

	Actuals				ETC	Proposed	Projected Based on Historical Trends		
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>FUND SUMMARY:</b>									
<b>SOURCES OF FUNDS:</b>									
<b>Opening Fund Balance</b>	\$ 6,336,402	\$ 7,841,536	\$ 8,062,093	\$ 15,276,681	\$ 18,166,200	\$ 15,728,695	\$ 13,374,752	\$ 10,099,347	\$ 5,874,325
<b>Revenues:</b>									
Licenses and Permits	3,603,814	3,340,170	3,796,628	4,036,811	3,927,735	3,927,735	4,045,567	4,166,934	4,291,942
Federal & State Grants	5,436,829	5,287,776	19,042,497	13,618,442	14,225,381	17,721,364	8,237,749	8,509,260	8,772,341
Federal & State Indirect Rev.	545,551	564,586	1,485,537	1,514,942	1,504,093	1,647,826	768,994	794,501	819,117
Tire Fees (NRS 444A.090)	522,233	527,526	529,806	575,135	550,000	561,000	572,220	583,664	595,338
Pollution Control (NRS 445B.830)	650,382	629,970	421,292	698,226	642,587	642,587	661,865	681,721	702,172
Dust Plan	594,133	623,229	1,090,057	645,301	860,942	860,942	886,770	913,373	940,774
Birth & Death Certificates	541,301	569,553	719,396	791,826	720,000	780,990	810,859	823,832	837,014
Other Charges for Services	2,280,892	2,157,625	2,503,717	2,504,057	2,239,171	2,287,528	2,356,154	2,426,839	2,499,644
Miscellaneous	371,381	203,360	390,714	281,901	216,215	229,682	230,886	238,742	247,007
<b>Total Revenues</b>	<b>14,546,516</b>	<b>13,903,796</b>	<b>29,979,644</b>	<b>24,666,640</b>	<b>24,886,124</b>	<b>28,659,655</b>	<b>18,571,063</b>	<b>19,138,867</b>	<b>19,705,350</b>
Total General Fund transfer	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856
<b>Total Revenues &amp; General Fund transfer</b>	<b>24,063,372</b>	<b>23,420,652</b>	<b>39,496,500</b>	<b>34,183,496</b>	<b>34,402,980</b>	<b>38,176,511</b>	<b>28,087,919</b>	<b>28,655,723</b>	<b>29,222,206</b>
<b>Total Sources of Funds</b>	<b>30,399,773</b>	<b>31,262,188</b>	<b>47,558,593</b>	<b>49,460,177</b>	<b>52,569,180</b>	<b>53,905,207</b>	<b>41,462,671</b>	<b>38,755,070</b>	<b>35,096,531</b>
<b>USES OF FUNDS:</b>									
<b>Expenditures:</b>									
Salaries & Wages	11,199,593	12,010,723	13,118,889	13,775,348	16,842,448	19,254,548	16,820,904	17,630,724	18,457,387
Group Insurance	1,611,235	1,547,604	1,691,158	1,739,945	1,987,128	2,157,610	2,068,317	2,196,102	2,331,830
OPEB Contribution	1,286,542	1,118,614	918,349	600,808	390,960	868,304	952,895	958,924	971,252
Retirement	2,921,733	3,132,706	3,330,965	3,595,010	4,860,708	5,405,005	4,942,968	5,147,563	5,391,949
Other Employee Benefits	269,338	250,499	270,500	282,697	286,076	304,629	289,543	298,948	307,631
Professional/Other agencies	1,107,227	1,009,451	6,472,156	6,284,709	4,641,809	5,543,761	995,035	1,024,886	1,055,633
Chemical Supplies	392,702	296,585	255,183	260,105	236,200	236,791	227,382	227,951	229,091
Biologicals	325,000	358,430	306,269	279,198	371,899	414,701	364,616	408,503	457,672
Fleet Management billings	190,311	174,577	187,912	222,113	243,991	274,154	255,607	263,275	271,173
Workforce training & development	164,849	140,001	45,767	204,827	421,587	424,749	333,664	336,166	338,688
Other Services and Supplies	1,783,461	1,598,194	3,357,580	2,338,158	4,270,125	3,400,921	1,799,003	1,852,973	1,908,562
Indirect cost allocation	1,218,079	1,400,792	1,540,871	1,684,286	1,936,929	2,145,282	2,213,391	2,434,730	2,675,392
Capital	88,167	161,920	786,314	26,772	350,624	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>22,558,237</b>	<b>23,200,095</b>	<b>32,281,912</b>	<b>31,293,976</b>	<b>36,840,485</b>	<b>40,530,455</b>	<b>31,363,324</b>	<b>32,880,745</b>	<b>34,496,259</b>
<b>Additional spending available</b>									
On-going funding	-	-	-	-	-	-	-	-	-
"One-time" funding allocations	-	-	-	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>22,558,237</b>	<b>23,200,095</b>	<b>32,281,912</b>	<b>31,293,976</b>	<b>36,840,485</b>	<b>40,530,455</b>	<b>31,363,324</b>	<b>32,880,745</b>	<b>34,496,259</b>
Net Change in Fund Balance	1,505,134	220,557	7,214,588	2,889,520	(2,437,505)	(2,353,944)	(3,275,405)	(4,225,022)	(5,274,053)
<b>Ending Fund Balance (FB)</b>	<b>\$ 7,841,536</b>	<b>\$ 8,062,093</b>	<b>\$ 15,276,681</b>	<b>\$ 18,166,200</b>	<b>\$ 15,728,695</b>	<b>\$ 13,374,752</b>	<b>\$ 10,099,347</b>	<b>\$ 5,874,325</b>	<b>\$ 600,272</b>
<b>FB as a percent of Uses of Funds</b>	<b>34.8%</b>	<b>34.8%</b>	<b>47.3%</b>	<b>58.1%</b>	<b>42.7%</b>	<b>33.0%</b>	<b>32.2%</b>	<b>17.9%</b>	<b>1.7%</b>
FY21 & 22 increase in revenues and expenditures is due to the COVID-19 grant funding and the FY21 substantial decline in workforce training & development is due to training cancellations because of COVID-19.									
FY24 in EPHP COVID grant funding extended continues staff and services and supplies are included in projections.									
FY25 in EPHP does not assume COVID grant funding continues so staff and services and supplies are not included in projections.									

## WCHD Budget Projection History

### Ending Fund Balance Percent of Expenditures

FY	Proposed	FY Actual	+1 FY Projection	+1FY Actual	+2 FY Projection	+2 FY Actual	+3 FY Projection	+3FY Actual
2017	4.8%	19.8%	6.3%	28.9%	6.9%	34.8%	6.7%	34.8%
2018	11.0%	28.9%	14.0%	34.8%	13.0%	34.8%	11.0%	47.3%
2019	16.0%	34.8%	15.0%	34.8%	11.0%	47.3%	7.0%	58.1%
2020	25.0%	34.8%	31.0%	47.3%	31.7%	58.1%	30.9%	42.7%*
2021	22.0%	47.3%	20.3%	58.1%	16.3%	42.7%*	11.6%	
2022	30.1%	58.1%	26.5%	42.7%*	20.3%		12.2%	
2023	42.7%	42.7%*	39.4%		26.9%		12.5%	

\* Estimated at Year End