



# **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.

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**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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 8,335,565	\$ 8,400,147	\$ 64,582	\$ 7,726,394
Licenses and Permits:				
Day care licenses	22,500	21,180	(1,320)	21,420
Intergovernmental Revenues:				
Federal grants	33,084,973	25,290,000	(7,794,973)	26,012,927
State grants	19,632,110	21,304,932	1,672,822	18,693,028
Charges for Services:				
Service fees	6,261,631	6,763,095	501,464	6,522,337
Miscellaneous:				
Contributions and donations	95,768	95,768	-	38,112
Other	901,260	645,677	(255,583)	436,440
Surplus equipment sales	-	266	266	-
Total Revenues	68,333,807	62,521,065	(5,812,742)	59,450,658
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	27,875,224	26,166,973	1,708,251	23,669,827
Employee benefits	15,148,255	14,130,376	1,017,879	11,436,309
Services and supplies	39,065,337	33,405,683	5,659,654	32,247,895
Capital outlay	119,200	159,643	(40,443)	12,897
Total Expenditures	82,208,016	73,862,675	8,345,341	67,366,928
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,874,209)	(11,341,610)	2,532,599	(7,916,270)
<b>Other Financing Sources (Uses)</b>				
Transfers In:				
General Fund	-	-	-	450,237
Indigent Tax Levy Fund	10,845,943	10,845,943	-	9,659,716
Transfer Out:				
Homelessness	-	-	-	(109,454)
Total Other Financing Sources (Uses)	10,845,943	10,845,943	-	10,000,499
Net Change in Fund Balances	(3,028,266)	(495,667)	2,532,599	2,084,229
<b>Fund Balances, July 1</b>	17,799,753	17,150,824	(648,929)	15,066,595
<b>Fund Balances, June 30</b>	\$ 14,771,487	\$ 16,655,157	\$ 1,883,670	\$ 17,150,824

**WASHOE COUNTY, NEVADA**  
**OTHER RESTRICTED FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,083,892	\$ 2,100,059	\$ 16,167	\$ 1,931,619
Car rental	1,957,277	2,220,620	263,343	2,130,257
Licences and Permits:	-	14,930	14,930	50,664
Intergovernmental revenues:				
Federal grants	127,133,479	37,869,535	(89,263,944)	29,390,177
Federal narcotics forfeitures	110,800	53,889	(56,911)	638,548
State grants	5,709,656	2,952,252	(2,757,404)	2,118,144
Local contributions	882,220	1,030,092	147,872	896,897
Charges for Services:				
General Government:				
Recorder fees	402,000	329,355	(72,645)	317,620
Map fees	96,000	83,920	(12,080)	81,495
Assessor commissions	525,000	1,081,338	556,338	973,747
Other	6,000	28,455	22,455	28,180
Judicial	1,391,500	1,157,808	(233,692)	1,005,628
Public Safety	1,128,213	1,576,595	448,382	1,141,790
Public Works	110,695	86,734	(23,961)	116,355
Culture and Recreation	305,280	271,608	(33,672)	330,073
Fines and Forfeitures:				
Court fines	3,826,676	2,548,960	(1,277,716)	2,321,655
Forfeitures/bail	80,100	30,898	(49,202)	143,625
Miscellaneous:				
Investment earnings	35,250	3,951,804	3,916,554	2,242,305
Net increase (decrease) in the fair value of investments	-	97,253	97,253	36,594
Contributions and donations	13,771,210	3,402,419	(10,368,791)	3,583,929
Other	180,000	3,966,255	3,786,255	855,039
Total Revenues	<u>159,735,248</u>	<u>64,854,779</u>	<u>(94,880,469)</u>	<u>50,334,341</u>
<b>Expenditures</b>				
General Government Function:				
County Manager:				
Services and supplies	9,585,221	53,239	9,531,982	220,414
Capital outlay	-	-	-	176,048
	<u>9,585,221</u>	<u>53,239</u>	<u>9,531,982</u>	<u>396,462</u>
Assessor:				
Services and supplies	3,003,922	474,787	2,529,135	786,208
Capital outlay	150,000	-	150,000	-
	<u>3,153,922</u>	<u>474,787</u>	<u>2,679,135</u>	<u>786,208</u>
Clerk:				
Services and supplies	128,848	39	128,809	27
Registrar of Voters:				
Services and supplies	577,059	461,283	115,776	535,244
Capital outlay	586,077	585,437	640	-
	<u>\$ 1,163,136</u>	<u>\$ 1,046,720</u>	<u>\$ 116,416</u>	<u>\$ 535,244</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, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
Recorder:				
Salaries and wages	\$ 106,823	\$ 106,746	\$ 77	\$ 92,543
Employee benefits	46,657	48,178	(1,521)	38,453
Services and supplies	3,816,995	134,968	3,682,027	171,307
	<u>3,970,475</u>	<u>289,892</u>	<u>3,680,583</u>	<u>302,303</u>
Technology Services:				
Services and supplies	216,280	72,180	144,100	152,474
Community Development:				
Services and supplies	4,711	1,746	2,965	8,400
Opioid Settlements:				
Salaries and wages	83,429	24,066	59,363	-
Employee benefits	42,258	10,971	31,287	-
Services and supplies	2,731,229	4,930	2,726,299	-
	<u>2,856,916</u>	<u>39,967</u>	<u>2,816,949</u>	<u>-</u>
SLFRF COVID Recovery:				
Salaries and wages	285,818	271,923	13,895	256,807
Employee benefits	153,625	136,155	17,470	99,336
Services and supplies	7,536,232	1,088,833	6,447,399	652,553
	<u>7,975,675</u>	<u>1,496,911</u>	<u>6,478,764</u>	<u>1,008,696</u>
Total General Government Function	<u>29,055,184</u>	<u>3,475,481</u>	<u>25,579,703</u>	<u>3,189,814</u>
Judicial Function:				
District Court:				
Salaries and wages	1,291,260	563,131	728,129	787,927
Employee benefits	730,354	552,053	178,301	398,220
Services and supplies	12,049,899	1,198,356	10,851,543	1,054,305
Capital outlay	402,216	-	402,216	-
	<u>14,473,729</u>	<u>2,313,540</u>	<u>12,160,189</u>	<u>2,240,452</u>
District Attorney:				
Salaries and wages	3,253,788	2,294,168	959,620	2,245,588
Employee benefits	1,766,425	1,280,482	485,943	1,132,823
Services and supplies	2,274,092	751,126	1,522,966	594,538
Capital outlay	-	-	-	746
	<u>7,294,305</u>	<u>4,325,776</u>	<u>2,968,529</u>	<u>3,973,695</u>
Justice Courts:				
Reno Justice Court:				
Salaries and wages	54,595	107,908	(53,313)	71,252
Employee benefits	-	5,745	(5,745)	6,021
Services and supplies	4,261,289	417,576	3,843,713	417,836
	<u>4,315,884</u>	<u>531,229</u>	<u>3,784,655</u>	<u>495,109</u>
Sparks Justice Court:				
Salaries and wages	15,000	(315)	15,315	3,643
Employee benefits	-	(6)	6	96
Services and supplies	909,105	103,285	805,820	74,033
	<u>924,105</u>	<u>102,964</u>	<u>821,141</u>	<u>77,772</u>
Incline Justice Court:				
Services and supplies	\$ 118,364	\$ 38,391	\$ 79,973	\$ 42,361
Wadsworth Justice Court:				
Salaries and wages	\$ 8,000	\$ -	\$ 8,000	\$ (1,778)
Employee benefits	-	-	-	(900)
Services and supplies	244,543	18,583	225,960	20,263

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
	252,543	18,583	233,960	17,585
Neighborhood Justice Center:				
Services and supplies	125,000	116,302	8,698	92,375
SLFRF COVID Recovery:				
Salaries and wages	1,176,439	536,284	640,155	368,167
Employee benefits	629,791	296,632	333,159	171,548
Services and supplies	3,351,075	104,077	3,246,998	82,204
	5,157,305	936,993	4,220,312	621,919
Total Judicial Function	32,661,235	8,383,778	24,277,457	7,561,268
Public Safety Function:				
Sheriff:				
Salaries and wages	7,625,312	2,932,117	4,693,195	2,728,755
Employee benefits	4,211,611	1,497,943	2,713,668	1,313,349
Services and supplies	19,912,861	1,889,587	18,023,274	2,061,799
Capital outlay	432,393	270,479	161,914	400,049
	32,182,177	6,590,126	25,592,051	6,503,952
Medical Examiner:				
Salaries and wages	104,927	82,358	22,569	75,041
Employee benefits	52,343	45,535	6,808	38,728
Services and supplies	640,264	76,607	563,657	62,675
	797,534	204,500	593,034	176,444
Fire Suppression:				
Services and supplies	19,247	-	19,247	-
Juvenile Services:				
Salaries and wages	551,333	374,009	177,324	245,320
Employee benefits	180,114	176,884	3,230	85,485
Services and supplies	4,322,898	947,641	3,375,257	658,714
Capital outlay	-	-	-	14,725
	5,054,345	1,498,534	3,555,811	1,004,244
Emergency Management:				
Salaries and wages	155,254	14,409	140,845	51,071
Employee benefits	80,022	6,973	73,049	25,077
Services and supplies	1,007,981	643,593	364,388	386,809
Capital outlay	123,948	123,948	-	-
	1,367,205	788,923	578,282	462,957
Alternative Sentencing:				
Salaries and wages	711,632	321,552	390,080	244,107
Employee benefits	382,896	193,558	189,338	111,520
Services and supplies	1,116,843	227,889	888,954	77,546
	2,211,371	742,999	1,468,372	433,173
SLFRF COVID Recovery:				
Salaries and wages	186,238	105,729	80,509	(46,589)
Employee benefits	102,552	66,784	35,768	(29,062)
Services and supplies	907,238	99,798	807,440	86,546
Capital outlay	-	32,833	(32,833)	-
	1,196,028	305,144	890,884	10,895

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
Total Public Safety Function	\$ 42,827,907	\$ 10,130,226	\$ 32,697,681	\$ 8,591,665
Public Works Function:				
CSD - Public Works:				
Salaries and wages	\$ 84,639	\$ 58,662	\$ 25,977	\$ 81,225
Employee benefits	48,962	36,045	12,917	39,873
Services and supplies	953,445	1,009,936	(56,491)	903,242
	1,087,046	1,104,643	(17,597)	1,024,340
SLFRF COVID Recovery:				
Services and supplies	183,380	20,448	162,932	316,620
Total Public Works Function	1,270,426	1,125,091	145,335	1,340,960
Health and Sanitation Function:				
SLFRF COVID Recovery:				
Services and supplies	3,721,916	2,100,038	1,621,878	570,061
Capital outlay	36,135	-	36,135	-
Total Health and Sanitation Function	3,758,051	2,100,038	1,658,013	570,061
Welfare Function:				
SLFRF COVID Recovery:				
Salaries and wages	2,295,333	526,499	1,768,834	2,031,844
Employee benefits	1,110,402	308,089	802,313	973,569
Services and supplies	8,817,506	5,222,136	3,595,370	4,906,070
Capital outlay	196,507	178,786	17,721	328,658
Total Welfare Function	12,419,748	6,235,510	6,184,238	8,240,141
Culture and Recreation Function:				
Library:				
Services and supplies	175,559	104,961	70,598	126,310
Capital outlay	-	70,598	(70,598)	103,450
	175,559	175,559	-	229,760
CSD - Regional Parks and Open Space:				
Salaries and wages	39,171	41,598	(2,427)	36,695
Employee benefits	14,214	26,547	(12,333)	20,022
Services and supplies	794,690	22,720	771,970	14,154
	848,075	90,865	757,210	70,871
May Center:				
Salaries and wages	326,982	296,326	30,656	219,014
Employee benefits	115,468	117,184	(1,716)	76,587
Services and supplies	704,275	261,133	443,142	315,947
	1,146,725	674,643	472,082	611,548
SLFRF COVID Recovery:				
Services and supplies	2,433,314	1,175,520	1,257,794	501,733
Capital outlay	-	15,302	(15,302)	-
	2,433,314	1,190,822	1,242,492	501,733
Total Culture and Recreation Function	4,603,673	2,131,889	2,471,784	1,413,912
Intergovernmental:				
Cooperative Extension apportionment	2,083,892	2,099,948	(16,056)	1,959,586
Total Expenditures	128,680,116	35,681,961	92,998,155	32,867,407
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 31,055,132	\$ 29,172,818	\$ (1,882,314)	\$ 17,466,934
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	\$ -	\$ 5,986	\$ 5,986	\$ 4,179



**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
Insurance Recovery	-	-	-	1,470,000
Transfers In:				
General Fund	-	-	-	5,400
Transfers Out:				
General Fund	-	(532,589)	(532,589)	(442,229)
Debt Service Fund	(1,957,277)	(2,150,206)	(192,929)	(1,889,200)
Capital Improvement Fund	(57,712,155)	(16,272,946)	41,439,209	(11,391,280)
Total Other Financing Sources (Uses)	(59,669,432)	(18,949,755)	40,719,677	(12,243,130)
Net Change in Fund Balances	(28,614,300)	10,223,063	38,837,363	5,223,804
<b>Fund Balances, July 1</b>	29,840,267	35,034,022	5,193,755	29,810,218
<b>Fund Balances, June 30</b>	\$ 1,225,967	\$ 45,257,085	\$ 44,031,118	\$ 35,034,022

**WASHOE COUNTY, NEVADA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2024**

	<u>Health Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>	<u>Library Expansion Fund</u>	<u>Animal Services Fund</u>
<b>Assets</b>					
Cash and investments	\$ 11,394,710	\$ 6,236,871	\$ 6,604,336	\$ 4,132,230	\$ 7,793,063
Restricted cash and investments	-	-	-	-	-
Accounts receivable	44,395	-	603,766	-	405,233
Property taxes receivable	-	13,736	-	27,471	44,287
Other taxes receivable	-	-	-	-	-
Interest receivable	-	-	19,592	12,183	22,732
Due from other funds	-	-	-	-	50
Due from other governments	6,717,090	1,249,075	29	-	3,253
Deposits and prepaid items	-	-	-	14,548	-
<b>Total Assets</b>	<b>\$ 18,156,195</b>	<b>\$ 7,499,682</b>	<b>\$ 7,227,723</b>	<b>\$ 4,186,432</b>	<b>\$ 8,268,618</b>
<b>Liabilities</b>					
Accounts payable	\$ 1,032,812	\$ 303,534	\$ 115,820	\$ 131,238	\$ 52,616
Accrued salaries and benefits	889,375	178,098	12,995	81,475	181,605
Contracts/retention payable	-	-	-	-	-
Due to other funds	-	-	-	-	200
Due to other governments	160,523	4,157	723,234	-	2,316
Due to others	28,887	-	-	-	-
Deposits	-	-	-	-	-
Other liabilities	-	157	-	-	3,264
Unearned revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,111,597</b>	<b>485,946</b>	<b>852,049</b>	<b>212,713</b>	<b>240,001</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - grants and other revenue	23,918	46,504	-	-	-
Unavailable revenue - property taxes	-	11,451	-	22,902	36,911
<b>Total Deferred Inflows of Resources</b>	<b>23,918</b>	<b>57,955</b>	<b>-</b>	<b>22,902</b>	<b>36,911</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	14,548	-
Restricted	16,020,680	132,851	6,375,674	3,082,656	63,888
Committed	-	6,822,930	-	853,613	7,927,818
Assigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>16,020,680</b>	<b>6,955,781</b>	<b>6,375,674</b>	<b>3,950,817</b>	<b>7,991,706</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 18,156,195</b>	<b>\$ 7,499,682</b>	<b>\$ 7,227,723</b>	<b>\$ 4,186,432</b>	<b>\$ 8,268,618</b>

(CONTINUED)

**WASHOE COUNTY, NEVADA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2024**

	<b>Regional Public Safety Training Center Fund</b>	<b>Truckee River Flood Management Infrastructure Fund</b>	<b>Regional Communications System Fund</b>	<b>Regional Permits System Fund</b>
<b>Assets</b>				
Cash and investments	\$ 1,492,484	\$ 159,720	\$ 4,384,039	\$ 882,823
Restricted cash and investments	-	-	-	-
Accounts receivable	2,900	-	-	-
Property taxes receivable	-	-	-	-
Other taxes receivable	-	-	-	-
Interest receivable	4,510	353	12,138	2,430
Due from other funds	-	-	-	-
Due from other governments	5,775	2,587,319	80,039	-
Deposits and prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,505,669</b>	<b>\$ 2,747,392</b>	<b>\$ 4,476,216</b>	<b>\$ 885,253</b>
<b>Liabilities</b>				
Accounts payable	\$ 10,393	\$ -	\$ 24,780	\$ -
Accrued salaries and benefits	20,208	39,386	26,997	-
Contracts/retention payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	775	-	-	-
Due to others	-	-	-	-
Deposits	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	2,393,206	-
<b>Total Liabilities</b>	<b>31,376</b>	<b>39,386</b>	<b>2,444,983</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants and other revenue	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	1,474,293	2,708,006	2,031,233	885,253
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total Fund Balances</b>	<b>1,474,293</b>	<b>2,708,006</b>	<b>2,031,233</b>	<b>885,253</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,505,669</b>	<b>\$ 2,747,392</b>	<b>\$ 4,476,216</b>	<b>\$ 885,253</b>

(CONTINUED)

Central Truckee Meadows Remediation District Fund	Roads Fund	Marijuana Establishment Fund	Indigent Tax Levy Fund	Homelessness Fund	Total
\$ 4,847,981	\$ 4,870,202	\$ 1,087,744	\$ 26,404,637	\$ 22,362,487	\$ 102,653,327
-	-	-	35,060	-	35,060
12,966	116,516	-	8,380	-	1,194,156
-	-	-	82,413	-	167,907
-	1,891,005	-	-	-	1,891,005
13,953	13,201	3,150	74,140	62,119	240,501
-	-	-	-	-	50
4,313	-	-	971,718	1,174,035	12,792,646
-	-	-	40,000	40,891	95,439
<u>\$ 4,879,213</u>	<u>\$ 6,890,924</u>	<u>\$ 1,090,894</u>	<u>\$ 27,616,348</u>	<u>\$ 23,639,532</u>	<u>\$ 119,070,091</u>
\$ 38,693	\$ 259,483	\$ -	\$ 204,942	\$ 2,738,338	\$ 4,912,649
-	248,844	-	67,388	461,756	2,208,127
29,570	6,103	-	-	-	35,673
-	-	-	-	-	200
382,615	121	-	10,759,107	72,653	12,105,501
-	-	-	-	-	28,887
-	429,942	-	-	-	429,942
-	-	-	-	-	3,421
-	-	-	-	-	2,393,206
<u>450,878</u>	<u>944,493</u>	<u>-</u>	<u>11,031,437</u>	<u>3,272,747</u>	<u>22,117,606</u>
-	-	-	710	453,625	524,757
<u>6,030</u>	<u>-</u>	<u>-</u>	<u>68,705</u>	<u>-</u>	<u>145,999</u>
<u>6,030</u>	<u>-</u>	<u>-</u>	<u>69,415</u>	<u>453,625</u>	<u>670,756</u>
-	-	-	40,000	40,891	95,439
2,341,173	-	-	16,475,496	1,030,832	52,622,035
2,081,132	704,721	1,090,894	-	18,841,437	38,322,545
-	5,241,710	-	-	-	5,241,710
<u>4,422,305</u>	<u>5,946,431</u>	<u>1,090,894</u>	<u>16,515,496</u>	<u>19,913,160</u>	<u>96,281,729</u>
<u>\$ 4,879,213</u>	<u>\$ 6,890,924</u>	<u>\$ 1,090,894</u>	<u>\$ 27,616,348</u>	<u>\$ 23,639,532</u>	<u>\$ 119,070,091</u>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Health Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>	<u>Library Expansion Fund</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 2,100,059	\$ -	\$ 4,200,120
County Option MVFT 1.0 Cent	-	-	-	-
Licenses and permits	4,443,826	-	-	-
Intergovernmental revenues	17,010,591	2,359,834	-	-
Charges for services	3,837,869	906,619	7,258,190	-
Miscellaneous	202,986	82,819	238,105	152,233
Total Revenues	<u>25,495,272</u>	<u>5,449,331</u>	<u>7,496,295</u>	<u>4,352,353</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	5,751,108	-
Public works	-	-	-	-
Health and sanitation	36,644,870	-	-	-
Welfare	-	8,786,476	-	-
Culture and recreation	-	-	-	4,116,654
Total Expenditures	<u>36,644,870</u>	<u>8,786,476</u>	<u>5,751,108</u>	<u>4,116,654</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,149,598)</u>	<u>(3,337,145)</u>	<u>1,745,187</u>	<u>235,699</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	-	-	-
Transfers in	9,516,856	4,359,420	-	-
Transfers out	(1,222,177)	-	(1,250,000)	(128,742)
Total Other Financing Sources (Uses)	<u>8,294,679</u>	<u>4,359,420</u>	<u>(1,250,000)</u>	<u>(128,742)</u>
Net Change in Fund Balances	(2,854,919)	1,022,275	495,187	106,957
<b>Fund Balances, July 1</b>	<u>18,875,599</u>	<u>5,933,506</u>	<u>5,880,487</u>	<u>3,843,860</u>
<b>Fund Balances, June 30</b>	<u>\$ 16,020,680</u>	<u>\$ 6,955,781</u>	<u>\$ 6,375,674</u>	<u>\$ 3,950,817</u>

(CONTINUED)

<b>Animal Services Fund</b>	<b>Regional Public Safety Training Center Fund</b>	<b>Truckee River Flood Management Infrastructure Fund</b>	<b>Regional Communications System Fund</b>	<b>Regional Permits System Fund</b>	<b>Central Truckee Meadows Remediation District Fund</b>
\$ 6,493,659	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
348,586	-	-	-	-	-
-	-	15,054,292	2,687,475	420,550	-
181,155	987,616	-	-	201,128	1,247,691
533,632	152,105	1,315,821	144,664	11,527	175,966
<u>7,557,032</u>	<u>1,139,721</u>	<u>16,370,113</u>	<u>2,832,139</u>	<u>633,205</u>	<u>1,423,657</u>
-	-	-	-	701,066	-
7,242,278	1,218,671	13,776,656	1,878,736	-	-
-	-	-	-	-	-
-	-	-	-	-	2,084,703
-	-	-	-	-	-
<u>7,242,278</u>	<u>1,218,671</u>	<u>13,776,656</u>	<u>1,878,736</u>	<u>701,066</u>	<u>2,084,703</u>
<u>314,754</u>	<u>(78,950)</u>	<u>2,593,457</u>	<u>953,403</u>	<u>(67,861)</u>	<u>(661,046)</u>
-	-	-	-	-	-
-	-	-	27,609	109,420	-
-	-	(2,532,744)	(497,695)	-	-
-	-	(2,532,744)	(470,086)	109,420	-
<u>314,754</u>	<u>(78,950)</u>	<u>60,713</u>	<u>483,317</u>	<u>41,559</u>	<u>(661,046)</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>
<u>\$ 7,991,706</u>	<u>\$ 1,474,293</u>	<u>\$ 2,708,006</u>	<u>\$ 2,031,233</u>	<u>\$ 885,253</u>	<u>\$ 4,422,305</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, 2024**

	<u>Roads Fund</u>	<u>Marijuana Establishment Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Homelessness Fund</u>	<u>TOTAL</u>
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ 12,600,266	\$ -	\$ 25,394,104
County Option MVFT 1.0 Cent	822,731	-	-	-	822,731
Licenses and permits	-	1,356,200	-	-	6,148,612
Intergovernmental revenues	10,341,734	-	167,926	2,798,889	50,841,291
Charges for services	808,854	-	666,130	2,637,809	18,733,061
Miscellaneous	244,549	35,238	7,623,165	895,171	11,807,981
Total Revenues	<u>12,217,868</u>	<u>1,391,438</u>	<u>21,057,487</u>	<u>6,331,869</u>	<u>113,747,780</u>
<b>Expenditures</b>					
Current:					
General government	-	289	-	-	701,355
Public safety	-	-	-	-	29,867,449
Public works	18,134,565	-	-	-	18,134,565
Health and sanitation	-	-	-	-	38,729,573
Welfare	-	-	17,898,541	32,980,371	59,665,388
Culture and recreation	-	-	-	-	4,116,654
Total Expenditures	<u>18,134,565</u>	<u>289</u>	<u>17,898,541</u>	<u>32,980,371</u>	<u>151,214,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,916,697)</u>	<u>1,391,149</u>	<u>3,158,946</u>	<u>(26,648,502)</u>	<u>(37,467,204)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from asset disposition	20,784	-	-	-	20,784
Transfers in	4,446,268	-	23,064,558	34,452,959	75,977,090
Transfers out	1	(1,087,000)	(23,970,583)	-	(30,688,940)
Total Other Financing Sources (Uses)	<u>4,467,053</u>	<u>(1,087,000)</u>	<u>(906,025)</u>	<u>34,452,959</u>	<u>45,308,934</u>
Net Change in Fund Balances	(1,449,644)	304,149	2,252,921	7,804,457	7,841,730
<b>Fund Balances, July 1 as restated (Note 20)</b>	<u>7,396,075</u>	<u>786,745</u>	<u>14,262,575</u>	<u>12,108,703</u>	<u>88,439,999</u>
<b>Fund Balances, June 30</b>	<u>\$ 5,946,431</u>	<u>\$ 1,090,894</u>	<u>\$ 16,515,496</u>	<u>\$ 19,913,160</u>	<u>\$ 96,281,729</u>

**WASHOE COUNTY, NEVADA**  
**HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Licenses and permits	\$ 3,927,735	\$ 4,443,826	\$ 516,091	\$ 4,317,826
Intergovernmental Revenues:				
Federal grants	34,363,930	15,249,371	(19,114,559)	12,743,156
State grants	732,380	686,039	(46,341)	588,349
Other	1,192,587	1,075,181	(117,406)	1,117,911
Charges for Services:				
Health	3,820,113	3,837,869	17,756	3,824,883
Fines and Forfeitures	-	-	-	21,500
Miscellaneous:				
Contributions and donations	20,794	18,135	(2,659)	6,977
Other	322,464	184,851	(137,613)	260,800
Total Revenues	44,380,003	25,495,272	(18,884,731)	22,881,402
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	20,637,693	15,942,676	4,695,017	14,778,909
Employee benefits	10,717,139	8,455,212	2,261,927	6,647,366
Services and supplies	18,381,580	11,075,043	7,306,537	9,736,793
Capital outlay	1,766,693	1,171,939	594,754	429,620
Total Expenditures	51,503,105	36,644,870	14,858,235	31,592,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,123,102)	(11,149,598)	(4,026,496)	(8,711,286)
<b>Other Financing Sources (Uses)</b>				
Transfers in	9,516,856	9,516,856	-	9,516,856
Transfers out	(10,691,000)	(1,222,177)	9,468,823	(94,845)
Total Other Financing Sources (Uses)	(1,174,144)	8,294,679	9,468,823	9,422,011
Net Change in Fund Balances	(8,297,246)	(2,854,919)	5,442,327	710,725
<b>Fund Balances, July 1</b>	17,622,304	18,875,599	1,253,295	18,164,874
<b>Fund Balances, June 30</b>	\$ 9,325,058	\$ 16,020,680	\$ 6,695,622	\$ 18,875,599



**WASHOE COUNTY, NEVADA**  
**SENIOR SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,083,892	\$ 2,100,059	\$ 16,167	\$ 1,931,618
Intergovernmental Revenues:				
Federal grants	1,664,049	1,200,132	(463,917)	1,643,745
State and local grants	1,333,346	1,159,702	(173,644)	921,753
Charges for Services:				
Senior law project fees	50,000	50,889	889	45,266
Program income	143,089	99,407	(43,682)	112,452
Other	761,740	756,323	(5,417)	1,072,583
Miscellaneous:				
Contributions and donations	22,989	12,897	(10,092)	7,576
Reimbursements	30,450	41,487	11,037	33,145
Other	29,000	28,435	(565)	17,115
Total Revenues	<u>6,118,555</u>	<u>5,449,331</u>	<u>(669,224)</u>	<u>5,785,253</u>
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	3,467,089	2,965,767	501,322	2,270,126
Employee benefits	1,873,711	1,616,191	257,520	1,080,375
Services and supplies	5,114,587	3,662,154	1,452,433	3,141,340
Capital outlay	556,691	542,364	14,327	113,466
Total Expenditures	<u>11,012,078</u>	<u>8,786,476</u>	<u>2,225,602</u>	<u>6,605,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,893,523)	(3,337,145)	1,556,378	(820,054)
<b>Other Financing Sources (Uses)</b>				
Transfers In:				
General Fund	3,430,882	3,430,882	-	3,428,882
Indigent Tax Levy Fund	928,538	928,538	-	1,123,743
Transfers Out:				
Homelessness	-	-	-	(137,576)
Net Change in Fund Balances	(534,103)	1,022,275	1,556,378	3,594,995
<b>Fund Balances, July 1</b>	<u>2,695,158</u>	<u>5,933,506</u>	<u>3,238,348</u>	<u>2,338,511</u>
<b>Fund Balances, June 30</b>	<u>\$ 2,161,055</u>	<u>\$ 6,955,781</u>	<u>\$ 4,794,726</u>	<u>\$ 5,933,506</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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<b>2024</b>			<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Charges for Services:				
Enhanced 911 fees	\$ 5,889,201	\$ 7,258,190	\$ 1,368,989	\$ 6,096,638
Miscellaneous:				
Investment earnings	7,600	179,963	172,363	140,352
Net increase (decrease) in the fair value of investments	-	58,142	58,142	11,444
Other misc. government revenue	-	-	-	273
<b>Total Revenues</b>	<b>5,896,801</b>	<b>7,496,295</b>	<b>1,599,494</b>	<b>6,248,707</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	320,456	262,859	57,597	145,183
Employee benefits	165,794	111,419	54,375	63,951
Services and supplies	7,828,169	5,376,830	2,451,339	5,231,034
<b>Total Expenditures</b>	<b>8,314,419</b>	<b>5,751,108</b>	<b>2,563,311</b>	<b>5,440,168</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,417,618)	1,745,187	4,162,805	808,539
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(1,250,000)	(1,250,000)	-	(2,000,000)
<b>Net Change in Fund Balances</b>	<b>(3,667,618)</b>	<b>495,187</b>	<b>4,162,805</b>	<b>(1,191,461)</b>
<b>Fund Balances, July 1</b>	<b>3,864,327</b>	<b>5,880,487</b>	<b>2,016,160</b>	<b>7,071,948</b>
<b>Fund Balances, June 30</b>	<b>\$ 196,709</b>	<b>\$ 6,375,674</b>	<b>\$ 6,178,965</b>	<b>\$ 5,880,487</b>

**WASHOE COUNTY, NEVADA  
LIBRARY EXPANSION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<b>2024</b>			<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 4,167,783	\$ 4,200,120	\$ 32,337	\$ 3,863,211
Miscellaneous:				
Investment earnings	15,000	92,307	77,307	62,944
Net increase (decrease) in the fair value of investments	-	59,926	59,926	30,546
<b>Total Revenues</b>	<b>4,182,783</b>	<b>4,352,353</b>	<b>169,570</b>	<b>3,956,701</b>
<b>Expenditures</b>				
Culture and Recreation Function:				
Salaries and wages	1,597,628	1,493,798	103,830	1,411,872
Employee benefits	801,488	755,072	46,416	599,807
Services and supplies	1,988,389	1,867,784	120,605	1,423,083
<b>Total Expenditures</b>	<b>4,387,505</b>	<b>4,116,654</b>	<b>270,851</b>	<b>3,434,762</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(204,722)	235,699	440,421	521,939
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Public Works Construction	(337,338)	(128,742)	208,596	(246,022)
<b>Net Change in Fund Balances</b>	<b>(542,060)</b>	<b>106,957</b>	<b>649,017</b>	<b>275,917</b>
<b>Fund Balances, July 1</b>	<b>3,803,536</b>	<b>3,843,860</b>	<b>40,324</b>	<b>3,567,943</b>
<b>Fund Balances, June 30</b>	<b>\$ 3,261,476</b>	<b>\$ 3,950,817</b>	<b>\$ 689,341</b>	<b>\$ 3,843,860</b>

**WASHOE COUNTY, NEVADA**  
**ANIMAL SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<b>2024</b>			<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 6,251,674	\$ 6,493,659	\$ 241,985	\$ 5,974,126
Licenses and Permits:				
Animal licenses	292,000	348,586	56,586	339,898
Charges for Services:				
Animal services	218,000	181,155	(36,845)	186,984
Miscellaneous:				
Investment earnings	100,000	219,696	119,696	141,595
Net increase (decrease) in the fair value of investments	-	58,900	58,900	19,686
Contributions and donations	152,027	61,037	(90,990)	11,016
Other	108,283	193,817	85,534	152,698
Surplus equipment sales	-	182	182	-
Total Revenues	<u>7,121,984</u>	<u>7,557,032</u>	<u>435,048</u>	<u>6,826,003</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	3,379,430	3,267,350	112,080	2,749,201
Employee benefits	1,905,871	1,803,918	101,953	1,363,006
Services and supplies	2,257,193	2,171,010	86,183	2,014,216
Capital outlay	-	-	-	30,993
Total Expenditures	<u>7,542,494</u>	<u>7,242,278</u>	<u>300,216</u>	<u>6,157,416</u>
Net Change in Fund Balances	(420,510)	314,754	735,264	668,587
<b>Fund Balances, July 1</b>	<u>7,066,207</u>	<u>7,676,952</u>	<u>610,745</u>	<u>7,008,365</u>
<b>Fund Balances, June 30</b>	<u>\$ 6,645,697</u>	<u>\$ 7,991,706</u>	<u>\$ 1,346,009</u>	<u>\$ 7,676,952</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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Charges for Services:				
Training fees - partner agencies	\$ 974,738	\$ 974,116	\$ (622)	\$ 914,774
Training fees - workshops	15,000	13,500	(1,500)	10,500
Miscellaneous:				
Investment earnings	5,000	40,949	35,949	26,335
Net increase (decrease) in the fair value of investments		29,347	29,347	7,697
Rental income	30,000	81,809	51,809	69,406
Other	12,000	-	(12,000)	-
Total Revenues	<u>1,036,738</u>	<u>1,139,721</u>	<u>102,983</u>	<u>1,028,712</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	430,289	355,717	74,572	323,221
Employee benefits	234,673	202,020	32,653	162,451
Services and supplies	349,233	556,872	(207,639)	400,794
Capital outlay	366,000	104,062	261,938	145,602
Total Expenditures	<u>1,380,195</u>	<u>1,218,671</u>	<u>161,524</u>	<u>1,032,068</u>
Net Change in Fund Balances	(343,457)	(78,950)	264,507	(3,356)
<b>Fund Balances, July 1</b>	<u>1,526,075</u>	<u>1,553,243</u>	<u>27,168</u>	<u>1,556,599</u>
<b>Fund Balances, June 30</b>	<u>\$ 1,182,618</u>	<u>\$ 1,474,293</u>	<u>\$ 291,675</u>	<u>\$ 1,553,243</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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<b>2024</b>			<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Intergovernmental Revenues:				
Infrastructure sales tax	\$ 14,340,952	\$ 15,054,292	\$ 713,340	\$ 14,624,292
Miscellaneous:				
Investment earnings	1,000	2,485	1,485	1,368
Net increase (decrease) in the fair value of investments	-	2,003	2,003	341
Reimbursements	1,089,160	1,311,333	222,173	1,151,029
Total Revenues	<u>15,431,112</u>	<u>16,370,113</u>	<u>939,001</u>	<u>15,777,030</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	837,410	775,532	61,878	733,115
Employee benefits	430,127	408,433	21,694	323,105
Services and supplies	11,673,025	12,592,691	(919,666)	12,247,874
Total Public Safety Function	<u>12,940,562</u>	<u>13,776,656</u>	<u>(836,094)</u>	<u>13,304,094</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,490,550	2,593,457	102,907	2,472,936
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	(2,490,550)	(2,532,744)	(42,194)	(2,528,679)
Net Change in Fund Balances	-	60,713	60,713	(55,743)
<b>Fund Balances, July 1</b>	<u>2,653,519</u>	<u>2,647,293</u>	<u>(6,226)</u>	<u>2,703,036</u>
<b>Fund Balances, June 30</b>	<u>\$ 2,653,519</u>	<u>\$ 2,708,006</u>	<u>\$ 54,487</u>	<u>\$ 2,647,293</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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Intergovernmental Revenues:				
Local contributions	\$ 2,542,115	\$ 2,687,475	\$ 145,360	\$ 2,687,860
Miscellaneous:				
Investment earnings	12,000	112,371	100,371	78,249
Net increase (decrease) in the fair value of investments	-	32,293	32,293	12,831
Other miscellaneous government revenue	-	-	-	7,500
Total Revenues	<u>2,554,115</u>	<u>2,832,139</u>	<u>278,024</u>	<u>2,786,440</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	553,977	612,399	(58,422)	503,021
Employee benefits	268,603	291,473	(22,870)	214,739
Services and supplies	944,153	885,213	58,940	886,854
Capital outlay	161,197	89,651	71,546	105,753
Total Expenditures	<u>1,927,930</u>	<u>1,878,736</u>	<u>49,194</u>	<u>1,710,367</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	626,185	953,403	327,218	1,076,073
<b>Other Financing Sources (Uses)</b>				
Transfers In	27,372	27,609	237	27,751
Transfers Out	(2,889,142)	(497,695)	2,391,447	(911,646)
Total Other Financing Sources (Uses)	<u>(2,861,770)</u>	<u>(470,086)</u>	<u>2,391,684</u>	<u>(883,895)</u>
Net Change in Fund Balances	(2,235,585)	483,317	2,718,902	192,178
<b>Fund Balances, July 1</b>	<u>3,986,540</u>	<u>1,547,916</u>	<u>(2,438,624)</u>	<u>1,355,738</u>
<b>Fund Balances, June 30</b>	<u>\$ 1,750,955</u>	<u>\$ 2,031,233</u>	<u>\$ 280,278</u>	<u>\$ 1,547,916</u>

**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, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Intergovernmental Revenues:				
Local contributions	\$ 437,000	\$ 420,550	\$ (16,450)	\$ 386,969
Charges for services	213,628	201,128	(12,500)	191,604
Miscellaneous:				
Investment earnings	2,700	12,318	9,618	8,769
Net increase (decrease) in the fair value of investments	-	(791)	(791)	(3,554)
Total Revenues	<u>653,328</u>	<u>633,205</u>	<u>(20,123)</u>	<u>583,788</u>
<b>Expenditures</b>				
General Government Function				
Service and supplies	<u>837,594</u>	<u>701,066</u>	<u>136,528</u>	<u>627,060</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(184,266)</u>	<u>(67,861)</u>	<u>116,405</u>	<u>(43,272)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Health Fund	<u>100,000</u>	<u>109,420</u>	<u>(9,420)</u>	<u>94,845</u>
Total Other Financing Sources (uses)	<u>100,000</u>	<u>109,420</u>	<u>(9,420)</u>	<u>94,845</u>
Net Change in Fund Balances	<u>(84,266)</u>	<u>41,559</u>	<u>125,825</u>	<u>51,573</u>
<b>Fund Balances, July 1</b>	<u>754,953</u>	<u>843,694</u>	<u>88,741</u>	<u>792,121</u>
<b>Fund Balances, June 30</b>	<u>\$ 670,687</u>	<u>\$ 885,253</u>	<u>\$ 214,566</u>	<u>\$ 843,694</u>



**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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024			2023
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,247,691	\$ (2,309)	\$ 1,248,515
Miscellaneous:				
Investment earnings	57,858	140,575	82,717	97,548
Net increase (decrease) in the fair value of investments	-	35,391	35,391	5,637
Total Revenues	1,307,858	1,423,657	115,799	1,351,700
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	686,227	505,569	180,658	436,565
Employee benefits	364,215	276,912	87,303	207,545
Services and supplies	2,806,959	1,302,222	1,504,737	359,710
Total Expenditures	3,857,401	2,084,703	1,772,698	1,003,820
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,549,543)	(661,046)	1,888,497	347,880
<b>Fund Balances, July 1</b>	4,453,028	5,083,351	630,323	4,735,471
<b>Fund Balances, June 30</b>	\$ 1,903,485	\$ 4,422,305	\$ 2,518,820	\$ 5,083,351

**WASHOE COUNTY, NEVADA**  
**ROADS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<b>2024</b>			<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
County Option MVFT 1.0 Cent	\$ 863,973	\$ 822,731	\$ (41,242)	\$ 809,950
Intergovernmental Revenues:				
Federal grants	18,161	18,161	-	347,444
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	3,971,361	4,094,646	123,285	3,937,489
Motor vehicle fuel tax (1.75 cents)	2,130,172	2,061,102	(69,070)	2,081,475
Motor vehicle fuel tax (3.6/2.35 cents)	3,849,482	3,957,015	107,533	3,824,969
Other	-	210,810	210,810	155,979
Charges for Services:				
Street, curb and gutter cut fees	550,000	808,854	258,854	481,813
Other	-	-	-	7,577
Miscellaneous:				
Investment earnings	88,580	119,522	30,942	121,412
Net increase (decrease) in the fair value of investments	-	(1,481)	(1,481)	(11,375)
Other	65,000	126,508	61,508	81,447
<b>Total Revenues</b>	<b>11,536,729</b>	<b>12,217,868</b>	<b>681,139</b>	<b>11,838,180</b>
<b>Expenditures</b>				
Public Works Function:				
Salaries and wages	4,727,638	4,565,561	162,077	4,262,918
Employee benefits	2,572,392	2,474,739	97,653	2,015,802
Services and supplies	8,134,536	7,635,805	498,731	6,826,699
Capital outlay	6,446,232	3,458,460	2,987,772	4,493,643
<b>Total Expenditures</b>	<b>21,880,798</b>	<b>18,134,565</b>	<b>3,746,233</b>	<b>17,599,062</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,344,069)	(5,916,697)	4,427,372	(5,760,882)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	2,496,267	2,496,267	-	1,208,197
Capital Facilities Fund	1,950,000	1,950,000	-	-
Surplus Equipment Sales	-	20,786	20,786	1,950,000
<b>Total Other Financing Sources (Uses)</b>	<b>4,446,267</b>	<b>4,467,053</b>	<b>20,786</b>	<b>3,158,197</b>
<b>Net Change in Fund Balances</b>	<b>(5,897,802)</b>	<b>(1,449,644)</b>	<b>4,448,158</b>	<b>(2,602,685)</b>
<b>Fund Balances, July 1</b>	<b>7,773,480</b>	<b>7,396,075</b>	<b>(377,405)</b>	<b>9,998,760</b>
<b>Fund Balances, June 30</b>	<b>\$ 1,875,678</b>	<b>\$ 5,946,431</b>	<b>\$ 4,070,753</b>	<b>\$ 7,396,075</b>

**WASHOE COUNTY, NEVADA**  
**MARIJUANA ESTABLISHMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Licenses and Permits:				
General Business Licenses	\$ 1,200,000	\$ 1,356,200	\$ 156,200	\$ 1,245,890
Miscellaneous:				
Investment earnings	-	21,122	21,122	13,251
Net increase (decrease) in the fair value of investments	-	14,116	14,116	909
Total Revenues	<u>1,200,000</u>	<u>1,391,438</u>	<u>191,438</u>	<u>1,260,050</u>
<b>Expenditures</b>				
General Government				
Services and supplies	<u>113,000</u>	<u>289</u>	<u>112,711</u>	<u>181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,087,000	1,391,149	304,149	1,259,869
<b>Other Financing Sources (Uses)</b>				
Transfers	<u>(1,087,000)</u>	<u>(1,087,000)</u>	<u>-</u>	<u>(1,087,000)</u>
Net Change in Fund Balances	-	304,149	304,149	172,869
<b>Fund Balances, July 1</b>	<u>613,876</u>	<u>786,745</u>	<u>172,869</u>	<u>613,876</u>
<b>Fund Balances, June 30</b>	<u>\$ 613,876</u>	<u>\$ 1,090,894</u>	<u>\$ 477,018</u>	<u>\$ 786,745</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, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 12,503,348	\$ 12,600,266	\$ 96,918	\$ 11,590,188
Intergovernmental Revenues:				
Federal Grants	200,213	167,926	(32,287)	230,914
Charges for Services:				
Other	551,737	666,130	114,393	784,278
Miscellaneous:				
Investment earnings	60,000	419,345	359,345	214,573
Net increase (decrease) in the fair value of investments	-	310,381	310,381	126,793
Other	7,117,000	6,893,439	(223,561)	6,932,378
Total Revenues	<u>20,432,298</u>	<u>21,057,487</u>	<u>625,189</u>	<u>19,879,124</u>
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	1,391,922	1,265,533	126,389	1,245,532
Employee benefits	752,109	682,276	69,833	580,553
Services and supplies	18,248,036	15,950,732	2,297,304	14,702,354
Total Expenditures	<u>20,392,067</u>	<u>17,898,541</u>	<u>2,493,526</u>	<u>16,528,439</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>40,231</u>	<u>3,158,946</u>	<u>3,118,715</u>	<u>3,350,685</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In:				
General Fund	23,064,558	23,064,558	-	22,071,347
Transfers Out				
General Fund	(154,723)	(130,515)	24,208	
Homelessness	(12,053,605)	(12,053,605)	-	(10,178,531)
Senior Services	(928,538)	(928,538)	-	(1,123,743)
Child Protective Services	(10,845,943)	(10,845,943)	-	(9,659,716)
Public Works Construction	(2,800,000)	(11,982)	2,788,018	(19,807)
Total Other Financing Sources (Uses)	<u>(3,718,251)</u>	<u>(906,025)</u>	<u>2,812,226</u>	<u>1,089,550</u>
Net Change in Fund Balances	<u>(3,678,020)</u>	<u>2,252,921</u>	<u>5,930,941</u>	<u>4,440,235</u>
<b>Fund Balances, July 1</b>	<u>11,730,958</u>	<u>14,262,575</u>	<u>2,531,617</u>	<u>9,822,340</u>
<b>Fund Balances, June 30</b>	<u>\$ 8,052,938</u>	<u>\$ 16,515,496</u>	<u>\$ 8,462,558</u>	<u>\$ 14,262,575</u>

**WASHOE COUNTY, NEVADA**  
**HOMELESSNESS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>2024</u>			<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Intergovernmental Revenues:				
Federal grants	3,551,521	2,567,615	(983,906)	1,413,430
State and local grants	448,388	231,274	(217,114)	232,908
Charges for Services:				
Medicaid Admin Claiming	435,702	2,636,789	2,201,087	709,465
Other	30,000	1,020	(28,980)	26,584
Miscellaneous:				
Investment earnings	-	405,208	405,208	194,920
Net increase (decrease) in the fair value of investments	-	264,001	264,001	148,117
Other	284,300	225,962	(58,338)	105,849
Total Revenues	<u>4,749,911</u>	<u>6,331,869</u>	<u>1,581,958</u>	<u>2,831,273</u>
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	8,706,109	7,609,734	1,096,375	4,932,682
Employee benefits	4,871,306	4,296,160	575,146	2,486,966
Services and supplies	29,624,873	20,824,843	8,800,030	18,434,714
Capital outlay	445,364	249,634	195,730	383,694
Total Expenditures	<u>43,647,652</u>	<u>32,980,371</u>	<u>10,667,281</u>	<u>26,238,056</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(38,897,741)</u>	<u>(26,648,502)</u>	<u>12,249,239</u>	<u>(23,406,783)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In:				
General Fund	21,899,354	21,899,354	-	19,959,965
Indigent Tax Levy Fund	12,053,605	12,053,605	-	10,178,531
Senior Services	-	-	-	137,576
Child Protective Services	-	-	-	109,454
Marijuana Establishment Fund	500,000	500,000	-	500,000
Total Other Financing Sources (Uses)	<u>34,452,959</u>	<u>34,452,959</u>	<u>-</u>	<u>30,885,526</u>
Net Change in Fund Balances	(4,444,782)	7,804,457	12,249,239	7,478,743
<b>Fund Balances, July 1</b>	<u>6,053,392</u>	<u>12,108,703</u>	<u>6,055,311</u>	<u>4,629,960</u>
<b>Fund Balances, June 30</b>	<u>\$ 1,608,610</u>	<u>\$ 19,913,160</u>	<u>\$ 18,304,550</u>	<u>\$ 12,108,703</u>



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