and can fluctuate due to economic changes and regional impacts, including tourism.



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Other revenue sources include charges for services, licenses and permits (which includes various franchise fees), fines and forfeitures, and miscellaneous income. These revenues are mainly generated by the County's current population vs visitors, and as such, are projected based upon the State demographer's population estimates for Washoe County and historical trends. Combined, these revenues total approximately 10.5% of total General Fund revenues. Anticipated increases for future years are moderate.

Uses:

General Fund uses, which include expenditures, transfers out, and contingency, are budgeted to total \$516,134,945 an increase of \$6,486,749, or 1.3% in Fiscal Year 2024 as compared to the Fiscal Year 2023 Final Budget. As a service providing organization, the County's greatest asset and largest General Fund expenditure category, approximately 78%, supports personnel costs.

Since the Great Recession and the resulting budget reductions over a decade ago, the County has not had the financial resources to hire as many additional employees as requested by departments to meet increased demands for services and programs. Instead, the County has focused on increasing efficiency in its service delivery through technology, contracting services, organizational and process improvements. Those same strategies became crucial in continuing to operate the County and provide services to the community during the Pandemic. Through remote working and increased on-line services, the County has been able to make improvements in efficiency and customer service, many of which have continued post-Pandemic.

Personnel costs, which include expenditures for salaries and wages, employee benefits and other post-employment benefits contributions for Fiscal Year 2024 are budgeted to total \$326,593,982, which is an increase of \$40,708,968, or 14%, when compared to Fiscal Year 2023 Final Budget. This increase is due to a combination of factors, including cost of living adjustments dictated by Collective Bargaining Agreements, increased PERS rates, increased OPEB contribution, the impact of the comprehensive classification & compensation study, and additional positions. While the Fiscal Year 2024 Final Budget includes many strategic one-time purchases and projects, it also includes 74.49 additional FTE's; 46.03 in the General Fund and 28.46 in Other Funds.

Effective July 1, 2023, rates for regular employees are increasing from 29.75% to 33.5% and police/fire members are increasing from 44% to 50%. As the County reduces salary ranges to cover employee and employer contributions to receive a reduced contribution rate, the County must budget an additional \$2.4 million in the General Fund.

For Fiscal Year 2024, services and supplies expenditures are budgeted to total \$88,733,328 which is a decrease of \$4.5 million, or 4.8% compared to Fiscal Year 2023 estimated. The majority of the net decrease is due to a \$4 million decrease in the estimated Incline Village settlement payments.

In Fiscal Year 2024, the County's capital improvement program total transfer is budgeted at \$27,500,000 consisting of the Fiscal Year 2024 base transfer of \$11,000,000 and, as mentioned earlier, a one-time increase of \$16,500,000 to address the County's Infrastructure Scorecard and funding for essential capital improvements.

The Fiscal Year 2024 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated one-time decrease in fund balance of \$30,775,469. This estimate includes the third year of property tax settlement refund payments, increased transfer to the capital improvement program, and



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additional General Fund estimated operations support of ~\$7 million for a variety of new and expanded programs such as modernization of the County's voting systems and processes, vulnerable populations, law enforcement, regionalization of dispatch and emergency medical services, and providing General Fund support for critical American Rescue Plan-funded services as the Federal Program winds down. The County will continue to prepare a five-year forecast of the General Fund to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17%. Based on the Final Fiscal Year 2024 Budget, the estimated unassigned General Fund balance as of June 30, 2024, would be \$86,088,192, which represents unassigned fund balance of 16.9% based on estimated expenditures and transfers out not including capital outlay. This reflects a reduction in the unassigned fund balance of \$25,576,043. The Fiscal Year 2024 Final Budget maintains a \$4 million Stabilization reserve as increased and affirmed by the Board during the Fiscal Year 2023 budget cycle. A summary of the Washoe County General Fund Fiscal Year 2024 Final Budget in terms of total sources and total uses, with comparisons to prior years is presented below.



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Washoe County FY 2024 General Fund Final Budget							
Sources and Uses	FY 2022 Actual	FY 2023 Final	FY 2023 Estimated	FY 2024 Tentative	FY 2024 Final	FY24 Final vs. FY23 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:							
Taxes	207,308,560	222,084,279	222,189,279	240,903,476	240,903,476	8.4%	18,714,197
Licenses and permits	12,338,247	10,832,500	13,219,500	14,991,179	14,991,179	13.4%	1,771,679
Consolidated taxes	156,086,681	165,978,000	159,208,415	163,188,625	163,188,625	2.5%	3,980,210
SCCRT AB104	19,464,020	20,107,438	20,590,000	20,622,188	20,622,188	0.2%	32,188
Other intergovernmental	13,353,184	8,281,520	8,256,520	8,836,895	8,836,895	7.0%	580,375
Charges for services	27,376,701	23,618,771	22,956,371	24,541,748	24,541,748	6.9%	1,585,377
Fine and forfeitures	6,672,513	6,544,782	7,260,757	7,120,382	7,120,382	-1.9%	(140,375)
Miscellaneous	(4,569,114)	4,419,691	4,496,517	4,433,260	4,433,260	-1.4%	(63,257)
Total revenues	438,030,792	461,866,981	458,177,358	484,637,753	484,637,753	5.8%	26,460,395
Other sources, transfers in	783,465	587,000	862,581	741,723	741,723	-14.0%	(120,858)
TOTAL SOURCES	438,814,257	462,453,981	459,039,939	485,379,476	485,379,476	5.7%	26,339,537
Uses:							
Expenditures and Other Uses:							
Salaries and wages	167,509,495	190,097,863	185,947,347	207,294,697	207,674,955	11.5%	21,727,608
Employee benefits	86,575,670	95,787,151	94,053,134	118,737,727	118,919,027	26.2%	24,865,893
Services and supplies	62,988,276	78,191,418	83,217,119	82,714,417	82,733,328	-0.6%	(483,792)
Settlement payments (one-time)	11,363,243	22,000,000	10,000,000	6,000,000	6,000,000	-40.0%	(4,000,000)
Capital outlay	1,549,736	1,104,198	7,045,990	1,262,402	1,262,402	-82.1%	(5,783,588)
Total expenditures	329,986,420	387,180,630	380,263,591	416,009,243	416,589,712	9.4%	36,326,121
Transfers out	61,820,235	69,855,991	69,863,991	76,299,878	76,299,878	9.2%	6,435,887
Transfers out (one-time)	34,896,774	40,996,175	40,996,175	17,735,000	17,735,000	-56.7%	(23,261,175)
Contingency	-	11,615,400	3,800,000	5,510,355	5,510,355	45.0%	1,710,355
TOTAL USES	426,703,429	509,648,196	494,923,757	515,554,476	516,134,945	4.2%	21,211,188
Net Change in Fund Balance	12,110,828	(47,194,215)	(35,883,817)	(30,175,000)	(30,755,469)		
Beginning Fund Balance	152,489,354	141,630,783	164,600,181	128,716,364	128,716,364		
Ending Fund Balance	164,600,181	94,436,569	128,716,364	98,541,364	97,960,895		
Unassigned Ending Fund Balance	\$140,485,441	\$ 82,542,096	\$111,664,235	\$ 86,668,661	\$ 86,088,192		
Unassigned Ending Fund Balance %	33.0%	16.6%	23.1%	17.0%	16.9%		

*as % of Expense & Transfers less Capital

Conclusion

Washoe County's Fiscal Year 2024 Final Budget reflects a cautious approach to enhance services, including elections, regionalization of dispatch, fire and EMS services, equity, affordable housing, and accounts for the third year of legal settlement payments for the Incline Village Court case. The County continues its commitment to regional leadership and quality customer service. The County recognizes fiscal sustainability as a strategic priority and continues to apply fiscal discipline and restraint.

Respectfully submitted,

Abbe Yacoben

Abbe Yacoben
 Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2022 (1)	ESTIMATED CURRENT YEAR 6/30/2023 (2)	BUDGET YEAR 6/30/2024 (3)	BUDGET YEAR 6/30/2024 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	249,647,871	265,638,907	288,087,979	-	288,087,979
Other Taxes	4,267,730	3,468,001	3,682,277	-	3,682,277
Licenses and Permits	18,088,937	18,640,811	20,433,414	-	20,433,414
Intergovernmental Resources	313,836,696	412,407,708	303,183,401	-	303,183,401
Charges for Services	64,140,884	47,311,032	49,612,926	126,712,016	176,324,942
Fines and Forfeits	9,186,761	10,113,097	9,919,672	-	9,919,672
Miscellaneous	5,399,303	33,646,100	18,347,901	5,331,081	23,678,983
TOTAL REVENUES	664,568,182	791,225,655	693,267,570	132,043,097	825,310,667
EXPENDITURES-EXPENSES					
General Government	74,132,552	118,125,980	105,053,368	92,927,196	197,980,564
Judicial	83,887,704	113,832,060	113,198,756	-	113,198,756
Public Safety	200,127,094	255,470,483	260,957,318	-	260,957,318
Public Works	36,023,643	41,027,770	57,076,355	-	57,076,355
Health	32,428,885	45,163,773	44,351,996	-	44,351,996
Welfare	117,131,490	201,143,604	150,043,308	-	150,043,308
Culture and Recreation	22,624,350	27,245,341	41,812,341	-	41,812,341
Community Support	324,780	284,461	375,961	-	375,961
Intergovernmental Expenditures	12,222,959	13,469,569	14,466,205	-	14,466,205
Contingencies **	-	3,872,700	5,510,355	-	5,510,355
Utilities	-	-	-	22,798,999	22,798,999
Building and Safety	-	-	-	4,454,080	4,454,080
Golf Fund	-	-	-	3,861,328	3,861,328
Debt Service - Principal	52,995,871	10,172,971	10,776,825	-	10,776,825
Interest Costs	3,359,185	3,752,978	3,314,734	831,732	4,146,466
Escrow on Refunding	-	-	-	-	-
Service Fees	598,310	75,899	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	635,856,823	833,637,590	807,014,556	124,873,335	931,887,892
Excess of Revenues over (under) Expenditures-Expenses	28,711,358	(42,411,935)	(113,746,986)	7,169,762	(106,577,225)

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2024 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2022 (1)	ESTIMATED CURRENT YEAR 6/30/2023 (2)	BUDGET YEAR 6/30/2024 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	16,394,471	-	-	-	-
Sales of General Fixed Assets	287,802	-	-	200,000	200,000
Proceeds of Medium-term Financing	25,820,045	-	-	-	-
Operating Transfers In	127,137,880	191,894,584	133,469,994	-	133,469,994
Operating Transfers (Out)	(127,137,880)	(194,894,584)	(133,469,994)	-	(133,469,994)
TOTAL OTHER FINANCING SOURCES (USES)	42,502,319	(3,000,000)	0	200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	71,213,677	(45,411,935)	(113,746,986)	7,369,762	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	297,369,363	368,583,037	323,171,102	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	368,583,040	323,171,102	209,424,116	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024
General Government	321.9	344.9	355.9
Judicial	538.1	575.1	598.9
Public Safety	1,024.5	1,079.6	1,112.1
Public Works	143.7	140.6	140.5
Sanitation	0.0	0.0	0.0
Health	179.7	198.4	206.2
Welfare	384.8	443.5	458.8
Culture and Recreation	180.6	185.9	187.2
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,773.2	2,967.9	3,059.6
Utilities	29.3	29.5	31.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	23.7	26.2	26.1
Golf	0.8	0.0	0.00
TOTAL	2,827.0	3,023.6	3,116.72

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

POPULATION (AS OF JULY 1) *	473,606	485,113	501,635
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* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	20,544,732,233	21,484,489,281	28,175,688,088
Net Proceeds of Mines	5,521,608	3,347,747	2,332,169
TOTAL ASSESSED VALUE	20,550,253,841	21,487,837,028	28,178,020,257
TAX RATE			
General Fund	1.1275	1.1345	1.1345
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0170	0.0100	0.0100
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

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

WASHOE COUNTY
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue	3.2643	28,175,688,088	919,738,986	1.0268	289,307,965	(75,334,001)	213,973,965
B. PROPERTY TAX Outside Revenue Limitations:	Same as above	2,332,169		Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	28,178,020,257	28,178,020	0.1000	28,175,688	(7,336,774)	20,838,914
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	4,226,703	0.0150	4,226,353	(1,100,516)	3,125,837
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	28,178,020	0.0600	16,905,413	(4,402,065)	12,503,348
F. Capital Acquisition (NRS 354.59815)	0.0500	"	14,089,010	0.0500	14,087,844	(3,668,387)	10,419,457
G. Youth Services Levy (NRS 62B.150)	0.0061	"	1,724,866	0.0061	1,718,717	(447,543)	1,271,174
H. Detention (AB395) (1993)	0.0774	"	21,809,788	0.0774	21,807,983	(5,678,662)	16,129,320
I. SCCRT Loss NRS 354.59813	0.1694	"	47,737,054	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	5,410,180	0.0192	5,409,732	(1,408,661)	4,001,071
K. Other: AB 104	0.0272	"	7,664,422	0.0272	7,663,787	(1,995,603)	5,668,184
L. Less Other Entities' AB 104 Share (See Note 1)							(1,927,183)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.4643		130,840,042	0.2549	71,819,829	(18,701,437)	51,191,208
N. Subtotal A, B, C, L	3.8286		1,078,757,048	1.3817	389,303,482	(101,372,213)	286,004,087
O. Debt	0.0100		2,817,802	0.0100	2,817,569	(733,677)	2,083,892
P. TOTAL A, C AND M	3.8286		1,081,574,850	1.3917	392,121,051	(102,105,890)	288,087,979

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$3,741,001 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Washoe County
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	128,716,364	163,188,625	240,158,476	1.1617	81,290,652	-	741,723	614,095,840
Health	15,671,403	-	-	-	25,626,771	-	9,516,856	50,815,030
Library Expansion	3,781,536	-	4,167,783	0.0200	15,000	-	-	7,964,319
Animal Services	7,003,756	-	6,251,674	0.0300	665,000	-	-	13,920,430
Marijuana Establishments	613,876	-	-	-	1,200,000	-	-	1,813,876
Regional Communication System	3,920,002	-	-	-	2,554,115	-	27,372	6,501,489
Regional Permits System	754,953	-	-	-	653,328	-	100,000	1,508,281
Indigent Tax Levy	10,880,439	-	12,503,348	0.0600	7,728,737	-	23,064,558	54,177,082
Homelessness Fund	1,859,515	-	-	-	821,655	-	34,445,459	37,126,628
Child Protective Services	17,799,753	-	8,335,565	0.0400	53,055,526	-	10,845,943	90,036,787
Senior Services	2,330,790	-	2,083,892	0.0100	1,038,696	-	4,357,420	9,810,798
Enhanced 911	1,923,438	-	-	-	5,896,801	-	-	7,820,239
Regional Public Safety	1,524,784	-	-	-	1,036,738	-	-	2,561,522
Central Truckee Meadows Remediation Distr	3,557,651	-	-	-	1,307,858	-	-	4,865,510
Truckee River Flood Mgt Infrastructure	2,653,519	-	-	-	15,431,112	-	-	18,084,631
Roads Special Revenue Fund	6,351,940	-	-	-	11,518,568	-	4,426,267	22,296,775
Other Restricted Special Revenue	2,120,073	-	2,083,892	0.0100	23,249,998	-	-	27,453,963
Capital Facilities Tax	3,602,052	-	10,419,457	0.0500	30,000	-	-	14,051,509
Parks Construction	12,486,507	-	-	-	2,592,079	-	-	15,078,585
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	227,552,350	163,188,625	286,004,087	1.3817	235,712,634	-	87,525,598	999,983,294
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	88,216,220	-	-	-	5,518,532	-	34,869,280	128,604,032
Washoe County Debt Ad Valorem	2,815,684	-	2,083,892	0.0100	-	-	-	4,899,576
Washoe County Debt Operating	2,079,037	-	-	-	-	-	11,075,116	13,154,153
SAD Debt	2,507,811	-	-	-	759,800	-	-	3,267,611
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	95,618,752	-	2,083,892	0.0100	6,278,332	-	45,944,396	149,925,372
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX	-	-		XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	323,171,102	163,188,625	288,087,979	1.3917	241,990,966	-	133,469,994	1,149,908,666

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		207,674,955	118,919,027	88,733,328	1,262,402	5,510,355	94,034,878	97,960,895	614,095,840
Health	R	18,078,332	9,043,990	13,576,650	100,000	-	691,000	9,325,058	50,815,030
Library Expansion	R	1,597,628	801,489	1,966,389	-	-	337,338	3,261,476	7,964,319
Animal Services	R	3,411,080	1,905,871	1,957,782	-	-	-	6,645,697	13,920,430
Marijuana Establishments	R	-	-	113,000	-	-	1,087,000	613,876	1,813,876
Regional Communications System	R	553,976	268,603	903,813	135,000	-	2,889,142	1,750,955	6,501,489
Regional Permits System	R	-	-	837,594	-	-	-	670,687	1,508,281
Indigent Tax Levy	R	1,256,204	693,843	17,391,288	-	-	26,782,809	8,052,937	54,177,082
Homelessness	R	8,548,109	4,774,306	22,166,103	29,500	-	-	1,608,610	37,126,628
Child Protective Services	R	26,487,280	14,535,330	34,123,490	119,200	-	-	14,771,487	90,036,787
Senior Services	R	3,298,045	1,829,085	2,375,112	147,500	-	-	2,161,055	9,810,798
Enhanced 911	R	320,456	165,794	5,887,280	-	-	1,250,000	196,709	7,820,239
Regional Public Safety	R	430,289	234,673	347,943	366,000	-	-	1,182,618	2,561,522
Central Truckee Meadows Remediation	R	686,227	364,215	1,911,582	-	-	-	1,903,485	4,865,510
Truckee River Flood Mgt Infrastructure	R	837,410	430,127	11,673,025	-	-	2,490,550	2,653,519	18,084,631
Roads Special Revenue Fund	R	4,727,638	2,572,392	7,630,067	5,491,000	-	-	1,875,678	22,296,775
Other Restricted Special Revenue	R	9,539,191	5,448,875	8,730,439	552,216	-	1,957,277	1,225,965	27,453,963
Capital Facilities	C	-	-	7,476,038	-	-	1,950,000	4,625,471	14,051,509
Parks Construction	C	-	-	1,663,952	5,619,227	-	-	7,795,406	15,078,585
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		287,446,820	161,987,621	229,464,875	13,822,045	5,510,355	133,469,994	168,281,583	999,983,294

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	-	-	3,466,610	91,146,635	-	-	33,990,787	128,604,032
Washoe County Debt Ad Valorem	D	-	-	2,841,585	-	-	-	2,057,991	4,899,576
Washoe County Debt Operating	D	-	-	11,075,116	-	-	-	2,079,037	13,154,153
SAD Debt	D	-	-	252,893	-	-	-	3,014,718	3,267,611
SUBTOTAL		-	-	17,636,204	91,146,635	-	-	41,142,533	149,925,372
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		287,446,820	161,987,621	247,101,079	104,968,681	5,510,355	133,469,994	209,424,116	1,149,908,666

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

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for

Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	3,210,000	4,452,080	75,438	2,000	-	-	(1,168,643)
Utilities	E	23,784,583	22,773,999	6,844,826	856,732	-	-	6,998,678
Golf Course	E	437,000	3,860,028	38,008	1,300	-	-	(3,386,320)
Health Benefit	I	73,517,118	72,357,913	408,000	-	-	-	1,567,205
Risk Management	I	7,693,587	9,064,057	327,200	-	-	-	(1,043,270)
Equipment Services	I	15,291,806	11,505,226	615,531	-	-	-	4,402,111
TOTAL		123,934,094	124,013,303	8,309,003	860,032	-	-	7,369,762

*FUND TYPES: E-Enterprise

I-Internal Service

N-Nonexpendable Trust

** Includes Depreciation

*** Includes Debt Services Requirement.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	182,080,698	195,186,518	211,890,073	211,890,073
Detention Facility	13,960,135	14,872,450	16,129,320	16,129,320
Indigent Insurance Program	2,705,456	2,882,262	3,125,837	3,125,837
AB 104	3,169,735	3,449,487	3,741,001	3,741,001
China Springs support	1,280,859	1,364,270	1,271,174	1,271,174
Family Court	3,462,981	3,689,292	4,001,071	4,001,071
NRS 354.59813 Makeup Rev.	0	-	-	-
SUBTOTAL AD VALOREM	206,659,865	221,444,279	240,158,476	240,158,476
Room Tax	648,696	745,000	745,000	745,000
SUBTOTAL TAXES	207,308,560	222,189,279	240,903,476	240,903,476
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	1,221,818	1,117,000	1,117,000	1,117,000
Business Licenses/Elec and Telcom	6,459,751	7,272,000	8,813,679	8,813,679
Franchise Fees-Gas	232,325	260,000	280,000	280,000
Liquor Licenses	321,479	260,000	260,000	260,000
Franchise Fees-Sanitation	985,953	1,240,000	1,350,000	1,350,000
Franchise Fees-Cable Television	1,158,465	1,400,000	1,500,000	1,500,000
County Gaming Licenses	769,924	845,000	845,000	845,000
AB 104 - Gaming Licenses	1,049,207	675,000	675,000	675,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	138,894	150,000	150,000	150,000
Mobile Home Permits	83	200	200	200
Other	350	300	300	300
SUBTOTAL LICENSES AND PERMITS	12,338,247	13,219,500	14,991,179	14,991,179
INTERGOVERNMENTAL REVENUE				
Federal Grants	4,583,674	241,505	313,057	313,057
Federal Payments in Lieu of Taxes	3,925,653	3,831,737	3,921,245	3,921,245
Federal Incarceration Charges	3,118,163	2,900,000	3,300,000	3,300,000
State Grants	-	-	-	-
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	118,301	130,000	130,000	130,000
RPTT- AB104	1,436,755	975,000	975,000	975,000
SCCRT - AB104 Makeup	19,464,020	20,590,000	20,622,188	20,622,188
Consolidated Taxes	156,086,681	159,208,415	163,188,625	163,188,625
State Extraditions	42,873	48,000	48,000	48,000
Local Contributions:	127,765	130,278	149,593	149,593
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	188,903,885	188,054,935	192,647,708	192,647,708
CHARGES FOR SERVICES				
General Government				
Clerk Fees	115,077	100,000	250,750	250,750
Recorder Fees	3,194,040	2,103,500	2,103,500	2,103,500
Map Fees	9,190	1,600	1,600	1,600
PTx Commission NRS 361.530	2,733,506	2,368,000	2,368,000	2,368,000
Building and Zoning Fees	-	-	-	-
Central Service billings (gl 461101-461766)	7,313,622	7,638,896	8,154,565	8,154,565
Other	2,943,098	527,194	527,194	527,194
SUBTOTAL	16,308,533	12,739,190	13,405,609	13,405,609
Judicial				
Clerk's Court Fees	323,755	350,000	350,000	350,000
Other	808,900	789,000	838,900	838,900
SUBTOTAL	1,132,655	1,139,000	1,188,900	1,188,900

WASHOE COUNTY

(Local Government)

Page 10
Schedule B-8

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
Public Safety					
Police					
Sheriffs Fees	295,746	410,000	410,000	410,000	
Others	7,465,347	6,787,607	7,553,175	7,553,175	
Corrections	972	1,500	1,500	1,500	
Protective Services	424,925	380,000	380,000	380,000	
SUBTOTAL	8,186,990	7,579,107	8,344,675	8,344,675	
Public Works	663,257	589,489	594,489	594,489	
Welfare	-	-	-	-	
Cultural and Recreation	1,085,266	909,585	1,008,075	1,008,075	
SUBTOTAL CHARGES FOR SERVICES	27,376,701	22,956,371	24,541,748	24,541,748	
FINES AND FORFEITS					
Fines					
Library	7,939	10,000	10,000	10,000	
Court	2,240,383	1,622,225	1,581,850	1,581,850	
Penalties	3,098,297	3,981,500	3,881,500	3,881,500	
Forfeits/Bail	1,325,894	1,647,032	1,647,032	1,647,032	
SUBTOTAL FINES AND FORFEITS	6,672,513	7,260,757	7,120,382	7,120,382	
MISCELLANEOUS					
Investment Earnings	2,518,251	1,622,030	1,622,030	1,622,030	
Net increase (decrease) in the fair value of investments	(12,062,258)	-	-	-	
Rents and Royalties	37,886	32,063	-	-	
Contributions and Donations from Private Sources	-	-	-	-	
Other	4,937,007	2,842,424	2,811,230	2,811,230	
SUBTOTAL MISCELLANEOUS	(4,569,114)	4,496,517	4,433,260	4,433,260	
SUBTOTAL REVENUE ALL SOURCES	438,030,792	458,177,358	484,637,753	484,637,753	
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)					
Health Fund	-	-	-	-	
Indigent Tax Levy Fund	-	-	154,723	154,723	
Child Protective Services Fund	-	-	-	-	
Senior Services Fund	-	-	-	-	
Other Restricted Special Revenue Fund	758,404	275,581	-	-	
Marijuana Establishments Fund	-	587,000	587,000	587,000	
Capital Facilities Tax Fund	-	-	-	-	
Capital Improvements Fund	-	-	-	-	
Water Resources Fund	-	-	-	-	
Golf Course Fund	-	-	-	-	
Health Benefits Fund	-	-	-	-	
Risk Management Fund	-	-	-	-	
Truckee River Flood Management Project	-	-	-	-	
Accrued Benefits Fund	-	-	-	-	
Equipment Services Fund	-	-	-	-	
Other:					
Proceeds from asset disposition	25,061	-	-	-	
Insurance Reimbursements	-	-	-	-	
SUBTOTAL OTHER FINANCING SOURCES	783,465.00	862,581	741,723	741,723	
TOTAL BEGINNING FUND BALANCE	152,489,354	164,600,181	128,716,364	128,716,364	
TOTAL AVAILABLE RESOURCES	591,303,611	623,640,120	614,095,840	614,095,840	

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED		FINAL APPROVED
GENERAL GOVERNMENT FUNCTION					
Legislative - Commissioners (100-0)					
Salaries and Wages	372,600	375,118	388,662		388,662
Employee Benefits	197,120	183,981	213,787		213,787
Services and Supplies	525,694	636,168	661,357		661,357
Capital Outlay	-	-	-		-
Legislative Subtotal	1,095,414	1,195,267	1,263,806		1,263,806
Executive					
County Manager Department (101-0) *					
Salaries and Wages	2,875,021	2,266,005	2,735,900		2,735,900
Employee Benefits	1,327,941	1,010,209	1,444,567		1,444,567
Services and Supplies	2,101,426	5,085,426	2,631,276		2,631,276
Capital Outlay	-	-	-		-
Executive Activity Subtotal	6,304,388	8,361,640	6,811,743		6,811,743
Elections					
Registrar of Voters (112-0)					
Salaries and Wages	638,025	1,136,352	2,347,433		2,347,433
Employee Benefits	273,936	307,905	720,024		720,024
Services and Supplies	1,928,390	2,370,910	2,468,907		2,468,907
Capital Outlay	61,700	45,000	85,745		85,745
Subtotal	2,902,051	3,860,167	5,622,109		5,622,109
Finance					
Finance Department/Comptroller's Office (103-0)					
Salaries and Wages	1,875,094	3,061,716	3,574,610		3,574,610
Employee Benefits	956,286	1,420,013	1,923,654		1,923,654
Services and Supplies	355,727	554,349	796,363		796,363
Capital Outlay	9,964	100,000	-		-
Subtotal	3,197,071	5,136,079	6,294,627		6,294,627
Treasurer (113-0)					
Salaries and Wages	1,391,593	1,531,958	1,665,771		1,665,771
Employee Benefits	730,166	782,951	979,285		979,285
Services and Supplies	438,427	889,350	809,227		809,227
Capital Outlay	7,215	-	-		-
Subtotal	2,567,401	3,204,259	3,454,282		3,454,282
Assessor (102-0)					
Salaries and Wages	4,662,492	4,997,596	5,218,846		5,218,846
Employee Benefits	2,431,671	2,468,220	2,977,634		2,977,634
Services and Supplies	702,062	854,343	853,833		853,833
Capital Outlay	-	-	-		-
Subtotal	7,796,225	8,320,159	9,050,312		9,050,312
Finance Activity Subtotal	13,560,697	16,660,497	18,799,222		18,799,222
Other					
Human Resources (109-0)					
Salaries and Wages	1,370,492	1,578,264	1,643,899		1,643,899
Employee Benefits	633,681	690,875	841,697		841,697
Services and Supplies	458,850	885,354	1,026,897		1,026,897
Capital Outlay	-	-	-		-
Subtotal	2,463,023	3,154,492	3,512,494		3,512,494
Clerk (104-0)					
Salaries and Wages	932,005	1,072,628	1,142,910		1,142,910
Employee Benefits	482,542	520,294	648,490		648,490
Services and Supplies	136,223	306,296	329,365		329,365
Capital Outlay	-	-	-		-
Subtotal	1,550,770	1,899,217	2,120,765		2,120,765
FUNCTION CONTINUED					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
Recorder (111-0)					
Salaries and Wages	1,280,174	1,473,574	1,565,736	1,565,736	
Employee Benefits	679,006	737,224	905,691	905,691	
Services and Supplies	75,847	191,798	180,921	180,921	
Capital Outlay	-	-	-	-	
Subtotal	2,035,027	2,402,596	2,652,349	2,652,349	
Technology Services Department (108-0)					
Salaries and Wages	6,187,508	6,927,671	7,690,891	7,690,891	
Employee Benefits	3,116,203	3,303,559	4,232,711	4,232,711	
Services and Supplies	5,625,334	7,695,531	8,587,068	8,587,068	
Capital Outlay	468,105	-	-	-	
Subtotal	15,397,150	17,926,762	20,510,669	20,510,669	
Accrued Benefits (182010)					
Salaries and Wages	3,128,385	2,950,000	2,950,000	2,950,000	
Employee Benefits	57,100	50,000	50,000	50,000	
Services and Supplies	-	-	-	-	
Capital Outlay	-	-	-	-	
Subtotal	3,185,485	3,000,000	3,000,000	3,000,000	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	1,179,193	1,179,193	
Employee Benefits	-	-	395,029	395,029	
Services and Supplies	12,135,525	12,380,459	10,672,524	10,672,524	
Capital Outlay	-	5,500,000	-	-	
Subtotal	12,135,525	17,880,459	12,246,746	12,246,746	
Other Activities Subtotal	36,766,980	46,263,526	44,043,023	44,043,023	
GENERAL GOVERNMENT FUNCTION SUBTOTAL					
Salaries and Wages	24,713,389	27,370,881	32,103,851	32,103,851	
Employee Benefits	10,885,652	11,475,232	15,332,569	15,332,569	
Services and Supplies	24,483,505	31,849,984	29,017,740	29,017,740	
Capital Outlay	546,984	5,645,000	85,745	85,745	
GENERAL GOVERNMENT FUNCTION SUBTOTAL	60,629,530	76,341,097	76,539,904	76,539,904	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
JUDICIAL FUNCTION					
District Courts (120-0)					
Salaries and Wages	13,227,847	14,115,017	16,062,991	16,062,991	
Employee Benefits	6,406,323	6,631,807	8,573,589	8,573,589	
Services and Supplies	3,918,963	4,874,335	4,469,176	4,469,176	
Capital Outlay	46,008	-	-	-	
District Courts Subtotal	23,599,141	25,621,158	29,105,756	29,105,756	
District Attorney (106-0)					
Salaries and Wages	14,769,343	16,597,336	18,804,364	18,804,364	
Employee Benefits	7,247,517	7,799,212	10,183,401	10,183,401	
Services and Supplies	1,362,011	1,819,176	1,680,015	1,680,015	
Capital Outlay	-	-	-	-	
Subtotal	23,378,871	26,215,724	30,667,780	30,667,780	
Public Defense					
Public Defender (124-0)					
Salaries and Wages	6,598,324	7,495,398	7,988,687	8,047,896	
Employee Benefits	3,104,584	3,273,950	4,142,636	4,175,430	
Services and Supplies	1,014,342	640,464	656,216	662,579	
Capital Outlay	-	-	-	-	
Subtotal	10,717,250	11,409,812	12,787,539	12,885,905	
Alternate Public Defender (128-0)					
Salaries and Wages	1,821,901	2,269,605	2,500,687	2,821,736	
Employee Benefits	843,242	970,461	1,281,875	1,430,381	
Services and Supplies	132,952	300,459	170,270	178,052	
Capital Outlay	-	-	-	-	
Subtotal	2,798,095	3,540,525	3,952,833	4,430,170	
Conflict Counsel (129-0)					
Salaries and Wages	-	-	48,883	48,883	
Employee Benefits	-	-	29,185	29,185	
Services and Supplies	1,295,047	1,770,933	1,731,765	1,731,765	
Capital Outlay	-	-	-	-	
Subtotal	1,295,047	1,770,933	1,809,833	1,809,833	
Public Defense Subtotal	14,810,392	16,721,270	18,550,204	19,125,907	
Justice Courts (125-0)					
Salaries and Wages	7,365,925	8,344,313	9,416,691	9,416,691	
Employee Benefits	3,621,582	3,897,399	4,983,900	4,983,900	
Services and Supplies	773,707	1,090,194	1,152,917	1,152,917	
Capital Outlay	-	-	-	-	
Subtotal	11,761,214	13,331,905	15,553,507	15,553,507	
Incline Constable (126-0)					
Salaries and Wages	121,743	64,114	-	-	
Employee Benefits	63,105	33,465	-	-	
Services and Supplies	14,084	10,549	-	-	
Capital Outlay	-	-	-	-	
Subtotal	198,932	108,128	-	-	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	1,301,687	1,301,687	
Employee Benefits	-	-	436,066	436,066	
Services and Supplies	(946)	625,326	600,000	600,000	
Capital Outlay	-	-	-	-	
Subtotal	(946)	625,326	2,337,753	2,337,753	
JUDICIAL FUNCTION SUBTOTAL					
Salaries and Wages	43,905,083	48,885,782	56,123,989	56,504,247	
Employee Benefits	21,286,353	22,606,294	29,630,652	29,811,952	
Services and Supplies	8,510,160	11,131,436	10,460,359	10,474,504	
Capital Outlay	46,008	-	-	-	
JUDICIAL FUNCTION SUBTOTAL	73,747,604	82,623,512	96,215,000	96,790,703	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
PUBLIC SAFETY FUNCTION					
Sheriff and Detention (150-0)					
Salaries and Wages	67,639,468	74,881,114	78,051,668	78,051,668	
Employee Benefits	38,436,071	42,793,185	51,569,691	51,569,691	
Services and Supplies	22,292,303	22,565,862	22,918,643	22,918,643	
Capital Outlay	644,974	450,443	290,150	290,150	
Sheriff Subtotal	129,012,816	140,690,604	152,830,152	152,830,152	
Medical Examiner (153-0)					
Salaries and Wages	2,710,058	2,496,727	3,546,971	3,593,406	
Employee Benefits	1,028,553	945,095	1,684,864	1,710,716	
Services and Supplies	999,807	1,472,541	1,026,503	1,028,003	
Capital Outlay	615	31,924	-	-	
Subtotal	4,739,033	4,946,286	6,258,338	6,332,125	
Police Activity Subtotal	133,751,849	145,636,890	159,088,490	159,162,276	
Manager's Office (101-11)					
Salaries and Wages	97,401	110,378	115,880	115,880	
Employee Benefits	46,857	52,721	64,354	64,354	
Services and Supplies	1,854,632	3,212,439	2,463,177	2,463,177	
Capital Outlay	20,102	196,404	37,500	37,500	
Subtotal	2,018,992	3,571,942	2,680,911	2,680,911	
Juvenile Services Department (127-0)					
Salaries and Wages	8,653,976	9,736,174	10,588,133	10,588,133	
Employee Benefits	5,167,454	5,650,674	6,644,579	6,644,579	
Services and Supplies	1,395,970	1,902,390	1,683,914	1,683,914	
Capital Outlay	30,651	-	-	-	
Subtotal	15,248,051	17,289,237	18,916,627	18,916,627	
Corrections Activity Subtotal	15,248,051	17,289,237	18,916,627	18,916,627	
Protective Services					
Alternative Sentencing (154-0)					
Salaries and Wages	1,618,987	1,693,411	1,846,679	1,846,679	
Employee Benefits	554,934	658,375	807,463	807,463	
Services and Supplies	904,620	1,079,321	1,053,396	1,053,396	
Capital Outlay	89,750	110,000	-	-	
Subtotal	3,168,291	3,541,106	3,707,537	3,707,537	
Emergency Management (101-5)					
Salaries and Wages	179,017	192,899	279,984	279,984	
Employee Benefits	87,700	97,577	151,693	151,693	
Services and Supplies	39,900	41,795	47,341	47,341	
Capital Outlay	-	-	-	-	
Subtotal	306,617	332,271	479,018	479,018	
Fire Suppression (187-0)					
Salaries and Wages	68,464	43,000	43,000	43,000	
Employee Benefits	14,889	10,439	6,900	6,900	
Services and Supplies	714,791	1,238,969	1,250,554	1,250,554	
Capital Outlay	-	-	-	-	
Subtotal	798,144	1,292,408	1,300,454	1,300,454	
Public Administrator (159-0)					
Salaries and Wages	769,501	942,178	972,406	972,406	
Employee Benefits	418,098	474,535	554,962	554,962	
Services and Supplies	58,905	79,747	84,481	84,481	
Capital Outlay	-	-	-	-	
Subtotal	1,246,504	1,496,460	1,611,850	1,611,850	
FUNCTION CONTINUED					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
Public Guardian (157-0)					
Salaries and Wages	1,304,109	1,696,498	1,793,365	1,793,365	
Employee Benefits	682,822	827,251	1,010,751	1,010,751	
Services and Supplies	68,605	103,652	133,297	133,297	
Capital Outlay	-	22,380	-	-	
Subtotal	2,055,536	2,649,781	2,937,412	2,937,412	
Protective Services Subtotal	7,575,092	9,312,026	10,036,271	10,036,271	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	1,792,386	1,792,386	
Employee Benefits	2,837	1,671	600,448	600,448	
Services and Supplies	(774,737)	1,266,484	2,000,000	2,000,000	
Capital Outlay	-	-	340,000	340,000	
Subtotal	(771,900)	1,268,155	4,732,834	4,732,834	
PUBLIC SAFETY FUNCTION SUBTOTAL					
Salaries and Wages	83,040,981	91,792,378	99,030,472	99,076,907	
Employee Benefits	46,440,215	51,511,521	63,095,704	63,121,556	
Services and Supplies	27,554,796	32,963,200	32,661,306	32,662,806	
Capital Outlay	786,092	811,151	667,650	667,650	
PUBLIC SAFETY FUNCTION SUBTOTAL	157,822,084	177,078,250	195,455,132	195,528,919	
PUBLIC WORKS FUNCTION					
Community Services (105-0)					
Salaries and Wages	6,145,177	6,787,146	7,346,267	7,346,267	
Employee Benefits	3,143,766	3,305,465	4,069,475	4,069,475	
Services and Supplies	5,634,511	6,371,034	6,805,298	6,805,298	
Capital Outlay	28,003	334,007	334,007	334,007	
Subtotal	14,951,457	16,797,652	18,555,047	18,555,047	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	332,551	332,551	
Employee Benefits	-	-	111,405	111,405	
Services and Supplies	(532)	1,185,429	-	-	
Capital Outlay	-	-	-	-	
Subtotal	(532)	1,185,429	443,956	443,956	
PUBLIC WORKS FUNCTION SUBTOTAL					
Salaries and Wages	6,145,177	6,787,146	7,678,818	7,678,818	
Employee Benefits	3,143,766	3,305,465	4,180,880	4,180,880	
Services and Supplies	5,633,979	7,556,463	6,805,298	6,805,298	
Capital Outlay	28,003	334,007	334,007	334,007	
PUBLIC WORKS FUNCTION SUBTOTAL	14,950,925	17,983,081	18,999,003	18,999,003	
WELFARE FUNCTION					
Human Services (retitled in FY15 from Social Services Department) (179-0)					
Salaries and Wages	870,408	972,020	1,028,206	981,771	
Employee Benefits	448,616	460,252	563,995	538,143	
Services and Supplies	359,653	328,315	341,550	341,550	
Capital Outlay	-	-	-	-	
Subtotal	1,678,677	1,760,587	1,933,750	1,861,464	
Human Services - Indigent Services (179-4)					
Net Appropriation 4.5% increase per NRS 428.295 reflects on Page 18-Transfer to Indigent Fund					
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	47,029	47,029	
Employee Benefits	-	-	15,755	15,755	
Services and Supplies	-	27,950	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	27,950	62,784	62,784	
WELFARE FUNCTION SUBTOTAL	1,678,677	1,788,537	1,996,534	1,924,248	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
CULTURE AND RECREATION FUNCTION					
Library Department(130-0)					
Salaries and Wages	6,131,231	6,781,549	7,223,234	7,223,234	
Employee Benefits	3,069,254	3,239,933	3,967,239	3,967,239	
Services and Supplies	841,128	929,050	973,354	973,354	
Capital Outlay	-	-	-	-	
Subtotal	10,041,613	10,950,532	12,163,827	12,163,827	
Regional Parks and Open Space Department (140-0)					
Salaries and Wages	2,688,275	3,357,590	3,588,526	3,588,526	
Employee Benefits	1,296,254	1,454,437	1,793,291	1,793,291	
Services and Supplies	2,426,578	3,198,835	3,175,840	3,175,840	
Capital Outlay	142,649	255,832	175,000	175,000	
Subtotal	6,553,756	8,266,695	8,732,657	8,732,657	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	-	470,573	470,573	
Employee Benefits	-	-	157,642	157,642	
Services and Supplies	(334)	291,862	-	-	
Capital Outlay	-	-	-	-	
Subtotal	(334)	291,862	628,215	628,215	
CULTURE AND RECREATION FUNCTION SUBTOTAL					
Salaries and Wages	8,819,506	10,139,139	11,282,333	11,282,333	
Employee Benefits	4,365,508	4,694,371	5,918,173	5,918,173	
Services and Supplies	3,267,372	4,419,747	4,149,194	4,149,194	
Capital Outlay	142,649	255,832	175,000	175,000	
CULTURE AND RECREATION FUNCTION SUBTOTAL	16,595,035	19,509,090	21,524,699	21,524,699	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024		
			TENTATIVE APPROVED	FINAL APPROVED	
PAGE FUNCTION SUMMARY					
13 General Government	60,629,530	76,341,097	76,539,904	76,539,904	
14 Judicial	73,747,604	82,623,512	96,215,000	96,790,703	
17 Public Safety	157,822,084	177,078,250	195,455,132	195,528,919	
17 Public Works	14,950,925	17,983,081	18,999,003	18,999,003	
17 Welfare	1,678,677	1,788,537	1,996,534	1,924,248	
17 Culture and Recreation	16,595,035	19,509,090	21,524,699	21,524,699	
Community Support (181-0)	324,780	284,461	375,961	375,961	
Health and Sanitation (184-0)					
Intergovernmental Expenditures (195-10)					
Indigent Ins. Program - NRS 428.185 (180210)	2,710,988	2,882,262	3,125,837	3,125,837	
China Springs Youth Facility-NRS 62B.150(180240)	1,277,121	1,481,632	1,445,008	1,445,008	
Ethics Commission Assessment (180270)	63,553	25,000	25,000	27,707	
Groundwater Basins (180290)	-	-	-	-	
TM Regional Planning (180280)	186,123	266,669	307,164	307,723	
TOTAL EXPENDITURES - ALL FUNCTIONS	329,986,420	380,263,591	416,009,243	416,589,712	
OTHER USES:					
Contingency for general use NRS 354.608	-	3,800,000	5,510,355	5,510,355	
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	3,800,000	5,510,355	5,510,355	
OPERATING TRANSFERS					
Health Fund	9,516,856	9,516,856	9,516,856	9,516,856	
Animal Services					
Library Expansion Fund					
Regional Permits Fund					
Regional Permits Capital Fund					
Child Protective Services Fund	447,737	452,737	-	-	
Senior Services Fund	1,406,782	3,428,882	3,428,882	3,428,882	
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	24,120,906	22,071,347	23,064,558	23,064,558	
Homelessness Fund	10,496,639	20,027,665	21,891,854	21,891,854	
Capital Improvements Fund	41,852,074	44,996,175	27,500,000	27,500,000	
Debt Service Fund	5,991,710	6,155,807	6,156,461	6,156,461	
Regional Communications Fund					
Golf Course Fund					
Health Benefits Fund		3,000,000			
Risk Management Fund					
Equipment Services Fund					
Parks Capital Fund					
Roads Special Revenue Fund	2,879,305	1,208,197	2,476,267	2,476,267	
Building and Safety					
Regional Public Safety Training Center					
Other Restricted Special Revenue Fund	5,000	2,500	-	-	
SUBTOTAL OPERATING TRANSFERS	96,717,009	110,860,166	94,034,878	94,034,878	
SUBTOTAL OTHER USES	96,717,009	114,660,166	99,545,233	99,545,233	
TOTAL EXPENDITURES & OTHER USES	426,703,429	494,923,757	515,554,476	516,134,945	
TOTAL ENDING FUND BALANCE	164,600,181	128,716,364	98,541,364	97,960,895	
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	591,303,610	623,640,120	614,095,840	614,095,840	

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	4,036,811	4,008,811	3,927,735	3,927,735
Subtotal	4,036,811	4,008,811	3,927,735	3,927,735
INTERGOVERNMENTAL REVENUES				
Federal Grants	14,499,896	14,058,883	15,919,590	15,919,590
State Grants	633,488	557,082	557,082	557,082
Other	1,273,361	1,192,587	1,192,587	1,192,587
Subtotal	16,406,745	15,808,552	17,669,260	17,669,260
CHARGES FOR SERVICES				
Health and Sanitation	3,941,183	3,820,113	3,820,113	3,820,113
Reimbursements	-	-	-	-
Subtotal	3,941,183	3,820,113	3,820,113	3,820,113
FINES AND FORFEITURES				
Administrative Enforcement Fees	65,904	21,500	-	-
Subtotal	65,904	21,500	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	2,952	9,829	6,000	6,000
Other	208,295	203,664	203,664	203,664
Subtotal	211,247	213,493	209,664	209,664
Subtotal Revenues	24,661,890	23,872,469	25,626,771	25,626,771
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	4,750	-	-	-
Operating Transfers In (Schedule T) General Fund	9,516,856	9,516,856	9,516,856	9,516,856
Subtotal Other Sources	9,521,606	9,516,856	9,516,856	9,516,856
BEGINNING FUND BALANCE	15,276,681	18,164,874	15,671,403	15,671,403
TOTAL AVAILABLE RESOURCES	49,460,177	51,554,199	50,815,030	50,815,030
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	13,775,347	16,193,254	18,078,332	18,078,332
Employee Benefits	6,219,787	7,210,597	9,043,990	9,043,990
Services and Supplies	11,185,860	11,942,355	13,576,650	13,576,650
Capital Outlay	26,772	417,590	100,000	100,000
HEALTH FUNCTION SUBTOTAL	31,207,766	35,763,797	40,798,972	40,798,972
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Fund	87,537	90,000	100,000	100,000
Capital Improvements Fund	-	29,000	591,000	591,000
Subtotal Other Uses	87,537	119,000	691,000	691,000
ENDING FUND BALANCE	18,164,874	15,671,403	9,325,058	9,325,058
TOTAL COMMITMENTS AND FUND BALANCE	49,460,177	51,554,199	50,815,030	50,815,030

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2024	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,607,311	3,843,013	4,167,783	4,167,783
Subtotal	3,607,311	3,843,013	4,167,783	4,167,783
MISCELLANEOUS:				
Investment Earnings	34,758	15,000	15,000	15,000
Net increase (decrease) in the fair value of investments	(156,700)	-	-	-
Other	-	-	-	-
Subtotal	(121,942)	15,000	15,000	15,000
Subtotal Revenues	3,485,369	3,858,013	4,182,783	4,182,783
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,945,395	3,567,943	3,781,536	3,781,536
TOTAL AVAILABLE RESOURCES	7,430,764	7,425,956	7,964,319	7,964,319
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	1,207,693	1,437,739	1,597,628	1,597,628
Employee Benefits	523,969	630,291	801,489	801,489
Services and Supplies	1,418,600	1,443,665	1,966,389	1,966,389
Capital Outlay	33,225	60,063	-	-
Subtotal Expenditures	3,183,487	3,571,758	4,365,505	4,365,505
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction	679,334	72,662	337,338	337,338
Subtotal Other Uses	679,334	72,662	337,338	337,338
ENDING FUND BALANCE	3,567,943	3,781,536	3,261,476	3,261,476
TOTAL COMMITMENTS AND FUND BALANCE	7,430,764	7,425,956	7,964,319	7,964,319

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	5,562,764	5,764,517	6,251,674	6,251,674
Subtotal	5,562,764	5,764,517	6,251,674	6,251,674
LICENSES AND PERMITS				
Animal Licenses	324,464	297,000	292,000	292,000
Subtotal	324,464	297,000	292,000	292,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	217,318	213,000	218,000	218,000
Subtotal	217,318	213,000	218,000	218,000
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	68,952	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	(296,337)	-	-	-
Contributions & Donations	52,812	-	-	-
Other	142,095	55,000	55,000	55,000
Subtotal	(32,478)	155,000	155,000	155,000
Subtotal Revenues	6,072,068	6,429,517	6,916,674	6,916,674
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	6,693,153	7,008,365	7,003,756	7,003,756
TOTAL AVAILABLE RESOURCES	12,765,221	13,437,882	13,920,430	13,920,430
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,677,801	2,899,258	3,411,080	3,411,080
Employee Benefits	1,389,939	1,426,143	1,905,871	1,905,871
Services and Supplies	1,689,116	2,108,725	1,957,782	1,957,782
Capital Outlay	-	-	-	-
Subtotal Expenditures	5,756,856	6,434,126	7,274,734	7,274,734
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
PW Construction	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	7,008,365	7,003,756	6,645,697	6,645,697
TOTAL COMMITMENTS AND FUND BALANCE	12,765,221	13,437,882	13,920,430	13,920,430

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,368,165	1,093,000	1,200,000	1,200,000
Subtotal	1,368,165	1,093,000	1,200,000	1,200,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	7,695	-	-	-
Net increase (decrease) in the fair value of investments	(49,356)	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	(41,661)	-	-	-
Subtotal Revenues	1,326,505	1,093,000	1,200,000	1,200,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	434,805	613,876	613,876	613,876
TOTAL AVAILABLE RESOURCES	1,761,310	1,706,876	1,813,876	1,813,876
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	539	6,000	113,000	113,000
Capital Outlay	-	-	-	-
Subtotal Expenditures	539	6,000	113,000	113,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	-	-	-	-
General Fund	646,894	587,000	587,000	587,000
Homelessness Fund	500,000	500,000	500,000	500,000
Subtotal Other Uses	1,146,894	1,087,000	1,087,000	1,087,000
ENDING FUND BALANCE	613,876	613,876	613,876	613,876
TOTAL COMMITMENTS AND FUND BALANCE	1,761,310	1,706,876	1,813,876	1,813,876

WASHOE COUNTY
(Local Government)

SCHEDULE B - 207
FUND-MARIJUANA
ESTABLISHMENTS

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2024	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	2,352,901	2,492,038	2,542,115	2,542,115
Subtotal	2,352,901	2,492,038	2,542,115	2,542,115
MISCELLANEOUS				
Investment Earnings	35,761	13,620	12,000	12,000
Net increase (decrease) in the fair value of investments	(183,577)	-	-	-
Reimbursements	3,481	-	-	-
Other	-	-	-	-
Subtotal	(144,335)	13,620	12,000	12,000
Subtotal Revenues	2,208,565	2,505,658	2,554,115	2,554,115
OTHER FINANCING SOURCES				
Transfer from General Fund	53,866	27,372	27,372	27,372
Proceeds from Insurance Recoveries	-	-	-	-
Operating Transfers In (Schedule T)	53,866	27,372	27,372	27,372
BEGINNING FUND BALANCE	4,641,288	4,147,812	3,920,002	3,920,002
TOTAL AVAILABLE RESOURCES	6,903,719	6,680,842	6,501,489	6,501,489
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	411,579	477,097	553,976	553,976
Employee Benefits	190,732	205,802	268,603	268,603
Services and Supplies	780,090	976,570	903,813	903,813
Capital Outlay	15,063	188,170	135,000	135,000
Subtotal Expenditures	1,397,464	1,847,640	1,861,392	1,861,392
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	453,443	498,200	498,200	498,200
Capital Improvement Fund	905,000	415,000	2,390,942	2,390,942
Subtotal Other Uses	1,358,443	913,200	2,889,142	2,889,142
ENDING FUND BALANCE	4,147,812	3,920,002	1,750,955	1,750,955
TOTAL COMMITMENTS AND FUND BALANCE	6,903,719	6,680,842	6,501,489	6,501,489

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2024	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	354,656	380,000	437,000	437,000
Subtotal	354,656	380,000	437,000	437,000
CHARGES FOR SERVICES				
Other Fees	223,479	250,668	213,628	213,628
Subtotal	223,479	250,668	213,628	213,628
MISCELLANEOUS				
Investment Earnings	5,558	2,700	2,700	2,700
Net increase (decrease) in the fair value of investments	(32,411)	-	-	-
Reimbursements	-	-	-	-
Subtotal	(26,853)	2,700	2,700	2,700
Subtotal Revenues	551,282	633,368	653,328	653,328
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	87,537	90,000	100,000	100,000
Operating Transfers In (Schedule T)	87,537	90,000	100,000	100,000
BEGINNING FUND BALANCE	721,155	792,121	754,953	754,953
TOTAL AVAILABLE RESOURCES	1,359,974	1,515,489	1,508,281	1,508,281
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	567,853	760,536	837,594	837,594
Capital Outlay	-	-	-	-
Subtotal Expenditures	567,853	760,536	837,594	837,594
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	792,121	754,953	670,687	670,687
TOTAL COMMITMENTS AND FUND BALANCE	1,359,974	1,515,489	1,508,281	1,508,281

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	10,821,854	11,529,033	12,503,348	12,503,348
Subtotal	10,821,854	11,529,033	12,503,348	12,503,348
INTERGOVERNMENTAL:				
Federal Grants	374,026	216,145	-	-
State Grants	524,847	-	-	-
Subtotal	898,873	216,145	-	-
CHARGES FOR SERVICES:				
Other	443,945	689,206	551,737	551,737
Subtotal	443,945	689,206	551,737	551,737
MISCELLANEOUS:				
Investment Earnings	81,125	60,000	60,000	60,000
Net increase (decrease) in the fair value of investments	(612,616)	-	-	-
Other	7,190,948	7,117,000	7,117,000	7,117,000
Subtotal	6,659,457	7,177,000	7,177,000	7,177,000
Subtotal Revenues	18,824,129	19,611,384	20,232,085	20,232,085
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	24,120,906	22,071,347	23,064,558	23,064,558
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	4,119,330	9,822,340	10,880,439	10,880,439
TOTAL AVAILABLE RESOURCES	47,064,365	51,505,071	54,177,082	54,177,082
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	2,537,297	1,172,793	1,256,204	1,256,204
Employee Benefits	1,403,108	584,451	693,843	693,843
Services and Supplies	16,523,135	17,705,398	17,391,288	17,391,288
Capital Outlay	8,882	-	-	-
Subtotal Expenditures	20,472,422	19,462,642	19,341,336	19,341,336
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Child Protective Services	8,252,430	9,659,716	10,845,943	10,845,943
Homelessness Fund	8,446,876	10,178,531	12,053,605	12,053,605
Other Restricted Fund	997	-	-	-
Senior Services	-	1,123,743	928,538	928,538
Capital Improvement Fund	69,300	200,000	2,800,000	2,800,000
General Fund	-	-	154,723	154,723
Subtotal Other Uses	16,769,603	21,161,990	26,782,809	26,782,809
ENDING FUND BALANCE	9,822,340	10,880,439	8,052,937	8,052,937
TOTAL COMMITMENTS AND FUND BALANCE	47,064,365	51,505,071	54,177,082	54,177,082

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	3,536,512	3,373,523	225,953	225,953
State and Local Grants	182,046	349,228	-	-
Subtotal	3,718,558	3,722,750	225,953	225,953
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	340,608	580,000	435,702	435,702
Other	17,906	30,000	30,000	30,000
Subtotal	358,514	610,000	465,702	465,702
MISCELLANEOUS:				
Investment Earnings	31,644	-	-	-
Net increase (decrease) in the fair value of investments	(356,340)	-	-	-
Donations and Contributions	-	0	-	-
Other	1,019,421	322,655	130,000	130,000
Subtotal	694,725	322,656	130,000	130,000
Subtotal Revenues	4,771,797	4,655,406	821,655	821,655
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	10,496,639	20,030,165	21,891,854	21,891,854
Indigent Fund	8,446,876	10,178,531	12,053,605	12,053,605
Senior Services Fund	-	137,576	-	-
Child Protective Services Fund	-	109,454	-	-
Marijuana Fund	500,000	500,000	500,000	500,000
Subtotal Other Financing Sources	19,443,515	30,955,726	34,445,459	34,445,459
BEGINNING FUND BALANCE	-	4,629,960	1,859,515	1,859,515
TOTAL AVAILABLE RESOURCES	24,215,311	40,241,092	37,126,628	37,126,628
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	3,721,108	5,159,346	8,548,109	8,548,109
Employee Benefits	1,847,129	2,599,783	4,774,306	4,774,306
Services and Supplies	11,924,766	30,114,017	22,166,103	22,166,103
Capital Outlay	2,092,349	435,731	29,500	29,500
Subtotal Expenditures	19,585,352	38,308,877	35,518,018	35,518,018
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	72,700	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	-	72,700	-	-
ENDING FUND BALANCE	4,629,960	1,859,515	1,608,610	1,608,610
TOTAL COMMITMENTS AND FUND BALANCE	24,215,311	40,241,092	37,126,628	37,126,628

WASHOE COUNTY
(Local Government)

SCHEDULE B - 223
FUND - HOMELESSNESS

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2024 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,214,531	7,686,023	8,335,565	8,335,565
Subtotal	7,214,531	7,686,023	8,335,565	8,335,565
LICENSES AND PERMITS				
Day care licenses	21,250	22,500	22,500	22,500
Subtotal	21,250	22,500	22,500	22,500
INTERGOVERNMENTAL:				
Federal Grants	27,620,152	25,734,665	28,297,772	28,297,772
State Grants	17,876,237	19,869,278	18,473,623	18,473,623
Subtotal	45,496,389	45,603,943	46,771,395	46,771,395
CHARGES FOR SERVICES:				
Reimbursements	6,232,161	5,461,269	6,261,631	6,261,631
Subtotal	6,232,161	5,461,269	6,261,631	6,261,631
MISCELLANEOUS:				
Contributions and Donations from Private Sources	57,251	12,418	-	-
Reimbursements	422,093	384,361	-	-
Subtotal	479,344	396,779	-	-
Subtotal Revenues	59,443,675	59,170,514	61,391,091	61,391,091
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	8,252,430	9,659,716	10,845,943	10,845,943
General Fund	447,737	450,237	-	-
Subtotal Other Sources	8,700,167	10,109,953	10,845,943	10,845,943
BEGINNING FUND BALANCE	10,453,290	15,066,595	17,799,753	17,799,753
TOTAL AVAILABLE RESOURCES	78,597,132	84,347,062	90,036,787	90,036,787
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	20,757,082	24,244,275	26,487,280	26,487,280
Employee Benefits	10,508,561	11,571,665	14,535,330	14,535,330
Services and Supplies	32,192,302	30,352,818	33,923,490	34,123,490
Capital Outlay	72,592	269,097	119,200	119,200
Subtotal Expenditures	63,530,537	66,437,855	75,065,301	75,265,301
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	-	109,454	-	-
Subtotal Other Uses	-	109,454	-	-
ENDING FUND BALANCE	15,066,595	17,799,753	14,971,487	14,771,487
TOTAL COMMITMENTS AND FUND BALANCE	78,597,132	84,347,062	90,036,787	90,036,787

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,803,661	1,921,505	2,083,892	2,083,892
Subtotal	1,803,661	1,921,505	2,083,892	2,083,892
INTERGOVERNMENTAL:				
Federal Grants	1,439,089	1,665,056	53,506	53,506
State and Local Grants	777,851	1,197,250	29,000	29,000
Subtotal	2,216,940	2,862,306	82,506	82,506
CHARGES FOR SERVICES:				
Senior law project fees	44,259	50,000	50,000	50,000
Program Income	109,009	78,212	-	-
Other	650,405	627,437	846,740	846,740
Subtotal	803,673	755,649	896,740	896,740
MISCELLANEOUS:				
Contributions and Donations	65,790	15,834	-	-
Reimbursements	17,506	28,423	25,450	25,450
Other	33,548	22,000	34,000	34,000
Subtotal	116,844	66,257	59,450	59,450
Subtotal Revenues	4,941,118	5,605,717	3,122,588	3,122,588
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,406,782	3,428,882	3,428,882	3,428,882
Indigent Fund	-	1,123,743	928,538	928,538
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	1,406,782	4,552,625	4,357,420	4,357,420
BEGINNING FUND BALANCE	1,770,557	2,338,511	2,330,790	2,330,790
TOTAL AVAILABLE RESOURCES	8,118,457	12,496,853	9,810,798	9,810,798
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	1,664,641	2,430,192	3,298,045	3,298,045
Employee Benefits	839,850	1,143,094	1,829,085	1,829,085
Services and Supplies	3,079,496	6,093,235	2,375,112	2,375,112
Capital Outlay	195,959	361,966	147,500	147,500
Subtotal Expenditures	5,779,946	10,028,487	7,649,743	7,649,743
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Homelessness Fund	-	137,576	-	-
General Fund				
Subtotal Other Uses	-	137,576	-	-
ENDING FUND BALANCE	2,338,511	2,330,790	2,161,055	2,161,055
TOTAL COMMITMENTS AND FUND BALANCE	8,118,457	12,496,853	9,810,798	9,810,798

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES:				
Enhanced 911 Fees	5,800,307	5,889,201	5,889,201	5,889,201
Subtotal	5,800,307	5,889,201	5,889,201	5,889,201
MISCELLANEOUS:				
Reimbursements	-	-	-	-
Investment Earnings	59,033	7,600	7,600	7,600
Net Increase (decrease) in the fair value of investments	(323,657)	-		
Subtotal	(264,624)	7,600	7,600	7,600
Subtotal Revenues	5,535,683	5,896,801	5,896,801	5,896,801
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	6,606,759	7,071,948	1,923,438	1,923,438
TOTAL AVAILABLE RESOURCES	12,142,442	12,968,749	7,820,239	7,820,239
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	112,182	147,150	320,456	320,456
Employee Benefits	51,168	65,213	165,794	165,794
Services and Supplies	4,786,419	8,632,947	5,887,280	5,887,280
Capital Outlay	120,725	200,000	-	-
Subtotal Expenditures	5,070,494	9,045,311	6,373,530	6,373,530
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Transfer to Capital Improvements	-	2,000,000	1,250,000	1,250,000
Subtotal Other Uses	-	2,000,000	1,250,000	1,250,000
ENDING FUND BALANCE	7,071,948	1,923,438	196,709	196,709
TOTAL COMMITMENTS AND FUND BALANCE	12,142,442	12,968,749	7,820,239	7,820,239

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	938,307	974,738	974,738	974,738
Training Fees - Workshops	2,000	15,000	15,000	15,000
Subtotal	940,307	989,738	989,738	989,738
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	17,852	5,000	5,000	5,000
Net Increase (decrease) in the fair value of investments	(68,414)	-	-	-
Rental Income	65,713	30,000	30,000	30,000
Other/ Reimbursements	-	12,000	12,000	12,000
Subtotal	15,151	47,000	47,000	47,000
Subtotal Revenues	955,458	1,036,738	1,036,738	1,036,738
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	15,105	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	15,105	-	-	-
BEGINNING FUND BALANCE	1,526,707	1,556,599	1,524,784	1,524,784
TOTAL AVAILABLE RESOURCES	2,497,270	2,593,337	2,561,522	2,561,522
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	298,047	324,167	430,289	430,289
Employee Benefits	154,521	159,378	234,673	234,673
Services and Supplies	292,107	313,585	347,943	347,943
Capital Outlay	195,996	271,423	366,000	366,000
Subtotal Expenditures	940,671	1,068,553	1,378,904	1,378,904
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,556,599	1,524,784	1,182,618	1,182,618
TOTAL COMMITMENTS AND FUND BALANCE	2,497,270	2,593,337	2,561,522	2,561,522

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2024	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	14,693,579	14,340,952	14,340,952	14,340,952
Subtotal	14,693,579	14,340,952	14,340,952	14,340,952
MISCELLANEOUS				
Investment Earnings	893	1,000	1,000	1,000
Net Increase (decrease) in the fair value of investment	(2,879)	-	-	-
Other	1,100,569	1,089,160	1,089,160	1,089,160
Subtotal	1,098,583	1,090,160	1,090,160	1,090,160
Subtotal Revenues	15,792,162	15,431,112	15,431,112	15,431,112
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,546,836	2,703,036	2,653,519	2,653,519
TOTAL AVAILABLE RESOURCES	18,338,998	18,134,148	18,084,631	18,084,631
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	681,131	730,495	837,410	837,410
Employee Benefits	316,557	321,544	430,127	430,127
Services and Supplies	12,152,089	11,940,665	11,673,025	11,673,025
Capital Outlay	-	-	-	-
Subtotal	13,149,777	12,992,704	12,940,562	12,940,562
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,149,777	12,992,704	12,940,562	12,940,562
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,486,185	2,487,925	2,490,550	2,490,550
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,486,185	2,487,925	2,490,550	2,490,550
Special Item:				
ENDING FUND BALANCE	2,703,036	2,653,519	2,653,519	2,653,519
TOTAL COMMITMENTS AND FUND BALANCE	18,338,998	18,134,148	18,084,631	18,084,631

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	22,515	326,217	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	821,314	863,973	863,973	863,973
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,906,843	3,971,361	3,971,361	3,971,361
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,028,779	2,130,172	2,130,172	2,130,172
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,781,803	3,849,482	3,849,482	3,849,482
Local Governmental Grants	-	-	-	-
Subtotal	10,561,254	11,141,205	10,814,988	10,814,988
CHARGES FOR SERVICES				
Street Curb Gutter program	429,902	550,000	550,000	550,000
Other	-	-	-	-
Subtotal	429,902	550,000	550,000	550,000
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	59,485	88,580	88,580	88,580
Net Increase (decrease) in the fair value of investments	(370,642)	-	-	-
Other	195,794	85,000	65,000	65,000
Subtotal	(115,363)	173,580	153,580	153,580
Subtotal Revenues	10,875,793	11,864,785	11,518,568	11,518,568
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	2,879,305	1,208,197	2,476,267	2,476,267
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,950,000	1,950,000	1,950,000	1,950,000
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	4,829,305	3,158,197	4,426,267	4,426,267
BEGINNING FUND BALANCE	9,768,270	9,998,760	6,351,940	6,351,940
TOTAL AVAILABLE RESOURCES	25,473,368	25,021,742	22,296,775	22,296,775
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	3,809,804	4,238,106	4,727,638	4,727,638
Employee Benefits	1,966,937	2,069,474	2,572,392	2,572,392
Services and Supplies	6,218,709	6,908,622	7,630,067	7,630,067
Capital Outlay	3,054,158	5,453,600	5,491,000	5,491,000
Subtotal	15,049,608	18,669,803	20,421,097	20,421,097
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	15,049,608	18,669,803	20,421,097	20,421,097
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out to PW Construction (Schedule T)	425,000	-	-	-
ENDING FUND BALANCE	9,998,760	6,351,940	1,875,678	1,875,678
TOTAL COMMITMENTS AND FUND BALANCE	25,473,368	25,021,742	22,296,775	22,296,775

WASHOE COUNTY
(Local Government)

SCHEDULE B - 216
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES:				
Remediation Fees	1,250,515	1,250,000	1,250,000	1,250,000
Subtotal	1,250,515	1,250,000	1,250,000	1,250,000
MISCELLANEOUS				
Reimbursements				
Investment Earnings	41,894	57,858	57,858	57,858
Net Increase (decrease) in the fair value of investm	(203,482)	-	-	-
Other	-	-	-	-
Subtotal	(161,588)	57,858	57,858	57,858
Subtotal Revenues	1,088,927	1,307,858	1,307,858	1,307,858
OTHER FINANCING SOURCES				
Cash from Utilities	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
Utilities Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	4,767,663	4,735,471	3,557,651	3,557,651
TOTAL AVAILABLE RESOURCES	5,856,590	6,043,329	4,865,510	4,865,510
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	420,189	528,981	686,227	686,227
Employee Benefits	211,092	248,652	364,215	364,215
Services and Supplies	489,838	1,708,045	1,911,582	1,911,582
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,121,119	2,485,678	2,962,024	2,962,024
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,735,471	3,557,651	1,903,485	1,903,485
TOTAL COMMITMENTS AND FUND BALANCE	5,856,590	6,043,329	4,865,510	4,865,510

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,803,662	1,921,505	2,083,892	2,083,892
Car Rental Fee	2,040,482	1,749,001	1,957,277	1,957,277
SUBTOTAL TAXES	3,844,144	3,670,506	4,041,169	4,041,169
LICENSES AND PERMITS				
Cable television franchise fees	-	-	-	-
Other	-	-	-	-
SUBTOTAL LICENSES AND PERMITS	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	23,156,927	123,570,731	9,019,238	9,019,238
Federal/State Narc. Forfeitures	79,640	110,800	110,800	110,800
State Grants	1,378,596	2,803,216	1,108,937	1,108,937
Local Government Contribution	681,215	692,963	882,220	882,220
SUBTOTAL INTERGOVERNMENTAL	25,296,378	127,177,710	11,121,195	11,121,195
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	27,815	6,000	6,000	6,000
Recorder Fees	545,010	402,000	402,000	402,000
Map Fees	87,520	84,000	96,000	96,000
PTx Commission NRS 361.530	912,472	525,000	525,000	525,000
Other	-	-	-	-
Subtotal	1,572,817	1,017,000	1,029,000	1,029,000
Judicial:				
Clerk's court fees-only JU	8,891	10,000	10,000	10,000
Other	1,012,344	1,381,500	1,381,500	1,381,500
Subtotal	1,021,234	1,391,500	1,391,500	1,391,500
Public Safety:				
Coroner Fees	125,872	100,000	125,000	125,000
Other	965,770	1,003,213	1,003,213	1,003,213
Subtotal	1,091,642	1,103,213	1,128,213	1,128,213
Public Works:				
Other	152,377	110,695	110,695	110,695
Subtotal	152,377	110,695	110,695	110,695
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	192,263	253,408	305,280	305,280
Subtotal	192,263	253,408	305,280	305,280
SUBTOTAL CHARGES FOR SERVICES	4,030,334	3,875,817	3,964,689	3,964,689

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITS				
Judicial:				
Fines	2,117,552	2,384,308	2,352,758	2,352,758
Forfeits	6,877	50,000	50,000	50,000
Subtotal	2,124,429	2,434,308	2,402,758	2,402,758
Public Safety:				
Fines	323,914	366,432	366,432	366,432
Forfeits	-	30,100	30,100	30,100
Subtotal	323,914	396,532	396,532	396,532
SUBTOTAL FINES AND FORFEITS	2,448,344	2,830,840	2,799,290	2,799,290
MISCELLANEOUS				
Interest Earnings	43,138	50,250	35,250	35,250
Net Increase (decrease) in the fair value of investments	(175,653)	-	-	-
Donations and Contributions	3,481,379	455,368	320,000	320,000
NonGovernmental Grants	-	14,507,639	2,872,298	2,872,298
Reimbursements	-	1,509,574	-	-
Other Revenue	4,912	233,522	180,000	180,000
SUBTOTAL MISCELLANEOUS	3,353,776	16,756,354	3,407,548	3,407,548
SUBTOTAL REVENUES ALL SOURCES	38,972,976	154,311,226	25,333,890	25,333,890
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	5,000	2,500	-	-
Indigent Tax Levy	997	-	-	-
Total Transfers In	5,997	2,500	-	-
Other:				
Proceeds from Asset Disposition	3,896	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	3,896	-	-	-
BEGINNING FUND BALANCE	24,816,035	26,295,750	2,120,073	2,120,073
TOTAL AVAILABLE RESOURCES	63,798,903	180,609,475	27,453,963	27,453,963

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
GENERAL GOVERNMENT FUNCTION			TENTATIVE APPROVED	FINAL APPROVED
Executive				
County Manager (101-0)				
Salaries and Wages	81,067	54	-	-
Employee Benefits	33,683	30	-	-
Services and Supplies	9,840,439	9,953,824	-	-
Capital Outlay	-	-	-	-
Subtotal	9,955,189	9,953,908	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	182,487	272,712	285,818	285,818
Employee Benefits	53,165	128,578	153,625	153,625
Services and Supplies	108,318	20,514,394	-	-
Capital Outlay	-	-	-	-
Subtotal	343,970	20,915,683	439,444	439,444
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	424,122	2,816,383	375,000	375,000
Capital Outlay	-	150,000	150,000	150,000
Subtotal	424,122	2,966,383	525,000	525,000
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	638,212	471,606	-	-
Capital Outlay	-	-	-	-
Subtotal	638,212	471,606	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	16,028	98,333	6,050	6,050
Capital Outlay	-	-	-	-
Subtotal	16,028	98,333	6,050	6,050
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	82,758	275,259	96,000	96,000
Capital Outlay	-	-	-	-
Subtotal	82,758	275,259	96,000	96,000
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,481	9,288	-	-
Capital Outlay	-	-	-	-
Subtotal	1,481	9,288	-	-
County Recorder (111-0)				
Salaries and Wages	82,795	102,247	106,823	106,823
Employee Benefits	36,090	38,365	46,657	46,657
Services and Supplies	113,432	3,745,921	283,520	283,520
Capital Outlay	-	-	-	-
Subtotal	232,317	3,886,532	437,000	437,000
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	346,349	375,013	392,642	392,642
Employee Benefits	122,938	166,973	200,282	200,282
Services and Supplies	11,224,790	37,885,007	760,570	760,570
Capital Outlay	-	150,000	150,000	150,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	11,694,077	38,576,992	1,503,494	1,503,494
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	762,721	979,758	890,548	890,548
Employee Benefits	424,133	435,357	519,179	519,179
Services and Supplies	1,093,065	9,221,038	1,679,780	1,679,780
Capital Outlay	-	449,707	402,216	402,216
Subtotal	2,279,919	11,085,860	3,491,723	3,491,723
District Attorney (106-0)				
Salaries and Wages	2,113,072	2,974,431	2,660,878	2,660,878
Employee Benefits	1,139,322	1,626,597	1,583,063	1,583,063
Services and Supplies	561,327	1,553,651	234,860	234,860
Capital Outlay	12,750	-	-	-
Subtotal	3,826,471	6,154,678	4,478,801	4,478,801
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	22,081	74,352	44,500	44,500
Employee Benefits	1,418	2,216	-	-
Services and Supplies	327,235	869,429	347,698	347,698
Capital Outlay	-	-	-	-
Subtotal	350,734	945,997	392,198	392,198
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	5,400	34,873	33,095	33,095
Employee Benefits	2,916	900	-	-
Services and Supplies	532,789	4,496,458	839,905	839,905
Capital Outlay	-	-	-	-
Subtotal	541,105	4,532,231	873,000	873,000
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	131,628	2,215,010	1,176,439	1,176,439
Employee Benefits	50,434	860,917	629,791	629,791
Services and Supplies	81,126	2,701,640	-	-
Capital Outlay	-	-	-	-
Subtotal	263,188	5,777,567	1,806,231	1,806,231
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	251	-	-
Capital Outlay	-	-	-	-
Subtotal	-	251	-	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	3,034,902	6,278,424	4,805,460	4,805,460
Employee Benefits	1,618,223	2,925,987	2,732,033	2,732,033
Services and Supplies	2,595,542	18,842,466	3,102,243	3,102,243
Capital Outlay	12,750	449,707	402,216	402,216
JUDICIAL FUNCTION SUBTOTAL	7,261,417	28,496,584	11,041,952	11,041,952
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	1,849,093	3,756,979	2,591,545	2,591,545
Employee Benefits	934,028	1,389,985	1,691,754	1,691,754
Services and Supplies	1,356,164	19,513,864	292,900	292,900
Capital Outlay	1,180,513	710,948	-	-
Subtotal	5,319,798	25,371,776	4,576,199	4,576,199
Medical Examiner (153-0)				
Salaries and Wages	68,749	39,947	-	-
Employee Benefits	35,613	21,466	-	-
Services and Supplies	47,965	558,576	126,700	126,700
Capital Outlay	-	-	-	-
Subtotal	152,327	619,989	126,700	126,700
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	152,875	420,125	510,333	510,333
Employee Benefits	61,395	111,456	180,114	180,114
Services and Supplies	646,315	4,529,969	341,457	341,457
Capital Outlay	-	-	-	-
Subtotal	860,585	5,061,550	1,031,904	1,031,904
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	-	255,640	313,838	313,838
Employee Benefits	-	123,446	197,489	197,489
Services and Supplies	-	60,401	-	-
Capital Outlay	-	-	-	-
Subtotal	-	439,487	511,328	511,328
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	692,716	415,817	186,238	186,238
Employee Benefits	351,876	178,207	102,552	102,552
Services and Supplies	134,425	1,066,609	-	-
Capital Outlay	-	-	-	-
Subtotal	1,179,017	1,660,633	288,790	288,790
Emergency Management (101-5)				
Salaries and Wages	78,024	52,113	104,294	104,294
Employee Benefits	36,010	30,052	55,982	55,982
Services and Supplies	462,066	804,253	-	-
Capital Outlay	-	123,948	-	-
Subtotal	576,100	1,010,365	160,277	160,277
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2024
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	88,569	19,247	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,943	-	-	-
Capital Outlay	-	-	-	-
Subtotal	90,512	19,247	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	2,930,026	4,959,868	3,706,249	3,706,249
Employee Benefits	1,418,922	1,854,612	2,227,892	2,227,892
Services and Supplies	2,648,878	26,533,672	761,057	761,057
Capital Outlay	1,180,513	834,896	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	8,178,339	34,183,048	6,695,197	6,695,197
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	751,256	110,343	84,639	84,639
Employee Benefits	41,720	56,010	48,962	48,962
Services and Supplies	72,264	790,921	887,371	887,371
Capital Outlay	-	-	-	-
Subtotal	865,240	957,274	1,020,972	1,020,972
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	500,000	-	-
Capital Outlay	-	-	-	-
Subtotal	-	500,000	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	865,240	1,457,274	1,020,972	1,020,972
HEALTH & SANITATION FUNCTION-SLFRF COVID RECOVERY				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	100,000	1,179,801	-	-
Capital Outlay	-	30,000	-	-
HEALTH & SANITATION FUNCTION SUBTOTAL	100,000	1,209,801	-	-
WELFARE-Social Services Department (179-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	125,720	-	-	-
Capital Outlay	-	-	-	-
Subtotal	125,720	-	-	-
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	366,779	2,540,877	184,049	184,049
Employee Benefits	131,520	1,119,327	110,023	110,023
Services and Supplies	964,929	12,338,530	-	-
Capital Outlay	55,197	275,228	-	-
Subtotal	1,518,425	16,273,961	294,073	294,073
WELFARE FUNCTION				
Salaries and Wages	366,779	2,540,877	184,049	184,049
Employee Benefits	131,520	1,119,327	110,023	110,023
Services and Supplies	1,090,649	12,338,530	-	-
Capital Outlay	55,197	275,228	-	-
WELFARE FUNCTION SUBTOTAL	1,644,145	16,273,961	294,073	294,073

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	70,252	229,760	-	-
Capital Outlay	-	-	-	-
Subtotal	70,252	229,760	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	30,278	37,119	39,171	39,171
Employee Benefits	12,967	15,894	14,214	14,214
Services and Supplies	16,588	80,406	693,500	693,500
Capital Outlay	-	-	-	-
Subtotal	59,833	133,419	746,885	746,885
CSD - May Center (270-6)				
Salaries and Wages	140,492	247,638	326,982	326,982
Employee Benefits	44,200	80,736	115,468	115,468
Services and Supplies	178,599	400,113	441,805	441,805
Capital Outlay	-	-	-	-
Subtotal	363,291	728,487	884,255	884,255
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	125,874	-	-	-
Employee Benefits	44,392	-	-	-
Services and Supplies	29,734	1,282,960	-	-
Capital Outlay	-	-	-	-
Subtotal	200,000	1,282,960	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	296,644	284,757	366,152	366,152
Employee Benefits	101,559	96,630	129,683	129,683
Services and Supplies	295,173	1,993,239	1,135,305	1,135,305
Capital Outlay	-	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	693,376	2,374,626	1,631,140	1,631,140
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,809,574	1,921,505	2,083,892	2,083,892
Subtotal	1,809,574	1,921,505	2,083,892	2,083,892
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,809,574	1,921,505	2,083,892	2,083,892
TOTAL EXPENDITURES- ALL FUNCTIONS	32,246,168	124,493,791	24,270,721	24,270,721
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)				
General Fund	111,510	275,581	-	-
Debt Service	1,496,026	1,749,001	1,957,277	1,957,277
Capital Improvements Fund	3,649,450	51,971,029	-	-
Subtotal Other Uses	5,256,986	53,995,611	1,957,277	1,957,277
ENDING FUND BALANCE	26,295,750	2,120,073	1,225,965	1,225,965
TOTAL COMMITMENTS AND FUND BALANCE	63,798,903	180,609,475	27,453,963	27,453,963

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2024
REVENUE				
TAXES				
Ad valorem	9,018,237	9,607,527	10,419,457	10,419,457
Subtotal	9,018,237	9,607,527	10,419,457	10,419,457
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	33,475	30,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	(114,066)	-	-	-
Other	-	-	-	-
Subtotal	(80,591)	30,000	30,000	30,000
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	8,937,646	9,637,527	10,449,457	10,449,457
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,994,980	2,807,026	3,602,052	3,602,052
TOTAL AVAILABLE RESOURCES	10,932,626	12,444,553	14,051,509	14,051,509

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
State of Nevada Apportionment	5,156,260	5,764,516	6,251,674	6,251,674
Reno/Sparks Apportionment	969,030	1,080,847	1,172,189	1,172,189
Property Tax processing Fees&other services&supplies	50,310	47,138	52,175	52,175
Subtotal	6,175,600	6,892,501	7,476,038	7,476,038
GENERAL GOVERNMENT:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
JUDICIAL:				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC SAFETY:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC WORKS:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
CULTURE AND RECREATION:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
DEBT SERVICE:				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	6,175,600	6,892,501	7,476,038	7,476,038
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Regional Permits Capital Fund	-	-	-	-
Roads Special Revenue Fund	1,950,000	1,950,000	1,950,000	1,950,000
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,950,000	1,950,000	1,950,000	1,950,000
ENDING FUND BALANCE	2,807,026	3,602,052	4,625,471	4,625,471
TOTAL COMMITMENTS AND FUND BALANCE	10,932,626	12,444,553	14,051,509	14,051,509

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	552,402	484,000	490,000	490,000
Subtotal	552,402	484,000	490,000	490,000
INTERGOVERNMENTAL:				
Federal Grants	20,999	189,603	1,107,151	1,107,151
State and Local Grants	-	35,000	410,050	410,050
Subtotal	20,999	224,603	1,517,201	1,517,201
MISCELLANEOUS:				
Investment Earnings	101,521	218,592	184,878	184,878
Net Increase (decrease) in the fair value of investments	(514,367)	-	-	-
Contributions and Donations	-	45,000	400,000	400,000
Other	539,647	-	-	-
Subtotal	126,801	263,592	584,878	584,878
Subtotal Revenues	700,202	972,195	2,592,079	2,592,079
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	238,990	-	-	-
Subtotal Other Uses	238,990	-	-	-
BEGINNING FUND BALANCE	12,395,584	12,127,181	12,486,507	12,486,507
TOTAL AVAILABLE RESOURCES	13,334,776	13,099,375	15,078,585	15,078,585

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Services and Supplies	-	142,409	1,663,952.2	1,663,952
Parks (9000) Capital Outlay				
District one	1,205	50,728	952,397	952,397
District two	6,354	161,000	619,000	619,000
District three	182	-	-	-
District four	54,156	-	1,221,114	1,221,114
Special Projects	593,419	118,572	803,572	803,572
Bond Projects	552,279	140,159	2,023,145	2,023,145
Subtotal	1,207,595	470,460	5,619,227	5,619,227
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	1,207,595	612,869	7,283,179	7,283,179
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL ENDING FUND BALANCE	12,127,181	12,486,507	7,795,406	7,795,406
TOTAL COMMITMENTS AND FUND BALANCE	13,334,776	13,099,375	15,078,585	15,078,585

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	DSTIMATDD CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	1,102,413	132,569	2,785,000	2,785,000
State Grants	1,813,127	250,000	2,228,129	2,228,129
Local Contributions	-	-	-	-
Subtotal	2,915,540	382,569	5,013,129	5,013,129
CHARGES FOR SERVICES				
Reimbursements	12,092,544	-	-	-
Subtotal	12,092,544	-	-	-
MISCELLANEOUS				
Investment Earnings	212,463	62,500	62,500	62,500
Net Increase (decrease) in the fair value of investments	(2,586,120)	-	-	-
Contributions and Donations	-	2,019,180	100,000	100,000
Other	481,500	9,455	342,903	342,903
Subtotal	(1,892,157)	2,091,135	505,403	505,403
Subtotal Revenues	13,115,927	2,473,704	5,518,532	5,518,532
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	41,852,074	44,996,175	27,500,000	27,500,000
Health	-	29,000	591,000	591,000
Regional Communications System	905,000	415,000	2,390,942	2,390,942
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	3,649,450	51,971,029	-	-
Marijuana Fund	-	-	-	-
Roads Fund	425,000	-	-	-
Regional Permits Capital Fund	252,452	-	-	-
Library Expansion Fund	679,334	72,662	337,338	337,338
Animal Services Fund	-	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	69,300	200,000	2,800,000	2,800,000
Enhanced 911 Fund	-	2,000,000	1,250,000	1,250,000
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	47,832,609.14	99,683,866	34,869,280	34,869,280
BEGINNING FUND BALANCE	24,206,330	62,674,175	88,216,220	88,216,220
TOTAL AVAILABLE RESOURCES	85,154,866	164,831,745	128,604,032	128,604,032

WASHOE COUNTY
(Local Government)

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,087,732	221,400	1,159,299	1,159,299
Capital Outlay	151,290	2,218,955	24,899,076	24,899,076
Subtotal	1,239,022	2,440,355	26,058,375	26,058,375
JUDICIAL FUNCTION:				
Services and Supplies	1,997,083	94,500	230,000	230,000
Capital Outlay	881,600	2,617,464	4,692,100	5,136,100
Subtotal	2,878,682	2,711,964	4,922,100	5,366,100
PUBLIC SAFETY FUNCTION:				
Services and Supplies	1,128,840	3,265,097	556,561	556,561
Capital Outlay	6,682,569	9,555,754	28,347,519	28,347,519
Subtotal	7,811,410	12,820,851	28,904,080	28,904,080
PUBLIC WORKS FUNCTION:				
Services and Supplies	351,123	399,709	1,171,500	1,171,500
Capital Outlay	4,806,747	2,517,903	15,463,783	15,463,783
Subtotal	5,157,870	2,917,612	16,635,283	16,635,283
HEALTH				
Capital Outlay	-	5,704,498	591,000	591,000
Subtotal	-	5,704,498	591,000	591,000
WELFARE				
Services and Supplies	2,130,901	-	27,500	27,500
Capital Outlay	2,309,510	48,843,244	10,023,090	10,023,090
Subtotal	4,440,411	48,843,244	10,050,590	10,050,590
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	836,667	155,000	321,750	321,750
Capital Outlay	108,190	1,021,999	6,686,067	6,686,067
Subtotal	944,857	1,176,999	7,007,817	7,007,817
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	22,472,252.31	76,615,525	94,169,246	94,613,246
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Capital Facilities	-	-	-	-
Regional Permits Capital Fund	8,438	-	-	-
Parks Capital Fund	-	-	-	-
SAD Debt Fund	-	-	-	-
Subtotal Other Uses	8,438	-	-	-
ENDING FUND BALANCE	62,674,175	88,216,220	34,434,787	33,990,787
TOTAL COMMITMENTS AND FUND BALANCE	85,154,866	164,831,745	128,604,032	128,604,032

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Local Government Contributions	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest Earnings	970	-	-	-
Net Increase (decrease) in the fair value of investments	120	-	-	-
Reimbursements	-	-	-	-
Subtotal	1,090	-	-	-
Subtotal Revenues	1,090	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Capital Improvements Fund	8,438	-	-	-
Capital Facilities Tax Fund	-	-	-	-
Subtotal Other Sources	8,438	-	-	-
BEGINNING FUND BALANCE	243,354	(0)	(0)	(0)
TOTAL AVAILABLE RESOURCES	252,883	(0)	(0)	(0)

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL

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Schedule B-12

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	431	-	-	-
Capital Outlay	-	-	-	-
Subtotal	431	-	-	-
Subtotal Expenditures	431	-	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Capital Improvements	252,452	-	-	-
Subtotal Other Uses	252,452	-	-	-
TOTAL ENDING FUND BALANCE	(0)	(0)	(0)	(0)
TOTAL COMMITMENTS AND FUND BALANCE	252,883	(0)	(0)	(0)

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other				
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	22,095,000	-	-	-
Bond Premium	3,725,045	-	-	-
Subtotal Other Financing Sources	25,820,045	-	-	-
Operating Transfers In (Schedule T)				
General Fund	5,938,194	6,128,435	6,129,089	6,129,089
Truckee River Flood Management	2,486,185	2,487,925	2,490,550	2,490,550
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	453,093	498,200	498,200	498,200
Baseball Stadium	1,496,026	1,749,001	1,957,277	1,957,277
Subtotal Transfers	10,373,498	10,863,561	11,075,116	11,075,116
Subtotal Other Financing Sources	36,193,543	10,863,561	11,075,116	11,075,116
BEGINNING FUND BALANCE	2,278,255	2,079,037	2,079,037	2,079,037
TOTAL AVAILABLE RESOURCES	38,471,799	12,942,598	13,154,153	13,154,153

WASHOE COUNTY
(Local Government)

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

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Schedule C-15

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	31,109,362	5,608,000	5,892,000	5,892,000
Interest	1,960,827	2,077,690	1,794,844	1,794,844
Bond Issuance Cost	397,162	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	4,035	3,770	3,770	3,770
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	980,000	1,030,000	1,085,000	1,085,000
Interest	445,000	394,750	341,875	341,875
Bond Issuance Cost	-	-	-	-
Debt Service Fees	350	350	350	350
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	1,132,300	1,287,174	1,415,554	1,415,554
Interest	360,096	438,197	518,093	518,093
Bond Issuance Cost/Other Costs	-	20,000	20,000	20,000
Debt Service Fees	3,630	3,630	3,630	3,630
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,079,037	2,079,037	2,079,037	2,079,037
TOTAL COMMITMENTS AND FUND BALANCE	38,471,799	12,942,598	13,154,153	13,154,153

WASHOE COUNTY
(Local Government)

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

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Schedule C-16

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	3,155,987	1,921,505	2,083,892	2,083,892
Subtotal	3,155,987	1,921,505	2,083,892	2,083,892
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	3,155,987	1,921,505	2,083,892	2,083,892
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	14,130,000	-	-	-
Bond Premium	2,264,471	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	16,394,471	-	-	-
BEGINNING FUND BALANCE	3,625,172	3,749,353	2,815,684	2,815,684
TOTAL AVAILABLE RESOURCES	23,175,630	5,670,858	4,899,576	4,899,576

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-1)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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Schedule C-17

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. AD VALOREM DEBT (301-1)				
Principal	18,757,000	2,060,000	2,215,000	2,215,000
Interest	499,363	773,225	603,500	603,500
Bond Issuance Cost	145,872	-	-	-
Services & Supplies	-	11,599	12,735	12,735
Debt Service Fees	24,042	10,350	10,350	10,350
Pay Princ/Escrow Refunded Debt	-	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	3,749,353	2,815,684	2,057,991	2,057,991
ENDING FUND BALANCE	3,749,353	2,815,684	2,057,991	2,057,991
TOTAL COMMITMENTS AND FUND BALANCE	23,175,630	5,670,858	4,899,576	4,899,576

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-1)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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Schedule C-18

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	1,026,150	490,000	490,000	490,000
Subtotal	1,026,150	490,000	490,000	490,000
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	15,967	10,800	10,800	10,800
Net increase (decrease) fair value of investments	(74,828)	-	-	-
Special Assessments - interest	141,691	245,000	245,000	245,000
Other Misc Government Revenue	-	-	-	-
Penalties	10,162	14,000	14,000	14,000
Subtotal	92,992	269,800	269,800	269,800
Subtotal Revenues	1,119,142	759,800	759,800	759,800
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,048,409	2,032,124	2,507,811	2,507,811
TOTAL AVAILABLE RESOURCES	3,167,551	2,791,924	3,267,611	3,267,611

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-15

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	1,017,209	187,797	169,271	169,271
Interest	93,899	69,116	56,422	56,422
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	23,219	26,200	26,200	26,200
Subtotal	1,134,327	283,113	251,893	251,893
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,032,124	2,507,811	2,507,811	2,507,811
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,100	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	1,100	1,000	1,000	1,000
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	2,032,124	2,507,811	3,014,718	3,014,718
TOTAL COMMITMENTS AND FUND BALANCE	3,167,551	2,791,924	3,267,611	3,267,611

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-16

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	4,315,252	3,320,000	3,200,000	3,200,000
TRPA	-	-	-	-
Other	8,585	10,000	10,000	10,000
Miscellaneous				
Reimbursements	-	-	-	-
Total Operating Revenue	4,323,837	3,330,000	3,210,000	3,210,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,607,688	1,849,025	2,203,245	2,203,245
Employee Benefits	244,610	911,809	1,223,488	1,223,488
Services and Supplies	756,854	1,008,943	1,003,547	1,003,547
Depreciation/amortization	20,058	21,800	21,800	21,800
Total Operating Expense	2,629,210	3,791,578	4,452,080	4,452,080
Operating Income or (Loss)	1,694,627	(461,578)	(1,242,080)	(1,242,080)
NONOPERATING REVENUE				
Investment earnings	73,317	75,438	75,438	75,438
Net increase (decrease) in fair value of investments	(339,708)	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	(266,391)	75,438	75,438	75,438
NONOPERATING EXPENSE				
Invest Pool Allocation Expense	4,295	2,000	2,000	2,000
Total Nonoperating Expenses	4,295	2,000	2,000	2,000
Net Income before Operating Transfers	1,423,941	(388,140)	(1,168,643)	(1,168,643)
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	1,423,941	(388,140)	(1,168,643)	(1,168,643)

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	4,041,503	3,330,000	3,210,000	3,210,000
Cash payments for personnel costs	(2,392,341)	(2,757,334)	(3,423,233)	(3,423,233)
Cash payments for services & supplies	(750,634)	(1,008,943)	(1,003,547)	(1,003,547)
a. Net cash provided (used) by operating activities	898,528	(436,278)	(1,216,780)	(1,216,780)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	-	(70,000)	(70,000)	(70,000)
c. Net cash provided (used) by capital and related financing activities	-	(70,000)	(70,000)	(70,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(264,529)	73,438	73,438	73,438
d. Net cash provided (used) by investing activities	(264,529)	73,438	73,438	73,438
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	633,999	(432,840)	(1,213,343)	(1,213,343)
CASH AND CASH EQUIVALENTS AT JULY 1	7,269,296	7,903,295	7,470,455	7,470,455
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	7,903,295	7,470,455	6,257,112	6,257,112

WASHOE COUNTY
(Local Government)

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

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	20,914,853	22,293,490	23,784,583	23,784,583
Total Operating Revenue	20,914,853	22,293,490	23,784,583	23,784,583
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,713,469	2,347,893	2,941,078	2,958,801
Employee Benefits	133,578	1,078,314	1,537,283	1,543,477
Services and Supplies	6,722,236	12,307,164	12,551,706	12,551,705
Depreciation/amortization	4,205,867	4,589,283	5,720,015	5,720,015
Total Operating Expense	12,775,150	20,322,654	22,750,082	22,773,999
Operating Income or (Loss)	8,139,703	1,970,836	1,034,501	1,010,584
NONOPERATING REVENUE				
Investment earnings	944,558	1,539,754	1,616,620	1,616,620
Net Increase/(decrease) in fair value of Investments	(5,430,111)	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	-	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	12,400	-	-	-
Total Nonoperating Revenues	(4,473,153)	1,539,754	1,616,620	1,616,620
NONOPERATING EXPENSE				
Loss on asset disposition	300,664	-	-	-
Interest/bond issuance costs	584,124	809,108	831,733	831,732
Connection fee refunds	-	25,000	25,000	25,000
Total Nonoperating Expenses	884,788	834,108	856,733	856,732
Income (Loss) before Contributions and Transfers	2,781,762	2,676,482	1,794,388	1,770,472
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	4,852,310	5,384,090	3,698,000	3,698,000
Contributions from contractors	2,320,320	1,778,880	1,530,206	1,530,206
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	7,172,630	7,162,970	5,228,206	5,228,206
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Total Transfers OUT	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	9,954,392	9,839,452	7,022,594	6,998,678

WASHOE COUNTY
 (Local Government)
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND-UTILITIES (566)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	20,286,730	21,740,900	23,231,993	23,231,993
Cash received from services to other funds	4,242	5,000	5,000	5,000
Cash received from program loans	3,260	2,455	2,455	2,455
Other operating receipts	469,556	546,635	546,635	546,635
Cash payments for personnel costs	(2,548,960)	(3,426,207)	(4,478,362)	(4,502,279)
Cash payments for services & supplies	(6,809,366)	(12,307,164)	(12,551,705)	(12,551,705)
Cash payments for program loans	-	-	(20,000)	(20,000)
Cash refund of hookup fees	-	(25,000)	(25,000)	(25,000)
Cash Portion of dispsal of water utility operations	-	-	-	-
a. Net cash provided (used) by operating activities	11,405,462	6,536,619	6,711,016	6,687,099
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grants	38,235	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	38,235	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	4,881,713	5,384,090	3,698,000	3,698,000
Other capital contributions	(231)	-	-	-
Other nonoperating receipts	313,064	-	-	-
Proceeds from debt issued	13,618,733	12,183,060	10,733,532	10,733,532
Principal paid on financing	(1,609,825)	(1,695,427)	(1,670,249)	(1,670,249)
Interest paid on financing	(300,164)	(795,284)	(831,732)	(831,732)
Bond issuance	(190,024)	-	-	-
Proceeds from asset disposition	(300,664)	-	-	-
Acquisition of capital assets	(22,304,481)	(22,969,143)	(66,004,300)	(66,004,300)
c. Net cash provided (used) by capital and related financing activities	(5,891,879)	(7,892,704)	(54,074,749)	(54,074,749)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(4,366,330)	1,538,254	1,615,120	1,615,120
Equipment supply deposit paid	-	-	-	-
d. Net cash provided (used) by investing activities	(4,366,330)	1,538,254	1,615,120	1,615,120
TRANSFERS				
Transfer to General Fund	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,185,488	182,169	(45,748,613)	(45,772,530)
CASH AND CASH EQUIVALENTS AT JULY 1	130,144,770	131,330,258	131,512,427	131,512,427
CASH AND CASH EQUIVALENTS AT JUNE 30	131,330,258	131,512,427	85,763,814	85,739,897

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	222,603	307,000	267,000	267,000
Other	157,829	170,000	170,000	170,000
Total Operating Revenue	380,432	477,000	437,000	437,000
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	6,234	2,627	0	0
Employee Benefits	1,567	1,295	179	179
Services and Supplies	288,654	656,154	3,651,449	3,651,449
Depreciation/amortization	72,305	208,400	208,400	208,400
Total Operating Expense	368,760	868,475	3,860,028	3,860,028
Operating Income or (Loss)	11,672	(391,475)	(3,423,028)	(3,423,028)
NONOPERATING REVENUE				
Investment earnings	34,965	38,008	38,008	38,008
Net increase (decrease) on fair value of investments	(167,895)	-	-	-
Gain (loss) on asset disposition	75,288	-	-	-
Miscellaneous	4,280	-	-	-
Total Nonoperating Revenues	(53,362)	38,008	38,008	38,008
NONOPERATING EXPENSE				
Interest Costs	-	1,300	1,300	1,300
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	-	1,300	1,300	1,300
Net Income before Operating Transfers	(41,690)	(354,767)	(3,386,320)	(3,386,320)
CAPITAL CONTRIBUTIONS				
Donation, Contribution-Cap	-	-	-	-
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
Transfer Out				
General Fund - Out	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	(41,690)	(354,767)	(3,386,320)	(3,386,320)

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - GOLF COURSE (520)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	349,426	477,000	437,000	437,000
Cash payments for personnel costs	(9,529)	(3,921)	(179)	(179)
Cash payments for services & supplies	(298,119)	(656,154)	(3,651,449)	(3,651,449)
a. Net cash provided (used) by operating activities	41,778	(183,075)	(3,214,628)	(3,214,628)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	75,288	-	-	-
Proceeds from other	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Early extinguishment of debt & other	-	(1,300)	(1,300)	(1,300)
Disposition of capital assets	-	-	-	-
Acquisition of fixed assets	-	(75,000)	(75,000)	(75,000)
c. Net cash provided (used) by capital and related financing activities	75,288	(76,300)	(76,300)	(76,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(124,609)	38,008	38,008	38,008
d. Net cash provided (used) by investing activities	(124,609)	38,008	38,008	38,008
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,543)	(221,367)	(3,252,920)	(3,252,920)
CASH AND CASH EQUIVALENTS AT JULY 1	3,948,020	3,940,477	3,719,110	3,719,110
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	3,940,477	3,719,110	466,190	466,190

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	57,279,213	58,264,811	70,816,834	70,816,834
Miscellaneous	2,888,925	2,468,853	2,700,284	2,700,284
Total Operating Revenue	60,168,138	60,733,664	73,517,118	73,517,118
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	405,426	456,239	492,006	492,006
Employee Benefits	201,688	210,498	257,669	257,669
Services and Supplies	61,003,172	60,274,110	71,608,238	71,608,238
Depreciation	-	-	-	-
Total Operating Expense	61,610,286	60,940,847	72,357,913	72,357,913
Operating Income or (Loss)	(1,442,148)	(207,183)	1,159,205	1,159,205
NONOPERATING REVENUE				
Investment earnings	125,684	108,000	108,000	108,000
Net increase (decrease) in the fair value of investment	(670,020)	-	-	-
Other non operating revenue	473,658	-	-	-
Federal Grant	60,232	-	300,000	300,000
Total Nonoperating Revenues	(10,446)	108,000	408,000	408,000
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,452,594)	(99,183)	1,567,205	1,567,205
Operating Transfers (Schedule T)				
General Fund - In	-	3,000,000	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	3,000,000	-	-
NET INCOME (LOSS)	(1,452,594)	2,900,817	1,567,205	1,567,205

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	28,965,686	32,052,811	39,913,234	39,913,234
Cash received from other funds	26,199,540	28,680,853	33,603,884	33,603,884
Cash received from others	2,949,157	-	-	-
Cash payments for personnel costs	(629,284)	(663,737)	(749,675)	(749,675)
Cash payments for services & supplies	(58,962,939)	(58,155,110)	(69,700,533)	(69,700,533)
a. Net cash provided (used) by operating activities	(1,477,840)	1,914,817	3,066,910	3,066,910
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	473,658	-	300,000	300,000
General Fund - In	-	3,000,000	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	473,658	3,000,000	300,000	300,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(526,390)	108,000	108,000	108,000
d. Net cash provided (used) by investing activities	(526,390)	108,000	108,000	108,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,530,572)	5,022,817	3,474,910	3,474,910
CASH AND CASH EQUIVALENTS AT JULY 1	15,438,388	13,907,816	18,930,633	18,930,633
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	13,907,816	18,930,633	22,405,543	22,405,543

WASHOE COUNTY
(Local Government)

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

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	7,817,508	7,700,118	7,643,587	7,643,587
Miscellaneous				
Reimbursements	103,519			
Subrogation recoveries	53,774	35,000	35,000	35,000
Other	150	15,000	15,000	15,000
Total Operating Revenue	7,974,951	7,750,118	7,693,587	7,693,587
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	418,849	452,836	564,010	564,010
Employee Benefits	199,161	201,700	285,003	285,003
Services and Supplies	3,106,370	8,182,476	8,215,043	8,215,043
Depreciation	-	-	-	-
Total Operating Expense	3,724,380	8,837,012	9,064,057	9,064,057
Operating Income or (Loss)	4,250,571	(1,086,894)	(1,370,470)	(1,370,470)
NONOPERATING REVENUE				
Investment earnings	272,878	327,200	327,200	327,200
Net increase in the fair value of investments	(1,577,697)	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Other (Donations, Contributions, etc.)	43,283	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	(1,261,536)	327,200	327,200	327,200
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,989,035	(759,694)	(1,043,270)	(1,043,270)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	2,989,035	(759,694)	(1,043,270)	(1,043,270)

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2024	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	7,817,508	7,700,118	7,643,587	7,643,587
Cash received from others	181,594	50,000	50,000	50,000
Cash payments for personnel costs	(610,744)	(652,536)	(849,013)	(849,013)
Cash payments for services & supplies	(5,529,785)	(6,382,476)	(6,415,043)	(6,415,043)
a. Net cash provided (used) by operating activities	1,858,573	715,106	429,530	429,530
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In/(Out)	-	-	-	-
Federal Grant/Donations	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES				
c. Net cash provided (used) by capital and related financing activities	43,283	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(1,272,635)	327,200	327,200	327,200
d. Net cash provided (used) by investing activities	(1,272,635)	327,200	327,200	327,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	629,221	1,042,306	756,730	756,730
CASH AND CASH EQUIVALENTS AT JULY 1	39,803,283	40,432,504	41,474,810	41,474,810
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	40,432,504	41,474,810	42,231,540	42,231,540

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	10,114,942	11,158,082	12,880,797	12,880,797
Other	1,082	50,000	2,411,009	2,411,009
Total Operating Revenue	10,116,024	11,208,082	15,291,806	15,291,806
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,370,724	1,487,082	1,669,244	1,669,244
Employee Benefits	772,575	819,714	1,027,034	1,027,034
Services and Supplies	4,362,249	5,070,509	5,297,333	5,297,333
Depreciation	2,471,231	2,996,978	3,511,615	3,511,615
Total Operating Expense	8,976,779	10,374,283	11,505,226	11,505,226
Operating Income or (Loss)	1,139,245	833,799	3,786,580	3,786,580
NONOPERATING REVENUE				
Investment earnings	113,094	115,531	115,531	115,531
Gain on asset disposition	252,244	200,000	200,000	200,000
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	365,338	315,531	315,531	315,531
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,504,583	1,149,330	4,102,111	4,102,111
CAPITAL CONTRIBUTIONS				
Contributions from other funds	895,577	300,000	300,000	300,000
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	-
Building and Safety Fund	-	-	-	-
Utilities Fund	-	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
Total Transfers IN	-	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	2,400,160	1,449,330	4,402,111	4,402,111

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - EQUIPMENT SERVICES (669)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	10,114,943	11,158,082	12,880,797	12,880,797
Cash received from others	1,082	50,000	2,411,009	2,411,009
Cash payments for personnel costs	(2,152,176)	(2,306,796)	(2,696,278)	(2,696,278)
Cash payments for services & supplies	(3,887,309)	(4,954,978)	(5,181,802)	(5,181,802)
a. Net cash provided (used) by operating activities	4,076,540	3,946,308	7,413,726	7,413,726
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Utilities	-	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Donations	-	-	-	-
Proceeds from asset disposition	267,966	200,000	200,000	200,000
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(3,478,728)	(6,583,917)	(8,953,486)	(8,953,486)
c. Net cash provided (used) by capital and related financing activities	(3,210,762)	(6,383,917)	(8,753,486)	(8,753,486)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest.earnings allocated to fund)	-	-	-	-
Proceeds from assets held for sale	-	-	-	-
Equipment Supply Deposits	-	-	-	-
d. Net cash provided (used) by investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	865,778	(2,437,609)	(1,339,760)	(1,339,760)
CASH AND CASH EQUIVALENTS AT JULY 1	4,208,173	5,073,951	2,636,342	2,636,342
CASH AND CASH EQUIVALENTS AT JUNE 30	5,073,951	2,636,342	1,296,582	1,296,582

WASHOE COUNTY
(Local Government)

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2024		(10) PRINCIPAL PAYABLE	(11) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE		
FUND: Debt Service											
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	5.30	8,336,700	405,999	1,352,700	1,758,699	
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2053	7.0	8,745,274	112,094	62,854	174,948	
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	8,410,000	291,808	570,000	861,808	
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	8,000,000	242,256	515,000	757,256	
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	7,380,000	341,875	1,085,000	1,426,875	
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	7,903,000	99,455	1,072,000	1,171,455	
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	8,245,000	290,600	480,000	770,600	
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	10,710,000	457,975	605,000	1,062,975	
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	8,255,000	412,750	2,650,000	3,062,750	
TOTAL ALL DEBT SERVICE			102,669,845				75,984,974	2,654,812.00	8,392,554.00	11,047,366	

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2024		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	12,070,000	603,500	2,215,000	2,818,500
TOTAL ALL DEBT SERVICE			14,130,000				12,070,000	603,500.00	2,215,000.00	2,818,500

SCHEDULE C-1 - INDEBTEDNESS

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
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(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2024		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd (700320)	8	20	8,592,787	12/2011	11/2031	3.48	1,511,799	51,254	154,803	206,057
S.A.D. #37-Spanish Springs Sewer Phase 1a (700370)	8	20	728,813	5/2007	5/2027	4.35	49,355	2,147	11,702	13,849
S.A.D. #39-Lightning W Water Supply (700390)	8	20	999,268	6/2009	5/2029	7.18	42,490	3,021	2,766	5,787
TOTAL ALL DEBT SERVICE			10,320,868				1,603,645	56,422	169,271	225,693

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

- * - Type
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5 - Medium-term Financing

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2024		(10) PRINCIPAL PAYABLE	(11) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE		
FUND: Utilities											
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	2,548,457	54,413	897,754	952,167	
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	26,181,682	439,220	772,495	1,211,715	
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	338,100	0	338,100	
TOTAL ALL DEBT SERVICE			67,386,176				51,730,140	831,732	1,670,249	2,501,981	

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2023-2024

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	11	Other Restricted Rev	40	-	General	18	Health Fund	19	9,516,856
	General	11	Utilities	57	-	General	18	Senior Services	28	3,428,882
	General	11	Equipment Services	65	-	General	18	Capital Improvements	45	27,500,000
	General	11	Marijuana Establishmnts	22	587,000	General	18	Debt Service	49	6,156,461
	General	10	Indigent Tax Levy	25	154,723	General	18	Roads Special Rev	32	2,476,267
						General	18	Other Restricted	35	-
						General	18	Child Protective Svcs	27	-
						General	18	Health Benefits Fund	61	-
						General	18	Reg Permits System	24	-
						General	18	Indigent Tax Levy	25	23,064,558
						General	18	Homelessness Fund	26	21,891,854
						General	18	Reg Communications	23	-
	Subtotal					741,723	Subtotal			
SPECIAL REVENUE FUNDS	Health	19	General Fund	18	9,516,856	Truckee RiverFloodMgt	31	Debt Service	49	2,490,550
	Senior Services	28	General Fund	18	3,428,882	Other Restricted Rev	40	Capital Improvements	45	-
	Senior Services	28	Indigent Tax Levy	25	928,538	Other Restricted Rev	40	Debt Service	49	1,957,277
	Roads Special Rev	32	General Fund	18	2,476,267	Marijuana Establishmnts	22	General Fund	11	587,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmnts	22	Homelessness Fund	26	500,000
	Reg Permits System	24	Health Fund	19	100,000	Health Fund	19	Reg Permits System	24	100,000
	Roads Special Rev	32	Capital Facilities Tax	42	1,950,000	Health Fund	19	Capital Improvements	45	591,000
	Indigent Tax Levy	25	General Fund	18	23,064,558	Library Expansion	20	Capital Improvements	45	337,338
	Child Protective Svcs	27	Indigent Tax Levy	25	10,845,943	Indigent Tax Levy	25	Child Protective Svcs	27	10,845,943
	Child Protective Svcs	27	General Fund	18	-	Indigent Tax Levy	25	Homelessness Fund	26	12,053,605
	Homelessness Fund	26	Marijuana Establishments	22	500,000	Indigent Tax Levy	25	Senior Services	28	928,538
	Homelessness Fund	26	General Fund	18	21,891,854	Indigent Tax Levy	25	Capital Improvements	45	2,800,000
	Homelessness Fund	26	Indigent Tax Levy	25	12,053,605	E911 Fund	29	Capital Improvements	45	1,250,000
						Reg Communications	23	Capital Improvements	45	2,390,942
	Homelessness Fund	26	Senior Services Fund	28	-	Reg Communications	23	Debt Services	49	498,200
						Indigent Tax Levy	25	General Fund	10	154,723
	Subtotal					86,783,875	Subtotal			

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2023-2024

FUND TYPE	TRANSFERS IN					FROM FUND	PAGE	TRANSFERS OUT		
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT			TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	45	General	18	27,500,000	Capital Facilities	42	Roads Special Rev	32	1,950,000
	Capital Improvements	47	Health Fund	19	591,000	Capital Facilities	46	Debt Service	49	-
	Capital Improvements	45	Reg Permits Capital	48	-	Reg Permits Capital	43	Capital Improvements	45	-
	Capital Improvements	45	Other Restricted Rev	40	-					
	Capital Improvements	45	Indigent Tax Levy Fund	25	2,800,000					
	Capital Improvements	45	Child Protective Svcs	27	-					
	Capital Improvements	45	Roads	32	-					
	Capital Improvements	45	Reg Communications	23	2,390,942					
	Capital Improvements	45	Animal Services	21	-					
	Capital Improvements	45	Library Expansion	20	337,338					
	Capital Improvements	45	Enhanced 911	29	1,250,000					
Subtotal					34,869,280					1,950,000
EXPENDABLE TRUST FUNDS										
	Subtotal					-				
DEBT SERVICE	Debt Service	49	General	18	6,129,089					
	Debt Service	49	TruckeeRiverFloodMgt	31	2,490,550					
	Debt Service	49	Other Restricted Rev	40	1,957,277					
	Debt Service	49	Reg Communications	23	498,200					
	Debt Service	49								
	Debt Service	49								
	Debt Service	49								
Subtotal					11,075,116					-

Transfer Schedule for Fiscal Year 2023-2024

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Building & Safety	55	Equipment Services	65	-	Utilities	57	General	11	-
	Utilities	57	Equipment Services	65	-					
	Golf Fund	59	Equipment Services	65	-					
Subtotal					-					-
INTERNAL SERVICE FUNDS	Health Benefits Fund	61	General Fund	18	-	Equipment Services	65	General	11	-
						Equipment Services	65	Building & Safety	55	-
						Equipment Services	65	Utilities	57	-
						Equipment Services	65	Golf Fund	59	-
Subtotal					-					-
Subtotal					-					-
TOTAL TRANSFERS					133,469,994					133,469,994

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Local Government: Washoe County

Schedule of Existing Contracts

Mark Stewart, Purchasing &

Contact: Contracts Manager

Budget Year 2023-2024

E-mail Address: mstewart@washoecounty.gov

Daytime Telephone: 775-328-2281

Total Number of Existing Contracts: 21

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	MAXIM HEALTHCARE SERVICES INC	7/1/2017	6/30/2023	\$ 58,395	\$ -	Temporary Nursing Staff
2	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2023	\$ 12,060	\$ -	Temporary Community Services Staff-Gen. Clerical
3	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2022	\$ 28,024	\$ -	Temporary Building & Safety-Inspection Services
4	MANPOWER TEMPORARY SERVICES	6/1/2020	6/30/2023	\$ 60,242	\$ -	Temporary Utility Services
5	MANPOWER TEMPORARY SERVICES	7/29/2020	6/30/2023	\$ 27,296	\$ -	Temporary May Museum & Parks Staff
6	MANPOWER TEMPORARY SERVICES	7/1/2020	9/30/2023	\$ 36,248	\$ -	Temporary Community Services Staff
7	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2023	\$ 3,875	\$ -	Temporary Community Services Staff
8	MANPOWER TEMPORARY SERVICES	4/12/2021	6/30/2023	\$ 5,952	\$ -	Temporary Community Services Staff
10	BOARD OF REGENTS UNR	7/1/2021	6/30/2023	\$ 1,236,765	\$ -	Health District-COVID-19 Response & Resiliency
13	MANPOWER TEMPORARY SERVICES	1/5/2022	6/30/2023	\$ 35,094	\$ -	Temporary Sheriff Staff-Property/Inventory
14	MANPOWER TEMPORARY SERVICES	4/11/2022	6/30/2023	\$ 40,416	\$ -	Temporary Building & Safety-Plans Examiner
15	MY NEXT CAREER PATH STAFFING LLC	5/1/2022	4/30/2023	\$ 15,094	\$ -	Temporary Staffing-Health District-HepB
16	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	6/30/2023	\$ 27,815	\$ -	Temporary Staffing-Technology Services CES
17	TRUCKEE MEADOWS PARKS FOUNDATION	8/4/2022	8/31/2023	\$ 11,500	\$ -	Half-term Americorps Positions
18	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2023	\$ 59,279	\$ -	Temporary District Attorney Staff-Investigations
19	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2023	\$ 30,074	\$ -	Temporary District Attorney Staff-Clerical
20	MY NEXT CAREER PATH STAFFING LLC	9/1/2022	6/30/2023	\$ 14,631	\$ -	Temporary District Attorney Staff-Legal
21	MANPOWER TEMPORARY SERVICES	3/6/2023	6/30/2023	\$ 11,608	\$ -	Temporary Registrar of Voters Employees
22	MARATHON STAFFING GROUP INC	2/1/2023	12/21/2023	\$ 69,351	\$ -	Temporary District Attorney Staff-Family Support
23	MY NEXT CAREER PATH STAFFING LLC	3/22/2023	6/30/2023	\$ 8,897	\$ -	Temporary Registrar of Voters Employees
25	TALENT FRAMEWORK, LLC	7/1/2022	6/30/2023	\$ 5,595,704	\$ -	Temporary Health District Staffing-COVID ELC
	Total Proposed Expenditures			\$ 7,388,320	\$ -	

**Schedule of Privatization Contracts
Budget Year 2023-2024**

Local Government: Washoe County Nevada
Contact: Mark Stewart,
E-mail Address: mstewart@washoecounty.gov
Daytime Telephone: 775-328-2281

Total Number of Privatization Contracts: 44

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	ASSESSMENT MANAGEMENT GROUP INC	7/1/2013	6/30/2023	10.00	\$ 20,769	\$ -	Offc. Assist. II	0.37	\$ 27.01	Billing collections for Special Assessments
2	PORTER GROUP LLC	7/1/2018	6/30/2023	5.00	\$ 26,500	\$ -	Gov't Affairs	0.24	\$ 53.81	Lobbyist Services
3	GSD NEVADA LLC	3/1/2019	6/30/2024	5.34	\$ 73,638	\$ -	Lic. Engineer	0.62	\$ 57.55	District Court Consulting Services
4	JOIN INC	10/1/2019	6/30/2024	4.75	\$ 29,850	\$ -	Project Manager	0.25	\$ 57.55	Professional Svc's - Training Svc's
5	CLINICAL PHARMACY CONSULTANTS INC	7/1/2020	6/30/2023	3.00	\$ 5,439	\$ -	Physician	0.02	\$ 145.10	Medication Consultation
6	DJR FORENSICS	7/1/2020	6/30/2023	3.00	\$ 26,744	\$ -	Assistant ME	0.09	\$ 145.10	Forensic Exams
7	MEDICAL ADMIN CONSULTANT LLC	7/1/2020	6/30/2023	3.00	\$ 6,000	\$ -	Physician	0.02	\$ 145.10	Medical Services
8	MACHOVA, SARKA	7/1/2020	6/30/2023	3.00	\$ 5,136	\$ -	Assistant ME	0.02	\$ 145.10	Forensic Exams
9	CARLOS, ANTOINETTE	7/1/2020	6/30/2023	3.00	\$ 5,212	\$ -	Assistant ME	0.02	\$ 145.10	Forensic Exams
10	RENOWN MEDICAL SCHOOL ASSOCIATES	1/1/2021	6/30/2024	3.50	\$ 1,238	\$ -	Physician	0.00	\$ 145.10	Dr. Pandori Lab Director
11	HDR ENGINEERING INC	1/12/2021	6/30/2023	2.46	\$ 19,418	\$ -	Lic. Engineer	0.16	\$ 57.55	Engineering Analysis - Steamboat Ditch
12	NORTHERN NEVADA HOPES	6/1/2021	6/30/2023	2.08	\$ 10,472	\$ -	Project Manager	0.09	\$ 57.55	Health District-Prof. Service Agreement
13	RENOWN MEDICAL SCHOOL ASSOCIATES	7/2/2021	6/30/2024	3.00	\$ 2,007	\$ -	Physician	0.01	\$ 145.10	Medical Consultation/STD
14	PERKINS COMPANY, THE	7/1/2021	6/30/2022	1.00	\$ 24,750	\$ -	Human Svcs. SS	0.38	\$ 31.69	Homeless Consultation Services
15	MOGA, MISTY	10/1/2021	6/30/2023	1.75	\$ 6,100	\$ -	Project Manager	0.05	\$ 57.55	Contractor
16	OLIDEN, ASHLEY	11/1/2021	7/1/2023	1.66	\$ 9,358	\$ -	Mental Hlth Couns	0.10	\$ 44.95	Emergency MH
17	AMY ROUKIE CONSULTING	1/10/2022	8/12/2023	1.59	\$ 15,000	\$ -	Project Manager	0.13	\$ 57.55	Human Services Consulting Services
18	VALLEY SERVICES INC	10/1/2021	10/1/2023	2.00	\$ 1,073,435	\$ -	Driver	19.11	\$ 27.01	Home Delivered & Congregate Meals
19	RENO INITIATIVE FOR SHELTER & EQUAL	7/1/2021	6/30/2023	2.00	\$ 843,083	\$ -	Human Svcs. SS	12.79	\$ 31.69	Our Place, JOY, TADS Operations
20	FENNEMORE CRAIG PC	7/1/2021	6/30/2023	2.00	\$ 9,671	\$ -	Attorney	0.06	\$ 72.38	Legal advice/representation of WC
21	GREAT BASIN INSTITUTE	5/24/2022	6/30/2023	1.10	\$ 11,295	\$ -	Parks Mtc.	0.19	\$ 28.61	Trail Maintenance/Restoration
22	MURPHY, F. KEVIN MD	7/1/2021	6/30/2025	4.00	\$ 2,000	\$ -	Physician	0.01	\$ 145.10	Medical consulting
23	SIERRA TRAIL WORKS	6/1/2022	6/30/2023	1.08	\$ 10,033	\$ -	Parks Mtc.	0.17	\$ 28.61	Trail Maintenance - various parks
24	BRUSTEIN & MANASEVIT PLLC	5/1/2022	4/30/2023	1.00	\$ 19,740	\$ -	Program Coord.	0.23	\$ 40.53	Legal compliance on Coronavirus Grants
25	REGIONAL EMERGENCY MEDICAL SERVICES	5/16/2022	7/15/2023	1.16	\$ 13,600	\$ -	Regist. Nurse	0.17	\$ 39.42	REMSA Nurse Hotline Service
26	CHEMTREAT, INC.	8/1/2022	12/31/2026	4.42	\$ 21,405	\$ -	Water Syst. Wrk	0.31	\$ 33.53	Water Treatment - Various Bldgs.
27	RENO INITIATIVE FOR SHELTER & EQUAL	9/1/2022	6/30/2023	0.83	\$ 327,914	\$ -	Program Coord.	3.89	\$ 40.53	Women's Crossroads Operations
28	MAY, LISA	10/1/2022	6/30/2023	0.75	\$ 7,318	\$ -	Mental Hlth Couns	0.08	\$ 44.95	Emergency MH
29	GALENA PROPERTY DEVELOP. LLC	9/1/2022	6/30/2023	0.83	\$ 4,800	\$ -	Program Coord.	0.06	\$ 40.53	Professional services
30	ORACLE AMERICA, INC.	10/12/2022	6/30/2023	0.72	\$ 25,480	\$ -	Project Manager	0.21	\$ 57.55	Oracle America Consulting Svc's
31	LAW OFFICES OF ALAN TILLES	7/1/2022	6/30/2023	1.00	\$ 6,838	\$ -	Attorney	0.05	\$ 72.38	Legal Services
32	WELL CARE SERVICES RENO LLC	10/1/2022	6/30/2023	0.75	\$ 518,517	\$ -	Program Coord.	6.15	\$ 40.53	Men's Crossroads Operations

