



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, 2023.

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 265,638,906

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 \$ 731,597,496 and
6 proprietary funds with estimated expenses of \$ 108,193,414

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 Christine Vuletich
(Printed Name)

Chief Financial Officer

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

Signed _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time 5/17/22 12:00 AM

Publication Date May 6, 2022

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

Page: i

Schedule 1

Last Revised 01/13/2016

Form 4404LGF

WASHOE COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2022-2023

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Budget Message - Fiscal Year 2023 Final Budget

Attached is the Washoe County Fiscal Year 2023 Final Budget. This Budget Message includes highlights of the current state of local economic trends and outlines the new initiatives and significant changes that will reflect in Washoe County's Fiscal Year 2023 Budget.

The tentative budget, summarized in Schedule A, is comprised of 22 Governmental Funds and 6 Proprietary Funds, with total appropriations of \$1,000,375,787. The combined appropriations of Governmental Funds total \$892,182,373, and operating and other expenses in the Proprietary Funds total \$108,193,414. The table below shows a comparison of the Washoe County Budget, by fund type, for Fiscal Years 2022 and 2023.

Washoe County		
	Fiscal Year 2022	Fiscal Year 2023
Total Budget Appropriations*	Final	Final
Governmental Funds		
General Fund	\$ 436,638,743	\$ 509,648,196
Special Revenue Funds	\$ 238,081,653	\$ 273,467,518
Capital Project Funds	\$ 50,436,306	\$ 95,063,811
Debt Service Funds	\$ 13,752,515	\$ 14,002,848
Total Governmental Funds	\$ 738,909,217	\$ 892,182,373
Proprietary Funds		
Enterprise Funds	23,692,567	29,072,216
Internal Service Funds	75,343,284	79,121,198
Total Proprietary Funds	99,035,851	108,193,414
Total Appropriations - All Funds	837,945,068	1,000,375,787

Economic Conditions

Two years ago, Washoe County, like most local governments, was facing the economic uncertainty and acute fiscal impact resulting from the worldwide COVID-19 pandemic. Accordingly, the County acted quickly and prudently by anticipating revenue losses due to the lockdown, closing of businesses, and spike in unemployment - to over 19 percent, as well as increased expenditures in response to the public health and safety needs of the community. Despite the economic slowdown, the county ended Fiscal Years 2020 and FY 2021 with positive operating results, attributed largely to its conservative budgeting practices, and better-than-anticipated revenue collections.

During Fiscal Year 2021, the County received and deployed over \$20 million in federal CARES Act funding through the State of Nevada, a \$6.6 million federal Emergency Rental Assistance grant, and filed over \$7



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million in claims for reimbursement of COVID-19 related regional response costs from FEMA. The County was also awarded over \$90 million in federal funding under the America Rescue Plan Act to be expended over the next several fiscal years. However, that funding and an additional \$5.4 million in Emergency Rental assistance grant funding was not included in the Fiscal Year 2022 Budget.

Washoe County is recognized as the regional economic hub in northern Nevada, and the prospects for long-term growth and improving economic diversification are positive. The pandemic's impact on the local economy was not as significant than the impact statewide. According to the U.S. Bureau of Labor Statistics, the unemployment rate in Washoe County in March 2022 was 2.6%, as compared to the State of Nevada at 5.0% and a rate of 3.6% nationally. However, Washoe County is not immune to the headwinds facing the national and global economies. Inflation is at its highest level in 40 years primarily due to the high prices for commodities, energy and food resulting from continued global supply chain shortages and increased shipping costs. This was already the trend by late February even before the Russian invasion of Ukraine which contributes additional global economic stress and impacts. The Federal Reserve has begun tightening interest rates to slow economic growth and is expected to continue to do so throughout 2022 and into next year. As such, Washoe County will take a measured approach to funding the FY 2023 budget.

Fiscal Year 2023 General Fund Budget Highlights

The Fiscal Year 2021 General Fund Budget included reductions in capital improvement projects and the contingency budget, a soft hiring freeze, and a new review process for major expenditures. The Direction from the Board of County Commissioners was to:

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

Some of the Fiscal Year 2021 impacts were addressed with the Fiscal Year 2022 budget, including reinstatement of the General Fund transfer to the Capital Improvement Fund, increasing the contingency budget, and providing additional funding for regional homelessness and modest service expansion. Looking ahead to FY 2023, these tenets still hold.

The General Fund continues to be the County's largest and most comprehensive fund encompassing a wide variety of functions and programs. With a growing population in Washoe County, costs to provide County services to the community are also increasing. These costs were outpacing the County's revenue growth prior to COVID 19.

In Fiscal Year 2023, a normalization in revenue growth is anticipated to cover base (existing) budget needs and combined with reallocations of existing budget will provide funding for certain enhancements. The Fiscal Year 2023 General Fund Tentative Budget includes an increase of transfers for capital improvements, maximum statutory contingency budget, funding for services and supplies and personnel cost increases, certain enhancements, and continued expansion of regional homelessness services. These enhancements and program expansions must be sustainable going forward to ensure a structurally balanced budget over the long-term. Fiscal Year 2023 appropriations have been examined and refined as part of the Final Budget.



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Notable Fiscal Year 2023 General Fund items include:

- An additional 67.05 Net New Full Time Equivalents (FTEs) Positions
 - 28.0 Legislative – AB424
 - Alternate Public Defender (1.0), District Attorney (10.0), District Court (3.0), Reno Justice Court (2.0), Sheriff's Office (9.0), Sparks Justice Court (3.0)
 - 22.4 Criminal Justice
 - Alternative Sentencing (2.0), District Attorney (4.0), District Court (2.0), Juvenile Services (3.4), Public Defender (1.0), Sheriff's Office (10.0)
 - 3.0 Vulnerable Populations
 - Public Guardian (3.0)
 - 17.1 Central Services, Regional Services, Other Support
 - Assessor's Office (1.0), Finance (2.0), Human Resources (1.0), Manager's Office – Communications (2.0), Manager's Office – Community Reinvestment (1.0; 50% ARPA funded); Manager's Office – Environmental Sustainability (1.0), Medical Examiner (3.0), Parks (3.10), Technology Services (2.0), Treasurer's Office (1.0)
 - (-3.45) Other Changes/True-Ups
 - Sheriff/Incline Constable (-0.90), Manager's Office – Fire Suppression (Gerlach) = (-2.40), Sparks Justice Court (-0.06)
- General Fund Transfers Out of \$110.85 million, supporting:
 - Capital Projects \$45 million
 - Includes increased FY23 transfer of \$38 million (one-time), to support Infrastructure Scorecard projects. This is the statutory maximum per NRS 354.6117.
 - Indigent Fund \$22.1million
 - Homelessness Fund \$20.0 million
 - Includes increased FY23 transfer of \$13 million (ongoing), to support programming and other needs.
 - Health District \$9.5 million
 - Debt Service Fund \$6.2 million
 - Senior Services Fund \$3.4 million
 - Includes increased FY23 transfer of \$2 million (ongoing), to support Daybreak & Homemaker programs.
 - Health Benefits Fund \$3.0 million (one-time)
 - Roads Fund \$1.2 million
 - Child Protective Services Fund \$447 thousand
- General Fund Contingency at the NRS allowable 3% of budgeted expenditures, or \$11.6 million (NRS 354.608).

Sources:

General Fund total sources, which includes revenues and transfers-in, are currently estimated to total \$462,453,981, an 5.8% increase over estimated Fiscal Year 2022. Approximately 84% of the County's



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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 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 \$430 million, of which \$351 million represents the General Fund, in property tax revenue has been abated since Fiscal Year 2006. In recent years, the housing market in Washoe County has accelerated to meet the demand of a growing population, leading to a significant amount of new construction being placed on the property tax rolls with higher prices for both new and existing properties.

For Fiscal Year 2023, the County is projecting total General Fund property taxes of \$221,444,279, an increase of \$18,380,527, or 9.0%, which includes the one-time non-abated taxes for new construction. The abated amount of property tax revenue, which represents property tax revenue not received by the County, for Fiscal Year 2023 totals over \$51 million for all funds and over \$42 million for the General Fund.

In the current fiscal year, through February 2022, taxable sales in Washoe County are up 16.2% over the prior year-to-date, as compared to a 26.7% increase statewide. Because Washoe County didn't see the severe, acute and prolonged negative impact to taxable sales in the prior fiscal year, it's expected that Washoe County's increase compared to prior year would be lower than the statewide average-which is heavily impacted by Clark County. The County's C-Tax revenues are up 13.46% over the same period last year. Washoe County did see a retraction during the spring of 2020 but has experienced an overall increase in C-Tax components since then. For Fiscal Year 2023, the County estimates C-Tax revenue to total \$165,978,000, an increase of 5.5% over Fiscal Year 2022 estimated revenue.

Uses:

General Fund uses, which includes expenditures, transfers out, stabilization reserves and contingency are budgeted to total \$509,648,196, an increase of \$61,775,809, or 13.8% in Fiscal Year 2023 compared to Fiscal Year 2022 estimated uses. As a service providing organization, the County's largest General Fund expenditure category, approximately 74%, supports personnel costs. This is a slightly lower percentage than historical averages due to the one-time \$22,000,000 budget for a legal property tax settlement agreement.

Since the Great Recession and the resulting budget reductions, now 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 becoming more efficient 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 was able to make improvements in efficiency and customer service, many of which will continue even after the pandemic is over.

Personnel costs, which include expenditures for salaries and wages, employee benefits and other post-employment contributions for Fiscal Year 2023 are budgeted to total \$285,885,014, which is an increase of \$26,551,914, or 10.2% compared to Fiscal Year 2022 estimated. The FY 2023 Final Budget includes



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67.05 additional net FTE positions. There are also cost increases due to various existing employee personnel expenses such as merit and promotions.

Collective bargaining agreements with all Washoe County Employee Associations expire June 30, 2022. The county is currently negotiating with Collective Bargaining units. The contribution rates for the Nevada PERS pension plans will not change in Fiscal Year 2023.

For Fiscal Year 2023, services and supplies expenditures are budgeted to total \$100,191,418 which is an increase of \$10,558,277, or 11.8% compared to Fiscal Year 2022 estimated. Of this total increase, ongoing services and supplies expenditures are budgeted to increase \$4,558,277, or 6.2%. This reflects the use and allocation of all but \$1,000,000 of Fiscal Year 2022 Contingency. The remaining \$6,000,000 increase compared to Fiscal Year 2022 estimated reflects the legally required property tax settlement payments.

In Fiscal Year 2023, the County's capital improvement program total transfer is budgeted at \$44,996,175, consisting of the Fiscal Year 2023 base transfer of \$7,000,000 and, as mentioned earlier, a one-time increase of \$37,996,175 to address Infrastructure Scorecard funding for essential capital improvements. This represents the statutory maximum General Fund transfer to the Capital Improvement Projects Fund.

The Fiscal Year 2023 Tentative Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$47,194,215. This estimate includes the second year of property tax settlement refund payments, increased transfer to the capital improvement program, and additional General Fund estimated operations support of approximately \$26 million for a variety of new and expanded programs such as Legislative Impacts (i.e., AB424, Election Reform), Criminal Justice, Vulnerable Populations, Central/Regional/Other support services. 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 2023 Budget, the estimated unassigned General Fund balance as of June 30, 2023, would be \$82,542,096, which represents unassigned fund balance of 16.6% based on estimated expenditures and transfers out not including capital outlay. This reflects a reduction in unassigned fund balance of \$38,515,157. The Fiscal Year 2023 Tentative Budget also reflects a \$1,000,000 increase of the Stabilization Reserve in restricted fund balance, from \$3,000,000 to \$4,000,000, which represents approximately 1.0% of budgeted operating costs. A summary of the Washoe County General Fund Fiscal Year 2023 Final Budget in terms of total sources and total uses, with comparisons to prior years is presented on the following page.



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Washoe County FY 2023 General Fund Final Budget								
Sources and Uses	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Adjusted Budget	FY 2022 Estimate	FY 2023 Tentative	FY 2023 Final	FY23 Final vs. FY22 Year-End Estimate	
							% Var.	\$ Var.
Revenues and Other Sources:								
Taxes	193,797,302	203,478,752	203,478,752	203,703,752	222,084,279	222,084,279	9.0%	18,380,527
Licenses and permits	10,794,523	10,045,793	10,045,793	10,545,793	10,832,500	10,832,500	2.7%	286,707
Consolidated taxes	142,376,192	131,687,450	131,687,450	157,325,692	165,978,000	165,978,000	5.5%	8,652,308
SCCRT AB104	17,269,476	14,762,416	14,762,416	19,059,253	20,107,438	20,107,438	5.5%	1,048,185
Other intergovernmental	10,466,159	7,961,753	7,961,753	12,149,449	8,281,520	8,281,520	-31.8%	(3,867,929)
Charges for services	23,423,125	22,101,745	22,101,745	22,638,845	23,618,771	23,618,771	4.3%	979,926
Fine and forfeitures	6,754,416	6,146,782	6,146,782	6,550,982	6,544,782	6,544,782	-0.1%	(6,200)
Miscellaneous	2,761,286	4,288,037	4,288,037	4,310,611	4,419,691	4,419,691	2.5%	109,080
Total revenues	407,642,479	400,472,728	400,472,728	436,284,377	461,866,981	461,866,981	5.9%	25,582,604
Other sources, transfers in	1,084,865	499,000	734,439	729,439	587,000	587,000	-19.5%	(142,439)
TOTAL SOURCES	408,727,344	400,971,728	401,207,167	437,013,816	462,453,981	462,453,981	5.8%	25,440,165
Expenditures and Other Uses:								
Salaries and wages	162,686,537	173,684,484	172,967,401	170,477,210	189,622,732	190,097,863	11.5%	19,620,653
Employee benefits	89,002,201	92,208,471	91,615,563	88,855,890	95,479,621	95,787,151	7.8%	6,931,261
Services and supplies	51,619,782	64,692,932	69,732,791	73,633,140	78,089,340	78,191,418	6.2%	4,558,277
Settlement payments (one-time)	-	40,000,000	40,000,000	16,000,000	22,000,000	22,000,000	37.5%	6,000,000
Capital outlay	327,500	835,048	1,156,109	1,160,113	1,104,198	1,104,198	-4.8%	(55,915)
Total expenditures	303,636,016	371,420,935	375,471,864	350,126,353	386,295,891	387,180,630	10.6%	37,054,277
Transfers out	46,869,779	54,099,808	54,649,260	61,849,260	70,665,860	69,855,991	12.9%	8,006,731
Transfers out (one-time)	-	-	-	34,896,774	37,996,175	40,996,175	17.5%	6,099,401
Contingency	-	11,118,000	8,928,000	1,000,000	11,588,877	11,615,400	1061.5%	10,615,400
TOTAL USES	350,505,795	436,638,743	439,049,124	447,872,387	506,546,803	509,648,196	13.8%	61,775,809
Net Change in Fund Balance	58,221,549	(35,667,015)	(37,841,957)	(10,858,571)	(44,092,822)	(47,194,215)		
Beginning Fund Balance	94,267,805	115,768,721	152,489,354	152,489,354	141,737,017	141,630,783		
Ending Fund Balance	152,489,354	80,101,706	114,647,397	141,630,783	97,644,195	94,436,569		
Unassigned Ending Fund Balance	\$122,086,966	\$71,435,484	\$105,981,175	\$121,057,252	\$85,749,722	\$82,542,096		
Unassigned Ending Fund Balance %	34.9%	16.4%	24.2%	27.2%	17.4%	16.6%		

*as % of Expense & Transfers less Capital

Conclusion

Washoe County's Fiscal Year 2023 Final Budget reflects a cautious approach to enhance services, including legislative mandates and regional homelessness, and accounts for the second year of legal settlement obligation payments. The County continues its commitment to provide regional leadership and quality customer service for its residents. The County recognizes fiscal sustainability as a strategic priority and continues to apply fiscal discipline and restraint.

Respectfully submitted,

Christine Vuletich
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2021 (1)	ESTIMATED CURRENT YEAR 6/30/2022 (2)	BUDGET YEAR 6/30/2023 (3)	BUDGET YEAR 6/30/2023 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	233,326,139	245,096,809	265,638,906	-	265,638,906
Other Taxes	3,337,939	3,254,886	3,363,001	-	3,363,001
Licenses and Permits	16,213,183	15,563,492	16,172,735	-	16,172,735
Intergovernmental Resources	295,141,835	417,502,953	287,635,998	-	287,635,998
Charges for Services	48,796,229	47,357,080	60,691,257	113,421,204	174,112,461
Fines and Forfeits	9,487,276	9,437,726	9,344,072	-	9,344,072
Miscellaneous	12,155,955	32,902,549	17,519,993	4,177,500	21,697,493
TOTAL REVENUES	618,458,556	771,115,494	660,365,962	117,598,704	777,964,666
EXPENDITURES-EXPENSES					
General Government	72,207,709	134,212,784	97,368,544	79,121,198	176,489,743
Judicial	79,935,319	103,185,794	94,970,387	-	94,970,387
Public Safety	181,981,966	232,967,220	243,083,196	-	243,083,196
Public Works	29,226,328	42,976,863	49,547,306	-	49,547,306
Health	33,614,416	49,583,029	32,376,486	-	32,376,486
Welfare	103,915,297	160,133,445	151,826,039	-	151,826,039
Culture and Recreation	20,267,905	24,393,664	34,674,160	-	34,674,160
Community Support	107,892	373,849	278,461	-	278,461
Intergovernmental Expenditures	11,713,530	12,360,672	13,469,569	-	13,469,569
Contingencies **	-	1,091,876	11,688,100	-	11,688,100
Utilities	-	-	-	20,265,975	20,265,975
Building and Safety	-	-	-	4,054,975	4,054,975
Golf Fund	-	-	-	3,928,661	3,928,661
Debt Service - Principal	19,917,650	10,509,541	10,172,971	-	10,172,971
Interest Costs	3,321,117	3,160,777	3,752,978	822,605	4,575,583
Escrow on Refunding	-	-	-	-	-
Service Fees	405,474	82,697	77,399	-	77,399
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	556,614,602	775,032,211	743,285,596	108,193,414	851,479,010
Excess of Revenues over (under)	61,843,954	(3,916,718)	(82,919,634)	9,405,290	(73,514,344)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2023 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2021 (1)	ESTIMATED CURRENT YEAR 6/30/2022 (2)	BUDGET YEAR 6/30/2023 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	10,546,220	-	-	-	-
Sales of General Fixed Assets	6,897	204,473	-	200,000	200,000
Proceeds of Medium-term Financing	9,835,000	-	-	-	-
Operating Transfers In	63,039,846	155,224,085	145,896,777	3,000,000	148,896,777
Operating Transfers (Out)	(66,039,844)	(155,224,085)	(148,896,777)	-	(148,896,777)
TOTAL OTHER FINANCING SOURCES (USES)	17,388,118	204,473	(3,000,000)	3,200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	79,232,072	(3,712,244)	(85,919,634)	12,605,290	xxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	218,137,293	297,369,364	293,657,119	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	297,369,365	293,657,119	207,737,485	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023
General Government	323.3	321.9	344.9
Judicial	533.5	538.1	575.1
Public Safety	1,010.8	1,024.5	1,079.6
Public Works	139.9	143.7	140.6
Sanitation	0.0	0.0	0.0
Health	170.3	179.7	198.4
Welfare	370.9	384.8	443.5
Culture and Recreation	166.8	180.6	185.9
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,715.5	2,773.2	2,968.0
Utilities	29.3	29.3	29.5
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	23.7	26.2
Golf	1.1	0.8	0.0
TOTAL	2,769.6	2,827.0	3,023.6

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

POPULATION (AS OF JULY 1) *	469,801	473,606	485,113
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* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	19,344,785,132	20,544,732,233	21,484,489,281
Net Proceeds of Mines	1,581,237	5,521,608	3,347,747
TOTAL ASSESSED VALUE	19,346,366,369	20,550,253,841	21,487,837,028
TAX RATE			
General Fund	1.1275	1.1275	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	0.0170	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.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2022-2023

	(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	21,484,489,281	701,318,184	1.0258	220,387,891	(23,279,865)	197,108,026
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	3,347,747	-	Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	21,487,837,028	21,487,837	0.1000	21,484,489	(2,269,434)	19,215,055
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	3,223,176	0.0150	3,222,673	(340,411)	2,882,262
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	21,487,837	0.0600	12,890,694	(1,361,661)	11,529,033
F. Capital Acquisition (NRS 354.59815)	0.0500	"	10,743,919	0.0500	10,742,245	(1,134,718)	9,607,527
G. Youth Services Levy (NRS 62B.150)	0.0059	"	1,273,789	0.0071	1,525,399	(161,129)	1,364,270
H. Detention (AB395) (1993)	0.0774	"	16,631,586	0.0774	16,628,995	(1,756,545)	14,872,450
I. SCCRT Loss NRS 354.59813	0.0642	"	13,798,679	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	4,125,665	0.0192	4,125,022	(435,730)	3,689,292
K. Other: AB 104	0.0272	"	5,844,692	0.0272	5,843,781	(617,286)	5,226,495
L. Less Other Entities' AB 104 Share (See Note 1)							(1,777,007)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.3589		77,129,342	0.2559	54,978,809	(5,807,481)	47,394,320
N. Subtotal A, B, C, L	3.7232		799,935,363	1.3817	296,851,189	(31,356,780)	263,717,402
O. Debt	0.0100		2,148,784	0.0100	2,148,449	(226,944)	1,921,505
P. TOTAL M AND N	3.7232		802,084,147	1.3917	298,999,638	(31,583,724)	265,638,907

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 \$3,449,487 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, 2023

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	141,630,784	165,978,000	221,444,278	1.1617	74,444,702	-	587,000	604,084,765
Health	16,239,431	-	-	-	17,373,437	-	9,516,856	43,129,724
Library Expansion	3,428,941	-	3,843,013	0.020	15,000	-	-	7,286,954
Animal Services	6,637,064	-	5,764,517	0.030	665,000	-	-	13,066,581
Marijuana Establishments	281,911	-	-	-	1,093,000	-	-	1,374,911
Regional Communication System	3,927,325	-	-	-	2,505,658	-	27,372	6,460,355
Regional Permits System	791,380	-	-	-	633,368	-	90,000	1,514,748
Indigent Tax Levy	7,701,959	-	11,529,033	0.060	7,720,035	-	22,071,347	49,022,374
Homelessness Fund	268,620	-	-	-	870,000	-	30,953,226	32,091,846
Child Protective Services	9,464,238	-	7,686,023	0.040	52,591,844	-	10,106,953	79,849,059
Senior Services	1,721,000	-	1,921,505	0.010	1,062,440	-	4,552,625	9,257,570
Enhanced 911	4,690,693	-	-	-	5,896,801	-	-	10,587,494
Regional Public Safety	1,522,159	-	-	-	1,036,738	-	-	2,558,897
Central Truckee Meadows Remediation Distr	4,081,661	-	-	-	1,307,858	-	-	5,389,519
Truckee River Flood Mgt Infrastructure	2,546,836	-	-	-	15,431,112	-	-	17,977,948
Roads Special Revenue Fund	5,669,066	-	-	-	11,518,568	-	3,158,197	20,345,831
Other Restricted Special Revenue	7,350,727	-	1,921,505	0.010	18,252,408	-	-	27,524,641
Capital Facilities Tax	2,579,159	-	9,607,527	0.050	30,000	-	-	12,216,686
Parks Construction	12,670,947	-	-	-	1,530,003	-	-	14,200,950
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	233,203,902	165,978,000	263,717,401	1.3817	213,977,973	-	81,063,576	957,940,853
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

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, 2023

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	52,150,143	-	-	-	14,011,282	-	53,969,640	120,131,065
Regional Permits Capital	(0)	-	-	-	-	-	-	(0)
Washoe County Debt Ad Valorem	3,596,834	-	1,921,505	0	-	-	-	5,518,339
Washoe County Debt Operating	2,278,255	-	-	-	-	-	10,863,561	13,141,816
SAD Debt	2,427,986	-	-	-	759,800	-	-	3,187,786
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	60,453,217	-	1,921,505	0.0100	14,771,082	-	64,833,201	141,979,006
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX	-	-		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	293,657,119	165,978,000	265,638,906	1.3917	228,749,056	-	145,896,777	1,099,919,858

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

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		190,097,863	95,787,151	100,191,418	1,104,198	11,615,400	110,852,166	94,436,569	604,084,765
Health	R	15,262,330	7,003,005	6,380,991	250,000	-	90,000	14,143,398	43,129,724
Library Expansion	R	1,459,803	628,553	1,435,465	-	-	410,000	3,353,133	7,286,954
Animal Services	R	3,049,196	1,468,893	1,876,004	-	-	-	6,672,488	13,066,581
Marijuana Establishments	R	-	-	6,000	-	-	1,087,000	281,911	1,374,911
Regional Communications System	R	576,139	240,719	931,255	120,000	-	3,304,142	1,288,102	6,460,355
Regional Permits System	R	-	-	760,536	-	-	-	754,212	1,514,748
Indigent Tax Levy	R	1,272,680	617,442	17,993,112	-	-	23,961,990	5,177,149	49,022,374
Homelessness	R	4,949,380	2,460,663	24,040,483	300,000	72,700	-	268,620	32,091,846
Child Protective Services	R	23,865,884	11,497,264	34,000,100	256,200	-	109,454	10,120,157	79,849,059
Senior Services	R	2,523,250	1,240,672	3,403,461	170,000	-	137,576	1,782,611	9,257,570
Enhanced 911	R	156,000	70,222	6,340,420	200,000	-	2,500,000	1,320,852	10,587,494
Regional Public Safety	R	389,693	186,393	313,027	145,000	-	-	1,524,784	2,558,897
Central Truckee Meadows Remediation	R	626,563	288,299	2,565,298	-	-	-	1,909,359	5,389,519
Truckee River Flood Mgt Infrastructure	R	692,685	309,837	11,940,665	-	-	2,487,925	2,546,836	17,977,948
Roads Special Revenue Fund	R	4,420,468	2,138,065	6,604,378	5,456,000	-	-	1,726,920	20,345,831
Other Restricted Special Revenue	R	10,411,542	4,964,161	8,440,594	601,416	-	2,006,525	1,100,403	27,524,641
Capital Facilities	C	-	-	6,892,501	-	-	1,950,000	3,374,185	12,216,686
Parks Construction	C	-	-	1,402,702	4,498,369	-	-	8,299,878	14,200,950
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		259,753,476	128,901,340	235,518,410	13,101,184	11,688,100	148,896,777	160,081,567	957,940,853

* 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, 2023

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	-	-	5,485,085	74,835,154	-	-	39,810,826	120,131,065
Regional Permits Capital	C	-	-	-	-	-	-	(0)	(0)
Washoe County Debt Ad Valorem	D	-	-	2,855,174	-	-	-	2,663,165	5,518,339
Washoe County Debt Operating	D	-	-	10,863,561	-	-	-	2,278,255	13,141,816
SAD Debt	D	-	-	284,113	-	-	-	2,903,673	3,187,786
SUBTOTAL		-	-	19,487,933	74,835,154	-	-	47,655,919	141,979,006
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		259,753,476	128,901,340	255,006,343	87,936,338	11,688,100	148,896,777	207,737,486	1,099,919,858

* 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, 2023

Budget Summary for

Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	
Building & Safety	E	3,330,000	4,052,975	75,438	2,000	-	-	(649,538)
Utilities	E	21,561,193	20,240,975	11,434,470	847,605	-	-	11,907,083
Golf Course	E	617,000	3,927,361	38,008	1,300	-	-	(3,273,652)
Health Benefit	I	60,733,664	60,917,370	108,000	-	3,000,000	-	2,924,294
Risk Management	I	7,750,118	8,837,012	327,200	-	-	-	(759,694)
Equipment Services	I	11,208,082	9,366,816	615,531	-	-	-	2,456,798
TOTAL		105,200,057	107,342,509	12,598,647	850,905	3,000,000	-	12,605,290

117,798,704

*FUND TYPES: E-Enterprise

I-Internal Service

N-Nonexpendable Trust

** Includes Depreciation

*** Includes Debt Services Requirement.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3)	(4)
			BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	170,067,037	178,851,540	195,186,518	195,186,518
Detention Facility	13,048,715	13,722,350	14,872,450	14,872,450
Indigent Insurance Program	2,528,834	2,659,369	2,882,262	2,882,262
AB 104	3,094,708	3,182,734	3,449,487	3,449,487
China Springs support	1,197,326	1,258,767	1,364,270	1,364,270
Family Court	3,236,891	3,403,992	3,689,292	3,689,292
NRS 354.59813 Makeup Rev.	2	-	-	-
SUBTOTAL AD VALOREM	193,173,513	203,078,752	221,444,279	221,444,278
Room Tax	623,789	625,000	640,000	640,000
SUBTOTAL TAXES	193,797,302	203,703,752	222,084,279	222,084,278
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	1,013,076	1,100,293	1,117,000	1,117,000
Business Licenses/Elec and Telcom	5,130,083	5,300,000	5,300,000	5,300,000
Franchise Fees-Gas	185,943	245,000	245,000	245,000
Liquor Licenses	330,831	260,000	260,000	260,000
Franchise Fees-Sanitation	1,163,054	870,000	1,140,000	1,140,000
Franchise Fees-Cable Television	1,167,724	1,100,000	1,100,000	1,100,000
County Gaming Licenses	697,118	845,000	845,000	845,000
AB 104 - Gaming Licenses	950,557	675,000	675,000	675,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	155,169	150,000	150,000	150,000
Mobile Home Permits	93	200	200	200
Other	875	300	300	300
SUBTOTAL LICENSES AND PERMITS	10,794,523	10,545,793	10,832,500	10,832,500
INTERGOVERNMENTAL REVENUE				
Federal Grants	2,447,489	4,178,000	241,505	241,505
Federal Payments in Lieu of Taxes	3,831,737	3,766,042	3,831,737	3,831,737
Federal Incarceration Charges	2,825,280	2,900,000	2,900,000	2,900,000
State Grants	-			
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	112,880	130,000	130,000	130,000
RPTT- AB104	1,104,214	1,000,000	1,000,000	1,000,000
SCCRT - AB104 Makeup	17,269,476	19,059,253	20,107,438	20,107,438
Consolidated Taxes	142,376,192	157,325,692	165,978,000	165,978,000
State Extraditions	21,857	48,000	48,000	48,000
Local Contributions:	122,702	127,407	130,278	130,278
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	170,111,827	188,534,394	194,366,958	194,366,958
CHARGES FOR SERVICES				
General Government				
Clerk Fees	109,570	100,000	100,000	100,000
Recorder Fees	4,097,453	3,203,500	3,203,500	3,203,500
Map Fees	12,380	2,600	1,600	1,600
PTx Commission NRS 361.530	2,421,836	2,035,000	2,035,000	2,035,000
Building and Zoning Fees			-	-
Central Service billings (gl 461101-461766)	6,933,979	7,224,249	7,224,249	7,224,249
Other	562,590	372,594	836,841	836,841
SUBTOTAL	14,137,808	12,937,943	13,401,190	13,401,190
Judicial				
Clerk's Court Fees	317,956	350,000	350,000	350,000
Other	806,241	789,400	789,400	789,400
SUBTOTAL	1,124,197	1,139,400	1,139,400	1,139,400

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	249,006	410,000	410,000	410,000
Others	6,081,269	6,401,528	6,787,607	6,787,607
Corrections	2,901	1,200	1,500	1,500
Protective Services	368,212	380,000	380,000	380,000
SUBTOTAL	6,701,388	7,192,728	7,579,107	7,579,107
Public Works	746,203	464,489	589,489	589,489
Welfare	-	-	-	-
Cultural and Recreation	713,529	904,285	909,585	909,585
SUBTOTAL CHARGES FOR SERVICES	23,423,125	22,638,845	23,618,771	23,618,771
FINES AND FORFEITS				
Fines				
Library	4,047	10,000	10,000	10,000
Court	2,054,909	1,444,450	1,538,250	1,538,250
Penalties	2,889,316	3,449,500	3,349,500	3,349,500
Forfeits/Bail	1,806,144	1,647,032	1,647,032	1,647,032
SUBTOTAL FINES AND FORFEITS	6,754,416	6,550,982	6,544,782	6,544,782
MISCELLANEOUS				
Investment Earnings	2,522,846	1,622,030	1,622,030	1,622,030
Net increase (decrease) in the fair value of investments	(2,071,022)	-	-	-
Rents and Royalties	32,639	34,375	32,063	32,063
Contributions and Donations from Private Sources	-	-	-	-
Other	2,276,823	2,654,206	2,765,598	2,765,598
SUBTOTAL MISCELLANEOUS	2,761,286	4,310,611	4,419,691	4,419,691
SUBTOTAL REVENUE ALL SOURCES	407,642,480	436,284,377	461,866,981	461,866,981
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund	-	-	-	-
Indigent Tax Levy Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Senior Services Fund	-	-	-	-
Other Restricted Special Revenue Fund	1,084,865	82,545	-	-
Marijuana Establishments Fund	-	646,894	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	-	-	-	-
Insurance Reimbursements	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	1,084,865.00	729,439	587,000	587,000
TOTAL BEGINNING FUND BALANCE	94,267,805	152,489,354	141,737,018	141,630,784
TOTAL AVAILABLE RESOURCES	502,995,150	589,503,171	604,190,999	604,084,765

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

Page 11
Schedule B-9

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative - Commissioners (100-0)				
Salaries and Wages	374,263	375,577	397,794	397,794
Employee Benefits	204,960	197,700	198,662	198,662
Services and Supplies	204,057	580,921	654,168	654,168
Capital Outlay	-	-	-	-
Legislative Subtotal	783,280	1,154,198	1,250,624	1,250,624
Executive				
County Manager Department (101-0) *				
Salaries and Wages	2,604,514	2,813,553	2,283,590	2,319,117
Employee Benefits	1,275,510	1,304,385	1,027,633	1,044,117
Services and Supplies	1,618,530	3,427,384	2,585,485	2,972,485
Capital Outlay	-	100,000	-	-
Executive Activity Subtotal	5,498,554	7,645,322	5,896,708	6,335,719
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	803,198	1,013,364	1,162,228	1,162,228
Employee Benefits	265,645	288,505	327,135	327,135
Services and Supplies	1,366,365	2,134,265	2,326,904	2,329,484
Capital Outlay	-	185,000	45,000	45,000
Subtotal	2,435,208	3,621,134	3,861,268	3,863,848
Finance				
Comptroller's Office (103-0)				
Salaries and Wages	1,901,952	1,914,714	3,284,735	3,284,735
Employee Benefits	1,008,609	970,783	1,510,637	1,510,637
Services and Supplies	284,031	323,879	554,349	554,349
Capital Outlay	-	-	100,000	100,000
Subtotal	3,194,592	3,209,377	5,449,721	5,449,721
Treasurer (113-0)				
Salaries and Wages	1,362,608	1,433,583	1,573,742	1,573,742
Employee Benefits	768,766	748,271	802,390	802,390
Services and Supplies	535,353	783,605	805,508	805,508
Capital Outlay	-	-	-	-
Subtotal	2,666,727	2,965,459	3,181,640	3,181,640
Assessor (102-0)				
Salaries and Wages	4,495,871	4,720,299	5,051,287	5,051,287
Employee Benefits	2,473,994	2,453,282	2,494,451	2,494,451
Services and Supplies	590,814	811,850	812,210	812,210
Capital Outlay	-	-	-	-
Subtotal	7,560,679	7,985,431	8,357,949	8,357,949
Finance Activity Subtotal	13,421,998	14,160,267	16,989,309	16,989,309
Other				
Human Resources (109-0)				
Salaries and Wages	1,262,508	1,418,408	1,562,227	1,562,227
Employee Benefits	616,818	633,851	675,517	675,517
Services and Supplies	348,083	496,425	881,552	881,552
Capital Outlay	-	-	-	-
Subtotal	2,227,409	2,548,684	3,119,297	3,119,297
Clerk (104-0)				
Salaries and Wages	953,327	939,214	1,099,840	1,099,840
Employee Benefits	522,693	485,376	538,265	538,265
Services and Supplies	85,187	304,783	304,579	304,579
Capital Outlay	-	-	-	-
Subtotal	1,561,207	1,729,373	1,942,684	1,942,684
FUNCTION CONTINUED				

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
Recorder (111-0)				
Salaries and Wages	1,313,399	1,328,893	1,498,115	1,498,115
Employee Benefits	741,155	699,447	751,754	751,754
Services and Supplies	93,366	181,114	177,371	177,371
Capital Outlay	-	-	-	-
Subtotal	2,147,920	2,209,453	2,427,240	2,427,240
Technology Services Department (108-0)				
Salaries and Wages	5,944,289	6,389,335	7,314,119	7,314,119
Employee Benefits	3,191,446	3,186,844	3,448,891	3,448,891
Services and Supplies	5,207,623	6,278,363	7,208,330	7,208,330
Capital Outlay	82,921	-	-	-
Subtotal	14,426,279	15,854,542	17,971,339	17,971,339
Accrued Benefits (182010)				
Salaries and Wages	2,801,278	2,953,790	2,950,000	2,950,000
Employee Benefits	52,652	46,210	50,000	50,000
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	2,853,930	3,000,000	3,000,000	3,000,000
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	466,752	466,752
Employee Benefits	-	-	145,626	145,626
Services and Supplies	817,357	17,011,941	24,380,459	24,380,459
Capital Outlay	-	-	-	-
Subtotal	817,357	17,011,941	24,992,837	24,992,837
Other Activities Subtotal	24,034,102	42,353,993	53,453,397	53,453,397
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	23,817,207	25,300,730	28,644,429	28,679,956
Employee Benefits	11,122,248	11,014,655	11,970,960	11,987,444
Services and Supplies	11,150,766	32,334,529	40,690,917	41,080,497
Capital Outlay	82,921	285,000	145,000	145,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	46,173,142	68,934,914	81,451,306	81,892,897

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
JUDICIAL FUNCTION				
District Courts (120-0)				
Salaries and Wages	12,398,235	13,234,232	14,174,015	14,191,666
Employee Benefits	6,467,786	6,691,613	6,752,856	6,758,363
Services and Supplies	4,629,773	4,310,846	4,305,820	4,305,820
Capital Outlay	-	-	-	-
District Courts Subtotal	23,495,794	24,236,690	25,232,690	25,255,848
District Attorney (106-0)				
Salaries and Wages	14,274,844	14,817,689	16,498,482	16,923,874
Employee Benefits	7,433,854	7,303,665	7,723,400	8,005,500
Services and Supplies	1,189,984	1,757,210	1,754,867	1,803,233
Capital Outlay	-	-	-	-
Subtotal	22,898,682	23,878,564	25,976,749	26,732,607
Public Defense				
Public Defender (124-0)				
Salaries and Wages	6,327,037	6,605,311	7,240,969	7,240,969
Employee Benefits	3,163,371	3,139,896	3,246,039	3,246,039
Services and Supplies	815,303	1,046,074	646,536	649,882
Capital Outlay	-	-	-	-
Subtotal	10,305,711	10,791,281	11,133,545	11,136,891
Alternate Public Defender (128-0)				
Salaries and Wages	1,890,261	1,834,471	2,032,497	2,032,497
Employee Benefits	924,436	849,099	899,022	899,022
Services and Supplies	126,629	169,350	168,870	168,870
Capital Outlay	-	-	-	-
Subtotal	2,941,326	2,852,920	3,100,389	3,100,389
Conflict Counsel (129-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	959,811	1,401,158	1,186,433	1,186,433
Capital Outlay	-	-	-	-
Subtotal	959,811	1,401,158	1,186,433	1,186,433
Public Defense Subtotal	14,206,848	15,045,358	15,420,366	15,423,712
Justice Courts (125-0)				
Salaries and Wages	7,065,708	7,523,417	8,405,783	8,405,783
Employee Benefits	3,700,500	3,669,018	3,902,211	3,902,211
Services and Supplies	730,136	827,596	1,093,406	1,103,194
Capital Outlay	-	-	-	-
Subtotal	11,496,344	12,020,031	13,401,400	13,411,188
Incline Constable (126-0)				
Salaries and Wages	117,230	124,167	129,699	64,850
Employee Benefits	62,229	62,954	63,739	31,869
Services and Supplies	12,496	26,887	19,796	9,898
Capital Outlay	-	-	-	-
Subtotal	191,955	214,009	213,234	106,617
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	841,672	841,672
Employee Benefits	-	-	262,602	262,602
Services and Supplies	(16,770)	-	651,830	625,326
Capital Outlay	-	-	-	-
Subtotal	(16,770)	-	1,756,104	1,729,600
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	42,073,315	44,139,287	49,323,117	49,701,311
Employee Benefits	21,752,176	21,716,245	22,849,869	23,105,606
Services and Supplies	8,447,362	9,539,120	9,827,558	9,852,656
Capital Outlay	-	-	-	-
JUDICIAL FUNCTION SUBTOTAL	72,272,853	75,394,652	82,000,544	82,659,573

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Sheriff and Detention (150-0)				
Salaries and Wages	66,936,467	69,028,701	73,826,230	73,891,080
Employee Benefits	39,942,605	39,769,117	42,218,467	42,250,337
Services and Supplies	17,428,251	20,257,635	20,296,275	20,365,973
Capital Outlay	94,112	-	290,150	290,150
Sheriff Subtotal	124,401,435	129,055,452	136,631,122	136,797,539
Medical Examiner (153-0)				
Salaries and Wages	2,626,349	2,699,548	3,288,441	3,288,441
Employee Benefits	1,059,142	1,124,991	1,271,208	1,271,208
Services and Supplies	823,858	773,070	868,984	868,984
Capital Outlay	-	40,000	-	-
Subtotal	4,509,349	4,637,609	5,428,633	5,428,633
Police Activity Subtotal	128,910,784	133,693,062	142,059,755	142,226,172
Manager's Office (101-11)				
Salaries and Wages	219,761	95,857	104,449	104,449
Employee Benefits	97,283	46,250	47,455	47,455
Services and Supplies	(163,256)	9,152,643	5,302,186	5,302,186
Capital Outlay	56,603	169,500	37,500	37,500
Subtotal	210,391	9,464,250	5,491,590	5,491,590
Juvenile Services Department (127-0)				
Salaries and Wages	8,608,064	8,850,052	9,983,340	9,979,901
Employee Benefits	5,337,479	5,274,853	5,640,025	5,643,464
Services and Supplies	1,334,314	1,421,962	1,688,019	1,688,019
Capital Outlay	-	30,651	-	-
Subtotal	15,279,857	15,577,518	17,311,384	17,311,384
Corrections Activity Subtotal	15,279,857	15,577,518	17,311,384	17,311,384
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	1,287,590	1,722,461	1,706,946	1,706,946
Employee Benefits	506,422	560,404	641,386	641,386
Services and Supplies	584,701	866,549	1,071,020	1,071,020
Capital Outlay	29,001	90,000	110,000	110,000
Subtotal	2,407,714	3,239,414	3,529,352	3,529,352
Emergency Management (101-5)				
Salaries and Wages	368,690	211,663	190,334	190,334
Employee Benefits	180,943	113,616	94,294	94,294
Services and Supplies	714,322	809,137	1,274,934	1,274,934
Capital Outlay	-	-	-	-
Subtotal	1,263,955	1,134,416	1,559,562	1,559,562
Public Administrator (159-0)				
Salaries and Wages	803,366	786,502	932,139	932,139
Employee Benefits	461,404	425,531	479,136	479,136
Services and Supplies	57,805	68,513	79,415	79,415
Capital Outlay	-	-	-	-
Subtotal	1,322,575	1,280,546	1,490,690	1,490,690
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
Public Guardian (157-0)				
Salaries and Wages	1,200,589	1,301,806	1,649,989	1,649,989
Employee Benefits	669,522	686,771	818,355	818,355
Services and Supplies	75,578	79,987	100,950	103,652
Capital Outlay	-	-	-	-
Subtotal	1,945,689	2,068,565	2,569,293	2,571,995
Protective Services Subtotal	6,939,933	7,722,941	9,148,898	9,151,600
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	1,463,836	1,463,836
Employee Benefits	-	2,837	768,721	768,721
Services and Supplies	(860,616)	-	2,018,484	2,018,484
Capital Outlay	-	-	-	-
Subtotal	(860,616)	2,837	4,251,041	4,251,041
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	82,050,876	84,696,589	93,145,705	93,207,115
Employee Benefits	48,254,800	48,004,370	51,979,048	52,014,356
Services and Supplies	19,994,957	33,429,497	32,700,266	32,772,666
Capital Outlay	179,716	330,151	437,650	437,650
PUBLIC SAFETY FUNCTION SUBTOTAL	150,480,349	166,460,607	178,262,668	178,431,787
PUBLIC WORKS FUNCTION				
Community Services (105-0)				
Salaries and Wages	5,534,348	6,281,933	6,902,440	6,902,440
Employee Benefits	3,067,311	3,232,648	3,375,219	3,375,219
Services and Supplies	4,869,573	5,651,476	6,001,196	5,986,196
Capital Outlay	20,889	374,551	346,548	346,548
Subtotal	13,492,121	15,540,608	16,625,403	16,610,403
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	126,928	126,928
Employee Benefits	-	-	39,602	39,602
Services and Supplies	(157,618)	-	1,185,429	1,185,429
Capital Outlay	-	-	-	-
Subtotal	(157,618)	-	1,351,959	1,351,959
PUBLIC WORKS FUNCTION SUBTOTAL				
Salaries and Wages	5,534,348	6,281,933	7,029,368	7,029,368
Employee Benefits	3,067,311	3,232,648	3,414,821	3,414,821
Services and Supplies	4,711,955	5,651,476	7,186,625	7,171,625
Capital Outlay	20,889	374,551	346,548	346,548
PUBLIC WORKS FUNCTION SUBTOTAL	13,334,503	15,540,608	17,977,362	17,962,362
WELFARE FUNCTION				
Human Services (retitled in FY15 from Social Services Department) (179-0)				
Salaries and Wages	981,930	902,047	978,475	978,475
Employee Benefits	529,026	459,911	465,903	465,903
Services and Supplies	350,657	352,825	328,315	328,315
Capital Outlay	-	-	-	-
Subtotal	1,861,613	1,714,784	1,772,693	1,772,693
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	-	-	17,478	17,478
Employee Benefits	-	-	5,454	5,454
Services and Supplies	(108,118)	-	27,950	27,950
Capital Outlay	-	-	-	-
Subtotal	(108,118)	-	50,882	50,882
WELFARE FUNCTION SUBTOTAL	1,753,495	1,714,784	1,823,575	1,823,575

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Department(130-0)				
Salaries and Wages	5,633,264	6,273,060	6,957,964	6,957,964
Employee Benefits	2,929,107	3,118,520	3,282,315	3,282,315
Services and Supplies	832,855	924,112	884,017	884,017
Capital Outlay	-	-	-	-
Subtotal	9,395,226	10,315,692	11,124,296	11,124,296
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	2,595,592	2,881,423	3,347,516	3,347,516
Employee Benefits	1,347,535	1,308,594	1,455,504	1,455,504
Services and Supplies	2,090,184	2,803,448	2,847,806	2,847,806
Capital Outlay	43,974	170,410	175,000	175,000
Subtotal	6,077,285	7,163,875	7,825,825	7,825,825
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	178,680	178,680
Employee Benefits	-	-	55,748	55,748
Services and Supplies	(2,306)	-	291,862	291,862
Capital Outlay	-	-	-	-
Subtotal	(2,306)	-	526,290	526,290
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	8,228,856	9,154,483	10,484,160	10,484,160
Employee Benefits	4,276,642	4,427,114	4,793,567	4,793,567
Services and Supplies	2,920,733	3,727,561	4,023,685	4,023,685
Capital Outlay	43,974	170,410	175,000	175,000
CULTURE AND RECREATION FUNCTION SUBTOTAL	15,470,205	17,479,568	19,476,411	19,476,411

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
13 General Government	46,173,142	68,934,914	81,451,306	81,892,897
14 Judicial	72,272,853	75,394,652	82,000,544	82,659,573
17 Public Safety	150,480,349	166,460,607	178,262,668	178,431,787
17 Public Works	13,334,503	15,540,608	17,977,362	17,962,362
17 Welfare	1,753,495	1,714,784	1,823,575	1,823,575
17 Culture and Recreation	15,470,205	17,479,568	19,476,411	19,476,411
Community Support (181-0)	107,892	373,849	648,461	278,461
Health and Sanitation (184-0)				
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	2,516,736	2,659,369	2,882,262	2,882,262
China Springs Youth Facility-NRS 62B.150(180240)	1,253,935	1,276,334	1,481,632	1,481,632
Ethics Commission Assessment (180270)	24,742	25,000	25,000	25,000
Groundwater Basins (180290)	-	-	-	-
TM Regional Planning (180280)	248,164	266,669	266,669	266,669
TOTAL EXPENDITURES - ALL FUNCTIONS	303,636,016	350,126,353	386,295,891	387,180,630
OTHER USES:				
Contingency for general use NRS 354.608	-	1,000,000	11,588,877	11,615,400
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	1,000,000	11,588,877	11,615,400
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	447,237	447,737	447,237	447,237
Senior Services Fund	1,406,782	1,406,782	3,428,882	3,428,882
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	22,166,393	24,120,906	22,071,347	22,071,347
Homelessness Fund		10,538,515	20,837,534	20,027,665
Capital Improvements Fund	3,010,000	41,852,074	44,996,175	44,996,175
Debt Service Fund	6,248,891	5,961,487	6,128,435	6,128,435
Regional Communications Fund	-	27,372	27,372	27,372
Golf Course Fund	-	-	-	-
Health Benefits Fund	-	-	-	3,000,000
Risk Management Fund	3,000,000	-	-	-
Equipment Services Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
Roads Special Revenue Fund	1,073,620	2,869,305	1,208,197	1,208,197
Building and Safety	-	-	-	-
Regional Public Safety Training Center	-	-	-	-
Other Restricted Special Revenue Fund	-	5,000	-	-
SUBTOTAL OPERATING TRANSFERS	46,869,779	96,746,034	108,662,035	110,852,166
SUBTOTAL OTHER USES	46,869,779	97,746,034	120,250,912	122,467,566
TOTAL EXPENDITURES & OTHER USES	350,505,795	447,872,387	506,546,803	509,648,196
TOTAL ENDING FUND BALANCE	152,489,354	141,630,784	97,644,196	94,436,569
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	502,995,150	589,503,171	604,190,999	604,084,765

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	3,796,628	3,688,199	3,927,735	3,927,735
Subtotal	3,796,628	3,688,199	3,927,735	3,927,735
INTERGOVERNMENTAL REVENUES				
Federal Grants	19,858,153	28,798,037	8,026,413	7,753,213
State Grants	669,882	641,711	470,053	470,053
Other	951,097	1,243,133	1,192,587	1,192,587
Subtotal	21,479,132	30,682,880	9,689,054	9,415,854
CHARGES FOR SERVICES				
Health and Sanitation	4,313,169	3,616,417	3,896,943	3,820,113
Reimbursements	-	-	-	-
Subtotal	4,313,169	3,616,417	3,896,943	3,820,113
FINES AND FORFEITURES				
Administrative Enforcement Fees	139,500	55,904	-	-
Subtotal	139,500	55,904	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	8,437	10,000	9,000	6,000
Other	242,778	195,825	203,736	203,736
Subtotal	251,215	205,825	212,736	209,736
Subtotal Revenues	29,979,644	38,249,225	17,726,467	17,373,437
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T) General Fund	9,516,856	9,516,856	9,516,856	9,516,856
Subtotal Other Sources	9,516,856	9,516,856	9,516,856	9,516,856
BEGINNING FUND BALANCE	8,062,093	15,276,681	16,239,431	16,239,431
TOTAL AVAILABLE RESOURCES	47,558,593	63,042,762	43,482,754	43,129,724
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	13,118,889	14,325,870	15,430,272	15,262,330
Employee Benefits	6,210,971	6,469,878	7,102,731	7,003,005
Services and Supplies	12,093,186	25,800,064	6,357,571	6,380,991
Capital Outlay	786,314	124,776	250,000	250,000
HEALTH FUNCTION SUBTOTAL	32,209,360	46,720,588	29,140,574	28,896,326
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T) Regional Permits Fund	72,552	82,743	90,000	90,000
Subtotal Other Uses	72,552	82,743	90,000	90,000
ENDING FUND BALANCE	15,276,681	16,239,431	14,252,180	14,143,398
TOTAL COMMITMENTS AND FUND BALANCE	47,558,593	63,042,762	43,482,754	43,129,724

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,371,773	3,545,830	3,843,013	3,843,013
Subtotal	3,371,773	3,545,830	3,843,013	3,843,013
MISCELLANEOUS:				
Investment Earnings	42,878	15,000	15,000	15,000
Net increase (decrease) in the fair value of investments	(38,387)	-	-	-
Other	-	-	-	-
Subtotal	4,491	15,000	15,000	15,000
Subtotal Revenues	3,376,264	3,560,830	3,858,013	3,858,013
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,039,295	3,945,395	3,428,941	3,428,941
TOTAL AVAILABLE RESOURCES	6,415,559	7,506,225	7,286,954	7,286,954
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	900,565	1,227,326	1,459,803	1,459,803
Employee Benefits	398,126	534,246	628,553	628,553
Services and Supplies	1,171,473	1,527,373	1,435,465	1,435,465
Capital Outlay	-	-	-	-
Subtotal Expenditures	2,470,164	3,288,944	3,523,821	3,523,821
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction	-	788,340	160,000	410,000
Subtotal Other Uses	-	788,340	160,000	410,000
ENDING FUND BALANCE	3,945,395	3,428,941	3,603,133	3,353,133
TOTAL COMMITMENTS AND FUND BALANCE	6,415,559	7,506,225	7,286,954	7,286,954

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	5,180,685	5,318,742	5,764,517	5,764,517
Subtotal	5,180,685	5,318,742	5,764,517	5,764,517
LICENSES AND PERMITS				
Animal Licenses	331,280	307,000	297,000	297,000
Subtotal	331,280	307,000	297,000	297,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	177,088	203,000	213,000	213,000
Subtotal	177,088	203,000	213,000	213,000
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	105,539	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	(85,846)	-	-	-
Contributions & Donations	53,645	50,000	-	-
Other	131,134	80,000	55,000	55,000
Subtotal	204,472	230,000	155,000	155,000
Subtotal Revenues	5,893,525	6,058,742	6,429,517	6,429,517
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	6,996,580	6,693,153	6,637,064	6,637,064
TOTAL AVAILABLE RESOURCES	12,890,105	12,751,895	13,066,581	13,066,581
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,677,191	2,767,660	3,049,196	3,049,196
Employee Benefits	1,455,966	1,414,898	1,468,893	1,468,893
Services and Supplies	1,556,757	1,917,273	1,876,004	1,876,004
Capital Outlay	55,800	15,000	-	-
Subtotal Expenditures	5,745,714	6,114,831	6,394,093	6,394,093
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
PW Construction	451,238	-	-	-
Subtotal Other Uses	451,238	-	-	-
ENDING FUND BALANCE	6,693,153	6,637,064	6,672,488	6,672,488
TOTAL COMMITMENTS AND FUND BALANCE	12,890,105	12,751,895	13,066,581	13,066,581

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,270,462	1,000,000	1,093,000	1,093,000
Subtotal	1,270,462	1,000,000	1,093,000	1,093,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	8,292	-	-	-
Net increase (decrease) in the fair value of investments	(13,307)	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	(5,015)	-	-	-
Subtotal Revenues	1,265,447	1,000,000	1,093,000	1,093,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	94,860	434,805	281,911	281,911
TOTAL AVAILABLE RESOURCES	1,360,307	1,434,805	1,374,911	1,374,911
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	425	6,000	6,000	6,000
Capital Outlay	-	-	-	-
Subtotal Expenditures	425	6,000	6,000	6,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	-	-	-	-
General Fund	925,077	1,146,894	587,000	587,000
Homelessness Fund	-	-	500,000	500,000
Subtotal Other Uses	925,077	1,146,894	1,087,000	1,087,000
ENDING FUND BALANCE	434,805	281,911	281,911	281,911
TOTAL COMMITMENTS AND FUND BALANCE	1,360,307	1,434,805	1,374,911	1,374,911

WASHOE COUNTY
(Local Government)

SCHEDULE B - 207
FUND-MARIJUANA
ESTABLISHMENTS

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	2,367,187	2,346,165	2,492,038	2,492,038
Subtotal	2,367,187	2,346,165	2,492,038	2,492,038
MISCELLANEOUS				
Investment Earnings	59,462	13,620	13,620	13,620
Net increase (decrease) in the fair value of investments	(54,470)	-	-	-
Reimbursements	18,581	-	-	-
Other	-	-	-	-
Subtotal	23,573	13,620	13,620	13,620
Subtotal Revenues	2,390,760	2,359,785	2,505,658	2,505,658
OTHER FINANCING SOURCES				
Transfer from General Fund	-	27,372	27,372	27,372
Proceeds from Insurance Recoveries	-	-	-	-
Operating Transfers In (Schedule T)	-	27,372	27,372	27,372
BEGINNING FUND BALANCE	4,493,506	4,641,288	3,927,325	3,927,325
TOTAL AVAILABLE RESOURCES	6,884,266	7,028,445	6,460,355	6,460,355
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	532,887	422,994	576,139	576,139
Employee Benefits	225,270	193,330	240,719	240,719
Services and Supplies	514,699	1,035,935	931,255	931,255
Capital Outlay	39,259	60,000	120,000	120,000
Subtotal Expenditures	1,312,115	1,712,259	1,868,112	1,868,112
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	130,863	498,200	498,200	498,200
Capital Improvement Fund	800,000	890,661	2,390,942	2,805,942
Subtotal Other Uses	930,863	1,388,861	2,889,142	3,304,142
ENDING FUND BALANCE	4,641,288	3,927,325	1,703,102	1,288,102
TOTAL COMMITMENTS AND FUND BALANCE	6,884,266	7,028,445	6,460,355	6,460,355

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	294,106	359,140	380,000	380,000
Subtotal	294,106	359,140	380,000	380,000
CHARGES FOR SERVICES				
Other Fees	249,402	233,391	250,668	250,668
Subtotal	249,402	233,391	250,668	250,668
MISCELLANEOUS				
Investment Earnings	5,809	8,275	2,700	2,700
Net increase (decrease) in the fair value of investments	(7,059)	(6,900)	-	-
Reimbursements	-	-	-	-
Subtotal	(1,250)	1,375	2,700	2,700
Subtotal Revenues	542,258	593,906	633,368	633,368
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	72,552	82,743	90,000	90,000
Operating Transfers In (Schedule T)	72,552	82,743	90,000	90,000
Subtotal				
BEGINNING FUND BALANCE	572,914	721,154	791,380	791,380
TOTAL AVAILABLE RESOURCES	1,187,724	1,397,804	1,514,748	1,514,748
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	466,569	606,423	760,536	760,536
Capital Outlay	-	-	-	-
Subtotal Expenditures	466,569	606,423	760,536	760,536
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	721,154	791,380	754,212	754,212
TOTAL COMMITMENTS AND FUND BALANCE	1,187,724	1,397,804	1,514,748	1,514,748

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	10,115,317	10,637,485	11,529,033	11,529,033
Subtotal	10,115,317	10,637,485	11,529,033	11,529,033
INTERGOVERNMENTAL:				
Federal Grants	862,730	628,545	-	-
State Grants	767,894	-	-	-
Subtotal	1,630,624	628,545	-	-
CHARGES FOR SERVICES:				
Other	926,361	503,035	543,035	543,035
Subtotal	926,361	503,035	543,035	543,035
MISCELLANEOUS:				
Investment Earnings	104,786	65,481	60,000	60,000
Net increase (decrease) in the fair value of investments	(34,555)	-	-	-
Other	4,414,613	7,935,579	7,925,539	7,117,000
Subtotal	4,484,844	8,001,059	7,985,539	7,177,000
Subtotal Revenues	17,157,146	19,770,124	20,057,607	19,249,068
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	22,166,393	24,120,906	22,071,347	22,071,347
Proceeds from Asset Disposition	-	7,913	-	-
BEGINNING FUND BALANCE	6,849,948	4,119,330	4,701,959	7,701,959
TOTAL AVAILABLE RESOURCES	46,173,487	48,018,273	46,830,913	49,022,374
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	5,033,399	2,833,914	1,826,771	1,272,680
Employee Benefits	2,763,760	1,504,503	871,890	617,442
Services and Supplies	24,153,708	18,921,608	17,993,112	17,993,112
Capital Outlay	120,633	31,725	-	-
Subtotal Expenditures	32,071,500	23,291,749	20,691,773	19,883,234
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Child Protective Services	7,498,422	8,252,430	9,659,716	9,659,716
Homelessness Fund	-	8,702,835	10,178,531	10,178,531
Senior Services	-	-	1,123,743	1,123,743
Capital Improvement Fund	2,484,235	69,300	-	3,000,000
Subtotal Other Uses	9,982,657	17,024,565	20,961,990	23,961,990
ENDING FUND BALANCE	4,119,330	7,701,959	5,177,149	5,177,149
TOTAL COMMITMENTS AND FUND BALANCE	46,173,487	48,018,273	46,830,913	49,022,374

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	-	4,017,242	-	-
State and Local Grants	-	531,274	300,000	300,000
Subtotal	-	4,548,516	300,000	300,000
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	-	409,538	410,000	410,000
Other	-	12,000	30,000	30,000
Subtotal	-	421,538	440,000	440,000
MISCELLANEOUS:				
Investment Earnings	-	-	-	-
Net increase (decrease) in the fair value of investments	-	-	-	-
Donations and Contributions	-	701,579	-	-
Other	-	58,000	130,000	130,000
Subtotal	-	759,579	130,000	130,000
Subtotal Revenues	-	5,729,633	870,000	870,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	10,538,515	20,027,665	20,027,665
Indigent Fund	-	8,702,835	10,178,531	10,178,531
Senior Services Fund	-	-	137,576	137,576
Child Protective Services Fund	-	-	109,454	109,454
Marijuana Fund	-	500,000	500,000	500,000
Subtotal Other Financing Sources	-	19,741,350	30,953,226	30,953,226
BEGINNING FUND BALANCE	-	-	268,620	268,620
TOTAL AVAILABLE RESOURCES	-	25,470,983	32,091,846	32,091,846
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	-	3,707,795	4,949,380	4,949,380
Employee Benefits	-	1,820,179	2,460,663	2,460,663
Services and Supplies	-	19,026,647	24,850,352	24,040,483
Capital Outlay	-	555,866	300,000	300,000
Subtotal Expenditures	-	25,110,487	32,560,395	31,750,526
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	91,876	72,700	72,700
Operating Transfers Out (Schedule T)				
Child Protective Services	-	-	-	-
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	-	91,876	72,700	72,700
ENDING FUND BALANCE	-	268,620	(541,249)	268,620
TOTAL COMMITMENTS AND FUND BALANCE	-	25,470,983	32,091,846	32,091,846

WASHOE COUNTY
(Local Government)

SCHEDULE B - 223
FUND - HOMELESSNESS

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	6,743,520	7,091,654	7,686,023	7,686,023
Subtotal	6,743,520	7,091,654	7,686,023	7,686,023
LICENSES AND PERMITS				
Day care licenses	20,290	22,500	22,500	22,500
Subtotal	20,290	22,500	22,500	22,500
INTERGOVERNMENTAL:				
Federal Grants	25,429,961	25,746,227	28,240,050	28,240,050
State Grants	18,170,735	18,273,943	18,067,663	18,067,663
Subtotal	43,600,696	44,020,170	46,307,713	46,307,713
CHARGES FOR SERVICES:				
Reimbursements	6,162,524	6,501,306	6,261,631	6,261,631
Subtotal	6,162,524	6,501,306	6,261,631	6,261,631
MISCELLANEOUS:				
Contributions and Donations from Private Sources	26,199	54,141	-	-
Reimbursements	75,000	425,750	-	-
Subtotal	101,199	479,891	-	-
Subtotal Revenues	56,628,229	58,115,522	60,277,867	60,277,867
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	7,498,422	8,252,430	9,659,716	9,659,716
General Fund	447,237	447,737	447,237	447,237
Subtotal Other Sources	7,945,659	8,700,167	10,106,953	10,106,953
BEGINNING FUND BALANCE	6,908,510	10,453,290	9,464,238	9,464,238
TOTAL AVAILABLE RESOURCES	71,482,398	77,268,979	79,849,059	79,849,059
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	19,276,591	21,000,874	23,865,884	23,865,884
Employee Benefits	10,421,840	10,558,187	11,497,264	11,497,264
Services and Supplies	31,306,617	36,091,479	34,000,100	34,000,100
Capital Outlay	24,060	154,200	256,200	256,200
Subtotal Expenditures	61,029,108	67,804,740	69,619,448	69,619,448
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	109,454
Subtotal Other Uses	-	-	109,454	109,454
ENDING FUND BALANCE	10,453,290	9,464,238	10,120,157	10,120,157
TOTAL COMMITMENTS AND FUND BALANCE	71,482,398	77,268,979	79,849,059	79,849,059

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,685,903	1,772,912	1,921,505	1,921,505
Subtotal	1,685,903	1,772,912	1,921,505	1,921,505
INTERGOVERNMENTAL:				
Federal Grants	1,616,137	2,221,162	77,250	77,250
State and Local Grants	523,298	1,383,732	29,000	29,000
Subtotal	2,139,435	3,604,895	106,250	106,250
CHARGES FOR SERVICES:				
Senior law project fees	46,619	75,000	50,000	50,000
Program Income	116,536	72,719	-	85,000
Other	540,319	648,606	761,740	761,740
Subtotal	703,474	796,325	811,740	896,740
MISCELLANEOUS:				
Contributions and Donations	6,065	71,673	-	-
Reimbursements	3,016	25,450	25,450	25,450
Other	47,915	44,145	34,000	34,000
Subtotal	56,996	141,268	59,450	59,450
Subtotal Revenues	4,585,808	6,315,400	2,898,945	2,983,945
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,406,782	1,406,782	3,428,882	3,428,882
Indigent Fund	-	-	1,123,743	1,123,743
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	1,406,782	1,406,782	4,552,625	4,552,625
BEGINNING FUND BALANCE	1,302,214	1,770,557	1,721,000	1,721,000
TOTAL AVAILABLE RESOURCES	7,294,804	9,492,739	9,172,570	9,257,570
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	1,670,673	1,703,040	2,523,250	2,523,250
Employee Benefits	915,720	855,485	1,240,672	1,240,672
Services and Supplies	2,589,319	5,014,998	3,318,461	3,403,461
Capital Outlay	348,535	198,216	170,000	170,000
Subtotal Expenditures	5,524,247	7,771,739	7,252,384	7,337,384
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Homelessness Fund	-	-	137,576	137,576
General Fund	-	-	-	-
Subtotal Other Uses	-	-	137,576	137,576
ENDING FUND BALANCE	1,770,557	1,721,000	1,782,611	1,782,611
TOTAL COMMITMENTS AND FUND BALANCE	7,294,804	9,492,739	9,172,570	9,257,570

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	5,818,494	5,802,669	5,889,201	5,889,201
Subtotal	5,818,494	5,802,669	5,889,201	5,889,201
MISCELLANEOUS:				
Reimbursements	-	-	-	-
Investment Earnings	76,493	69,704	7,600	7,600
Net Increase (decrease) in the fair value of investments	(60,288)	(60,000)		
Subtotal	16,205	9,704	7,600	7,600
Subtotal Revenues	5,834,699	5,812,373	5,896,801	5,896,801
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	5,866,216	6,606,759	4,690,693	4,690,693
TOTAL AVAILABLE RESOURCES	11,700,915	12,419,132	10,587,494	10,587,494
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	127,855	123,206	156,000	156,000
Employee Benefits	62,145	55,792	70,222	70,222
Services and Supplies	4,154,156	7,428,716	6,340,420	6,340,420
Capital Outlay	-	120,725	200,000	200,000
Subtotal Expenditures	4,344,156	7,728,439	6,766,643	6,766,643
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Transfer to Capital Improvements	750,000	-	2,500,000	2,500,000
Subtotal Other Uses	750,000	-	2,500,000	2,500,000
ENDING FUND BALANCE	6,606,759	4,690,693	1,320,852	1,320,852
TOTAL COMMITMENTS AND FUND BALANCE	11,700,915	12,419,132	10,587,494	10,587,494

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	928,820	974,738	974,738	974,738
Training Fees - Workshops	2,500	15,000	15,000	15,000
Subtotal	931,320	989,738	989,738	989,738
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	22,815	5,000	5,000	5,000
Net Increase (decrease) in the fair value of investments	(18,783)	-	-	-
Rental Income	73,194	30,000	30,000	30,000
Other/ Reimbursements	-	12,000	12,000	12,000
Subtotal	77,226	47,000	47,000	47,000
Subtotal Revenues	1,008,546	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	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	1,199,329	1,526,707	1,522,159	1,522,159
TOTAL AVAILABLE RESOURCES	2,207,875	2,563,445	2,558,897	2,558,897
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	262,162	280,558	389,693	389,693
Employee Benefits	125,105	141,953	186,393	186,393
Services and Supplies	293,901	396,232	313,027	313,027
Capital Outlay	-	222,543	145,000	145,000
Subtotal Expenditures	681,168	1,041,286	1,034,113	1,034,113
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,526,707	1,522,159	1,524,784	1,524,784
TOTAL COMMITMENTS AND FUND BALANCE	2,207,875	2,563,445	2,558,897	2,558,897

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 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	13,037,229	12,042,319	14,340,952	14,340,952
Subtotal	13,037,229	12,042,319	14,340,952	14,340,952
MISCELLANEOUS				
Investment Earnings	1,109	1,000	1,000	1,000
Net Increase (decrease) in the fair value of investment	(687)	-	-	-
Other	1,073,351	1,061,930	1,089,160	1,089,160
Subtotal	1,073,773	1,062,930	1,090,160	1,090,160
Subtotal Revenues	14,111,002	13,105,249	15,431,112	15,431,112
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,067,170	2,546,836	2,546,836	2,546,836
TOTAL AVAILABLE RESOURCES	16,178,172	15,652,085	17,977,948	17,977,948
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	660,324	679,486	692,685	692,685
Employee Benefits	330,373	315,195	309,837	309,837
Services and Supplies	10,314,800	9,896,142	11,940,665	11,940,665
Capital Outlay	-	-	-	-
Subtotal	11,305,497	10,890,823	12,943,187	12,943,187
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	11,305,497	10,890,823	12,943,187	12,943,187
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,325,839	2,214,426	2,487,925	2,487,925
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,325,839	2,214,426	2,487,925	2,487,925
Special Item:				
ENDING FUND BALANCE	2,546,836	2,546,836	2,546,836	2,546,836
TOTAL COMMITMENTS AND FUND BALANCE	16,178,172	15,652,085	17,977,948	17,977,948

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	17,277	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	805,330	837,230	863,973	863,973
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,726,954	3,822,899	3,971,361	3,971,361
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	1,999,983	2,064,043	2,130,172	2,130,172
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,705,322	3,730,328	3,849,482	3,849,482
Local Governmental Grants	-	-	-	-
Subtotal	10,254,867	10,454,500	10,814,988	10,814,988
CHARGES FOR SERVICES				
Street Curb Gutter program	572,625	500,000	550,000	550,000
Other	23,860	-	-	-
Subtotal	596,485	500,000	550,000	550,000
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	92,349	88,580	88,580	88,580
Net Increase (decrease) in the fair value of investments	(71,876)	-	-	-
Other	130,784	137,939	65,000	65,000
Subtotal	151,258	226,519	153,580	153,580
Subtotal Revenues	11,002,609	11,181,019	11,518,568	11,518,568
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,073,620	2,869,305	1,208,197	1,208,197
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	3,023,620	4,819,305	3,158,197	3,158,197
BEGINNING FUND BALANCE	10,061,362	9,768,270	4,469,066	5,669,066
TOTAL AVAILABLE RESOURCES	24,087,591	25,768,594	19,145,831	20,345,831
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	3,780,568	3,932,464	4,420,468	4,420,468
Employee Benefits	2,067,095	2,006,037	2,138,065	2,138,065
Services and Supplies	5,643,960	6,574,459	6,624,006	6,604,378
Capital Outlay	2,827,697	7,161,569	4,456,000	5,456,000
Subtotal	14,319,320	19,674,528	17,638,539	18,618,911
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	14,319,320	19,674,528	17,638,539	18,618,911
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	9,768,270	5,669,066	1,507,292	1,726,920
TOTAL COMMITMENTS AND FUND BALANCE	24,087,590	25,768,594	19,145,831	20,345,831

WASHOE COUNTY
(Local Government)

SCHEDULE B - 216
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,250,486	1,250,000	1,250,000	1,250,000
Subtotal	1,250,486	1,250,000	1,250,000	1,250,000
MISCELLANEOUS				
Reimbursements				
Investment Earnings	68,070	36,439	57,858	57,858
Net Increase (decrease) in the fair value of investments	(45,398)	-	-	-
Other	-	-	-	-
Subtotal	22,672	36,439	57,858	57,858
Subtotal Revenues	1,273,158	1,286,439	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	4,899,561	4,767,663	4,081,661	4,081,661
TOTAL AVAILABLE RESOURCES	6,172,719	6,054,102	5,389,519	5,389,519
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	391,818	484,044	626,563	626,563
Employee Benefits	220,462	235,025	288,299	288,299
Services and Supplies	792,776	1,253,373	2,565,298	2,565,298
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,405,056	1,972,441	3,480,160	3,480,160
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,767,663	4,081,661	1,909,359	1,909,359
TOTAL COMMITMENTS AND FUND BALANCE	6,172,719	6,054,102	5,389,519	5,389,519

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023		
REVENUE			TENTATIVE APPROVED	FINAL APPROVED	
TAXES:					
Ad valorem	1,685,902	1,772,912	1,921,505	1,921,505	
Car Rental Fee	1,313,586	1,655,886	1,749,001	1,749,001	
SUBTOTAL TAXES	2,999,488	3,428,798	3,670,506	3,670,506	
LICENSES AND PERMITS					
Cable television franchise fees	-	-	-	-	
Other	-	-	-	-	
SUBTOTAL LICENSES AND PERMITS	-	-	-	-	
INTERGOVERNMENTAL:					
Federal Grants	27,486,898	115,072,053	5,898,434	5,898,434	
Federal/State Narc. Forfeitures	34,551	110,800	110,800	110,800	
State Grants	1,340,645	887,002	225,398	225,398	
Local Government Contribution	639,611	912,127	692,963	692,963	
SUBTOTAL INTERGOVERNMENTAL	29,501,705	116,981,982	6,927,596	6,927,596	
CHARGES FOR SERVICES:					
General Government:					
Clerk Fees	26,855	6,000	6,000	6,000	
Recorder Fees	727,490	402,000	402,000	402,000	
Map Fees	66,905	94,000	84,000	84,000	
PTx Commission NRS 361.530	807,949	525,000	525,000	525,000	
Other	-	-	-	-	
Subtotal	1,629,199	1,027,000	1,017,000	1,017,000	
Judicial:					
Clerk's court fees-only JU	4,664	10,000	10,000	10,000	
Other	1,044,592	1,381,500	1,381,500	1,381,500	
Subtotal	1,049,256	1,391,500	1,391,500	1,391,500	
Public Safety:					
Coroner Fees	112,650	100,000	100,000	100,000	
Other	1,159,000	1,018,213	1,003,213	1,003,213	
Subtotal	1,271,650	1,118,213	1,103,213	1,103,213	
Public Works:					
Other	137,608	110,695	110,695	110,695	
Subtotal	137,608	110,695	110,695	110,695	
Welfare:					
Other	89,516	-	-	-	
Subtotal	89,516	-	-	-	
Culture and Recreation:					
Charges for Service	67,072	253,408	253,408	253,408	
Subtotal	67,072	253,408	253,408	253,408	
SUBTOTAL CHARGES FOR SERVICES	4,244,301	3,900,817	3,875,817	3,875,817	

WASHOE COUNTY

(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
FINES AND FORFEITS				
Judicial:				
Fines	2,132,538	2,384,308	2,352,758	2,352,758
Forfeits	48,696	50,000	50,000	50,000
Subtotal	2,181,234	2,434,308	2,402,758	2,402,758
Public Safety:				
Fines	345,987	366,432	366,432	366,432
Forfeits	66,139	30,100	30,100	30,100
Subtotal	412,126	396,532	396,532	396,532
SUBTOTAL FINES AND FORFEITS	2,593,360	2,830,840	2,799,290	2,799,290
MISCELLANEOUS				
Interest Earnings	81,318	50,250	50,250	50,250
Net Increase (decrease) in the fair value of investments	(67,915)	-	-	-
Donations and Contributions	1,137,227	449,558	320,000	320,000
NonGovernmental Grants	-	14,731,784	2,440,455	2,440,455
Reimbursements	-	-	-	-
Other Revenue	1,041,471	6,760	90,000	90,000
SUBTOTAL MISCELLANEOUS	2,192,101	15,238,353	2,900,705	2,900,705
SUBTOTAL REVENUES ALL SOURCES	41,530,955	142,380,789	20,173,913	20,173,913
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	5,000	-	-
Child Protective Services Fund	-	-	-	-
Total Transfers In	-	5,000	-	-
Other:				
Proceeds from Asset Disposition	5,412	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	5,412	-	-	-
BEGINNING FUND BALANCE	24,106,929	24,816,035	7,350,727	7,350,727
TOTAL AVAILABLE RESOURCES	65,643,296	167,201,825	27,524,641	27,524,641

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Executive				
County Manager (101-0)				
Salaries and Wages	45,962	82,561	142,217	142,217
Employee Benefits	6,132	34,174	66,680	66,680
Services and Supplies	21,123,781	11,042,122	-	-
Capital Outlay	870,109	-	-	-
Subtotal	22,045,984	11,158,856	208,897	208,897
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	199,980	272,712	272,712
Employee Benefits	-	80,414	128,578	128,578
Services and Supplies	-	44,935,953	-	-
Capital Outlay	-	-	-	-
Subtotal	-	45,216,347	401,290	401,290
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	598,527	2,328,033	375,000	375,000
Capital Outlay	-	150,000	150,000	150,000
Subtotal	598,527	2,478,033	525,000	525,000
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	277,598	-	-	-
Employee Benefits	2	-	-	-
Services and Supplies	1,199,728	200,530	-	-
Capital Outlay	359,119	-	-	-
Subtotal	1,836,447	200,530	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	4,873	89,637	6,050	6,050
Capital Outlay	-	-	-	-
Subtotal	4,873	89,637	6,050	6,050
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	89,354	284,367	94,000	94,000
Capital Outlay	-	-	-	-
Subtotal	89,354	284,367	94,000	94,000
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	78	6,145	-	-
Capital Outlay	-	-	-	-
Subtotal	78	6,145	-	-
Human Resources Department (109-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
County Recorder (111-0)				
Salaries and Wages	77,903	93,339	99,954	99,954
Employee Benefits	35,630	36,050	36,975	36,975
Services and Supplies	576,567	3,559,332	300,071	300,071
Capital Outlay	-	-	-	-
Subtotal	690,100	3,688,720	437,000	437,000
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

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SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	401,463	375,879	514,883	514,883
Employee Benefits	41,764	150,637	232,233	232,233
Services and Supplies	23,592,908	62,446,118	775,121	775,121
Capital Outlay	1,229,228	150,000	150,000	150,000
GENERAL GOVERNMENT FUNCTION SUBTOTAL	25,265,363	63,122,635	1,672,238	1,672,238
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	679,210	831,569	875,118	875,118
Employee Benefits	433,145	437,115	425,834	425,834
Services and Supplies	1,017,562	8,565,742	1,739,355	1,739,355
Capital Outlay	-	454,828	451,416	451,416
Subtotal	2,129,917	10,289,254	3,491,723	3,491,723
District Attorney (106-0)				
Salaries and Wages	2,234,619	2,336,337	2,523,249	2,523,249
Employee Benefits	1,141,362	1,196,585	1,306,661	1,306,661
Services and Supplies	437,433	1,438,581	234,860	234,860
Capital Outlay	-	-	-	-
Subtotal	3,813,414	4,971,503	4,064,771	4,064,771
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	15,940	52,387	44,500	44,500
Employee Benefits	726	322	-	-
Services and Supplies	647,368	895,943	347,698	347,698
Capital Outlay	-	-	-	-
Subtotal	664,034	948,653	392,198	392,198
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	-	34,453	33,095	33,095
Employee Benefits	-	871	-	-
Services and Supplies	68,643	4,461,972	839,905	839,905
Capital Outlay	-	-	-	-
Subtotal	68,643	4,497,296	873,000	873,000
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	1,274,981	1,046,698	1,046,698
Employee Benefits	-	762,412	457,824	457,824
Services and Supplies	-	166,016	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,203,409	1,504,522	1,504,522
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 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	2,929,769	4,529,728	4,522,660	4,522,660
Employee Benefits	1,575,233	2,397,305	2,190,319	2,190,319
Services and Supplies	2,171,006	15,528,505	3,161,818	3,161,818
Capital Outlay	-	454,828	451,416	451,416
JUDICIAL FUNCTION SUBTOTAL	6,676,008	22,910,366	10,326,214	10,326,214
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	546,940	2,798,351	1,891,061	1,891,061
Employee Benefits	139,531	937,926	1,087,873	1,087,873
Services and Supplies	1,588,414	17,642,351	310,488	310,488
Capital Outlay	225,569	488,156	-	-
Subtotal	2,500,454	21,866,784	3,289,422	3,289,422
Medical Examiner (153-0)				
Salaries and Wages	62,741	74,655	-	-
Employee Benefits	33,030	23,950	-	-
Services and Supplies	78,882	380,652	95,897	95,897
Capital Outlay	-	-	-	-
Subtotal	174,653	479,257	95,897	95,897
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	191,867	365,700	495,582	495,582
Employee Benefits	76,973	98,136	152,670	152,670
Services and Supplies	603,564	4,041,012	344,961	344,961
Capital Outlay	-	-	-	-
Subtotal	872,404	4,504,847	993,213	993,213
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	1,052,329	-	-
Employee Benefits	-	553,287	-	-
Services and Supplies	-	220,480	-	-
Capital Outlay	-	320,000	-	-
Subtotal	-	2,146,096	-	-
Emergency Management (101-5)				
Salaries and Wages	51,777	300,115	49,875	49,875
Employee Benefits	30,286	74,163	24,964	24,964
Services and Supplies	176,196	752,031	-	-
Capital Outlay	-	-	-	-
Subtotal	258,259	1,126,310	74,840	74,840
FUNCTION CONTINUED				

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 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	853,325	4,591,149	2,436,519	2,436,519
Employee Benefits	279,820	1,687,462	1,265,507	1,265,507
Services and Supplies	2,447,056	23,036,527	751,346	751,346
Capital Outlay	225,569	808,156	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	3,805,770	30,123,294	4,453,372	4,453,372
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	66,645	71,758	78,330	78,330
Employee Benefits	36,902	38,077	39,043	39,043
Services and Supplies	718,882	831,501	696,507	696,507
Capital Outlay	71,415	-	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	893,844	941,337	813,880	813,880
HEALTH & SANITATION FUNCTION-SLFRF COVID RECOVERY				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	100,000	-	-
Capital Outlay	-	-	-	-
HEALTH & SANITATION FUNCTION SUBTOTAL	-	100,000	-	-
WELFARE-Social Services Department (179-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	73,177	-	-	-
Capital Outlay	-	-	-	-
Subtotal	73,177	-	-	-
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	1,873,677	2,541,864	2,541,864
Employee Benefits	-	1,171,280	1,118,339	1,118,339
Services and Supplies	-	3,255,117	-	-
Capital Outlay	-	283,500	-	-
Subtotal	-	6,583,574	3,660,203	3,660,203
WELFARE FUNCTION				
Salaries and Wages	-	1,873,677	2,541,864	2,541,864
Employee Benefits	-	1,171,280	1,118,339	1,118,339
Services and Supplies	73,177	3,255,117	-	-
Capital Outlay	-	283,500	-	-
WELFARE FUNCTION SUBTOTAL	73,177	6,583,574	3,660,203	3,660,203
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	43,880	145,252	-	-
Capital Outlay	-	-	-	-
Subtotal	43,880	145,252	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	35,270	33,371	37,685	37,685
Employee Benefits	18,187	16,531	23,159	23,159
Services and Supplies	96,838	76,264	777,116	777,116
Capital Outlay	-	-	-	-
Subtotal	150,295	126,166	837,960	837,960
FUNCTION CONTINUED			-	-

WASHOE COUNTY
(Local Government)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY FUNCTION AND ACTIVITY				
CSD - May Center (270-6)				
Salaries and Wages	245,513	282,167	279,600	279,600
Employee Benefits	111,647	100,627	95,560	95,560
Services and Supplies	99,924	337,997	357,181	357,181
Capital Outlay	-	-	-	-
Subtotal	457,084	720,791	732,342	732,342
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	100,000	-	-
Capital Outlay	-	-	-	-
Subtotal	-	100,000	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	280,783	315,539	317,285	317,285
Employee Benefits	129,834	117,158	118,719	118,719
Services and Supplies	240,642	659,513	1,134,297	1,134,297
Capital Outlay	-	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	651,259	1,092,209	1,570,302	1,570,302
COMMUNITY SUPPORT				
Community Support (181-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
COMMUNITY SUPPORT FUNCTION SUBTOTAL	-	-	-	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,680,000	1,772,912	1,921,505	1,921,505
Subtotal	1,680,000	1,772,912	1,921,505	1,921,505
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,680,000	1,772,912	1,921,505	1,921,505
TOTAL EXPENDITURES- ALL FUNCTIONS	39,045,421	126,646,327	24,417,713	24,417,713
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)				
General Fund	159,786	82,545	-	-
Other Restricted Revenue Fund	-	-	-	-
Water Resources Fund	-	-	-	-
Assessor Tech Fee	-	-	-	-
Regional Permits Fund	-	-	-	-
Debt Service	1,462,931	1,655,886	1,749,001	1,749,001
Capital Facilities	-	-	-	-
Capital Improvements Fund	159,123	31,466,339	257,524	257,524
Subtotal Other Uses	1,781,840	33,204,770	2,006,525	2,006,525
ENDING FUND BALANCE	24,816,035	7,350,727	1,100,403	1,100,403
TOTAL COMMITMENTS AND FUND BALANCE	65,643,296	167,201,825	27,524,641	27,524,641

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	8,429,473	8,864,567	9,607,527	9,607,527
Subtotal	8,429,473	8,864,567	9,607,527	9,607,527
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	39,181	30,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	(24,933)	-	-	-
Other	-	-	-	-
Subtotal	14,248	30,000	30,000	30,000
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	8,443,721	8,894,567	9,637,527	9,637,527
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	1,491,212	1,994,980	2,579,159	2,579,159
TOTAL AVAILABLE RESOURCES	9,934,933	10,889,547	12,216,686	12,216,686

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
INTERGOVERNMENTAL:				
State of Nevada Apportionment	5,025,476	5,318,740	5,764,516	5,764,516
Reno/Sparks Apportionment	920,332	997,264	1,080,847	1,080,847
Property Tax processing Fees&other services&supplies	44,145	44,384	47,138	47,138
Subtotal	5,989,953	6,360,388	6,892,501	6,892,501
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	5,989,953	6,360,388	6,892,501	6,892,501
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	1,994,980	2,579,159	3,374,185	3,374,185
TOTAL COMMITMENTS AND FUND BALANCE	9,934,933	10,889,547	12,216,686	12,216,686

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	642,204	484,000	484,000	484,000
Subtotal	642,204	484,000	484,000	484,000
INTERGOVERNMENTAL:				
Federal Grants	282,336	8,189	169,911	169,911
State and Local Grants	-	-	257,500	257,500
Subtotal	282,336	8,189	427,411	427,411
MISCELLANEOUS:				
Investment Earnings	142,711	218,670	218,592	218,592
Net Increase (decrease) in the fair value of investments	(134,531)	-	-	-
Contributions and Donations	372,800	-	-	-
Other	-	766,466	400,000	400,000
Subtotal	380,980	985,136	618,592	618,592
Subtotal Revenues	1,305,520	1,477,325	1,530,003	1,530,003
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	1,485	196,560	-	-
Subtotal Other Uses	1,485	196,560	-	-
BEGINNING FUND BALANCE	12,592,656	12,395,584	12,670,947	12,670,947
TOTAL AVAILABLE RESOURCES	13,899,661	14,069,470	14,200,950	14,200,950

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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Schedule B-13

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Services and Supplies	-	103,446	1,401,202	1,401,202
Parks (9000) Capital Outlay				
District one	10,483	151,469	608,188	608,188
District two	47,285	-	780,000	780,000
District three	172	-	-	-
District four	786	-	1,221,114	1,221,114
Special Projects	434,257	539,647	535,021	535,021
Bond Projects	1,011,094	602,461	1,354,047	1,354,047
Subtotal	1,504,077	1,293,576	4,498,369	4,498,369
Debt Service				
Services Fees	-	1,500	1,500	1,500
Subtotal	-	1,500	1,500	1,500
Total Expenditures	1,504,077	1,398,523	5,901,072	5,901,072
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	12,395,584	12,670,947	8,299,878	8,299,878
TOTAL COMMITMENTS AND FUND BALANCE	13,899,661	14,069,470	14,200,950	14,200,950

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	24	-	-	-
Special Assessments	-	-	-	-
Subtotal	24	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	-	1,200,000	34,981	34,981
State Grants	242,691	2,091,257	1,721,257	1,721,257
Local Contributions	200,000	-	-	-
Subtotal	442,691	3,291,257	1,756,238	1,756,238
CHARGES FOR SERVICES				
City Reimbursements	-	-	-	12,092,544
Subtotal	-	-	-	12,092,544
MISCELLANEOUS				
Investment Earnings	295,494	62,500	62,500	62,500
Net Increase (decrease) in the fair value of investments	(288,627)	-	-	-
Contributions and Donations	-	293,349	100,000	100,000
Other: Reimbursements	76,839	481,500	-	-
Subtotal	83,706	837,349	162,500	162,500
Subtotal Revenues	526,421	4,128,606	1,918,738	14,011,282
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,010,000	41,852,074	44,996,175	44,996,175
Regional Communications System	800,000	890,661	2,390,942	2,805,942
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	159,122	31,466,339	257,524	257,524
Marijuana Fund	-	-	-	-
Roads Fund	-	425,000	-	-
Regional Permits Capital Fund	-	252,452	-	-
Library Expansion Fund	-	788,340	160,000	410,000
Animal Services Fund	451,238	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	2,484,235	69,300	-	3,000,000
Enhanced 911 Fund	750,000	-	2,500,000	2,500,000
Bond Premiums/ Discounts	1,411,220	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	9,135,000	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	18,200,815	75,744,166	50,304,640	53,969,640
BEGINNING FUND BALANCE	15,668,907	24,206,330	50,959,482	52,150,143
TOTAL AVAILABLE RESOURCES	34,396,144	104,079,102	103,182,860	120,131,065

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	245,584	48,877	696,076	894,576
Capital Outlay	55,393	1,492,504	4,405,298	12,141,298
Subtotal	300,976	1,541,381	5,101,373	13,035,873
JUDICIAL FUNCTION:				
Services and Supplies	310,134	-	-	94,500
Capital Outlay	676,324	4,880,776	776,100	1,890,100
Subtotal	986,458	4,880,776	776,100	1,984,600
PUBLIC SAFETY FUNCTION:				
Services and Supplies	1,597,525	1,061,267	3,048,509	3,641,509
Capital Outlay	2,709,673	7,834,414	27,035,380	27,550,380
Subtotal	4,307,198	8,895,681	30,083,889	31,191,889
PUBLIC WORKS FUNCTION:				
Services and Supplies	398,014	47,428	5,000	572,500
Capital Outlay	280,646	6,772,962	9,104,653	11,579,653
Subtotal	678,660	6,820,390	9,109,653	12,152,153
HEALTH				
Capital Outlay	-	790,000	-	-
Subtotal	-	790,000	-	-
WELFARE				
Services and Supplies	557,974	14,750	-	127,000
Capital Outlay	2,905,797	27,841,623	2,532,125	17,624,669
Subtotal	3,463,770	27,856,373	2,532,125	17,751,669
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	76,210	42,500	-	155,000
Capital Outlay	95,990	1,093,420	3,500,355	4,049,055
Subtotal	172,200	1,135,920	3,500,355	4,204,055
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	280,551	-	-	-
Subtotal	280,551	-	-	-
Subtotal Expenditures	10,189,813	51,920,521	51,103,495	80,320,239
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	24,206,330	52,150,143	52,079,366	39,810,826
TOTAL COMMITMENTS AND FUND BALANCE	34,396,144	104,079,102	103,182,860	120,131,065

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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Schedule B-13

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Local Government Contributions	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest Earnings	2,641	970	-	-
Net Increase (decrease) in the fair value of investments	(2,174)	120	-	-
Reimbursements	-	-	-	-
Subtotal	467	1,090	-	-
Subtotal Revenues	467	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	243,026	243,354	368	(0)
TOTAL AVAILABLE RESOURCES	243,493	252,882	368	(0)

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL

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Schedule B-12

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	139	431	-	-
Capital Outlay	-	-	-	-
Subtotal	139	431	-	-
Subtotal Expenditures	139	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	243,354	(0)	368	(0)
TOTAL COMMITMENTS AND FUND BALANCE	243,493	252,882	368	(0)

WASHOE COUNTY
(Local Government)

SCHEDULE B - 430
FUND - REGIONAL PERMITS CAPITAL

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 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	9,835,000	-	-	-
Bond Premium	-	-	-	-
Subtotal Other Financing Sources	9,835,000	-	-	-
Operating Transfers In (Schedule T)				
General Fund	6,248,891	5,961,487	6,128,435	6,128,435
Truckee River Flood Management	2,325,839	2,214,426	2,487,925	2,487,925
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	130,863	498,200	498,200	498,200
Baseball Stadium	1,462,931	1,655,886	1,749,001	1,749,001
Subtotal Transfers	10,168,523	10,329,999	10,863,561	10,863,561
Subtotal Other Financing Sources	20,003,523	10,329,999	10,863,561	10,863,561
BEGINNING FUND BALANCE	1,819,781	2,278,255	2,278,255	2,278,255
TOTAL AVAILABLE RESOURCES	21,823,304	12,608,254	13,141,816	13,141,816

WASHOE COUNTY
(Local Government)

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

Page 49
Schedule C-15

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2023	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/2021	YEAR ENDING	APPROVED	APPROVED
	6/30/2022			
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	14,904,970	5,625,372	5,608,000	5,608,000
Interest	1,676,002	1,620,146	2,077,690	2,077,690
Bond Issuance Cost	70,085	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	2,835	3,095	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	935,000	980,000	1,030,000	1,030,000
Interest	492,875	445,000	394,750	394,750
Bond Issuance Cost	-	-	-	-
Debt Service Fees	350	500	350	350
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	1,061,208	1,189,959	1,287,174	1,287,174
Interest	398,093	442,297	438,197	438,197
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	2,278,255	2,278,255	2,278,255	2,278,255
TOTAL COMMITMENTS AND FUND BALANCE	21,823,304	12,608,254	13,141,816	13,141,816

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 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,940,029	3,013,955	1,921,505	1,921,505
Subtotal	2,940,029	3,013,955	1,921,505	1,921,505
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	2,940,029	3,013,955	1,921,505	1,921,505
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	3,711,154	3,625,172	3,596,834	3,596,834
TOTAL AVAILABLE RESOURCES	6,651,183	6,639,127	5,518,339	5,518,339

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

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	758,360	490,000	490,000	490,000
Subtotal	758,360	490,000	490,000	490,000
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	20,715	10,800	10,800	10,800
Net increase (decrease) fair value of investments	(16,619)	-	-	-
Special Assessments - interest	228,211	245,000	245,000	245,000
Other Misc Government Revenue	-	-	-	-
Penalties	29,201	14,000	14,000	14,000
Subtotal	261,508	269,800	269,800	269,800
Subtotal Revenues	1,019,868	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	1,822,265	2,048,409	2,427,986	2,427,986
TOTAL AVAILABLE RESOURCES	2,842,133	2,808,209	3,187,786	3,187,786

WASHOE COUNTY
(Local Government)

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

Page 53
Schedule C-15

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	637,472	247,210	187,797	187,797
Interest	129,253	105,813	69,116	69,116
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	25,905	26,200	26,200	26,200
Subtotal	792,630	379,223	283,113	283,113
 *TOTAL RESERVED AMOUNT (MEMO ONLY)	 2,048,409	 2,427,986	 2,427,986	 2,427,986
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,094	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	1,094	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	2,048,409	2,427,986	2,903,673	2,903,673
TOTAL COMMITMENTS AND FUND BALANCE	2,842,133	2,808,209	3,187,786	3,187,786

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) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	4,380,380	3,200,000	3,320,000	3,320,000
TRPA	-	-	-	-
Other	11,345	10,000	10,000	10,000
Miscellaneous				
Reimbursements	-	-	-	-
Total Operating Revenue	4,391,725	3,210,000	3,330,000	3,330,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,415,518	1,648,302	2,025,270	2,025,270
Employee Benefits	626,879	843,981	996,962	996,962
Services and Supplies	870,914	1,046,612	1,008,943	1,008,943
Depreciation/amortization	20,058	21,800	21,800	21,800
Total Operating Expense	2,933,369	3,560,694	4,052,975	4,052,975
Operating Income or (Loss)	1,458,356	(350,694)	(722,975)	(722,975)
NONOPERATING REVENUE				
Investment earnings	88,187	32,000	75,438	75,438
Net increase (decrease) in fair value of investments	(88,321)	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	(134)	32,000	75,438	75,438
NONOPERATING EXPENSE				
Invest Pool Allocation Expense	-	2,000	2,000	2,000
Total Nonoperating Expenses	-	2,000	2,000	2,000
Net Income before Operating Transfers	1,458,222	(320,694)	(649,538)	(649,538)
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	1,458,222	(320,694)	(649,538)	(649,538)

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 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	4,801,839	3,210,000	3,330,000	3,330,000
Cash payments for personnel costs	(2,137,573)	(2,488,782)	(3,018,732)	(3,018,732)
Cash payments for services & supplies	(915,216)	(1,046,612)	(1,008,943)	(1,008,943)
a. Net cash provided (used) by operating activities	1,749,050	(325,394)	(697,675)	(697,675)
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	(1)	(70,000)	(70,000)	(70,000)
c. Net cash provided (used) by capital and related financing activities	(1)	(70,000)	(70,000)	(70,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	2,440	30,000	73,438	73,438
d. Net cash provided (used) by investing activities	2,440	30,000	73,438	73,438
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,751,489	(365,394)	(694,238)	(694,238)
CASH AND CASH EQUIVALENTS AT JULY 1	5,517,807	7,269,296	6,903,902	6,903,902
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	7,269,296	6,903,902	6,209,664	6,209,664

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 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	19,356,964	20,205,197	21,561,193	21,561,193
Total Operating Revenue	19,356,964	20,205,197	21,561,193	21,561,193
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,570,770	2,028,927	2,576,408	2,576,408
Employee Benefits	666,490	975,840	1,180,533	1,180,533
Services and Supplies	5,516,421	9,859,084	11,912,546	11,894,750
Depreciation/amortization	3,984,318	4,303,202	4,589,283	4,589,283
Total Operating Expense	11,737,999	17,167,053	20,258,771	20,240,975
Operating Income or (Loss)	7,618,965	3,038,144	1,302,422	1,320,218
NONOPERATING REVENUE				
Investment earnings	1,290,635	979,213	994,470	994,470
Net Increase/(decrease) in fair value of Investments	(1,189,726)	-	-	-
Federal Grants	24,672	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	35,664	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	161,245	979,213	994,470	994,470
NONOPERATING EXPENSE				
Loss on asset disposition	5,521	-	-	-
Interest/bond issuance costs	234,264	387,713	822,605	822,605
Connection fee refunds	64,760	25,000	25,000	25,000
Total Nonoperating Expenses	304,545	412,713	847,605	847,605
Income (Loss) before Contributions and Transfers	7,475,665	3,604,644	1,449,287	1,467,083
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	10,576,468	8,789,000	9,228,000	9,228,000
Contributions from contractors	1,817,088	1,162,000	1,212,000	1,212,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	12,393,556	9,951,000	10,440,000	10,440,000
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)	19,869,221	13,555,644	11,889,287	11,907,083

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	18,512,226	19,763,802	21,010,603	21,010,603
Cash received from services to other funds	2,353	2,500	3,000	3,000
Cash received from program loans	13,830	2,455	2,455	2,455
Other operating receipts	600,571	437,940	546,635	546,635
Cash payments for personnel costs	(2,389,349)	(3,004,767)	(3,756,942)	(3,756,942)
Cash payments for services & supplies	(4,641,421)	(9,859,084)	(11,912,546)	(11,894,750)
Cash payments for program loans	-	-	(20,000)	(20,000)
Cash refund of hookup fees	(64,760)	(25,000)	(25,000)	(25,000)
Cash Portion of dispsal of water utility operations	-	-	-	-
a. Net cash provided (used) by operating activities	12,033,450	7,317,846	5,848,205	5,866,001
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grants	929	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	30,683	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	31,612	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	10,968,190	8,789,000	9,228,000	9,228,000
Other capital contributions	(216)	-	-	-
Other nonoperating receipts	5,521	-	-	-
Proceeds from debt issued	13,269,485	13,618,736	16,000,000	16,000,000
Principal paid on financing	(2,316,983)	(1,609,825)	(1,264,782)	(1,264,782)
Interest paid on financing	(177,290)	(373,889)	(822,605)	(822,605)
Bond issuance	-	-	-	-
Proceeds from asset disposition	(5,521)	-	-	-
Acquisition of capital assets	(20,949,517)	(20,887,266)	(57,484,000)	(57,484,000)
c. Net cash provided (used) by capital and related financing activities	793,669	(463,244)	(34,343,387)	(34,343,387)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	198,963	977,713	992,970	992,970
Equipment supply deposit paid	-	-	-	-
d. Net cash provided (used) by investing activities	198,963	977,713	992,970	992,970
TRANSFERS				
Transfer to General Fund	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	13,057,694	7,832,315	(27,502,212)	(27,484,416)
CASH AND CASH EQUIVALENTS AT JULY 1	117,087,076	130,144,770	137,977,085	137,977,085
CASH AND CASH EQUIVALENTS AT JUNE 30	130,144,770	137,977,085	110,474,873	110,492,669

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	327,551	337,000	337,000	337,000
Other	40,000	150,000	280,000	280,000
Total Operating Revenue	367,551	487,000	617,000	617,000
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	25,971	6,226	2,542	2,542
Employee Benefits	11,678	3,489	1,265	1,265
Services and Supplies	262,453	588,664	3,715,154	3,715,154
Depreciation/amortization	73,454	208,400	208,400	208,400
Total Operating Expense	373,557	806,779	3,927,361	3,927,361
Operating Income or (Loss)	(6,006)	(319,779)	(3,310,361)	(3,310,361)
NONOPERATING REVENUE				
Investment earnings	42,115	49,751	38,008	38,008
Net increase (decrease) on fair value of investments	(34,374)	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Miscellaneous	5,637	3,758	-	-
Total Nonoperating Revenues	13,378	53,509	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	7,372	(267,570)	(3,273,652)	(3,273,652)
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)	7,372	(267,570)	(3,273,652)	(3,273,652)

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	303,926	487,000	617,000	617,000
Cash payments for personnel costs	(37,754)	(9,715)	(3,807)	(3,807)
Cash payments for services & supplies	(579,888)	(588,664)	(3,715,154)	(3,715,154)
a. Net cash provided (used) by operating activities	(313,716)	(111,379)	(3,101,961)	(3,101,961)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	3,758	-	-
b. Net cash provided (used) by noncapital financing activities	-	3,758	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	-	-	-	-
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)
c. Net cash provided (used) by capital and related financing activities	-	(1,300)	(76,300)	(76,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	19,148	49,751	38,008	38,008
d. Net cash provided (used) by investing activities	19,148	49,751	38,008	38,008
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(294,568)	(59,170)	(3,140,252)	(3,140,252)
CASH AND CASH EQUIVALENTS AT JULY 1	4,242,588	3,948,020	3,888,850	3,888,850
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	3,948,020	3,888,850	748,597	748,597

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - GOLF COURSE (520)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	53,886,340	53,776,719	58,264,811	58,264,811
Miscellaneous	3,316,735	2,950,000	2,468,853	2,468,853
Total Operating Revenue	57,203,075	56,726,719	60,733,664	60,733,664
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	383,931	413,746	436,889	436,889
Employee Benefits	207,231	203,593	206,371	206,371
Services and Supplies	56,137,665	57,128,704	60,274,110	60,274,110
Depreciation	-	-	-	-
Total Operating Expense	56,728,827	57,746,043	60,917,370	60,917,370
Operating Income or (Loss)	474,248	(1,019,324)	(183,706)	(183,706)
NONOPERATING REVENUE				
Investment earnings	171,870	108,000	108,000	108,000
Net increase (decrease) in the fair value of investment	(157,564)	-	-	-
Other non operating revenue	917,267	-	-	-
Federal Grant	27,575	265,000	-	-
Total Nonoperating Revenues	959,148	373,000	108,000	108,000
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,433,396	(646,324)	(75,706)	(75,706)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	3,000,000
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	3,000,000
NET INCOME (LOSS)	1,433,396	(646,324)	(75,706)	2,924,294

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	28,830,562	27,447,919	32,052,811	32,052,811
Cash received from other funds	25,846,599	29,278,800	28,680,853	28,680,853
Cash received from others	3,344,311	-	-	-
Cash payments for personnel costs	(586,240)	(614,339)	(640,260)	(640,260)
Cash payments for services & supplies	(57,218,314)	(55,707,504)	(58,155,110)	(58,155,110)
a. Net cash provided (used) by operating activities	216,918	404,876	1,938,294	1,938,294
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	917,267	265,000	-	-
General Fund - In	-	-	-	3,000,000
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	917,267	265,000	-	3,000,000
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	24,902	108,000	108,000	108,000
d. Net cash provided (used) by investing activities	24,902	108,000	108,000	108,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,159,087	777,876	2,046,294	5,046,294
CASH AND CASH EQUIVALENTS AT JULY 1	14,279,301	15,438,388	16,216,264	16,216,264
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	15,438,388	16,216,264	18,262,558	21,262,558

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	7,371,934	7,700,118	7,700,118	7,700,118
Miscellaneous				
Reimbursements	113,831			
Subrogation recoveries	164,551	35,000	35,000	35,000
Other	56,003	15,000	15,000	15,000
Total Operating Revenue	7,706,319	7,750,118	7,750,118	7,750,118
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	390,339	420,103	438,752	438,752
Employee Benefits	192,252	199,665	199,484	199,484
Services and Supplies	4,501,459	8,142,593	8,198,776	8,198,776
Depreciation	-	-	-	-
Total Operating Expense	5,084,050	8,762,362	8,837,012	8,837,012
Operating Income or (Loss)	2,622,269	(1,012,244)	(1,086,894)	(1,086,894)
NONOPERATING REVENUE				
Investment earnings	366,117	327,200	327,200	327,200
Net increase in the fair value of investments	(347,755)	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Other (Donations, Contributions, etc.)	32,038	24,283	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	50,400	351,483	327,200	327,200
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,672,669	(660,761)	(759,694)	(759,694)
Operating Transfers (Schedule T)				
General Fund - In	3,000,000	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	3,000,000	-	-	-
NET INCOME (LOSS)	5,672,669	(660,761)	(759,694)	(759,694)

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 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	7,371,934	7,700,118	7,700,118	7,700,118
Cash received from others	308,505	50,000	50,000	50,000
Cash payments for personnel costs	(564,659)	(617,769)	(636,236)	(636,236)
Cash payments for services & supplies	(4,898,270)	(6,416,933)	(6,398,776)	(6,398,776)
a. Net cash provided (used) by operating activities	2,217,510	715,416	715,106	715,106
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In/(Out)	3,000,000	-	-	-
Federal Grant/Donations	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	3,000,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES	-	-	-	-
c. Net cash provided (used) by capital and related financing activities	32,038	24,283	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	51,144	327,200	327,200	327,200
d. Net cash provided (used) by investing activities	51,144	327,200	327,200	327,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,300,692	1,066,899	1,042,306	1,042,306
CASH AND CASH EQUIVALENTS AT JULY 1	34,502,591	39,803,283	40,870,182	40,870,182
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	39,803,283	40,870,182	41,912,488	41,912,488

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2023 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	8,843,545	9,843,518	11,158,082	11,158,082
Other	21,407	50,000	50,000	50,000
Total Operating Revenue	8,864,952	9,893,518	11,208,082	11,208,082
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,347,581	1,384,292	1,535,677	1,535,677
Employee Benefits	812,538	796,000	841,813	841,813
Services and Supplies	3,559,084	4,173,927	4,382,755	4,382,755
Depreciation	1,976,993	2,398,710	2,606,570	2,606,570
Total Operating Expense	7,696,196	8,752,929	9,366,816	9,366,816
Operating Income or (Loss)	1,168,756	1,140,589	1,841,266	1,841,266
NONOPERATING REVENUE				
Investment earnings	115,531	115,531	115,531	115,531
Gain on asset disposition	227,879	200,000	200,000	200,000
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	343,410	315,531	315,531	315,531
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,512,166	1,456,120	2,156,798	2,156,798
CAPITAL CONTRIBUTIONS				
Contributions from other funds	366,097	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)	1,878,263	1,756,120	2,456,798	2,456,798

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	8,843,545	9,843,518	11,158,082	11,158,082
Cash received from others	21,407	50,000	50,000	50,000
Cash payments for personnel costs	(2,136,576)	(2,180,292)	(2,377,490)	(2,377,490)
Cash payments for services & supplies	(3,210,337)	(4,058,396)	(4,267,224)	(4,267,224)
a. Net cash provided (used) by operating activities	3,518,039	3,654,830	4,563,368	4,563,368
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	227,879	200,000	200,000	200,000
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(1,630,657)	(1,577,598)	(6,900,679)	(6,900,679)
c. Net cash provided (used) by capital and related financing activities	(1,402,778)	(1,377,598)	(6,700,679)	(6,700,679)
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)	2,115,261	2,277,232	(2,137,311)	(2,137,311)
CASH AND CASH EQUIVALENTS AT JULY 1	2,092,912	4,208,173	6,485,405	6,485,405
CASH AND CASH EQUIVALENTS AT JUNE 30	4,208,173	6,485,405	4,348,094	4,348,094

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - EQUIPMENT SERVICES (669)

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Schedule F-2

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Debt Service										
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.56	9,548,900	318,364	1,212,200	1,530,564
BB StdM Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2057	7.0	9,027,362	119,833	74,974	194,807
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	8,965,000	308,458	555,000	863,458
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	8,485,000	266,507	485,000	751,507
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	8,410,000	394,750	1,030,000	1,424,750
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	8,961,000	113,832	1,058,000	1,171,832
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	8,700,000	313,975	455,000	768,975
2021B Flood Control Refunding (450666)	4	15	11,500,000	7/2021	12/2035	1.46	11,285,000	487,475	575,000	1,062,475
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	10,735,000	587,443	2,480,000	3,067,443
TOTAL ALL DEBT SERVICE			130,414,845				84,117,262	2,910,637	7,925,174	10,835,811

SCHEDULE C-1 - INDEBTEDNESS

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**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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		TOTAL
							BALANCE 07/01/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	14,130,000	773,225	2,060,000	2,833,225
TOTAL ALL DEBT SERVICE			14,130,000				14,130,000	773,225	2,060,000	2,833,225

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN							BEGINNING OUTSTANDING	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BALANCE 07/01/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd (7003	8	20	8,592,787	12/2011	11/2031	3.48	1,801,349	61,288	164,550	225,838
S.A.D. #37-Spanish Springs Sewer Phase 1a (700370	8	20	728,813	5/2007	5/2027	4.35	74,111	3,224	14,756	17,980
S.A.D. #39-Lightning W Water Supply (700390)	8	20	999,268	6/2009	5/2029	7.18	65,981	4,604	8,491	13,095
TOTAL ALL DEBT SERVICE			10,320,868				1,941,441	69,116	187,797	256,913

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2022	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	3,425,566	75,057	877,109	952,166
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	27,000,000	420,718	387,673	808,391
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	326,830	0	326,830
TOTAL ALL DEBT SERVICE			67,386,176				53,425,566	822,605	1,264,782	2,087,387

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN						TRANSFERS OUT				
FUND TYPE	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	44,996,175
	General	11	Marijuana Establishmnts	22	587,000	General	18	Debt Service	49	6,128,435
						General	18	Roads Special Rev	32	1,208,197
						General	18	Other Restricted	35	-
						General	18	Child Protective Svcs	27	447,237
						General	18	Health Benefits Fund	61	3,000,000
						General	18	Reg Permits System	24	-
						General	18	Indigent Tax Levy	25	22,071,347
						General	18	Homelessness Fund	26	20,027,665
						General	18	Reg Communications	23	27,372
Subtotal					587,000	Subtotal				110,852,166.00
SPECIAL REVENUE FUNDS	Health	19	General Fund	18	9,516,856	Truckee RiverFloodMgt	31	Debt Service	49	2,487,925
	Senior Services	28	General Fund	18	3,428,882	Other Restricted Rev	40	Capital Improvements	45	257,524
	Senior Services	28	Indigent Tax Levy	25	1,123,743	Other Restricted Rev	40	Debt Service	49	1,749,001
	Roads Special Rev	32	General Fund	18	1,208,197	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	90,000	Health Fund	19	Reg Permits System	24	90,000
	Roads Special Rev	32	Capital Facilities Tax	42	1,950,000	Library Expansion	20	Capital Improvements	45	410,000
	Indigent Tax Levy	25	General Fund	18	22,071,347	Indigent Tax Levy	25	Capital Improvements	45	3,000,000
	Child Protective Svcs	27	Indigent Tax Levy	27	9,659,716	Indigent Tax Levy	25	Child Protective Svcs	27	9,659,716
	Child Protective Svcs	27	General Fund	18	447,237	Indigent Tax Levy	25	Homelessness Fund	26	10,178,531
	Homelessness Fund	26	Marijuana Establishments	22	500,000	Indigent Tax Levy	25	Senior Services	28	1,123,743
	Homelessness Fund	26	General Fund	18	20,027,665	Senior Services	28	Homelessness Fund	26	137,576
	Homelessness Fund	26	Indigent Tax Levy	25	10,178,531	E911 Fund	29	Capital Improvements	45	2,500,000
	Homelessness Fund	26	Child Protective Svcs	27	109,454	Reg Communications	23	Capital Improvements	45	2,805,942
	Homelessness Fund	26	Senior Services Fund	28	137,576	Reg Communications	23	Debt Services	49	498,200
						Child Protective Svcs	27	Homelessness Fund	26	109,454
Subtotal					80,476,576	Subtotal				36,094,611

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2022-2023

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	44,996,175	Capital Facilities	42	Roads Special Rev	32	1,950,000
	Reg Permits Capital	47	Reg Permits System	24	-	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	257,524					
	Capital Improvements	45	Indigent Tax Levy Fund	25	3,000,000					
	Capital Improvements	45	Child Protective Svcs	27	-					
	Capital Improvements	45	Roads	32	-					
	Capital Improvements	45	Reg Communications	23	2,805,942					
	Capital Improvements	45	Animal Services	21	-					
	Capital Improvements	45	Library Expansion	20	410,000					
	Capital Improvements	45	Enhanced 911	29	2,500,000					
Subtotal					53,969,640					1,950,000
EXPENDABLE TRUST FUNDS										
Subtotal					-					-
DEBT SERVICE	Debt Service	49	General	18	6,128,435					
	Debt Service	49	TruckeeRiverFloodMgt	31	2,487,925					
	Debt Service	49	Other Restricted Rev	40	1,749,001					
	Debt Service	49	Reg Communications	23	498,200					
	Debt Service	49								
	Debt Service	49								
	Debt Service	49								
Subtotal					10,863,561					-

Transfer Schedule for Fiscal Year 2022-2023

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	3,000,000	Equipment Services	65	General	11	-
						Equipment Services	65	Building & Safety	55	-
						Equipment Services	65	Utilities	57	-
						Equipment Services	65	Golf Fund	59	-
Subtotal					3,000,000					-
Subtotal					-					-
TOTAL TRANSFERS					148,896,777					148,896,777

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 6, 2023 to June 6, 2023

1. Activity:	<u>State Legislative Efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation	\$	<u>4,586</u>
4. Lodging and meals	\$	<u>4,500</u>
5. Salaries and Wages	\$	<u>160,426</u>
6. Compensation to lobbyists	\$	<u>231,500</u>
7. Entertainment	\$	<u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>8,765</u>
Total	\$	<u><u>409,777</u></u>

Entity: Washoe County

Budget Year 2022-2023

Local Government: Washoe County
Contact: Cathy Hill, Washoe County Comptroller
E-mail Address: chill@washoecounty.gov
Daytime Telephone: 775-328-2552

Schedule of Existing Contracts
Budget Year 2022-2023

Total Number of Existing Contracts: 56

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Remaining Expd. FY22 (Q4 only)	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	TALENT FRAMEWORK	7/1/2021	6/30/2022	\$ 4,391.00	\$ 5,609.00	\$ 10,000.00	Temp Employees
2	MY NEXT CAREER PATH STAFFING LLC	11/1/2020	6/30/2022	\$ 21,105.25	\$ 18,894.75	\$ 40,000.00	FY22 Temporary Staffing Chambers Mngr's
3	MY NEXT CAREER PATH STAFFING LLC	11/1/2020	6/30/2022	\$ 24,000.25	\$ 12,999.75	\$ 37,000.00	FY22 Temporary Staffing TS CES
4	ADAMS, DIANA KEEFE	7/1/2021	6/30/2022	\$ 6,843.00	\$ 13,157.00	\$ 20,000.00	FY22 Microsoft Office Training
5	KENNETH PEELE INVESTIGATIONS	7/1/2021	6/30/2022	\$ 1,200.25	\$ 8,799.75	\$ 10,000.00	Investigation Services
6	KENNETH PEELE INVESTIGATIONS	7/1/2021	6/30/2022	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	Investigation Services
7	MATHAT, CARLY	7/1/2021	6/30/2022	\$ 1,640.00	\$ 360.00	\$ 2,000.00	Transcription Services
8	GREEN MD, TRACEY	7/1/2021	7/1/2022	\$ 88,460.00	\$ 10,540.00	\$ 99,000.00	FY22 Medical Director
9	BARKER, LYNNE	5/26/2021	1/26/2022	\$ 4,600.00	\$ 5,400.00	\$ 10,000.00	Green Recovery Services
10	MANPOWER TEMPORARY SERVICES	1/11/2022	6/30/2022	\$ 24,739.00	\$ 5,261.00	\$ 24,739.00	Primary election workers
11	MY NEXT CAREER PATH STAFFING LLC	1/1/2022	6/30/2022	\$ 2,455.39	\$ 27,544.61	\$ 2,455.39	Primary election workers
12	ETCHEVERRIA, ERIN	1/1/2022	6/30/2022	\$ 980.00	\$ 660.00	\$ 1,640.00	Transcription services for LEPC
13	MANPOWER TEMPORARY SERVICES	3/25/2022	6/30/2022	\$ 7,788.66	\$ 1,776.84	\$ 77,888.66	Vasquez, Caleb - Temp Worker
14	DOLAN, PATRICK D	7/1/2015	6/30/2022	\$ 55,425.00	\$ 34,575.00	\$ 90,000.00	Legal services for Sheriff's
15	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2022	\$ 844.81	\$ 145.19	\$ 3,000.00	Office assistant for CSD
16	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2022	\$ 3,379.20	\$ 580.80	\$ 3,960.00	Office assistant for CSD
17	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2022	\$ 2,534.40	\$ 435.60	\$ 2,970.00	Office assistant for CSD
18	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2022	\$ 1,689.59	\$ 290.41	\$ 1,980.00	Office assistant for CSD
19	COMEAX, DIANE J.	7/1/2019	6/30/2021	\$ 16,250.33	\$ 48,749.67	\$ 65,000.00	Business support services
20	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2022	\$ 11,960.00	\$ 94,040.00	\$ 106,000.00	CSD - Parks and Rec Special Projects
21	MANPOWER TEMPORARY SERVICES	7/29/2020	6/30/2022	\$ 6,541.17	\$ 23,458.83	\$ 30,000.00	Park Aide
22	CARTER, CINDY M	7/1/2020	6/30/2021	\$ 3,991.50	\$ 2,008.50	\$ 6,000.00	Senior transportation
23	MACHOVA, SARKA	7/1/2020	6/30/2022	\$ 2,537.00	\$ 7,463.00	\$ 10,000.00	Forensic exams
24	CARLOS, ANTOINETTE	7/1/2020	6/30/2022	\$ 6,443.00	\$ 3,557.00	\$ 10,000.00	Forensic exams
25	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2023	\$ 447.78	\$ 42,752.22	\$ 43,200.00	Administrative services
26	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2023	\$ 16,500.00	\$ -	\$ 16,500.00	Administrative services
27	MY NEXT CAREER PATH STAFFING LLC	3/1/2021	6/30/2022	\$ 15,051.15	\$ 24,948.85	\$ 24,948.85	Victim Advocates for District Attorney
28	MY NEXT CAREER PATH STAFFING LLC	3/8/2021	6/30/2022	\$ 1,995.00	\$ 45,505.00	\$ 4,505.00	Victim Advocates coordinator for District Attorney
29	MANPOWER TEMPORARY SERVICES	4/14/2021	6/30/2022	\$ 7,290.05	\$ 4,009.95	\$ 4,009.95	Plans Examiner
30	MANPOWER TEMPORARY SERVICES	07/01/21	06/30/22	\$ 24,524.98	\$ 20,475.02	\$ 45,000.00	Technical support for Juvenile Services
31	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 0.00	\$ 225,000.00	\$ 225,000.00	COVID call center, data entry, administrative suppo
32	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 0.00	\$ 482,153.30	\$ 482,152.00	COVID call center, data entry, administrative suppo
33	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 249,928.91	\$ 75,071.09	\$ 325,000.00	COVID call center, data entry, administrative suppo
34	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 14,560.56	\$ 393,421.36	\$ 407,981.00	COVID call center, data entry, administrative suppo
35	MY NEXT CAREER PATH STAFFING LLC	07/26/21	06/30/22	\$ 1,107.02	\$ 1,892.98	\$ 3,000.00	Immunization support
36	CARTER, CINDY M	07/01/21	06/30/22	\$ 675.00	\$ 2,025.00	\$ 2,700.00	Gerlach Community Organizer
37	MEIER, KRISTA	07/01/21	06/30/22	\$ 0.00	\$ 46,000.00	\$ 46,000.00	Conflict counset
38	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 9,537.77	\$ 14,298.23	\$ 23,836.00	Environmental Health support
39	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 17,756.16	\$ -	\$ 17,756.00	Environmental Health support
40	MY NEXT CAREER PATH STAFFING LLC	07/01/21	06/30/22	\$ 24,574.50	\$ -	\$ 24,574.00	Environmental Health support
41	MY NEXT CAREER PATH STAFFING LLC	09/27/21	06/30/22	\$ 0.00	\$ 4,800.00	\$ 4,800.00	Immunization support

Local Government: Washoe County
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Schedule of Existing Contracts
Budget Year 2022-2023

Total Number of Existing Contracts: 56

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Remaining Expd. FY22 (Q4 only)	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
42	MY NEXT CAREER PATH STAFFING LLC	09/27/21	06/30/22	\$212.85	\$ 187.15	\$ 400.00	Immunization support
43	MOGA, MISTY	10/01/21	06/30/22	\$540.00	\$ 4,460.00	\$ 5,000.00	Secretarial commissioner support
44	MOGA, MISTY	10/01/21	06/30/22	\$10,000.00	\$ -	\$ 10,000.00	Secretarial commissioner support
45	J HARDWICK MD PC	10/05/21	06/30/22	\$14,000.00	\$ -	\$ 14,000.00	Infectious disease physician
46	MY NEXT CAREER PATH STAFFING LLC	10/25/21	02/28/22	\$87.00	\$ 5,194.00	\$ 5,281.00	Technology support services
47	MY NEXT CAREER PATH STAFFING LLC	10/01/21	06/30/22	\$45,755.80	\$ 42,244.20	\$ 88,000.00	Victim advocate services for District Attorney
48	MY NEXT CAREER PATH STAFFING LLC	10/01/21	06/30/22	\$45,275.60	\$ 38,724.40	\$ 84,000.00	2 part time paralegals
49	ARRASCADA, AMANDA	12/27/21	06/30/22	\$9,765.00	\$ 9,720.00	\$ 19,485.00	Payee services for senior clients
50	MANPOWER TEMPORARY SERVICES	01/05/22	06/30/22	\$8,293.28	\$ 15,706.72	\$ 24,000.00	3 - inventory clerks
51	MANPOWER TEMPORARY SERVICES	01/05/22	06/30/22	\$24,000.00	\$ -	\$ 24,000.00	3 - inventory clerks
52	MY NEXT CAREER PATH STAFFING LLC	02/02/22	06/30/22	\$6,062.77	\$ 3,925.07	\$ 1,800.00	Environmental Health support
53	MILLAN, MARK	09/01/21	09/30/22	\$61,773.99	\$ 38,226.01	\$ 61,773.99	Public Outreach
54	GHUSN, NANCY MOSS	07/01/21	06/30/23	\$2,540.00	\$ -	\$ 2,540.00	Administrative hearing officer
55	MANPOWER TEMPORARY SERVICES	04/11/22	06/30/23	\$27,648.00	\$ -	\$ 27,648.00	Plans Examiner
56	MY NEXT CAREER PATH STAFFING LLC	09/07/21	06/30/22	\$16,893.11	\$ 15,106.89	\$ 32,000.00	Administrative support for District Attorney

Local Government:	Washoe County Nevada
Contact:	Cathy Hill, Washoe County Comptroller
E-mail Address:	chill@washoecounty.gov
Daytime Telephone:	775-328-2552

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Remaining Expenditure FY22 (Q4 only)	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
	Total				\$0	\$0	-		