



CAPITAL PROJECTS FUNDS

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Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds, or for assets that will be held in trust for individuals, private organizations, or other governments.

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<u>Major Capital Projects Funds:</u>	
Capital Improvements Fund Resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects	146
<u>Nonmajor Capital Projects Funds:</u>	
Parks Capital Projects Fund Resources are derived from residential construction taxes, grants, financing proceeds and related investment earnings, which are legally restricted to the improvement, expansion and acquisition of new and existing parks and open space	150
Capital Facilities Tax Fund Resources are derived from capital facilities ad valorem taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of financing of capital assets	151
Regional Permits Capital Fund Resources are derived from County pay-as-you-go capital funds and reimbursements from the Cities of Reno and Sparks and the Washoe County Health District, under the terms of the inter-local agreement, and any regional technology fees to recover portions of the project's implementation costs	152

WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	24
Intergovernmental Revenues:				
Federal grants	1,234,981	1,102,413	(132,568)	-
State grants	3,812,514	1,813,127	(1,999,387)	242,691
Local contributions	-	-	-	200,000
Charges for Services:				
Reimbursements	-	12,092,544	12,092,544	-
Miscellaneous:				
Investment earnings	62,500	247,000	184,500	295,494
Net increase (decrease) in the fair value of investments	-	(2,620,657)	(2,620,657)	(288,627)
Contributions and donations	969,338	-	(969,338)	-
Other	3,412,200	481,500	(2,930,700)	76,839
Total Revenues	9,491,533	13,115,927	3,624,394	526,421
Expenditures				
Capital Outlay:				
General Government Function:				
Infrastructure	436,123	181,839	254,284	194,649
Other	2,933,090	1,057,183	1,875,907	106,327
Total General Government Function	3,369,213	1,239,022	2,130,191	300,976
Judicial Function:				
75 Court Street Improvements	312,918	280,729	32,189	276,186
Children Advocacy	415,000	394,639	20,361	-
Karpel Software	1,020,750	953,457	67,293	-
SJC Building Improvements	1,536,159	137,998	1,398,161	409,189
RJC Hearing Room Upgrades	1,039,383	483,402	555,981	15,016
Other	1,304,365	628,457	675,908	286,067
Total Judicial Function	5,628,575	2,878,682	2,749,893	986,458
Public Safety Function:				
Detention Center improvements	6,854,513	1,937,925	4,916,588	1,259,321
Nevada Shared Radio System	902,523	901,014	1,509	702,803
Other	13,706,740	4,972,470	8,734,270	2,345,074
Total Public Safety Function	21,463,776	7,811,409	13,652,367	4,307,198
Public Works Function:				
Air and water quality improvements	4,497,289	2,496,105	2,001,184	247,089
Washoe County facilities parking lots	736,942	280,778	456,164	280,777
Major Maintenance Replacement	652,500	-	652,500	-
North Valley's Mitigation Strategy	2,319,096	815,316	1,503,780	138,920
Incline Village Fuel Tank	700,000	260,271	439,729	-
Lemmon Valley Home Acquisitions	1,034,981	902,485	132,496	-
Other	942,857	402,914	539,943	11,874
Total Public Works Function	10,883,665	5,157,869	5,725,796	678,660
Welfare Function:				
Our Place Campus Remodel	1,232,906	98,455	1,134,451	3,329,635
Safe Camp	5,298,997	1,930,348	3,368,649	134,135
Nevada Cares Campus	21,468,706	2,144,667	19,324,039	-
Kids Kottage	295,000	266,942	28,058	-
Other	2,195,450	-	2,195,450	-
Total Welfare Function	30,491,059	4,440,412	26,050,647	3,463,770

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WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Health and Sanitation				
Health Mobile Outreach	490,000	-	490,000	-
Other	300,000	-	300,000	-
Total Welfare Function	790,000	-	790,000	-
Culture and Recreation Function:				
Library Renovations	1,792,120	833,655	958,465	24,816
Parks infrastructure	496,255	111,203	385,052	147,384
Other	42,500	-	42,500	-
Total Culture and Recreation Function	2,330,875	944,858	1,386,017	172,200
Debt Service Function:				
Bond issuance cost	-	-	-	280,551
Total Expenditures	74,957,163	22,472,252	52,484,911	10,189,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,465,630)	(9,356,325)	56,109,305	(9,663,392)
Other Financing Sources (Uses)				
Proceeds from bond issued	\$ -	\$ -	\$ -	\$ 9,135,000
Bond premium	-	-	-	1,411,220
Transfers:				
General Fund	7,505,300	41,852,074	34,346,774	3,010,000
Other Restricted Fund	35,075,649	3,649,450	(31,426,199)	159,122
Indigent Tax Levy Fund	69,300	69,300	-	2,484,235
Library Expansion	788,340	679,334	(109,006)	-
Animal Services	-	-	-	451,238
Regional Permits Capital Fund	-	244,013	244,013	-
Enhanced E911	-	-	-	750,000
Roads	425,000	425,000	-	-
Regional Communication System	3,295,941	905,000	(2,390,941)	800,000
Total Other Financing Sources (Uses)	47,159,530	47,824,171	664,641	18,200,815
Net Change in Fund Balances	(18,306,100)	38,467,846	56,773,946	8,537,423
Fund Balances, July 1	23,124,705	24,206,330	1,081,625	15,668,907
Fund Balances, June 30	\$ 4,818,605	\$ 62,674,176	\$ 57,855,571	\$ 24,206,330

**WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Parks Capital Projects Fund	Capital Facilities Tax Fund	Regional Permits Capital Fund	Total
Assets				
Cash and investments	\$ 12,498,741	\$ 2,792,362	\$ -	\$ 15,291,103
Property taxes receivable	-	49,260	-	49,260
Interest receivable	15,520	3,634	-	19,154
Due from other governments	20,999	-	-	20,999
Total Assets	\$ 12,535,260	\$ 2,845,256	\$ -	\$ 15,380,516
Liabilities				
Accounts payable	\$ 347,653	\$ -	\$ -	\$ 347,653
Contracts/retention payable	60,426	-	-	60,426
Due to other governments	-	-	-	-
Total Liabilities	408,079	-	-	408,079
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	38,230	-	38,230
Total Deferred Inflows of Resources	-	38,230	-	38,230
Fund Balances				
Restricted	12,127,181	2,807,026	-	14,934,207
Total Fund Balances	12,127,181	2,807,026	-	14,934,207
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,535,260	\$ 2,845,256	\$ -	\$ 15,380,516

WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	Parks Capital Projects Fund	Capital Facilities Tax Fund	Regional Permits Capital Fund	Total
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 9,018,237	\$ -	\$ 9,018,237
Residential construction tax	552,402	-	-	552,402
Intergovernmental	20,999	-	-	20,999
Miscellaneous	126,801	(80,591)	1,090	47,300
Total Revenues	700,202	8,937,646	1,090	9,638,938
Expenditures				
Intergovernmental	-	6,175,600	-	6,175,600
Capital Outlay:				
General government	-	-	431	431
Culture and recreation	1,207,595	-	-	1,207,595
Total Capital Outlay	1,207,595	-	431	1,208,026
Total Expenditures	1,207,595	6,175,600	431	7,383,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	(507,393)	2,762,046	659	2,255,312
Other Financing Sources (Uses)				
County property sales	238,990	-	-	238,990
Transfers out	-	(1,950,000)	(244,013)	(2,194,013)
Total Other Financing Sources (Uses)	238,990	(1,950,000)	(244,013)	(1,955,023)
Net Change in Fund Balances	(268,403)	812,046	(243,354)	300,289
Fund Balances, July 1	12,395,584	1,994,980	243,354	14,633,918
Fund Balances, June 30	\$ 12,127,181	\$ 2,807,026	\$ -	\$ 14,934,207

WASHOE COUNTY, NEVADA
PARKS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Residential construction tax	\$ 484,000	\$ 552,402	\$ 68,402	\$ 642,204
Intergovernmental Revenues:				
Federal grants	902,175	20,999	(881,176)	282,336
Miscellaneous:				
Investment earnings	241,326	101,521	(139,805)	142,711
Net increase (decrease) in the fair value of investments	-	(514,367)	(514,367)	(134,531)
Contributions and donations	400,000	-	(400,000)	372,800
Other	758,074	539,647	(218,427)	-
Total Revenues	2,785,575	700,202	(2,085,373)	1,305,520
Expenditures				
Capital Outlay:				
Culture and Recreation Function:				
District One	1,661,708	1,205	1,660,503	10,483
District Two	1,322,289	6,354	1,315,935	47,285
District Three	172	182	(10)	172
District Four	1,276,448	54,156	1,222,292	786
Special projects	1,541,583	593,419	948,164	434,257
Bond projects	2,616,758	552,279	2,064,479	1,011,094
Total Capital Outlay	8,418,958	1,207,595	7,211,363	1,504,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,633,383)	(507,393)	5,125,990	(198,557)
Other Financing Sources (Uses)				
County Property Sales	-	238,990	238,990	1,485
Total Other Financing Sources (Uses)	-	238,990	238,990	1,485
Net Change in Fund Balances	(5,633,383)	(268,403)	5,364,980	(197,072)
Fund Balances, July 1	12,880,343	12,395,584	(484,759)	12,592,656
Fund Balances, June 30	\$ 7,246,960	\$ 12,127,181	\$ 4,880,221	\$ 12,395,584

WASHOE COUNTY, NEVADA
CAPITAL FACILITIES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>2022</u>			<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Taxes:				
Ad valorem	\$ 8,864,567	\$ 9,018,237	\$ 153,670	\$ 8,429,473
Miscellaneous:				
Investment earnings	30,000	33,475	3,475	39,181
Net increase (decrease) in the fair value of investments	-	(114,066)	(114,066)	(24,933)
Total Revenues	<u>8,894,567</u>	<u>8,937,646</u>	<u>43,079</u>	<u>8,443,721</u>
Expenditures				
Intergovernmental:				
Settlement Payments	5,318,740	5,156,260	162,480	-
State of Nevada apportionment			-	5,025,476
Reno/Sparks apportionment	997,264	969,030	28,234	920,332
Other	44,384	50,310	(5,926)	44,145
Total Intergovernmental	<u>6,360,388</u>	<u>6,175,600</u>	<u>184,788</u>	<u>5,989,953</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,534,179</u>	<u>2,762,046</u>	<u>227,867</u>	<u>2,453,768</u>
Other Financing Sources (Uses)				
Transfers:				
Roads Fund	(1,950,000)	(1,950,000)	-	(1,950,000)
Total Other Financing Sources (Uses)	<u>(1,950,000)</u>	<u>(1,950,000)</u>	<u>-</u>	<u>(1,950,000)</u>
Net Change in Fund Balances	<u>584,179</u>	<u>812,046</u>	<u>227,867</u>	<u>503,768</u>
Fund Balances, July 1	<u>1,928,517</u>	<u>1,994,980</u>	<u>66,463</u>	<u>1,491,212</u>
Fund Balances, June 30	<u>\$ 2,512,696</u>	<u>\$ 2,807,026</u>	<u>\$ 294,330</u>	<u>\$ 1,994,980</u>

WASHOE COUNTY, NEVADA
REGIONAL PERMITS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Revenues				
Miscellaneous:				
Investment earnings	13,500	1,090	(12,410)	467
Total Revenues	13,500	1,090	(12,410)	467
Expenditures				
Capital Outlay:				
General Government Function	27,000	431	26,569	139
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(13,500)	659	14,159	328
Other Financing Sources (Uses)				
Transfers:				
Public Works	-	(244,013)	244,013	-
Total Other Financing Sources (uses)	-	(244,013)	244,013	-
Net Change in Fund Balances	(13,500)	(243,354)	(229,854)	328
Fund Balances, July 1	229,526	243,354	13,828	243,026
Fund Balances, June 30	\$ 216,026	\$ -	\$ (216,026)	\$ 243,354