



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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

| | <u>Page</u> |
|---|-------------|
| <u>Major Special Revenue Fund:</u> | |
| Child Protective Services Fund: To account for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children | 115 |
| Other Restricted Fund: To account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund departments | 116 |
| <u>Nonmajor Special Revenue Funds:</u> | |
| Health Fund: To account for grants, user fees and other revenue sources specifically dedicated to on-going health programs and services..... | 127 |
| Senior Services Fund: To account for grants, charges for services and ad valorem taxes specifically appropriated to provide services for senior citizens..... | 128 |
| Enhanced 911 Fund: To account for Enhanced 911 fees specifically appropriated for the enhancement of the communication system for reporting emergencies | 129 |
| Library Expansion Fund: To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system..... | 130 |
| Animal Services Fund: To account for ad valorem taxes and related investment earnings specifically appropriated to operate a regional animal services shelter and to provide regional field enforcement operations..... | 131 |
| Regional Public Safety Training Center Fund: To account for the operations and management of a public safety training center for the benefit of local public safety agencies | 132 |
| Truckee River Flood Management Infrastructure Fund: To account for resources derived from the 0.125% infrastructure sales tax and related investment earnings specifically appropriated to fund the Truckee River Flood Management Project and related debt service | 133 |
| Regional Communication System Fund: To account for the development, operations and management of the regional communications system for the benefit of participating public safety and non-public safety agencies | 134 |
| Regional Permits System Fund: To account for the development, operations and management of the regional permit system for the benefit of participating cities and counties agencies | 135 |
| Central Truckee Meadows Remediation District Fund: To account for resources derived from remediation fees and related investment earnings specifically appropriated for the remediation of the quality of water in the Central Truckee Meadows Remediation District..... | 136 |
| Roads Fund: To account for specific revenue sources that are restricted to the construction, purchase of equipment for that construction, maintenance and repair of county roads..... | 137 |
| Marijuana Establishment Fund: To account for specific revenue sources that are committed to regulatory zoning, business licensing and public safety associated with the legalization of marijuana.. | 138 |
| Indigent Tax Levy Fund: To account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to the indigent. | 139 |
| Homelessness Fund: To account for specific revenue sources and investment earnings specifically appropriated to providing supportive services for people experiencing homelessness..... | 140 |

WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|----------------------|----------------------|---------------------|----------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 7,686,023 | \$ 7,726,394 | \$ 40,371 | \$ 7,214,531 |
| Licenses and Permits: | | | | |
| Day care licenses | 22,500 | 21,420 | (1,080) | 21,250 |
| Intergovernmental Revenues: | | | | |
| Federal grants | 33,088,162 | 26,012,927 | (7,075,235) | 27,620,152 |
| State grants | 19,826,521 | 18,693,028 | (1,133,493) | 17,876,237 |
| Charges for Services: | | | | |
| Service fees | 6,261,631 | 6,522,337 | 260,706 | 6,232,161 |
| Miscellaneous: | | | | |
| Contributions and donations | 38,112 | 38,112 | - | 57,251 |
| Other | 443,000 | 436,440 | (6,560) | 422,093 |
| Total Revenues | <u>67,365,949</u> | <u>59,450,658</u> | <u>(7,915,291)</u> | <u>59,443,675</u> |
| Expenditures | | | | |
| Welfare Function: | | | | |
| Salaries and wages | 25,396,620 | 23,669,827 | 1,726,793 | 20,757,082 |
| Employee benefits | 11,962,113 | 11,436,309 | 525,804 | 10,508,561 |
| Services and supplies | 39,246,032 | 32,247,895 | 6,998,137 | 32,192,302 |
| Capital outlay | 269,097 | 12,897 | 256,200 | 72,592 |
| Total Expenditures | <u>76,873,862</u> | <u>67,366,928</u> | <u>9,506,934</u> | <u>63,530,537</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(9,507,913)</u> | <u>(7,916,270)</u> | <u>1,591,643</u> | <u>(4,086,862)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In: | | | | |
| General Fund | 450,237 | 450,237 | - | 447,737 |
| Indigent Tax Levy Fund | 9,659,716 | 9,659,716 | - | 8,252,430 |
| Transfer Out: | | | | |
| Homelessness | (109,454) | (109,454) | - | - |
| Total Other Financing Sources (Uses) | <u>10,000,499</u> | <u>10,000,499</u> | <u>-</u> | <u>8,700,167</u> |
| Net Change in Fund Balances | 492,586 | 2,084,229 | 1,591,643 | 4,613,305 |
| Fund Balances, July 1 | 9,627,570 | 15,066,595 | 5,439,025 | 10,453,290 |
| Fund Balances, June 30 | <u>\$ 10,120,156</u> | <u>\$ 17,150,824</u> | <u>\$ 7,030,668</u> | <u>\$ 15,066,595</u> |

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

| | 2023 | | | 2022 |
|---|--------------------|-------------------|----------------------|-------------------|
| | Budget | Actual | Variance | Actual |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 1,921,505 | \$ 1,931,619 | \$ 10,114 | \$ 1,803,662 |
| Car rental | 1,749,001 | 2,130,257 | 381,256 | 2,040,482 |
| Licences and Permits: | - | 50,664 | 50,664 | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 123,582,887 | 29,390,177 | (94,192,710) | 23,156,927 |
| Federal narcotics forfeitures | 110,800 | 638,548 | 527,748 | 79,640 |
| State grants | 2,829,866 | 2,118,144 | (711,722) | 1,378,596 |
| Local contributions | 692,963 | 896,897 | 203,934 | 681,215 |
| Charges for Services: | | | | |
| General Government: | | | | |
| Recorder fees | 402,000 | 317,620 | (84,380) | 545,010 |
| Map fees | 84,000 | 81,495 | (2,505) | 87,520 |
| Assessor commissions | 525,000 | 973,747 | 448,747 | 912,472 |
| Other | 6,000 | 28,180 | 22,180 | 27,815 |
| Judicial | 1,391,500 | 1,005,628 | (385,872) | 1,021,234 |
| Public Safety | 1,103,213 | 1,141,790 | 38,577 | 1,091,642 |
| Public Works | 110,695 | 116,355 | 5,660 | 152,377 |
| Culture and Recreation | 253,408 | 330,073 | 76,665 | 192,264 |
| Fines and Forfeitures: | | | | |
| Court fines | 2,750,740 | 2,321,655 | (429,085) | 2,441,467 |
| Forfeitures/bail | 80,100 | 143,625 | 63,525 | 6,877 |
| Miscellaneous: | | | | |
| Investment earnings | 50,250 | 2,242,305 | 2,192,055 | 43,138 |
| Net increase (decrease) in the fair value of investments | - | 36,594 | 36,594 | (175,653) |
| Contributions and donations | 17,785,632 | 3,583,929 | (14,201,703) | 3,481,379 |
| Other | 1,560,000 | 855,039 | (704,961) | 4,912 |
| Total Revenues | <u>156,989,560</u> | <u>50,334,341</u> | <u>(106,655,219)</u> | <u>38,972,976</u> |
| Expenditures | | | | |
| General Government Function: | | | | |
| County Manager: | | | | |
| Salaries and wages | - | - | - | 81,067 |
| Employee benefits | - | - | - | 33,683 |
| Services and supplies | 9,953,908 | 220,414 | 9,733,494 | 9,840,439 |
| Capital outlay | - | 176,048 | (176,048) | - |
| | <u>9,953,908</u> | <u>396,462</u> | <u>9,557,446</u> | <u>9,955,189</u> |
| Assessor: | | | | |
| Services and supplies | 2,816,383 | 786,208 | 2,030,175 | 424,122 |
| Capital outlay | 150,000 | - | 150,000 | - |
| | <u>2,966,383</u> | <u>786,208</u> | <u>2,180,175</u> | <u>424,122</u> |
| Clerk: | | | | |
| Services and supplies | 98,333 | 27 | 98,306 | 16,028 |
| Registrar of Voters: | | | | |
| Services and supplies | 530,642 | 535,244 | (4,602) | 638,212 |

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

| | 2023 | | | 2022 |
|-----------------------------------|-------------------|------------------|-------------------|-------------------|
| | Budget | Actual | Variance | Actual |
| Recorder: | | | | |
| Salaries and wages | \$ 99,954 | \$ 92,543 | \$ 7,411 | \$ 82,795 |
| Employee benefits | 36,975 | 38,453 | (1,478) | 36,090 |
| Services and supplies | 3,749,603 | 171,307 | 3,578,296 | 113,432 |
| | <u>3,886,532</u> | <u>302,303</u> | <u>3,584,229</u> | <u>232,317</u> |
| Technology Services: | | | | |
| Services and supplies | 275,259 | 152,474 | 122,785 | 82,758 |
| Community Development: | | | | |
| Services and supplies | 12,188 | 8,400 | 3,788 | 1,481 |
| SLFRF COVID Recovery: | | | | |
| Salaries and wages | 272,712 | 256,807 | 15,905 | 182,487 |
| Employee benefits | 128,578 | 99,336 | 29,242 | 53,165 |
| Services and supplies | 20,032,260 | 652,553 | 19,379,707 | 108,318 |
| Capital outlay | (30,000) | - | (30,000) | - |
| | <u>20,403,550</u> | <u>1,008,696</u> | <u>19,394,854</u> | <u>343,970</u> |
| Total General Government Function | <u>38,126,795</u> | <u>3,189,814</u> | <u>34,936,981</u> | <u>11,694,077</u> |
| Judicial Function: | | | | |
| District Court: | | | | |
| Salaries and wages | 976,119 | 787,927 | 188,192 | 762,721 |
| Employee benefits | 425,834 | 398,220 | 27,614 | 424,133 |
| Services and supplies | 9,490,937 | 1,054,305 | 8,436,632 | 1,093,065 |
| Capital outlay | 451,416 | - | 451,416 | - |
| | <u>11,344,306</u> | <u>2,240,452</u> | <u>9,103,854</u> | <u>2,279,919</u> |
| District Attorney: | | | | |
| Salaries and wages | 3,446,448 | 2,245,588 | 1,200,860 | 2,113,072 |
| Employee benefits | 1,860,629 | 1,132,823 | 727,806 | 1,139,322 |
| Services and supplies | 1,726,224 | 594,538 | 1,131,686 | 561,327 |
| Capital outlay | - | 746 | (746) | 12,750 |
| | <u>7,033,301</u> | <u>3,973,695</u> | <u>3,059,606</u> | <u>3,826,471</u> |
| Justice Courts: | | | | |
| Reno Justice Court: | | | | |
| Salaries and wages | 54,595 | 71,252 | (16,657) | 13,616 |
| Employee benefits | - | 6,021 | (6,021) | 1,150 |
| Services and supplies | 4,081,415 | 417,836 | 3,663,579 | 542,675 |
| | <u>4,136,010</u> | <u>495,109</u> | <u>3,640,901</u> | <u>557,441</u> |
| Sparks Justice Court: | | | | |
| Salaries and wages | 44,852 | 3,643 | 41,209 | 9,823 |
| Employee benefits | 318 | 96 | 222 | 1,139 |
| Services and supplies | 895,992 | 74,033 | 821,959 | 141,183 |
| | <u>941,162</u> | <u>77,772</u> | <u>863,390</u> | <u>152,145</u> |
| Incline Justice Court: | | | | |
| Services and supplies | 154,651 | 42,361 | 112,290 | 63,129 |
| Wadsworth Justice Court: | | | | |
| Salaries and wages | 8,000 | (1,778) | 9,778 | 4,042 |
| Employee benefits | - | (900) | 900 | 2,045 |
| Services and supplies | 238,710 | 20,263 | 218,447 | 36,158 |
| | <u>246,710</u> | <u>17,585</u> | <u>229,125</u> | <u>42,245</u> |
| Incline Constable: | | | | |
| Services and supplies | 251 | - | 251 | - |

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

| | 2023 | | | 2022 |
|------------------------------|-------------------|------------------|-------------------|------------------|
| | Budget | Actual | Variance | Actual |
| Neighborhood Justice Center: | | | | |
| Services and supplies | \$ 125,000 | \$ 92,375 | \$ 32,625 | \$ 76,879 |
| SLFRF COVID Recovery: | | | | |
| Salaries and wages | 2,215,011 | 368,167 | 1,846,844 | 131,628 |
| Employee benefits | 860,917 | 171,548 | 689,369 | 50,434 |
| Services and supplies | 2,685,284 | 82,204 | 2,603,080 | 81,126 |
| | <u>5,761,212</u> | <u>621,919</u> | <u>5,139,293</u> | <u>263,188</u> |
| Total Judicial Function | <u>29,742,603</u> | <u>7,561,268</u> | <u>22,181,335</u> | <u>7,261,417</u> |
| Public Safety Function: | | | | |
| Sheriff: | | | | |
| Salaries and wages | 4,614,499 | 2,728,755 | 1,885,744 | 1,849,093 |
| Employee benefits | 1,735,253 | 1,313,349 | 421,904 | 934,028 |
| Services and supplies | 21,117,526 | 2,061,799 | 19,055,727 | 1,356,164 |
| Capital outlay | 941,600 | 400,049 | 541,551 | 1,180,513 |
| | <u>28,408,878</u> | <u>6,503,952</u> | <u>21,904,926</u> | <u>5,319,798</u> |
| Medical Examiner: | | | | |
| Salaries and wages | 90,791 | 75,041 | 15,750 | 68,749 |
| Employee benefits | 40,932 | 38,728 | 2,204 | 35,613 |
| Services and supplies | 489,575 | 62,675 | 426,900 | 47,965 |
| | <u>621,298</u> | <u>176,444</u> | <u>444,854</u> | <u>152,327</u> |
| Fire Suppression: | | | | |
| Salaries and wages | 19,247 | - | 19,247 | 88,569 |
| Services and supplies | - | - | - | 1,943 |
| | <u>19,247</u> | <u>-</u> | <u>19,247</u> | <u>90,512</u> |
| Juvenile Services: | | | | |
| Salaries and wages | 524,082 | 245,320 | 278,762 | 152,875 |
| Employee benefits | 152,670 | 85,485 | 67,185 | 61,395 |
| Services and supplies | 4,394,888 | 658,714 | 3,736,174 | 646,315 |
| Capital outlay | - | 14,725 | (14,725) | - |
| | <u>5,071,640</u> | <u>1,004,244</u> | <u>4,067,396</u> | <u>860,585</u> |
| Emergency Management: | | | | |
| Salaries and wages | 100,835 | 51,071 | 49,764 | 78,024 |
| Employee benefits | 49,004 | 25,077 | 23,927 | 36,010 |
| Services and supplies | 845,281 | 386,809 | 458,472 | 462,066 |
| Capital outlay | 123,948 | - | 123,948 | - |
| | <u>1,119,068</u> | <u>462,957</u> | <u>656,111</u> | <u>576,100</u> |
| Alternative Sentencing: | | | | |
| Salaries and wages | 182,447 | 244,107 | (61,660) | - |
| Employee benefits | 98,240 | 111,520 | (13,280) | - |
| Services and supplies | 158,800 | 77,546 | 81,254 | - |
| | <u>439,487</u> | <u>433,173</u> | <u>6,314</u> | <u>-</u> |
| SLFRF COVID Recovery: | | | | |
| Salaries and wages | 415,818 | (46,589) | 462,407 | 692,716 |
| Employee benefits | 178,207 | (29,062) | 207,269 | 351,876 |
| Services and supplies | 188,550 | 86,546 | 102,004 | 134,425 |
| | <u>782,575</u> | <u>10,895</u> | <u>771,680</u> | <u>1,179,017</u> |
| Total Public Safety Function | <u>36,462,193</u> | <u>8,591,665</u> | <u>27,870,528</u> | <u>8,178,339</u> |

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

| | 2023 | | | 2022 |
|--|--------------------|-------------------|---------------------|-------------------|
| | Budget | Actual | Variance | Actual |
| Public Works Function: | | | | |
| CSD - Public Works: | | | | |
| Salaries and wages | \$ 78,330 | \$ 81,225 | \$ (2,895) | \$ 751,256 |
| Employee benefits | 39,043 | 39,873 | (830) | 41,720 |
| Services and supplies | 790,921 | 903,242 | (112,321) | 72,264 |
| | <u>908,294</u> | <u>1,024,340</u> | <u>(116,046)</u> | <u>865,240</u> |
| SLFRF COVID Recovery: | | | | |
| Services and supplies | 500,000 | 316,620 | 183,380 | - |
| Total Public Works Function | <u>1,408,294</u> | <u>1,340,960</u> | <u>67,334</u> | <u>865,240</u> |
| Health and Sanitation Function: | | | | |
| SLFRF COVID Recovery: | | | | |
| Services and supplies | 1,176,501 | 570,061 | 606,440 | 100,000 |
| Capital outlay | 30,000 | - | 30,000 | - |
| Total Health and Sanitation Function | <u>1,206,501</u> | <u>570,061</u> | <u>636,440</u> | <u>100,000</u> |
| Welfare Function: | | | | |
| Human Services | | | | |
| Services and supplies | - | - | - | 125,720 |
| SLFRF COVID Recovery: | | | | |
| Salaries and wages | 2,541,864 | 2,031,844 | 510,020 | 366,779 |
| Employee benefits | 1,118,339 | 973,569 | 144,770 | 131,520 |
| Services and supplies | 12,338,530 | 4,906,070 | 7,432,460 | 964,929 |
| Capital outlay | 275,228 | 328,658 | (53,430) | 55,197 |
| Total Welfare Function | <u>16,273,961</u> | <u>8,240,141</u> | <u>8,033,820</u> | <u>1,644,145</u> |
| Culture and Recreation Function: | | | | |
| Library: | | | | |
| Services and supplies | 229,760 | 126,310 | 103,450 | 70,252 |
| Capital outlay | - | 103,450 | (103,450) | - |
| | <u>229,760</u> | <u>229,760</u> | <u>-</u> | <u>70,252</u> |
| CSD - Regional Parks and Open Space: | | | | |
| Salaries and wages | 37,685 | 36,695 | 990 | 30,278 |
| Employee benefits | 23,159 | 20,022 | 3,137 | 12,967 |
| Services and supplies | 860,244 | 14,154 | 846,090 | 16,588 |
| | <u>921,088</u> | <u>70,871</u> | <u>850,217</u> | <u>59,833</u> |
| May Center: | | | | |
| Salaries and wages | 283,926 | 219,014 | 64,912 | 140,492 |
| Employee benefits | 96,910 | 76,587 | 20,323 | 44,200 |
| Services and supplies | 401,635 | 315,947 | 85,688 | 178,599 |
| | <u>782,471</u> | <u>611,548</u> | <u>170,923</u> | <u>363,291</u> |
| SLFRF COVID Recovery: | | | | |
| Salaries and wages | - | - | - | 125,874 |
| Employee benefits | - | - | - | 44,392 |
| Services and supplies | 1,282,960 | 501,733 | 781,227 | 29,734 |
| | <u>1,282,960</u> | <u>501,733</u> | <u>781,227</u> | <u>200,000</u> |
| Total Culture and Recreation Function | <u>3,216,279</u> | <u>1,413,912</u> | <u>1,802,367</u> | <u>693,376</u> |
| Intergovernmental: | | | | |
| Cooperative Extension apportionment | 1,921,505 | 1,959,586 | (38,081) | 1,809,574 |
| Total Expenditures | <u>128,358,131</u> | <u>32,867,407</u> | <u>95,490,724</u> | <u>32,246,168</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>28,631,429</u> | <u>17,466,934</u> | <u>(11,164,495)</u> | <u>6,726,808</u> |

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

| | 2023 | | | 2022 |
|--|--------------|---------------|---------------|---------------|
| | Budget | Actual | Variance | Actual |
| Other Financing Sources (Uses) | | | | |
| Proceeds from asset disposition | \$ - | \$ 4,179 | \$ 4,179 | \$ 3,896 |
| Insurance Recovery | - | 1,470,000 | 1,470,000 | - |
| Transfers In: | | | | |
| General Fund | 5,400 | 5,400 | - | 5,000 |
| Indigent Fund | - | - | - | 997 |
| Transfers Out: | | | | |
| General Fund | (275,581) | (442,229) | (166,648) | (111,510) |
| Debt Service Fund | (1,749,001) | (1,889,200) | (140,199) | (1,496,026) |
| Capital Improvement Fund | (51,754,414) | (11,391,280) | 40,363,134 | (3,649,450) |
| Total Other Financing Sources (Uses) | (53,773,596) | (12,243,130) | 41,530,466 | (5,247,093) |
| Net Change in Fund Balances | (25,142,167) | 5,223,804 | 30,365,971 | 1,479,715 |
| Fund Balances, July 1 as restated (note 20) | 26,242,570 | 29,810,218 | 3,567,648 | 24,816,035 |
| Fund Balances, June 30 | \$ 1,100,403 | \$ 35,034,022 | \$ 33,933,619 | \$ 26,295,750 |

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

| | Health Fund | Senior Services Fund | Enhanced 911 Fund | Library Expansion Fund | Animal Services Fund |
|--|------------------------|-------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| Assets | | | | | |
| Cash and investments | \$ 17,558,132 | \$ 5,256,911 | \$ 5,564,206 | \$ 3,990,917 | \$ 7,461,679 |
| Restricted cash and investments | - | - | - | - | - |
| Accounts receivable | 9,972 | 164 | 512,857 | 511 | 359,773 |
| Property taxes receivable | - | 12,357 | - | 24,714 | 39,363 |
| Other taxes receivable | - | - | - | - | - |
| Interest receivable | - | - | 15,160 | 9,500 | 16,966 |
| Due from other governments | 2,925,468 | 951,149 | 82 | - | 2,951 |
| Deposits and prepaid items | - | - | - | - | - |
| Total Assets | \$ 20,493,572 | \$ 6,220,581 | \$ 6,092,305 | \$ 4,025,642 | \$ 7,880,732 |
| Liabilities | | | | | |
| Accounts payable | \$ 782,176 | \$ 147,349 | \$ 113,227 | \$ 99,839 | \$ 39,139 |
| Accrued salaries and benefits | 665,134 | 112,698 | 6,112 | 61,578 | 128,480 |
| Contracts/retention payable | - | - | - | - | - |
| Due to other governments | 162,463 | 7,966 | 92,479 | - | - |
| Deposits | - | - | - | - | - |
| Other liabilities | - | 3,320 | - | - | 3,641 |
| Unearned revenue | - | - | - | - | - |
| Total Liabilities | 1,609,773 | 271,333 | 211,818 | 161,417 | 171,260 |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue - grants and other revenue | 8,200 | 5,559 | - | - | - |
| Unavailable revenue - property taxes | - | 10,183 | - | 20,365 | 32,520 |
| Total Deferred Inflows of Resources | 8,200 | 15,742 | - | 20,365 | 32,520 |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 18,875,599 | 142,934 | 5,880,487 | 3,127,932 | 108,773 |
| Committed | - | 5,790,572 | - | 715,928 | 7,568,179 |
| Assigned | - | - | - | - | - |
| Total Fund Balances | 18,875,599 | 5,933,506 | 5,880,487 | 3,843,860 | 7,676,952 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 20,493,572 | \$ 6,220,581 | \$ 6,092,305 | \$ 4,025,642 | \$ 7,880,732 |

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

| | Regional Public Safety Training Center Fund | Truckee River Flood Management Infrastructure Fund | Regional Communications System Fund | Regional Permits System Fund |
|--|--|---|--|---|
| Assets | | | | |
| Cash and investments | \$ 1,582,436 | \$ 128,907 | \$ 4,109,084 | \$ 841,967 |
| Restricted cash and investments | - | - | - | - |
| Accounts receivable | 3,300 | - | - | - |
| Property taxes receivable | - | - | - | - |
| Other taxes receivable | - | - | - | - |
| Interest receivable | 3,614 | 172 | 9,606 | 1,727 |
| Due from other governments | 1,213 | 2,551,513 | 69,891 | - |
| Deposits and prepaid items | - | - | - | - |
| Total Assets | \$ 1,590,563 | \$ 2,680,592 | \$ 4,188,581 | \$ 843,694 |
| Liabilities | | | | |
| Accounts payable | \$ 20,585 | \$ - | \$ 22,129 | \$ - |
| Accrued salaries and benefits | 15,204 | 33,299 | 25,896 | - |
| Contracts/retention payable | 939 | - | - | - |
| Due to other governments | 592 | - | - | - |
| Deposits | - | - | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | 2,592,640 | - |
| Total Liabilities | 37,320 | 33,299 | 2,640,665 | - |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue - grants and other revenue | - | - | - | - |
| Unavailable revenue - property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 1,553,243 | 2,647,293 | 1,547,916 | 843,694 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| Total Fund Balances | 1,553,243 | 2,647,293 | 1,547,916 | 843,694 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 1,590,563 | \$ 2,680,592 | \$ 4,188,581 | \$ 843,694 |

(CONTINUED)

| Central Truckee Meadows Remediation District Fund | | Roads Fund | Marijuana Establishment Fund | Indigent Tax Levy Fund | Homelessness Fund | Total |
|--|---------------------|-----------------------|---|---------------------------------------|------------------------------|--------------|
| \$ 5,121,410 | \$ 6,303,901 | \$ 785,008 | \$ 15,378,325 | \$ 16,023,644 | \$ 90,106,527 | |
| - | - | - | 35,060 | - | 35,060 | |
| 9,427 | 10,803 | - | 7,505 | - | 914,312 | |
| - | - | - | 74,142 | - | 150,576 | |
| - | 1,857,900 | - | - | - | 1,857,900 | |
| 11,391 | 13,240 | 1,737 | 34,731 | 37,908 | 155,752 | |
| 2,626 | 155,979 | - | 264,930 | 474,361 | 7,400,163 | |
| - | - | - | - | 255,551 | 255,551 | |
| \$ 5,144,854 | \$ 8,341,823 | \$ 786,745 | \$ 15,794,693 | \$ 16,791,464 | \$ 100,875,841 | |
| \$ 13,393 | \$ 282,989 | \$ - | \$ 116,418 | \$ 2,909,303 | \$ 4,546,547 | |
| 20,455 | 192,114 | - | 55,528 | 227,462 | 1,543,960 | |
| - | 26,392 | - | - | - | 27,331 | |
| 23,761 | 81 | - | 1,299,077 | 12,992 | 1,599,411 | |
| - | 444,172 | - | - | - | 444,172 | |
| - | - | - | - | - | 6,961 | |
| - | - | - | - | - | 2,592,640 | |
| 57,609 | 945,748 | - | 1,471,023 | 3,149,757 | 10,761,022 | |
| - | - | - | - | 1,533,004 | 1,546,763 | |
| 3,894 | - | - | 61,095 | - | 128,057 | |
| 3,894 | - | - | 61,095 | 1,533,004 | 1,674,820 | |
| - | - | - | - | 255,551 | 255,551 | |
| 3,178,185 | - | - | 14,262,575 | 956,668 | 53,125,299 | |
| 1,905,166 | 823,821 | 786,745 | - | 10,896,484 | 28,486,895 | |
| - | 6,572,254 | - | - | - | 6,572,254 | |
| 5,083,351 | 7,396,075 | 786,745 | 14,262,575 | 12,108,703 | 88,439,999 | |
| \$ 5,144,854 | \$ 8,341,823 | \$ 786,745 | \$ 15,794,693 | \$ 16,791,464 | \$ 100,875,841 | |

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

| | <u>Health Fund</u> | <u>Senior Services Fund</u> | <u>Enhanced 911 Fund</u> | <u>Library Expansion Fund</u> |
|--|------------------------|-------------------------------------|------------------------------|---------------------------------------|
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ - | \$ 1,931,618 | \$ - | \$ 3,863,211 |
| County Option MVFT 1.0 Cent | - | - | - | - |
| Licenses and permits | 4,317,826 | - | - | - |
| Intergovernmental revenues | 14,449,416 | 2,565,498 | - | - |
| Charges for services | 3,824,883 | 1,230,301 | 6,096,638 | - |
| Fines and forfeitures | 21,500 | - | - | - |
| Miscellaneous | 267,777 | 57,836 | 152,069 | 93,490 |
| Total Revenues | <u>22,881,402</u> | <u>5,785,253</u> | <u>6,248,707</u> | <u>3,956,701</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 5,440,168 | - |
| Public works | - | - | - | - |
| Health and sanitation | 31,592,688 | - | - | - |
| Welfare | - | 6,605,307 | - | - |
| Culture and recreation | - | - | - | 3,434,762 |
| Total Expenditures | <u>31,592,688</u> | <u>6,605,307</u> | <u>5,440,168</u> | <u>3,434,762</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(8,711,286)</u> | <u>(820,054)</u> | <u>808,539</u> | <u>521,939</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 9,516,856 | 4,552,625 | - | - |
| Transfers out | (94,845) | (137,576) | (2,000,000) | (246,022) |
| Total Other Financing Sources (Uses) | <u>9,422,011</u> | <u>4,415,049</u> | <u>(2,000,000)</u> | <u>(246,022)</u> |
| Net Change in Fund Balances | 710,725 | 3,594,995 | (1,191,461) | 275,917 |
| Fund Balances, July 1 as restated (Note 20) | <u>18,164,874</u> | <u>2,338,511</u> | <u>7,071,948</u> | <u>3,567,943</u> |
| Fund Balances, June 30 | <u>\$ 18,875,599</u> | <u>\$ 5,933,506</u> | <u>\$ 5,880,487</u> | <u>\$ 3,843,860</u> |

(CONTINUED)

| <u>Animal Services Fund</u> | <u>Regional Public Safety Training Center Fund</u> | <u>Truckee River Flood Management Infrastructure Fund</u> | <u>Regional Communications System Fund</u> | <u>Regional Permits System Fund</u> | <u>Central Truckee Meadows Remediation District Fund</u> |
|-----------------------------|--|---|--|-------------------------------------|--|
| \$ 5,974,126 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 339,898 | - | - | - | - | - |
| - | - | 14,624,292 | 2,687,860 | 386,969 | - |
| 186,984 | 925,274 | - | - | 191,604 | 1,248,515 |
| - | - | - | - | - | - |
| 324,995 | 103,438 | 1,152,738 | 98,580 | 5,215 | 103,185 |
| <u>6,826,003</u> | <u>1,028,712</u> | <u>15,777,030</u> | <u>2,786,440</u> | <u>583,788</u> | <u>1,351,700</u> |
| - | - | - | - | 627,060 | - |
| 6,157,416 | 1,032,068 | 13,304,094 | 1,710,367 | - | - |
| - | - | - | - | - | 1,003,820 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>6,157,416</u> | <u>1,032,068</u> | <u>13,304,094</u> | <u>1,710,367</u> | <u>627,060</u> | <u>1,003,820</u> |
| <u>668,587</u> | <u>(3,356)</u> | <u>2,472,936</u> | <u>1,076,073</u> | <u>(43,272)</u> | <u>347,880</u> |
| - | - | - | 27,751 | 94,845 | - |
| - | - | (2,528,679) | (911,646) | - | - |
| - | - | (2,528,679) | (883,895) | 94,845 | - |
| <u>668,587</u> | <u>(3,356)</u> | <u>(55,743)</u> | <u>192,178</u> | <u>51,573</u> | <u>347,880</u> |
| <u>7,008,365</u> | <u>1,556,599</u> | <u>2,703,036</u> | <u>1,355,738</u> | <u>792,121</u> | <u>4,735,471</u> |
| <u>\$ 7,676,952</u> | <u>\$ 1,553,243</u> | <u>\$ 2,647,293</u> | <u>\$ 1,547,916</u> | <u>\$ 843,694</u> | <u>\$ 5,083,351</u> |

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

| | Roads Fund | Marijuana Establishment Fund | Indigent Tax Levy Fund | Homelessness Fund | TOTAL |
|--|-----------------------|---|---------------------------------------|------------------------------|----------------------|
| Revenues | | | | | |
| Taxes: | | | | | |
| Ad valorem | \$ - | \$ - | \$ 11,590,188 | \$ - | \$ 23,359,143 |
| County Option MVFT 1.0 Cent | 809,950 | - | - | - | 809,950 |
| Licenses and permits | - | 1,245,890 | - | - | 5,903,614 |
| Intergovernmental revenues | 10,347,356 | - | 230,914 | 1,646,338 | 46,938,643 |
| Charges for services | 489,390 | - | 784,278 | 736,049 | 15,713,916 |
| Fines and forfeitures | - | - | - | - | 21,500 |
| Miscellaneous | 191,484 | 14,160 | 7,273,744 | 448,886 | 10,287,597 |
| Total Revenues | 11,838,180 | 1,260,050 | 19,879,124 | 2,831,273 | 103,034,363 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | - | 181 | - | - | 627,241 |
| Public safety | - | - | - | - | 27,644,113 |
| Public works | 17,599,062 | - | - | - | 17,599,062 |
| Health and sanitation | - | - | - | - | 32,596,508 |
| Welfare | - | - | 16,528,439 | 26,238,056 | 49,371,802 |
| Culture and recreation | - | - | - | - | 3,434,762 |
| Total Expenditures | 17,599,062 | 181 | 16,528,439 | 26,238,056 | 131,273,488 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,760,882) | 1,259,869 | 3,350,685 | (23,406,783) | (28,239,125) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 3,158,197 | - | 22,071,347 | 30,885,526 | 70,307,147 |
| Transfers out | - | (1,087,000) | (20,981,797) | - | (27,987,565) |
| Total Other Financing Sources (Uses) | 3,158,197 | (1,087,000) | 1,089,550 | 30,885,526 | 42,319,582 |
| Net Change in Fund Balances | (2,602,685) | 172,869 | 4,440,235 | 7,478,743 | 14,080,457 |
| Fund Balances, July 1 as restated (Note 20) | 9,998,760 | 613,876 | 9,822,340 | 4,629,960 | 74,359,542 |
| Fund Balances, June 30 | \$ 7,396,075 | \$ 786,745 | \$ 14,262,575 | \$ 12,108,703 | \$ 88,439,999 |

WASHOE COUNTY, NEVADA
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | 2023 | | | 2022 |
|--|---------------|---------------|--------------|---------------|
| | Budget | Actual | Variance | Actual |
| Revenues | | | | |
| Licenses and permits | \$ 3,927,735 | \$ 4,317,826 | \$ 390,091 | \$ 4,036,811 |
| Intergovernmental Revenues: | | | | |
| Federal grants | 25,067,553 | 12,743,156 | (12,324,397) | 14,499,896 |
| State grants | 487,346 | 588,349 | 101,003 | 633,488 |
| Other | 1,192,587 | 1,117,911 | (74,676) | 1,273,361 |
| Charges for Services: | | | | |
| Health | 3,820,113 | 3,824,883 | 4,770 | 3,941,183 |
| Fines and Forfeitures | - | 21,500 | 21,500 | 65,904 |
| Miscellaneous: | | | | |
| Contributions and donations | 6,000 | 6,977 | 977 | 2,952 |
| Other | 210,215 | 260,800 | 50,585 | 208,295 |
| Total Revenues | 34,711,549 | 22,881,402 | (11,830,147) | 24,661,890 |
| Expenditures | | | | |
| Health and Sanitation Function: | | | | |
| Salaries and wages | 18,044,076 | 14,778,909 | 3,265,167 | 13,775,347 |
| Employee benefits | 8,369,523 | 6,647,366 | 1,722,157 | 6,219,787 |
| Services and supplies | 20,194,909 | 9,736,793 | 10,458,116 | 11,185,860 |
| Capital outlay | 589,322 | 429,620 | 159,702 | 26,772 |
| Total Expenditures | 47,197,830 | 31,592,688 | 15,605,142 | 31,207,766 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (12,486,281) | (8,711,286) | 3,774,995 | (6,545,876) |
| Other Financing Sources (Uses) | | | | |
| Surplus Equipment Sales | - | - | - | 4,750 |
| Transfers in | 9,516,856 | 9,516,856 | - | 9,516,856 |
| Transfers out | (710,000) | (94,845) | 615,155 | (87,537) |
| Total Other Financing Sources (Uses) | 8,806,856 | 9,422,011 | 615,155 | 9,434,069 |
| Net Change in Fund Balances | (3,679,425) | 710,725 | 4,390,150 | 2,888,193 |
| Fund Balances, July 1 | 17,822,823 | 18,164,874 | 342,051 | 15,276,681 |
| Fund Balances, June 30 | \$ 14,143,398 | \$ 18,875,599 | \$ 4,732,201 | \$ 18,164,874 |

WASHOE COUNTY, NEVADA
SENIOR SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 1,921,505 | \$ 1,931,618 | \$ 10,113 | \$ 1,803,661 |
| Intergovernmental Revenues: | | | | |
| Federal grants | 2,050,767 | 1,643,745 | (407,022) | 1,439,089 |
| State and local grants | 1,522,301 | 921,753 | (600,548) | 777,851 |
| Charges for Services: | | | | |
| Senior law project fees | 50,000 | 45,266 | (4,734) | 44,259 |
| Program income | 115,879 | 110,802 | (5,077) | 109,009 |
| Other | 761,740 | 1,074,233 | 312,493 | 650,405 |
| Miscellaneous: | | | | |
| Contributions and donations | 18,475 | 7,576 | (10,899) | 65,790 |
| Reimbursements | 25,450 | 33,145 | 7,695 | 17,506 |
| Other | 34,000 | 17,115 | (16,885) | 33,548 |
| Total Revenues | <u>6,500,117</u> | <u>5,785,253</u> | <u>(714,864)</u> | <u>4,941,118</u> |
| Expenditures | | | | |
| Welfare Function: | | | | |
| Salaries and wages | 2,524,828 | 2,270,126 | 254,702 | 1,664,641 |
| Employee benefits | 1,241,463 | 1,080,375 | 161,088 | 839,850 |
| Services and supplies | 6,867,485 | 3,141,340 | 3,726,145 | 3,079,496 |
| Capital outlay | 362,657 | 113,466 | 249,191 | 195,959 |
| Total Expenditures | <u>10,996,433</u> | <u>6,605,307</u> | <u>4,391,126</u> | <u>5,779,946</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(4,496,316)</u> | <u>(820,054)</u> | <u>3,676,262</u> | <u>(838,828)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In: | | | | |
| General Fund | 3,428,882 | 3,428,882 | - | 1,406,782 |
| Indigent Tax Levy Fund | 1,123,743 | 1,123,743 | - | - |
| Transfers Out: | | | | |
| Homelessness | (137,576) | (137,576) | - | - |
| Net Change in Fund Balances | <u>(81,267)</u> | <u>3,594,995</u> | <u>3,676,262</u> | <u>567,954</u> |
| Fund Balances, July 1 | <u>1,863,878</u> | <u>2,338,511</u> | <u>474,633</u> | <u>1,770,557</u> |
| Fund Balances, June 30 | <u>\$ 1,782,611</u> | <u>\$ 5,933,506</u> | <u>\$ 4,150,895</u> | <u>\$ 2,338,511</u> |

WASHOE COUNTY, NEVADA
ENHANCED 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Charges for Services: | | | | |
| Enhanced 911 fees | \$ 5,889,201 | \$ 6,096,638 | \$ 207,437 | \$ 5,800,307 |
| Miscellaneous: | | | | |
| Investment earnings | 7,600 | 140,352 | 132,752 | 59,033 |
| Net increase (decrease) in the fair value of investments | - | 11,444 | 11,444 | (323,657) |
| Other misc. government revenue | - | 273 | 273 | - |
| Total Revenues | <u>5,896,801</u> | <u>6,248,707</u> | <u>351,906</u> | <u>5,535,683</u> |
| Expenditures | | | | |
| Public Safety Function: | | | | |
| Salaries and wages | 156,000 | 145,183 | 10,817 | 112,182 |
| Employee benefits | 70,222 | 63,951 | 6,271 | 51,168 |
| Services and supplies | 8,632,947 | 5,231,034 | 3,401,913 | 4,786,419 |
| Capital outlay | 200,000 | - | 200,000 | 120,725 |
| Total Expenditures | <u>9,059,169</u> | <u>5,440,168</u> | <u>3,619,001</u> | <u>5,070,494</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,162,368) | 808,539 | 3,970,907 | 465,189 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(2,500,000)</u> | <u>(2,000,000)</u> | <u>500,000</u> | <u>-</u> |
| Net Change in Fund Balances | <u>(5,662,368)</u> | <u>(1,191,461)</u> | <u>4,470,907</u> | <u>465,189</u> |
| Fund Balances, July 1 | <u>6,983,220</u> | <u>7,071,948</u> | <u>88,728</u> | <u>6,606,759</u> |
| Fund Balances, June 30 | <u>\$ 1,320,852</u> | <u>\$ 5,880,487</u> | <u>\$ 4,559,635</u> | <u>\$ 7,071,948</u> |

WASHOE COUNTY, NEVADA
LIBRARY EXPANSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|-------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 3,843,013 | \$ 3,863,211 | \$ 20,198 | \$ 3,607,311 |
| Miscellaneous: | | | | |
| Investment earnings | 15,000 | 62,944 | 47,944 | 34,758 |
| Net increase (decrease) in the fair value of investments | - | 30,546 | 30,546 | (156,700) |
| Total Revenues | <u>3,858,013</u> | <u>3,956,701</u> | <u>98,688</u> | <u>3,485,369</u> |
| Expenditures | | | | |
| Culture and Recreation Function: | | | | |
| Salaries and wages | 1,459,803 | 1,411,872 | 47,931 | 1,207,693 |
| Employee benefits | 628,552 | 599,807 | 28,745 | 523,969 |
| Services and supplies | 1,443,665 | 1,423,083 | 20,582 | 1,418,600 |
| Capital Outlay | 60,063 | - | 60,063 | 33,225 |
| Total Expenditures | <u>3,592,083</u> | <u>3,434,762</u> | <u>157,321</u> | <u>3,183,487</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 265,930 | 521,939 | 256,009 | 301,882 |
| Other Financing Sources (Uses) | | | | |
| Transfers: | | | | |
| Public Works Construction | (410,000) | (246,022) | (163,978) | (679,334) |
| Net Change in Fund Balances | (144,070) | 275,917 | 419,987 | (377,452) |
| Fund Balances, July 1 | <u>3,497,204</u> | <u>3,567,943</u> | <u>70,739</u> | <u>3,945,395</u> |
| Fund Balances, June 30 | <u>\$ 3,353,134</u> | <u>\$ 3,843,860</u> | <u>\$ 490,726</u> | <u>\$ 3,567,943</u> |

WASHOE COUNTY, NEVADA
ANIMAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 5,764,517 | \$ 5,974,126 | \$ 209,609 | \$ 5,562,764 |
| Licenses and Permits: | | | | |
| Animal licenses | 297,000 | 339,898 | 42,898 | 324,464 |
| Charges for Services: | | | | |
| Animal services | 213,000 | 186,984 | (26,016) | 217,318 |
| Miscellaneous: | | | | |
| Investment earnings | 100,000 | 141,595 | 41,595 | 68,952 |
| Net increase (decrease) in the fair value of investments | - | 19,686 | 19,686 | (296,337) |
| Contributions and donations | 11,016 | 11,016 | - | 52,812 |
| Other | 59,375 | 152,698 | 93,323 | 142,095 |
| Total Revenues | <u>6,444,908</u> | <u>6,826,003</u> | <u>381,095</u> | <u>6,072,068</u> |
| Expenditures | | | | |
| Public Safety Function: | | | | |
| Salaries and wages | 3,049,196 | 2,749,201 | 299,995 | 2,677,801 |
| Employee benefits | 1,468,893 | 1,363,006 | 105,887 | 1,389,939 |
| Services and supplies | 2,124,116 | 2,014,216 | 109,900 | 1,689,116 |
| Capital outlay | - | 30,993 | (30,993) | - |
| Total Expenditures | <u>6,642,205</u> | <u>6,157,416</u> | <u>484,789</u> | <u>5,756,856</u> |
| Net Change in Fund Balances | (197,297) | 668,587 | 865,884 | 315,212 |
| Fund Balances, July 1 | <u>6,869,785</u> | <u>7,008,365</u> | <u>138,580</u> | <u>6,693,153</u> |
| Fund Balances, June 30 | <u>\$ 6,672,488</u> | <u>\$ 7,676,952</u> | <u>\$ 1,004,464</u> | <u>\$ 7,008,365</u> |

WASHOE COUNTY, NEVADA
REGIONAL PUBLIC SAFETY TRAINING CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Charges for Services: | | | | |
| Training fees - partner agencies | \$ 974,738 | \$ 914,774 | \$ (59,964) | \$ 938,307 |
| Training fees - workshops | 15,000 | 10,500 | (4,500) | 2,000 |
| Miscellaneous: | | | | |
| Investment earnings | 5,000 | 26,335 | 21,335 | 17,852 |
| Net increase (decrease) in the fair value of investments | | 7,697 | 7,697 | (68,414) |
| Rental income | 30,000 | 69,406 | 39,406 | 65,713 |
| Other | 12,000 | - | (12,000) | - |
| Total Revenues | <u>1,036,738</u> | <u>1,028,712</u> | <u>(8,026)</u> | <u>955,458</u> |
| Expenditures | | | | |
| Public Safety Function: | | | | |
| Salaries and wages | 324,167 | 323,221 | 946 | 298,047 |
| Employee benefits | 159,378 | 162,451 | (3,073) | 154,521 |
| Services and supplies | 313,585 | 400,794 | (87,209) | 292,107 |
| Capital outlay | 271,423 | 145,602 | 125,821 | 195,996 |
| Total Expenditures | <u>1,068,553</u> | <u>1,032,068</u> | <u>36,485</u> | <u>940,671</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (31,815) | (3,356) | 28,459 | 14,787 |
| Other Financing Sources (Uses) | | | | |
| Surplus Equipment Sales | - | - | - | 15,105 |
| Net Change in Fund Balances | (31,815) | (3,356) | 28,459 | 29,892 |
| Fund Balances, July 1 | <u>1,556,599</u> | <u>1,556,599</u> | <u>-</u> | <u>1,526,707</u> |
| Fund Balances, June 30 | <u>\$ 1,524,784</u> | <u>\$ 1,553,243</u> | <u>\$ 28,459</u> | <u>\$ 1,556,599</u> |

WASHOE COUNTY, NEVADA
TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|-------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Intergovernmental Revenues: | | | | |
| Infrastructure sales tax | \$ 14,340,952 | \$ 14,624,292 | \$ 283,340 | \$ 14,693,579 |
| Miscellaneous: | | | | |
| Investment earnings | 1,000 | 1,368 | 368 | 893 |
| Net increase (decrease) in the fair value of investments | - | 341 | 341 | (2,879) |
| Reimbursements | 1,089,160 | 1,151,029 | 61,869 | 1,100,569 |
| Total Revenues | <u>15,431,112</u> | <u>15,777,030</u> | <u>345,918</u> | <u>15,792,162</u> |
| Expenditures | | | | |
| Public Safety Function: | | | | |
| Salaries and wages | 692,685 | 733,115 | (40,430) | 681,131 |
| Employee benefits | 309,837 | 323,105 | (13,268) | 316,557 |
| Services and supplies | 11,940,665 | 12,247,874 | (307,209) | 12,152,089 |
| Total Public Safety Function | <u>12,943,187</u> | <u>13,304,094</u> | <u>(360,907)</u> | <u>13,149,777</u> |
| Total Expenditures | <u>12,943,187</u> | <u>13,304,094</u> | <u>(360,907)</u> | <u>13,149,777</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,487,925 | 2,472,936 | (14,989) | 2,642,385 |
| Other Financing Sources (Uses) | | | | |
| Transfers: | | | | |
| Debt Service Fund | (2,487,925) | (2,528,679) | (40,754) | (2,486,185) |
| Net Change in Fund Balances | - | (55,743) | (55,743) | 156,200 |
| Fund Balances, July 1 | <u>2,546,836</u> | <u>2,703,036</u> | <u>156,200</u> | <u>2,546,836</u> |
| Fund Balances, June 30 | <u>\$ 2,546,836</u> | <u>\$ 2,647,293</u> | <u>\$ 100,457</u> | <u>\$ 2,703,036</u> |

WASHOE COUNTY, NEVADA
REGIONAL COMMUNICATIONS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | 2023 | | | 2022 |
|---|---------------------|---------------------|--------------------|---------------------|
| | Budget | Actual | Variance | Actual |
| Revenues | | | | |
| Intergovernmental Revenues: | | | | |
| Local contributions | \$ 2,492,038 | \$ 2,687,860 | \$ 195,822 | \$ 2,352,901 |
| Miscellaneous: | | | | |
| Investment earnings | 13,620 | 78,249 | 64,629 | 43,062 |
| Net increase (decrease) in the fair value of investments | - | 12,831 | 12,831 | (190,879) |
| Reimbursements | - | - | - | 3,481 |
| Other miscellaneous government revenue | - | 7,500 | 7,500 | - |
| Total Revenues | 2,505,658 | 2,786,440 | 280,782 | 2,208,565 |
| Expenditures | | | | |
| Public Safety Function: | | | | |
| Salaries and wages | 576,139 | 503,021 | 73,118 | 411,579 |
| Employee benefits | 240,719 | 214,739 | 25,980 | 190,732 |
| Services and supplies | 976,570 | 886,854 | 89,716 | 780,090 |
| Capital outlay | 188,170 | 105,753 | 82,417 | 15,063 |
| Total Expenditures | 1,981,598 | 1,710,367 | 271,231 | 1,397,464 |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | 524,060 | 1,076,073 | 552,013 | 811,101 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 27,372 | 27,751 | 379 | 53,866 |
| Transfers Out | (3,304,142) | (911,646) | 2,392,496 | (1,358,443) |
| Total Other Financing Sources (Uses) | (3,276,770) | (883,895) | 2,392,875 | (1,304,577) |
| Net Change in Fund Balances | (2,752,710) | 192,178 | 2,944,888 | (493,476) |
| Fund Balances, July 1 as restated (Note 20) | 4,040,811 | 1,355,738 | (2,685,073) | 4,641,288 |
| Fund Balances, June 30 | \$ 1,288,101 | \$ 1,547,916 | \$ 259,815 | \$ 4,147,812 |

WASHOE COUNTY, NEVADA
REGIONAL PERMITS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | 2023 | | | 2022 |
|--|------------|------------|------------|------------|
| | Budget | Actual | Variance | Actual |
| Revenues | | | | |
| Intergovernmental Revenues: | | | | |
| Local contributions | \$ 380,000 | \$ 386,969 | \$ 6,969 | \$ 354,656 |
| Charges for services | 250,668 | 191,604 | (59,064) | 223,479 |
| Miscellaneous: | | | | |
| Investment earnings | 2,700 | 8,769 | 6,069 | 5,558 |
| Net increase (decrease) in the fair value of investments | - | (3,554) | (3,554) | (32,411) |
| Total Revenues | 633,368 | 583,788 | (49,580) | 551,282 |
| Expenditures | | | | |
| General Government Function | | | | |
| Service and supplies | 760,536 | 627,060 | 133,476 | 567,853 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (127,168) | (43,272) | 83,896 | (16,571) |
| Other Financing Sources (Uses) | | | | |
| Transfers: | | | | |
| Health Fund | 90,000 | 94,845 | (4,845) | 87,537 |
| Total Other Financing Sources (uses) | 90,000 | 94,845 | (4,845) | 87,537 |
| Net Change in Fund Balances | (37,168) | 51,573 | 88,741 | 70,966 |
| Fund Balances, July 1 | 604,860 | 792,121 | 187,261 | 721,155 |
| Fund Balances, June 30 | \$ 567,692 | \$ 843,694 | \$ 276,002 | \$ 792,121 |

WASHOE COUNTY, NEVADA
CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Charges for Services: | | | | |
| Remediation fees | \$ 1,250,000 | \$ 1,248,515 | \$ (1,485) | \$ 1,250,515 |
| Miscellaneous: | | | | |
| Investment earnings | 57,858 | 97,548 | 39,690 | 41,894 |
| Net increase (decrease) in the fair value of investments | - | 5,637 | 5,637 | (203,482) |
| Total Revenues | <u>1,307,858</u> | <u>1,351,700</u> | <u>43,842</u> | <u>1,088,927</u> |
| Expenditures | | | | |
| Health and Sanitation Function: | | | | |
| Salaries and wages | 626,563 | 436,565 | 189,998 | 420,189 |
| Employee benefits | 288,299 | 207,545 | 80,754 | 211,092 |
| Services and supplies | <u>2,565,298</u> | <u>359,710</u> | <u>2,205,588</u> | <u>489,838</u> |
| Total Expenditures | <u>3,480,160</u> | <u>1,003,820</u> | <u>2,476,340</u> | <u>1,121,119</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,172,302) | 347,880 | 2,520,182 | (32,192) |
| Fund Balances, July 1 | <u>4,470,746</u> | <u>4,735,471</u> | <u>264,725</u> | <u>4,767,663</u> |
| Fund Balances, June 30 | <u>\$ 2,298,444</u> | <u>\$ 5,083,351</u> | <u>\$ 2,784,907</u> | <u>\$ 4,735,471</u> |

WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| County Option MVFT 1.0 Cent | \$ 863,973 | 809,950 | \$ (54,023) | \$ 821,314 |
| Intergovernmental Revenues: | | | | |
| Federal grants | 21,227 | 347,444 | 326,217 | 22,515 |
| State shared revenues: | | | | |
| Motor vehicle fuel tax (1.25 cents) | 3,971,361 | 3,937,489 | (33,872) | 3,906,843 |
| Motor vehicle fuel tax (1.75 cents) | 2,130,172 | 2,081,475 | (48,697) | 2,028,779 |
| Motor vehicle fuel tax (3.6/2.35 cents) | 3,849,482 | 3,824,969 | (24,513) | 3,781,803 |
| Other | - | 155,979 | 155,979 | - |
| Charges for Services: | | | | |
| Street, curb and gutter cut fees | 550,000 | 481,813 | (68,187) | 429,902 |
| Other | - | 7,577 | 7,577 | - |
| Miscellaneous: | | | | |
| Investment earnings | 88,580 | 121,412 | 32,832 | 59,485 |
| Net increase (decrease) in the fair value of investments | - | (11,375) | (11,375) | (370,642) |
| Other | 85,000 | 81,447 | (3,553) | 195,794 |
| Total Revenues | 11,559,795 | 11,838,180 | 278,385 | 10,875,793 |
| Expenditures | | | | |
| Public Works Function: | | | | |
| Salaries and wages | 4,420,468 | 4,262,918 | 157,550 | 3,809,804 |
| Employee benefits | 2,138,065 | 2,015,802 | 122,263 | 1,966,937 |
| Services and supplies | 6,908,622 | 6,826,699 | 81,923 | 6,218,709 |
| Capital outlay | 9,689,024 | 4,493,643 | 5,195,381 | 3,054,158 |
| Total Expenditures | 23,156,179 | 17,599,062 | 5,557,117 | 15,049,608 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (11,596,384) | (5,760,882) | 5,835,502 | (4,173,815) |
| Other Financing Sources (Uses) | | | | |
| Transfers: | | | | |
| General Fund | 1,208,197 | 1,208,197 | - | 2,879,305 |
| Public Works Fund | - | - | - | (425,000) |
| Capital Facilities Fund | 1,950,000 | 1,950,000 | - | 1,950,000 |
| Total Other Financing Sources (Uses) | 3,158,197 | 3,158,197 | - | 4,404,305 |
| Net Change in Fund Balances | (8,438,187) | (2,602,685) | 5,835,502 | 230,490 |
| Fund Balances, July 1 | 10,165,107 | 9,998,760 | (166,347) | 9,768,270 |
| Fund Balances, June 30 | \$ 1,726,920 | \$ 7,396,075 | \$ 5,669,155 | \$ 9,998,760 |

WASHOE COUNTY, NEVADA
MARIJUANA ESTABLISHMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|--------------------|--------------------|-------------------|--------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Licenses and Permits: | | | | |
| General Business Licenses | \$ 1,093,000 | \$ 1,245,890 | \$ 152,890 | \$ 1,368,165 |
| Miscellaneous: | | | | |
| Investment earnings | - | 13,251 | 13,251 | 7,695 |
| Net increase (decrease) in the fair value of investments | - | 909 | 909 | (49,355) |
| Total Revenues | <u>1,093,000</u> | <u>1,260,050</u> | <u>167,050</u> | <u>1,326,505</u> |
| Expenditures | | | | |
| General Government | | | | |
| Services and supplies | <u>6,000</u> | <u>181</u> | <u>5,819</u> | <u>540</u> |
| Total Expenditures | <u>6,000</u> | <u>181</u> | <u>5,819</u> | <u>540</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,087,000 | 1,259,869 | 172,869 | 1,325,965 |
| Other Financing Sources (Uses) | | | | |
| Transfers | <u>(1,087,000)</u> | <u>(1,087,000)</u> | - | <u>(1,146,894)</u> |
| Net Change in Fund Balances | - | 172,869 | 172,869 | 179,071 |
| Fund Balances, July 1 | <u>281,911</u> | <u>613,876</u> | <u>331,965</u> | <u>434,805</u> |
| Fund Balances, June 30 | <u>\$ 281,911</u> | <u>\$ 786,745</u> | <u>\$ 504,834</u> | <u>\$ 613,876</u> |

WASHOE COUNTY, NEVADA
INDIGENT TAX LEVY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | <u>2023</u> | | | <u>2022</u> |
|--|---------------------|----------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Actual</u> |
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 11,529,033 | \$ 11,590,188 | \$ 61,155 | \$ 10,821,854 |
| Intergovernmental Revenues: | | | | |
| Federal Grants | 371,104 | 230,914 | (140,190) | 374,026 |
| State Grants | - | - | - | 524,847 |
| Charges for Services: | | | | |
| Other | 543,035 | 784,278 | 241,243 | 443,945 |
| Miscellaneous: | | | | |
| Contributions and donations | - | - | - | 66 |
| Investment earnings | 60,000 | 214,573 | 154,573 | 81,125 |
| Net increase (decrease) in the fair value of investments | - | 126,793 | 126,793 | (612,616) |
| Surplus Equipment Sales | - | - | - | 7,913 |
| Other | 7,117,000 | 6,932,378 | (184,622) | 7,182,969 |
| Total Revenues | <u>19,620,172</u> | <u>19,879,124</u> | <u>258,952</u> | <u>18,824,129</u> |
| Expenditures | | | | |
| Welfare Function: | | | | |
| Salaries and wages | 1,399,590 | 1,245,532 | 154,058 | 2,537,297 |
| Employee benefits | 681,088 | 580,553 | 100,535 | 1,403,108 |
| Services and supplies | 18,293,842 | 14,702,354 | 3,591,488 | 16,523,135 |
| Capital outlay | - | - | - | 8,882 |
| Total Expenditures | <u>20,374,520</u> | <u>16,528,439</u> | <u>3,846,081</u> | <u>20,472,422</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (754,348) | 3,350,685 | 4,105,033 | (1,648,293) |
| Other Financing Sources (Uses) | | | | |
| Transfers In: | | | | |
| General Fund | 22,071,347 | 22,071,347 | - | 24,120,906 |
| Transfers Out | | | | |
| Homelessness | (10,178,531) | (10,178,531) | - | (8,446,876) |
| Senior Services | (1,123,743) | (1,123,743) | - | - |
| Child Protective Services | (9,659,716) | (9,659,716) | - | (8,252,430) |
| Other Restrict | - | - | - | (997) |
| Public Works Construction | (3,000,000) | (19,807) | 2,980,193 | (69,300) |
| Total Other Financing Sources (Uses) | <u>(1,890,643)</u> | <u>1,089,550</u> | <u>2,980,193</u> | <u>7,351,303</u> |
| Net Change in Fund Balances | (2,644,991) | 4,440,235 | 7,085,226 | 5,703,010 |
| Fund Balances, July 1 | <u>7,822,141</u> | <u>9,822,340</u> | <u>2,000,199</u> | <u>4,119,330</u> |
| Fund Balances, June 30 | <u>\$ 5,177,150</u> | <u>\$ 14,262,575</u> | <u>\$ 9,085,425</u> | <u>\$ 9,822,340</u> |

WASHOE COUNTY, NEVADA
HOMELESSNESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

| | 2023 | | | 2022 |
|--|--------------|---------------|---------------|--------------|
| | Budget | Actual | Variance | Actual |
| Revenues | | | | |
| Intergovernmental Revenues: | | | | |
| Federal grants | 3,396,338 | 1,413,430 | (1,982,908) | 3,536,512 |
| State and local grants | 580,502 | 232,908 | (347,594) | 182,046 |
| Charges for Services: | | | | |
| Medicaid Admin Claiming | 410,000 | 709,465 | 299,465 | 340,608 |
| Other | 30,000 | 26,584 | (3,416) | 17,906 |
| Miscellaneous: | | | | |
| Investment earnings | - | 194,920 | 194,920 | 31,644 |
| Net increase (decrease) in the fair value of investments | - | 148,117 | 148,117 | (356,340) |
| Other | 140,049 | 105,849 | (34,200) | 1,019,421 |
| Total Revenues | 4,556,889 | 2,831,273 | (1,725,616) | 4,771,797 |
| Expenditures | | | | |
| Welfare Function: | | | | |
| Salaries and wages | 5,125,472 | 4,932,682 | 192,790 | 3,721,108 |
| Employee benefits | 2,546,578 | 2,486,966 | 59,612 | 1,847,129 |
| Services and supplies | 30,235,107 | 18,434,714 | 11,800,393 | 11,924,766 |
| Capital outlay | 835,730 | 383,694 | 452,036 | 2,092,349 |
| Total Expenditures | 38,742,887 | 26,238,056 | 12,504,831 | 19,585,352 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (34,185,998) | (23,406,783) | 10,779,215 | (14,813,555) |
| Other Financing Sources (Uses) | | | | |
| Transfers In: | | | | |
| General Fund | 20,032,665 | 19,959,965 | (72,700) | 10,496,639 |
| Indigent Tax Levy Fund | 10,178,531 | 10,178,531 | - | 8,446,876 |
| Senior Services | 137,576 | 137,576 | - | - |
| Child Protective Services | 109,454 | 109,454 | - | - |
| Marijuana Establishment Fund | 500,000 | 500,000 | - | 500,000 |
| Contingency | (72,700) | - | 72,700 | - |
| Total Other Financing Sources (Uses) | 30,885,526 | 30,885,526 | - | 19,443,515 |
| Net Change in Fund Balances | (3,300,472) | 7,478,743 | 10,779,215 | 4,629,960 |
| Fund Balances, July 1 | 3,569,092 | 4,629,960 | 1,060,868 | - |
| Fund Balances, June 30 | \$ 268,620 | \$ 12,108,703 | \$ 11,840,083 | \$ 4,629,960 |



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