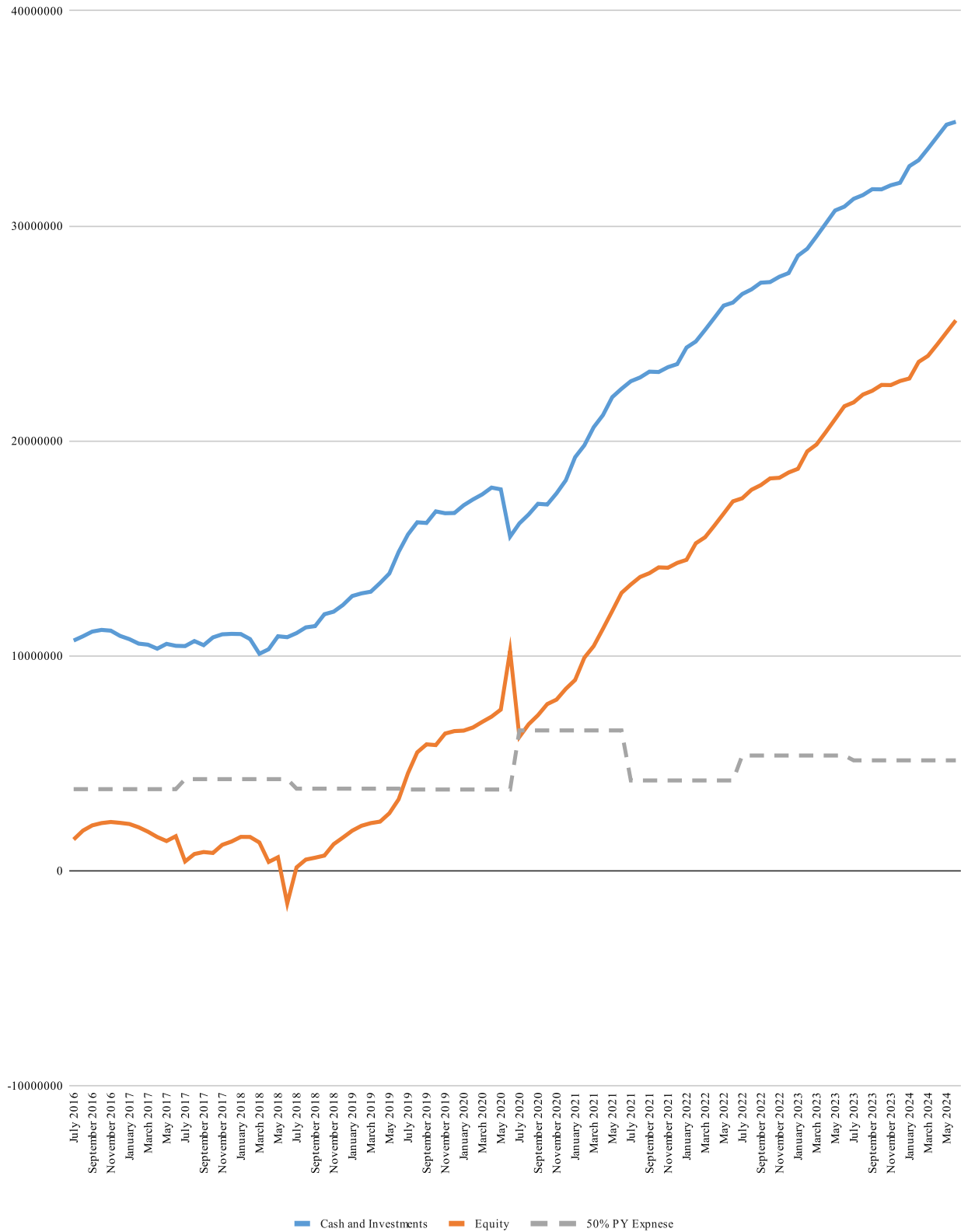


Building Enterprise Fund Cash, Equity and 50% Limit



						FY21/22	FY22/23	FY23/24
						-5%	0%	0%
Revenue								
40060-0000-5158-0000	Building permits		Charges for Services			-5%	0%	0%
40060-0000-5160-0000	Basin inspection fee		Licenses & Permits			-5%	0%	0%
40060-0000-5162-0000	Electric & plumbing permits		Charges for Services			-5%	0%	0%
40060-0000-5168-0000	Miscellaneous permits		Charges for Services			-5%	0%	0%
40060-0000-5210-0000	Federal grants-operating		Intergovernmental Revenue			0%	0%	0%
40060-0000-5211-0000	State grants-operating		Intergovernmental Revenue			0%	0%	0%
40060-0000-5313-0000	Technology fee		Charges for Services			-5%	0%	0%
40060-0000-5344-0000	Fire inspection fees		Charges for Services			-5%	0%	0%
40060-0000-5361-0000	Plan check fees		Charges for Services			-5%	0%	0%
40060-0000-5361-1000	Expedited Plan Check Fees		Charges for Services			-5%	0%	0%
40060-0000-5362-0000	Sale of codes and plans		Charges for Services			-5%	0%	0%
40060-0000-5363-0000	Plumbing inspection fee		Charges for Services			-5%	0%	0%
40060-0000-5364-0000	Electrical inspection fee		Charges for Services			-5%	0%	0%
40060-0000-5365-0000	NPDES fees		Charges for Services			-5%	0%	0%
40060-0000-5366-0000	Code enforcement--inspection		Charges for Services			-5%	0%	0%
40060-0000-5369-0000	Building & safety-other		Charges for Services			-5%	0%	0%
40060-0000-5510-0000	Penalties-Prev Wage/Liquidated Damages		Fines & Forfeits			-5%	0%	0%
40060-0000-5600-0000	Reimbursement & restitution		Miscellaneous			0%	0%	0%
40060-0000-5702-0000	Earnings on investments		Miscellaneous			0%	0%	0%
40060-0000-5702-1000	Unrealized gain/loss investments		Miscellaneous			0%	0%	0%
40060-0000-5780-1000	Cash overages/shortages		Miscellaneous			0%	0%	0%
40060-0000-5780-1005	Personal property sales/disposal		Other Financing Sources			0%	0%	0%
40060-0000-5780-1006	Cap Asset disposal gain/loss		Other Financing Sources			0%	0%	0%
40060-0000-5780-1008	Contributed capital-city		Capital Contributions			0%	0%	0%
40060-0000-5780-1099	Other income		Miscellaneous			0%	0%	0%
40060-0000-5800-0100	Transfer From General Fund General Fund		Other Financing Sources			0%	0%	0%
40060-0000-5800-1075	Transfer From Stabilization Fund		Other Financing Sources			0%	0%	0%
Expenses						5%	5%	5%
						X = Hired for 2021/22		
New Positions (Approved 4/14/21)		Sub Dept	Hourly	% to BE		Salary		
Managemnet Assistant (New 100%)	0001	28.16	100%	45.00%	X	84,930.56	89,177.09	93,635.94
Deputy Community Development Director (Reclass from Building & Safety Manager)	0001	6.28	100%	36.45%	X	17,823.64	18,714.83	19,650.57
Senior Engineering Tech II (Reclass from Tech I)	0740	2.76	100%	36.45%	X	7,833.32	8,224.99	8,636.24
GIS Analyst (New 50%)	0755	39.71	50%	45.00%	X	59,882.68	62,876.81	66,020.65
Senior Planner (New 50%)	0755	45.97	50%	45.00%	X	69,322.76	72,788.90	76,428.34
Plans Examiner (New 100%)	0770	32.60	100%	45.00%	X	98,321.60	103,237.68	108,399.56
Permit Services Supervisor (New 100%)	0770	31.03	100%	45.00%	X	93,586.48	98,265.80	103,179.09
Senior Civil Engineer (New 100%)	0770	53.23	100%	45.00%	X	160,541.68	168,568.76	176,997.20
Lead Permit Tech (reclass from Permit Tech)	0770	10.01	100%	36.45%	X	28,409.98	29,830.48	31,322.00
Plans Examiner (Existing 100%)	0770	32.60	100%	45.00%	X	98,321.60	103,237.68	108,399.56
Combination Inspector (Existing 100%)	0770	31.03	100%	45.00%	X	93,586.48	98,265.80	103,179.09
Building Inspector I (Existing 100%)	0770	24.32	100%	45.00%	X	73,349.12	77,016.58	80,867.40
Building Inspector I (Existing 100%)	0770	24.32	100%	45.00%	X	73,349.12	77,016.58	80,867.40
Technology Improvements						625,000.00	-	-
New Equipment						14,000.00	-	-
Upgrades to 6th floor for new staff						300,000.00	-	-

Account Number	Account Name	Sub Department	Acct Type	Total Revenues and Expenses at		PPE									
				12/31/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021				
40060-1000-0000	Cash & investments		Assets	17,916,583.95		18,918,724.78	19,476,713.14	20,315,337.32	20,884,401.81	21,719,864.79	22,108,585.17				
40060-1020-0000	Investment valuation acct		Assets	313,213.40		313,213.40	313,213.40	313,213.40	313,213.40	313,213.40	313,213.40				
40060-1151-0000	Interest receivable-investments		Assets	5,391.24		5,391.24	3,879.02	3,879.02	5,601.11	5,601.11	356.38				
40060-1620-0000	Fixed assets, buildings, bldg imprvts		Assets	2,021,774.76		2,021,774.76	2,021,774.76	2,021,774.76	2,021,774.76	2,021,774.76	2,021,774.76				
40060-1625-0000	Accumulated Depr.-Buildings		Assets	(227,449.67)		(227,449.67)	(227,449.67)	(227,449.67)	(227,449.67)	(227,449.67)	(227,449.67)				
40060-1640-0000	Fixed assets, mach/equip/furnishing		Assets	63,939.82		63,939.82	63,939.82	63,939.82	63,939.82	63,939.82	63,939.82				
40060-1645-0000	Accumulated Depr.-Mach/Equip		Assets	(29,381.78)		(29,381.78)	(29,381.78)	(29,381.78)	(29,381.78)	(29,381.78)	(29,381.78)				
40060-1742-0000	Deferred outflow-subsequent contrl		Assets	579,037.00		579,037.00	579,037.00	579,037.00	579,037.00	579,037.00	579,037.00				
40060-1743-0000	Deferred outflow - chg in proportior		Assets	271,169.00		271,169.00	271,169.00	271,169.00	271,169.00	271,169.00	271,169.00				
40060-1744-0000	Deferrede outflow - diff in expected		Assets	287,202.00		287,202.00	287,202.00	287,202.00	287,202.00	287,202.00	287,202.00				
40060-1746-0000	Deferred outflow - change in assumj		Assets	311,687.00		311,687.00	311,687.00	311,687.00	311,687.00	311,687.00	311,687.00				
40060-1746-0005	Deferred outflow - change in assumj		Assets	30,074.00		30,074.00	30,074.00	30,074.00	30,074.00	30,074.00	30,074.00				
40060-2110-0000	Due to other funds-payroll		Liabilities	(204,177.62)		(203,802.77)	(210,229.55)	(214,324.37)	-	-	-				
40060-2120-1090	Due to Washoe Co.-Health Permits		Liabilities	(70,096.00)		(101,960.00)	(115,634.00)	(144,831.00)	(97,445.00)	(88,695.00)	(88,695.00)				
40060-2790-0000	Compensated Absences Payable		Liabilities	(83,490.59)		(83,490.59)	(83,490.59)	(83,490.59)	(83,490.59)	(83,490.59)	(83,490.59)				
40060-2790-1000	Compensated absences payable-ST J		Liabilities	(356,907.53)		(356,907.53)	(356,907.53)	(356,907.53)	(356,907.53)	(356,907.53)	(356,907.53)				
40060-2850-0000	Deferred inflow - diff in investment		Liabilities	(381,005.00)		(381,005.00)	(381,005.00)	(381,005.00)	(381,005.00)	(381,005.00)	(381,005.00)				
40060-2850-0005	Deferred inflow - diff in investment		Liabilities	(283.00)		(283.00)	(283.00)	(283.00)	(283.00)	(283.00)	(283.00)				
40060-2851-0000	Deferred inflow - diff in exp & actu		Liabilities	(220,913.00)		(220,913.00)	(220,913.00)	(220,913.00)	(220,913.00)	(220,913.00)	(220,913.00)				
40060-2851-0005	Deferred inflow - diff in exp & actu		Liabilities	(728,566.00)		(728,566.00)	(728,566.00)	(728,566.00)	(728,566.00)	(728,566.00)	(728,566.00)				
40060-2852-0000	Deferred inflow - change in proporti		Liabilities	(278,002.00)		(278,002.00)	(278,002.00)	(278,002.00)	(278,002.00)	(278,002.00)	(278,002.00)				
40060-2853-0005	Deferred inflow - change in assumpti		Liabilities	(1,015,279.00)		(1,015,279.00)	(1,015,279.00)	(1,015,279.00)	(1,015,279.00)	(1,015,279.00)	(1,015,279.00)				
40060-2900-0000	Net OPEB Liability Obligation		Liabilities	(1,601,921.00)		(1,601,921.00)	(1,601,921.00)	(1,601,921.00)	(1,601,921.00)	(1,601,921.00)	(1,601,921.00)				
40060-2950-0000	Net Pension Liability		Liabilities	(7,658,944.00)		(7,658,944.00)	(7,658,944.00)	(7,658,944.00)	(7,658,944.00)	(7,658,944.00)	(7,658,944.00)				
40060-3003-0000	Contributions, city of reno		Equity	(194,014.56)		(194,014.56)	(194,014.56)	(194,014.56)	(194,014.56)	(194,014.56)	(194,014.56)				
40060-3290-0000	Net position (lka retained earnings)		Equity	(6,030,603.54)		(8,679,860.67)	(9,720,293.10)	(10,256,668.46)	(11,062,000.82)	(11,889,456.77)	(11,889,456.77)				
40060-0000-5158-0000	Building permits	Charges for Services	Revenue	(3,379,075.57)		(766,955.15)	(521,563.84)	(661,443.82)	(777,617.39)	(818,652.63)	(509,612.11)				
40060-0000-5162-0000	Electric & plumbing permits	Charges for Services	Revenue	(1,084,146.55)		(274,709.82)	(175,833.99)	(209,182.12)	(250,091.34)	(292,591.79)	(159,863.21)				
40060-0000-5168-0000	Miscellaneous permits	Charges for Services	Revenue	(369,295.68)		(100,718.61)	(65,451.05)	(78,177.64)	(91,162.06)	(104,722.74)	(53,112.40)				
40060-0000-5344-0000	Fire inspection fees	Charges for Services	Revenue	(92,971.00)		(12,234.00)	(15,726.00)	(17,409.00)	(20,619.00)	(14,601.00)	(11,899.92)				
40060-0000-5361-0000	Plan check fees	Charges for Services	Revenue	(1,629,848.53)		(469,049.76)	(390,785.11)	(446,887.64)	(308,896.06)	(321,188.53)	(270,223.84)				
40060-0000-5361-1000	Expedited Plan Check Fees	Charges for Services	Revenue	(8,239.36)		-	-	-	-	-	-				
40060-0000-5363-0000	Plumbing inspection fee	Charges for Services	Revenue	(137,161.89)		(21,951.25)	(18,611.00)	(30,301.04)	(16,624.42)	(21,397.50)	(23,325.86)				
40060-0000-5364-0000	Electrical inspection fee	Charges for Services	Revenue	(47,577.48)		(7,892.25)	(6,785.25)	(12,419.00)	(17,836.87)	(15,630.00)	(13,491.39)				
40060-0000-5365-0000	NPDES fees	Charges for Services	Revenue	(11,118.44)		-	(10,303.67)	(7,751.22)	(4,994.76)	(6,255.65)	(2,046.89)				
40060-0000-5369-0000	Building & safety-other	Charges for Services	Revenue	(6,980.13)		(321.75)	(965.25)	(1,089.00)	(4,628.25)	(1,287.00)	(840.58)				
40060-0000-5702-0000	Earnings on investments	Miscellaneous	Revenue	(125,149.72)		-	(26,030.43)	(26,885.54)	(8,702.67)	(2,554.92)	(55,430.54)				
40060-0700-0001-7102-0000	Regular salaries	Program & Service Management	Expense	151,647.31	11,692.78	23,523.74	23,442.51	26,288.25	20,076.11	20,101.70	28,062.67				
40060-0700-0001-7106-0000	Overtime	Program & Service Management	Expense	356.58		-	-	-	-	-	-				
40060-0700-0001-7202-0000	Retirement	Program & Service Management	Expense	44,087.84	3,399.68	6,839.77	6,815.99	7,648.38	5,831.33	7,138.34	8,159.23				
40060-0700-0001-7204-0000	Group insurance	Program & Service Management	Expense	22,695.84		3,865.80	3,865.80	3,865.80	3,865.80	3,865.80	3,865.80				
40060-0700-0001-7205-0000	Life insurance	Program & Service Management	Expense	590.82		100.71	100.71	100.71	100.71	100.71	104.87				
40060-0700-0001-7206-0000	Workers comp premiums	Program & Service Management	Expense	11,664.00		1,944.00	1,944.00	1,944.00	1,944.00	1,944.00	1,944.00				
40060-0700-0001-7210-0000	Employer medicare contributions	Program & Service Management	Expense	2,244.42	174.29	348.05	369.85	391.80	293.52	400.26	418.30				
40060-0700-0001-7212-0000	Long Term Disability	Program & Service Management	Expense	315.50		54.23	54.23	54.23	54.24	54.56	54.56				
40060-0700-0001-7214-0000	Deferred Compensation	Program & Service Management	Expense	5,802.88	507.14	1,014.28	1,014.28	1,151.40	877.16	1,077.39	1,217.14				
40060-0700-0001-7299-0000	Employee benefits-Other	Program & Service Management	Expense	1,535.71	250.00	250.00	250.00	500.00	(250.00)	250.00	600.00				
40060-0700-0450-7102-0000	Regular salaries	Business License	Expense	4,153.92	1,730.80	3,461.60	-	-	-	-	4,153.92				
40060-0700-0450-7202-0000	Retirement	Business License	Expense	1,215.02	506.26	1,012.52	-	-	-	-	1,215.02				
40060-0700-0450-7210-0000	Employer medicare contributions	Business License	Expense	58.65	23.49	49.54	-	-	-	-	56.38				
40060-0700-0740-7102-0000	Regular salaries	Engineering Services	Expense	231,586.24	17,919.12	35,916.01	35,995.88	36,108.00	36,108.00	36,108.00	43,005.89				
40060-0700-0740-7107-0000	Vacation-comp pay outs	Engineering Services	Expense	1,399.95		-	-	-	-	-	-				
40060-0700-0740-7202-0000	Retirement	Engineering Services	Expense	67,216.11	5,201.55	10,425.84	10,449.20	10,482.00	10,482.00	10,482.00	12,483.72				
40060-0700-0740-7204-0000	Group insurance	Engineering Services	Expense	31,269.35		5,070.02	5,070.01	5,070.01	5,070.01	5,805.56	5,805.56				
40060-0700-0740-7205-0000	Life insurance	Engineering Services	Expense	742.28		126.48	126.48	126.97	126.97	127.11	127.11				
40060-0700-0740-7206-0000	Workers comp premiums	Engineering Services	Expense	3,212.52		535.42	535.42	535.42	535.42	535.42	535.42				
40060-0700-0740-7210-0000	Employer medicare contributions	Engineering Services	Expense	3,448.47	268.53	535.34	536.53	538.16	539.18	527.51	644.47				
40060-0700-0740-7212-0000	Long Term Disability	Engineering Services	Expense	488.81		81.81	81.81	82.18	82.18	82.18	82.18				
40060-0700-0740-7214-0000	Deferred Compensation	Engineering Services	Expense	9,541.49	818.18	1,640.25	1,642.84	1,642.84	1,642.84	1,642.84	1,963.63				
40060-0700-0740-7299-0000	Employee benefits-Other	Engineering Services	Expense	1,597.14	260.00	260.00	260.00	260.00	-	260.00	624.00				
40060-0700-0740-7410-0000	Communication	Engineering Services	Expense	1,086.47		215.07	215.07	215.07	215.71	243.47	243.47				
40060-0700-0755-7102-0000	Regular salaries	Land Use Planning	Expense	206,786.27	14,362.94	31,191.18	32,433.18	35,969.72	33,132.56	34,863.32	34,471.06				
40060-0700-0755-7108-0000	Severance pay	Land Use Planning	Expense	4,105.76		-	-	-	-	-	-				
40060-0700-0755-7202-0000	Retirement	Land Use Planning	Expense	60,307.55	4,183.61	9,088.33	9,449.67	10,486.05	9,706.83	10,197.49	10,040.66				
40060-0700-0755-7204-0000	Group insurance	Land Use Planning	Expense	27,638.90		3,906.56	3,906.56	4,156.03	4,987.59	4,987.59	4,987.59				
40060-0700-0755-7205-0000	Life insurance	Land Use Planning	Expense	655.39		101.19	101.19	102.67	122.11	123.23	123.23				

Account Number	Account Name	Sub Department	Acct Type	Total Revenues and Expenses at 12/31/2020	PPE 12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021
40060-0700-0770-7460-0000	Risk insurance premiums	Building Permits-Enforcement	Expense	21,575.52		3,595.92	3,595.92	3,595.92	3,595.92	3,595.92	3,595.92
40060-0700-0770-7484-0000	Employee training/travel	Building Permits-Enforcement	Expense	1,210.00		2,130.00	-	600.00	-	876.00	876.00
40060-0700-0770-7499-0000	Miscellaneous operating expense	Building Permits-Enforcement	Expense	8,011.21		150.00	218.25	-	95.00	-	-
40060-0700-9999-7499-2000	Indirect costs	Non-Departmental	Expense	452,556.00		75,426.00	75,426.00	75,426.00	75,426.00	75,426.00	75,426.00
40060-0700-9999-7911-0000	Retired employees insurance	Non-Departmental	Expense	44,266.89		921.02	346.10	1,862.61	13,185.96	1,447.53	1,447.53
40060-1400-1420-7102-0000	Regular salaries	Neighborhood Services	Expense	147,500.74	9,606.05	19,087.97	19,084.83	19,084.85	19,188.96	20,819.18	23,054.52
40060-1400-1420-7106-0000	Overtime	Neighborhood Services	Expense	2,047.69	266.56	65.52	-	-	-	134.70	639.74
40060-1400-1420-7106-1000	Overtime-FLSA	Neighborhood Services	Expense	32.19		6.21	4.77	-	7.90	3.88	3.88
40060-1400-1420-7106-2000	Overtime-comp payouts	Neighborhood Services	Expense	291.20		-	-	-	349.44	-	-
40060-1400-1420-7107-0000	Vacation-comp pay outs	Neighborhood Services	Expense	1,248.94	375.34	291.20	994.00	291.20	232.96	-	900.82
40060-1400-1420-7108-0000	Severance pay	Neighborhood Services	Expense	3,312.40		-	-	-	-	-	-
40060-1400-1420-7202-0000	Retirement	Neighborhood Services	Expense	42,683.82	2,785.21	5,533.18	5,533.18	5,533.18	5,563.63	6,040.48	6,684.50
40060-1400-1420-7204-0000	Group insurance	Neighborhood Services	Expense	22,023.01		2,808.07	2,808.06	2,808.06	2,808.06	3,271.41	3,271.41
40060-1400-1420-7205-0000	Life insurance	Neighborhood Services	Expense	464.16		64.51	64.50	64.50	64.50	70.45	70.45
40060-1400-1420-7206-0000	Workers comp premiums	Neighborhood Services	Expense	2,739.00		456.50	456.50	456.50	456.50	456.50	456.50
40060-1400-1420-7210-0000	Employer medicare contributions	Neighborhood Services	Expense	2,233.82	149.43	281.63	290.83	280.58	287.20	302.89	358.63
40060-1400-1420-7212-0000	Long Term Disability	Neighborhood Services	Expense	315.19		43.26	43.25	43.26	43.25	47.57	47.57
40060-1400-1420-7214-0000	Deferred Compensation	Neighborhood Services	Expense	5,797.72	391.07	782.15	782.16	782.14	782.16	902.21	938.57
40060-1400-1420-7299-0000	Employee benefits-Other	Neighborhood Services	Expense	1,075.00	175.00	175.00	175.00	175.00	-	175.00	420.00

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial reporting. This section also highlights the role of internal controls in preventing errors and fraud, and the need for regular audits to verify the accuracy of the data.