



GENERAL FUND

WASHOE COUNTY, NEVADA
GENERAL 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:				
General	\$ 195,186,518	\$ 196,202,583	\$ 1,016,065	\$ 182,080,698
Detention facility	14,872,450	14,950,588	78,138	13,960,135
Indigent insurance program	2,882,262	2,897,418	15,156	2,705,456
China Spring support	1,364,270	1,371,533	7,263	1,280,859
Family Court	3,689,292	3,708,661	19,369	3,462,981
AB 104	3,449,487	3,492,921	43,434	3,169,735
Room tax	640,000	665,565	25,565	648,696
Total Taxes	222,084,279	223,289,269	1,204,990	207,308,560
Licenses and Permits:				
Business:				
General business licenses	925,000	1,043,525	118,525	1,013,628
Electric/telecom business licenses	5,300,000	8,657,995	3,357,995	6,459,751
Liquor licenses	260,000	306,873	46,873	321,478
Short-term rentals	192,000	265,557	73,557	208,190
Sanitation franchise fees	1,140,000	1,153,833	13,833	985,953
Gas franchise fees	245,000	348,628	103,628	232,325
Cable television franchise fees	1,100,000	1,378,737	278,737	1,158,465
County gaming licenses	845,000	726,884	(118,116)	769,924
Gaming licenses - AB 104	675,000	1,207,096	532,096	1,049,207
Nonbusiness:				
Marriage affidavits	150,000	122,892	(27,108)	138,894
Mobile home permits	200	40	(160)	82
Other	300	4,825	4,525	350
Total Licenses and Permits	10,832,500	15,216,885	4,384,385	12,338,247
Intergovernmental Revenues:				
Federal grants	241,505	200,984	(40,521)	4,583,674
Federal payments in lieu of taxes	3,831,737	4,201,779	370,042	3,925,653
Federal incarceration charges	2,900,000	3,767,852	867,852	3,118,163
State Shared Revenues:				
State gaming licenses	130,000	117,485	(12,515)	118,301
Real property transfer tax - AB 104	1,000,000	937,785	(62,215)	1,436,755
SCCRT / GST - AB 104 Makeup	20,107,438	19,433,184	(674,254)	19,464,020
Consolidated taxes	165,978,000	155,479,809	(10,498,191)	156,086,681
State extraditions	48,000	84,756	36,756	42,873
Local contributions	130,278	140,229	9,951	127,765
Total Intergovernmental Revenues	194,366,958	184,363,863	(10,003,095)	188,903,885
Charges for Services:				
General Government:				
Clerk fees	100,000	117,734	17,734	115,077
Recorder fees	3,200,000	2,082,630	(1,117,370)	3,194,040
Map fees	1,600	4,299	2,699	9,190
Assessor commissions	2,035,000	2,920,396	885,396	2,733,506
Overhead recovery	7,638,896	7,638,896	-	7,313,622
Other	425,694	687,906	262,212	2,943,098
Subtotal General Government	13,401,190	13,451,861	50,671	16,308,533

WASHOE COUNTY, NEVADA
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FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	Budget	Actual	Variance	Actual
Judicial:				
Clerk court fees	\$ 350,000	\$ 328,917	\$ (21,083)	\$ 323,755
Other	789,400	884,208	94,808	808,900
Subtotal Judicial	1,139,400	1,213,125	73,725	1,132,655
Public Safety:				
Police:				
Sheriff fees	410,000	306,329	(103,671)	295,746
Medical Examiner fees	1,596,021	1,413,998	(182,023)	1,392,402
Other	5,191,586	5,247,946	56,360	6,072,945
Corrections	1,500	266	(1,234)	972
Protective services	380,000	476,332	96,332	424,925
Subtotal Public Safety	7,579,107	7,444,871	(134,236)	8,186,990
Public Works	589,489	551,043	(38,446)	663,257
Culture and Recreation	909,585	1,192,711	283,126	1,085,266
Total Charges for Services	23,618,771	23,853,611	234,840	27,376,701
Fines and Forfeitures:				
Fines:				
Library	10,000	8,626	(1,374)	7,939
Court	2,486,250	2,574,271	88,021	2,240,383
Penalties	2,401,500	3,719,370	1,317,870	3,098,297
Forfeitures/bail	1,647,032	820,207	(826,825)	1,325,894
Total Fines and Forfeits	6,544,782	7,122,474	577,692	6,672,513
Miscellaneous:				
Investment earnings	1,622,030	5,101,812	3,479,782	2,518,251
Net increase (decrease) in the fair value of investments	-	1,043,087	1,043,087	(12,062,258)
Rents and royalties	32,063	63,909	31,846	37,886
Other	2,765,598	3,750,027	984,429	4,937,007
Total Miscellaneous	4,419,691	9,958,835	5,539,144	(4,569,114)
Total Revenues	461,866,981	463,804,937	1,937,956	438,030,792
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	397,794	363,574	34,220	372,600
Employee benefits	198,662	175,546	23,116	197,120
Services and supplies	630,768	603,174	27,594	525,694
	1,227,224	1,142,294	84,930	1,095,414

WASHOE COUNTY, NEVADA
GENERAL FUND
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FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	Budget	Actual	Variance	Actual
Executive / County Manager:				
Salaries and wages	\$ 2,330,187	\$ 2,443,424	\$ (113,237)	\$ 2,875,021
Employee benefits	1,060,417	1,029,206	31,211	1,327,941
Services and supplies	6,585,426	3,792,163	2,793,263	2,101,426
Capital outlay	-	392,055	(392,055)	-
	<u>9,976,030</u>	<u>7,656,848</u>	<u>2,319,182</u>	<u>6,304,388</u>
Elections / Registrar of Voters:				
Salaries and wages	1,162,228	1,133,277	28,951	638,025
Employee benefits	327,135	270,600	56,535	273,936
Services and supplies	2,470,910	2,355,793	115,117	1,928,390
Capital outlay	45,000	17,157	27,843	61,700
	<u>4,005,273</u>	<u>3,776,827</u>	<u>228,446</u>	<u>2,902,051</u>
Finance:				
Comptrollers Department				
Salaries and wages	3,284,735	2,987,895	296,840	1,875,094
Employee benefits	1,510,637	1,376,830	133,807	956,286
Services and supplies	554,349	396,657	157,692	355,727
Capital outlay	100,000	-	100,000	9,964
	<u>5,449,721</u>	<u>4,761,382</u>	<u>688,339</u>	<u>3,197,071</u>
Treasurer:				
Salaries and wages	1,573,742	1,500,225	73,517	1,391,593
Employee benefits	802,390	767,504	34,886	730,166
Services and supplies	889,350	643,778	245,572	438,427
Capital outlay	-	-	-	7,215
	<u>3,265,482</u>	<u>2,911,507</u>	<u>353,975</u>	<u>2,567,401</u>
Assessor:				
Salaries and wages	5,051,287	4,921,245	130,042	4,662,492
Employee benefits	2,494,451	2,411,596	82,855	2,431,671
Services and supplies	854,343	724,347	129,996	702,062
	<u>8,400,081</u>	<u>8,057,188</u>	<u>342,893</u>	<u>7,796,225</u>
Subtotal Finance	<u>17,115,284</u>	<u>15,730,077</u>	<u>1,385,207</u>	<u>13,560,697</u>
Other:				
Human Resources:				
Salaries and wages	1,578,040	1,553,390	24,650	1,370,492
Employee benefits	685,561	691,635	(6,074)	633,681
Services and supplies	885,354	794,521	90,833	458,850
	<u>3,148,955</u>	<u>3,039,546</u>	<u>109,409</u>	<u>2,463,023</u>
Clerk:				
Salaries and wages	1,099,840	1,050,788	49,052	932,005
Employee benefits	538,265	512,048	26,217	482,542
Services and supplies	306,296	145,382	160,914	136,223
	<u>1,944,401</u>	<u>1,708,218</u>	<u>236,183</u>	<u>1,550,770</u>
Recorder:				
Salaries and wages	1,498,115	1,411,990	86,125	1,280,174
Employee benefits	751,754	719,315	32,439	679,006
Services and supplies	191,798	93,144	98,654	75,847
	<u>2,441,667</u>	<u>2,224,449</u>	<u>217,218</u>	<u>2,035,027</u>

WASHOE COUNTY, NEVADA
GENERAL FUND
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FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	Budget	Actual	Variance	Actual
Technology Services:				
Salaries and wages	\$ 7,197,789	\$ 6,556,974	\$ 640,815	\$ 6,187,508
Employee benefits	3,395,386	3,119,441	275,945	3,116,203
Services and supplies	7,865,366	7,319,998	545,368	5,625,334
Capital outlay	-	98,236	(98,236)	468,105
	<u>18,458,541</u>	<u>17,094,649</u>	<u>1,363,892</u>	<u>15,397,150</u>
Accrued Benefits:				
Salaries and wages	2,950,000	2,838,363	111,637	3,128,385
Employee benefits	50,000	47,772	2,228	57,100
	<u>3,000,000</u>	<u>2,886,135</u>	<u>113,865</u>	<u>3,185,485</u>
Other General Government:				
Salaries and wages-unbudgeted savings	466,752	-	466,752	-
Employee benefits-unbudgeted savings	145,626	-	145,626	-
Services and supplies-budgeted costs	19,227,232	5,896,403	13,330,829	12,135,525
Capital outlay	5,100,000	8,016,906	(2,916,906)	-
Debt service-principal	-	3,812,047	(3,812,047)	-
	<u>24,939,610</u>	<u>17,725,356</u>	<u>7,214,254</u>	<u>12,135,525</u>
Subtotal Other	<u>53,933,174</u>	<u>44,678,353</u>	<u>9,254,821</u>	<u>36,766,980</u>
Total General Government Function	<u>86,256,985</u>	<u>72,984,399</u>	<u>13,272,586</u>	<u>60,629,530</u>
Judicial Function:				
District Court:				
Salaries and wages	14,326,020	14,412,004	(85,984)	13,227,847
Employee benefits	6,708,362	6,592,478	115,884	6,406,323
Services and supplies	4,586,777	4,390,994	195,783	3,918,963
Capital outlay	-	26,256	(26,256)	46,008
	<u>25,621,159</u>	<u>25,421,732</u>	<u>199,427</u>	<u>23,599,141</u>
District Attorney:				
Salaries and wages	16,790,624	16,706,006	84,618	14,769,343
Employee benefits	7,933,750	7,656,419	277,331	7,247,517
Services and supplies	2,024,176	1,741,035	283,141	1,362,011
	<u>26,748,550</u>	<u>26,103,460</u>	<u>645,090</u>	<u>23,378,871</u>
Public Defense:				
Public Defender:				
Salaries and wages	7,449,716	7,374,028	75,688	6,598,324
Employee benefits	3,326,216	3,203,213	123,003	3,104,584
Services and supplies	683,880	615,922	67,958	1,014,342
	<u>11,459,812</u>	<u>11,193,163</u>	<u>266,649</u>	<u>10,717,250</u>
Alternate Public Defender:				
Salaries and wages	2,165,505	2,272,350	(106,845)	1,821,901
Employee benefits	973,223	969,125	4,098	843,242
Services and supplies	371,283	263,665	107,618	132,952
	<u>3,510,011</u>	<u>3,505,140</u>	<u>4,871</u>	<u>2,798,095</u>
Conflict Counsel:				
Services and supplies	1,836,833	2,370,939	(534,106)	1,295,047
Subtotal Public Defense	<u>16,806,656</u>	<u>17,069,242</u>	<u>(262,586)</u>	<u>14,810,392</u>

WASHOE COUNTY, NEVADA
GENERAL FUND
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FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	Budget	Actual	Variance	Actual
Justice Courts:				
Salaries and wages	\$ 8,395,783	\$ 8,162,903	\$ 232,880	\$ 7,365,925
Employee benefits	3,905,153	3,813,774	91,379	3,621,582
Services and supplies	1,131,794	1,094,686	37,108	773,707
	<u>13,432,730</u>	<u>13,071,363</u>	<u>361,367</u>	<u>11,761,214</u>
Incline Constable:				
Salaries and wages	64,849	63,993	856	121,743
Employee benefits	31,869	33,465	(1,596)	63,105
Services and supplies	10,031	11,569	(1,538)	14,084
	<u>106,749</u>	<u>109,027</u>	<u>(2,278)</u>	<u>198,932</u>
Other Judicial:				
Salaries and wages-Budgeted savings	557,318	-	557,318	-
Employee benefits-Budgeted savings	262,602	-	262,602	-
Services and supplies-unbudgeted savings	518,398	-	518,398	(946)
Subtotal Other	<u>1,338,318</u>	<u>-</u>	<u>1,338,318</u>	<u>(946)</u>
Total Judicial Function	<u>84,054,162</u>	<u>81,774,824</u>	<u>2,279,338</u>	<u>73,747,604</u>
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	74,699,316	76,223,342	(1,524,026)	67,639,468
Employee benefits	42,814,609	41,081,164	1,733,445	38,436,071
Services and supplies	23,712,748	22,946,105	766,643	22,292,303
Capital Outlay	685,443	494,439	191,004	644,974
	<u>141,912,116</u>	<u>140,745,050</u>	<u>1,167,066</u>	<u>129,012,816</u>
Medical Examiner:				
Salaries and wages	2,910,719	2,919,549	(8,830)	2,710,058
Employee benefits	1,074,670	1,034,902	39,768	1,028,553
Services and supplies	1,472,541	1,306,597	165,944	999,807
Capital Outlay	31,924	32,470	(546)	615
	<u>5,489,854</u>	<u>5,293,518</u>	<u>196,336</u>	<u>4,739,033</u>
County Manager-Countywide Initiatives:				
Salaries and wages	104,449	110,471	(6,022)	97,401
Employee benefits	47,955	52,702	(4,747)	46,857
Services and supplies	3,212,439	1,668,505	1,543,934	1,854,632
Capital Outlay	196,404	133,792	62,612	20,102
	<u>3,561,247</u>	<u>1,965,470</u>	<u>1,595,777</u>	<u>2,018,992</u>
Juvenile Services:				
Salaries and wages	9,979,901	9,300,681	679,220	8,653,976
Employee benefits	5,643,464	5,388,178	255,286	5,167,454
Services and supplies	1,902,390	1,507,797	394,593	1,395,970
Capital Outlay	-	146,357	(146,357)	30,651
	<u>17,525,755</u>	<u>16,343,013</u>	<u>1,182,742</u>	<u>15,248,051</u>
Fire Suppression:				
Salaries and wages	-	1,993	(1,993)	68,464
Employee benefits	3,300	7,380	(4,080)	14,889
Services and supplies	1,238,969	1,266,856	(27,887)	714,791
	<u>1,242,269</u>	<u>1,276,229</u>	<u>(33,960)</u>	<u>798,144</u>
Emergency Management:				
Salaries and wages	190,834	227,088	(36,254)	179,017
Employee benefits	93,104	102,009	(8,905)	87,700
Services and supplies	41,795	42,121	(326)	39,900
	<u>325,733</u>	<u>371,218</u>	<u>(45,485)</u>	<u>306,617</u>

WASHOE COUNTY, NEVADA
GENERAL FUND
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FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023			2022
	Budget	Actual	Variance	Actual
Protective Services:				
Alternative Sentencing:				
Salaries and wages	\$ 1,723,253	\$ 1,857,982	\$ (134,729)	\$ 1,618,987
Employee benefits	651,155	684,690	(33,535)	554,934
Services and supplies	1,125,040	1,162,171	(37,131)	904,620
Capital outlay	142,775	142,775	-	89,750
	<u>3,642,223</u>	<u>3,847,618</u>	<u>(205,395)</u>	<u>3,168,291</u>
Public Administrator:				
Salaries and wages	932,140	909,150	22,990	769,501
Employee benefits	479,136	461,040	18,096	418,098
Services and supplies	79,747	48,766	30,981	58,905
	<u>1,491,023</u>	<u>1,418,956</u>	<u>72,067</u>	<u>1,246,504</u>
Public Guardian:				
Salaries and wages	1,672,339	1,698,193	(25,854)	1,304,109
Employee benefits	821,951	824,981	(3,030)	682,822
Services and supplies	112,774	107,074	5,700	68,605
Capital outlay	22,380	22,313	67	-
	<u>2,629,444</u>	<u>2,652,561</u>	<u>(23,117)</u>	<u>2,055,536</u>
Subtotal Protective Services	<u>7,762,690</u>	<u>7,919,135</u>	<u>(156,445)</u>	<u>6,470,331</u>
Other Public Safety				
Salaries and wages-budgeted savings	373,267	-	373,267	-
Employee benefits-budgeted savings	184,778	1,671	183,107	2,837
Services and supplies-unbudgeted savings	-	-	-	(774,737)
	<u>558,045</u>	<u>1,671</u>	<u>556,374</u>	<u>(771,900)</u>
Total Public Safety Function	<u>178,377,709</u>	<u>173,915,304</u>	<u>4,462,405</u>	<u>157,822,084</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	6,912,000	6,842,577	69,423	6,145,177
Employee benefits	3,378,201	3,287,208	90,993	3,143,766
Services and supplies	7,499,013	7,303,330	195,683	5,634,511
Capital outlay	334,007	-	334,007	28,003
	<u>18,123,221</u>	<u>17,433,115</u>	<u>690,106</u>	<u>14,951,457</u>
Other Public Works				
Salaries and wages-budgeted savings	126,928	-	126,928	-
Employee benefits-budgeted savings	39,602	-	39,602	-
Services and Supplies-unbudgeted savings	57,450	-	57,450	(532)
	<u>223,980</u>	<u>-</u>	<u>223,980</u>	<u>(532)</u>
Total Public Works Function	<u>18,347,201</u>	<u>17,433,115</u>	<u>914,086</u>	<u>14,950,925</u>
Welfare Function:				
Human Services Department:				
Salaries and wages	986,075	990,738	(4,663)	870,408
Employee benefits	470,442	465,779	4,663	448,616
Services and supplies	328,315	328,315	-	359,653
	<u>1,784,832</u>	<u>1,784,832</u>	<u>-</u>	<u>1,678,677</u>
Other Welfare:				
Salaries and wages-budgeted savings	17,478	-	17,478	-
Employee benefits-budgeted savings	5,454	-	5,454	-
Services and supplies-budgeted savings	15,811	-	15,811	-
	<u>38,743</u>	<u>-</u>	<u>38,743</u>	<u>-</u>
Total Welfare Function	<u>1,823,575</u>	<u>1,784,832</u>	<u>38,743</u>	<u>1,678,677</u>

WASHOE COUNTY, NEVADA
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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
Culture and Recreation Function:				
Library Department:				
Salaries and wages	\$ 6,811,852	\$ 6,523,322	\$ 288,530	\$ 6,131,231
Employee benefits	3,203,639	3,123,663	79,976	3,069,254
Services and supplies	1,153,838	897,115	256,723	841,128
	<u>11,169,329</u>	<u>10,544,100</u>	<u>625,229</u>	<u>10,041,613</u>
CSD - Regional Parks and Open Space:				
Salaries and wages	3,337,516	3,158,900	178,616	2,688,275
Employee benefits	1,455,504	1,423,304	32,200	1,296,254
Services and supplies	3,224,578	2,884,269	340,309	2,426,578
Capital outlay	277,832	228,064	49,768	142,649
	<u>8,295,430</u>	<u>7,694,537</u>	<u>600,893</u>	<u>6,553,756</u>
Other Culture and Recreation:				
Salaries and wages-budgeted savings	178,680	-	178,680	-
Employee benefits-unbudgeted savings	55,748	-	55,748	-
Services and supplies-unbudgeted savings	244,119	-	244,119	(334)
Subtotal Other Culture and Recreation	<u>478,547</u>	<u>-</u>	<u>478,547</u>	<u>(334)</u>
Total Culture and Recreation Function	<u>19,943,306</u>	<u>18,238,637</u>	<u>1,704,669</u>	<u>16,595,035</u>
Community Support Function:				
Services and supplies	284,460	134,632	149,828	324,780
Intergovernmental Expenditures:				
Indigent Insurance Program	2,882,262	2,936,061	(53,799)	2,710,988
China Springs Youth Facility	1,481,632	1,486,196	(4,564)	1,277,121
Ethics Commission Assessment	25,000	22,859	2,141	63,553
Truckee Meadows Regional Planning	266,669	310,205	(43,536)	186,123
Total Intergovernmental Expenditures	<u>4,655,563</u>	<u>4,755,321</u>	<u>(99,758)</u>	<u>4,237,785</u>
Total Expenditures	<u>393,742,961</u>	<u>371,021,064</u>	<u>22,721,897</u>	<u>329,986,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>68,124,020</u>	<u>92,783,873</u>	<u>24,659,853</u>	<u>108,044,372</u>
Other Financing Sources (Uses)				
Contingency	(9,165,000)	-	9,165,000	-
Proceeds from asset disposition	-	13,346	13,346	25,061
Intangible right to use assets	-	2,943,711	2,943,711	-
Transfers:				
Special Revenue Funds-Transfers in	862,581	1,029,229	166,648	758,404
Internal Service Funds-(Transfers out)	(3,000,000)	-	3,000,000	-
Special Revenue Funds-(Transfers out)	(56,713,584)	(56,640,884)	72,700	(48,873,226)
Debt Service Funds-(Transfers out)	(6,155,807)	(6,160,970)	(5,163)	(5,991,710)
Capital Projects Funds-(Transfers out)	(44,996,175)	(44,996,175)	-	(41,852,074)
Total Other Financing Sources (Uses)	<u>(119,167,985)</u>	<u>(103,811,743)</u>	<u>15,356,242</u>	<u>(95,933,545)</u>
Net Change in Fund Balances	<u>(51,043,965)</u>	<u>(11,027,870)</u>	<u>40,016,095</u>	<u>12,110,827</u>
Fund Balances, July 1	<u>145,480,534</u>	<u>164,600,181</u>	<u>19,119,647</u>	<u>152,489,354</u>
Fund Balances, June 30	<u>\$ 94,436,569</u>	<u>\$ 153,572,311</u>	<u>\$ 59,135,742</u>	<u>\$ 164,600,181</u>



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