



FINANCE

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Washoe County herewith submits the Tentative budget for the
fiscal year ending June 30, 2025.

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 311,818,758

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed the maximum allowed. If the final computation requires, the tax rate will be lowered.

This budget contains 23 governmental fund types with estimated expenditures of \$ 838,203,350 and
6 proprietary funds with estimated expenses of \$ 134,416,764

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Abigail Yacoben
(Printed Name)

Chief Financial Officer

(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Abigail Yacoben

Dated: April 10, 2024

SCHEDULED PUBLIC HEARING:

Date and Time Anticipated May 21, 2024

Publication Date May 7, 2024

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, NV 89512

Page: i

Schedule 1

Last Revised 01/13/2016

Form 4404LGF

WASHOE COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2024-2025

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Executive Summary of Fiscal Year 2024-2025 Tentative Budget

Attached is the Fiscal Year 2024-2025 (Fiscal Year 2025) Washoe County Tentative Budget. The budget, summarized in Schedule A, is comprised of 23 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$823,203,350 and Proprietary Funds expenses total \$134,416,764. Neither of these figures include transfers out, contingencies or other uses; that information is provided below. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in October 2023 to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the upcoming budget cycle. The Board's vision sets the guidance, and the execution of that vision is set forth in the following focus areas:

- Serving Seniors
- Mental Health
- Capital Improvement Projects/Infrastructure

The focus areas above are key priorities in the County's Tentative budget. It also goes without saying that with an increase in population and diversification of the local economy, demand for existing and mandated services also continues to grow.

Total Fiscal Year 2025 (FY25) appropriations (expenditures/expenses, contingencies and transfers out) for 23 Governmental and 6 Proprietary funds are \$1.12 billion, see chart below. This represents a \$57.1 million, or 5%, increase compared to the Fiscal Year 2024 (FY24) final budget.

Washoe County Budget				
	Fiscal Year 2024	Fiscal Year 2025	Change from Prior Year	
Total Budget Appropriations*	Final	Tentative	\$	%
Governmental Funds				
General Fund	\$ 516,134,945	\$ 522,087,064	\$ 5,952,119	1%
Special Revenue Funds	\$ 298,857,548	\$ 318,694,882	\$ 19,837,334	7%
Capital Project Funds	\$ 111,322,463	\$ 132,992,686	\$ 21,670,223	19%
Debt Service Funds	\$ 14,169,594	\$ 14,273,749	\$ 104,155	1%
Total Governmental Funds	\$ 940,484,550	\$ 988,048,381	\$ 47,563,831	5%
Proprietary Funds				
Enterprise Funds	31,946,141	33,393,606	\$ 1,447,465	5%
Internal Service Funds	92,927,196	101,023,158	\$ 8,095,962	9%
Total Proprietary Funds	124,873,337	134,416,764	\$ 9,543,427	8%
Total Appropriations - All Funds	1,065,357,887	1,122,465,145	57,107,258	5%

*Total appropriations include expenditures, contingencies and transfers out

Overall Revenue Trends

While the regional economy is growing, the level of growth has shown signs of slowing. In addition, the County continues to face the same economic pressures from inflationary impacts, including rising interest rates and prices, to labor shortages-similar to many urban regions in the nation. As economic growth slows, the County's revenue growth is also expected to slow, and resources will not support all needs and Fiscal Year 2025 budget requests.



Overall, FY25 revenues for governmental funds are estimated at \$740 million, which is an increase over FY24 budgeted revenues of \$46.7 million, or 6.7%. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that carry forward from the prior year. Those estimates are included with the FY24 estimates to complete and will be trued-up in FY25 based on FY24 year-end actuals and closeout.

Property taxes are the largest revenue source across all county funds. For FY25, total property taxes are projected by the State Department of Taxation to increase 8.2%, from \$288.1 million in FY24 to \$311.8 million in FY25. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY25 is attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

One of the County's most fluctuating sources of revenue is Consolidated Tax (C-Tax). As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening as the economy slows. The County's C-Tax receipts have been slowing over the past year. For the period July 2023 through January 2024, C-Tax distributions are 1.7% higher than the same period last year (July 2022 through January 2023). Over that same period, taxable sales-which comprise approximately 85% of C-Tax distributions, are up 2.1%. The County has responded by revising its Fiscal Year 2024 year-end forecast for C-Tax from the original budgeted increase of 2.5% to an estimated increase of 1.0% over the prior fiscal year. In addition, the Fiscal Year 2025 Budget assumes a 2.0% increase in Consolidated Tax (C-Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 2.75% in Fiscal Year 2030.

Overall Expenditure/Expense Trends

Personnel is one of the county's largest costs. Fiscal Year 2025 personnel costs are budgeted to increase 5% compared to FY24 final budget. The increase is largely attributed to the FY24 implementation of a comprehensive classification and compensation study and the FY24 PERS rate increases. A smaller amount of the increase is due to an additional 25.0 positions. However, many of these positions are fully offset through permanent budget reallocation or ongoing revenues.

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 5%, comprising of increases of 5% in governmental funds and 8% in proprietary funds.

Fiscal Year 2025 continues many similar themes from Fiscal Years 2023 and 2024, including caring for the County's most vulnerable. Notable highlights for the Fiscal Year 2025 Recommended Budget, for all funds, include:

An additional 25.0 FTEs

- 15.0 General Fund, including:
 - Competency Court = 11.0
 - District Court = 1.0
 - District Attorney = 4.0
 - Alternate Public Defender = 2.0
 - Public Defender = 4.0
 - Community Services
 - Public Works – West Hills Facility = 2.0 (net zero impact-funded with budget reallocation)
 - Planning – Short Term Rentals = 2.0 (net zero impact-funded via BCC-approved program revenues)
- 10.0 Other Funds, including:
 - Animal Services = 2.0
 - Capital Projects = 1.0 (net zero impact-funded with budget reallocation)
 - Senior Services = 1.0
 - Utilities = 6.0 (net zero impact-funded with budget reallocation)



General Fund

Revenues

The General Fund is the largest and primary operating fund of the County and encompasses many functions/operations such as public safety for the Sheriff, juvenile services, medical examiner, public guardian and the Public Administrator; judicial functions such as the District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions such as the Board of County Commissioners, County Clerk, County Recorder, County Treasurer, County Assessor, county manager's office, human resources, technology services, and registrar of voters; regional library services; regional parks and recreation; human (social) services; and other functions. Total budgeted expenditures, not including contingency or transfers out, for FY25 are \$431.2 million. This is an increase over estimated expenditures for FY24 of \$408.2 million, or 5.6%. This reflects an increase of \$14.6 million, or 3.5%, compared to the FY24 adopted budget.

While the last few fiscal years' financial results provided non-recurring resources to pay for one-time needs, such as property tax refunds per a legal settlement, and needed asset maintenance and capital improvements, challenges remain. Many priorities were considered in developing the Fiscal Year 2025 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs, as well as additional operating budget requests.

Total FY25 General Fund revenues are forecasted to increase from \$477.3 million to \$503.2 million, or \$25.9 million, 5.4%, compared to FY24 estimates. As discussed above, the C-Tax has shown slower growth to date in FY24 and it is expected to grow 2.0% in FY25, compared to FY24 estimated, to \$160.2 million. C-Tax represents 32% of the County's General Fund revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund revenues. General Fund ad valorem taxes are estimated to increase \$19.8 million, or 8.2%.

Expenditures

Salaries and benefits remain the largest category of expenditures and total \$344.5 million, or 80% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$17.9 million, or 5%, compared to the FY24 adopted budget. The increase in FY25 General Fund personnel expenditures reflects the FY24 implementation of a comprehensive classification and compensation study, the FY24 PERS rate increases, and some new positions. Services and Supplies show a net decrease of \$3 million, or 3.4%, due almost exclusively to inflationary expenditure increases offset with the reduction of one-time expenditures like the legally required settlement payments.

Other notable Fiscal Year 2025 General Fund items include:

- Legislatively Required (AB266) Language Access Plan Funding (net zero impact-funded with budget reallocation)
- General Fund Transfers Out of \$78.4 million, supporting:
 - Indigent Fund - \$24.1million
 - Homelessness Fund - \$21.8 million
 - Transfer to Capital Projects - \$12.0 million
 - Health District - \$9.5 million
 - Debt Service Fund - \$6.2 million
 - Senior Services Fund - \$3.4 million
 - Roads Fund - \$1.3 million
 - The Roads Fund is also recommended to receive one-time transfers of an additional \$3.0 million from the Capital Facilities Fund.

Fund Balance

The ending FY25 fund balance for the General Fund is estimated to be \$105.7 million, or 20.8% of total expenditures and transfers out. However, after accounting for the General Fund stabilization reserve of \$4 million, and other restrictions and commitments, the actual unassigned ending fund balance is estimated



to be \$96.1 million, or 18.9% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent. See the FY25 Tentative General Fund Sources and Uses below.

The Fiscal Year 2025 Tentative/Recommended Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$18.2 million. The largest portion of this reduction is due to the contingency budget that is near the maximum statutory allowed based on multiple unknown impacts, including collective bargaining negotiations. The County will continue to prepare and monitor a five-year forecast of the General Fund to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

Washoe County FY 2025 General Fund Tentative Budget						
Sources and Uses	FY 2023 Actual	FY 2024 Final	FY 2024 Estimated	FY 2025 Tentative	FY25 Tent. vs. FY24 Year-End Estimate	
					% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	223,289,269	240,903,476	240,823,476	260,606,144	8.2%	19,782,668
Licenses and permits	15,216,885	14,991,179	14,666,179	14,967,049	2.1%	300,870
Consolidated taxes - Actual Dists	155,479,809	163,188,625	157,034,486	160,175,176	2.0%	3,140,690
SCCRT AB104	19,433,184	20,622,188	19,627,515	19,823,791	1.0%	196,276
Other intergovernmental	9,450,870	8,836,895	9,167,749	9,120,947	-0.5%	(46,802)
Charges for services	23,853,611	24,541,748	24,479,633	26,343,770	7.6%	1,864,137
Fine and forfeitures	7,122,474	7,120,382	7,064,382	8,158,708	15.5%	1,094,326
Miscellaneous	9,958,835	4,433,260	4,434,036	3,984,305	-10.1%	(449,730)
Total revenues	463,804,937	484,637,753	477,297,456	503,179,890	5.4%	25,882,434
Other sources, transfers in	3,986,286	741,723	741,723	746,168	0.6%	4,445
TOTAL SOURCES	467,791,224	485,379,476	478,039,179	503,926,058	5.4%	25,886,879
Uses:						
Expenditures and Other Uses:						
Salaries and wages	186,516,419	207,674,955	205,284,276	220,511,251	7.4%	15,226,976
Employee benefits	91,328,634	118,919,027	115,590,408	124,021,886	7.3%	8,431,478
Services and supplies	72,469,888	82,733,328	84,031,841	85,088,782	1.3%	1,056,942
Settlement payments (one-time)	7,143,256	6,000,000	1,500,000	600,000	-60.0%	(900,000)
Capital outlay	9,750,820	1,262,402	1,866,227	1,003,657	-46.2%	(862,570)
Debt Service (GASB 87)	3,812,047	-	-	-		-
Total expenditures	371,021,065	416,589,712	408,272,752	431,225,577	5.6%	22,952,825
Transfers out	69,801,854	76,300,878	76,300,878	78,361,487	2.7%	2,060,609
Transfers out (one-time)	37,996,175	17,734,000	17,734,000	-	-100.0%	(17,734,000)
Contingency	-	5,510,355	5,415,355	12,500,000	130.8%	7,084,645
TOTAL USES	478,819,093	516,134,945	507,722,985	522,087,064	2.8%	14,364,079
Net Change in Fund Balance	(11,027,870)	(30,755,469)	(29,683,806)	(18,161,006)		
Beginning Fund Balance	164,600,181	128,716,364	153,572,312	123,888,506		
Ending Fund Balance	153,572,312	97,960,895	123,888,506	105,727,500		
Unassigned Ending Fund Balance	\$138,286,245	\$ 86,088,192	\$113,843,676	\$ 96,118,352		
Unassigned Ending Fund Balance %	29.5%	16.9%	22.7%	18.9%		

*as % of Expense & Transfers less Capital



Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course, and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Overall, operating revenues for proprietary funds total \$128.9 million, while expenses and transfers total \$133.6 million. The reason for the variance is mostly due to planned FY25 expenses in the Golf Fund with funding received in prior years.

Conclusion

Washoe County will continue to maintain strong and healthy fund balances for FY25 and is committed to providing quality customer service for its residents. The County successfully managed the debt portfolio and received an upgrade to AA+/Stable from S&P Global in April 2023. The Tentative Fiscal Year 2024-2025 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

Respectfully submitted,

A handwritten signature in blue ink that reads "Abigail Yacoben".

Abigail Yacoben
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)	BUDGET YEAR 6/30/2025 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	267,299,044	288,087,979	311,818,758	-	311,818,758
Other Taxes	3,672,298	3,602,277	3,681,820	-	3,681,820
Licenses and Permits	21,192,583	20,108,078	21,759,306	-	21,759,306
Intergovernmental Resources	310,434,649	407,356,134	319,550,304	-	319,550,304
Charges for Services	50,084,751	50,370,889	54,223,967	134,343,423	188,567,389
Fines and Forfeits	9,609,254	10,969,607	10,957,998	-	10,957,998
Miscellaneous	31,612,479	34,646,083	18,008,703	6,460,631	24,469,334
TOTAL REVENUES	693,905,059	815,141,047	740,000,856	140,804,053	880,804,909
EXPENDITURES-EXPENSES					
General Government	78,596,736	111,972,389	84,639,736	101,023,158	185,662,894
Judicial	89,991,326	132,059,553	124,238,245	-	124,238,245
Public Safety	219,049,307	273,009,704	282,782,747	-	282,782,747
Public Works	37,990,300	48,066,497	57,928,677	-	57,928,677
Health	33,549,200	52,403,836	47,172,479	-	47,172,479
Welfare	143,274,299	201,462,325	168,107,346	-	168,107,346
Culture and Recreation	24,163,367	35,963,159	43,190,229	-	43,190,229
Community Support	134,632	503,151	381,383	-	381,383
Intergovernmental Expenditures	14,212,751	14,466,205	15,489,760	-	15,489,760
Contingencies **	-	5,415,355	12,500,000	-	12,500,000
Utilities	-	-	-	24,296,370	24,296,370
Building and Safety	-	-	-	4,593,022	4,593,022
Golf Fund	-	-	-	3,705,507	3,705,507
Debt Service - Principal	10,530,083	10,776,825	11,373,158	-	11,373,158
Interest Costs	3,703,378	3,314,734	2,822,556	798,707	3,621,263
Escrow on Refunding	-	-	-	-	-
Service Fees	47,151	77,035	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	655,242,530	889,490,768	850,703,350	134,416,764	985,120,114
Excess of Revenues over (under)	38,662,529	(74,349,721)	(110,702,495)	6,387,290	(104,315,205)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	1,487,525	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	2,943,711	-	-	-	-
Operating Transfers In	151,567,757	172,793,902	137,345,031	-	137,345,031
Operating Transfers (Out)	(151,567,757)	(172,793,902)	(137,345,031)	-	(137,345,031)
TOTAL OTHER FINANCING SOURCES (USES)	4,431,236	0	0	200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	43,093,765	(74,349,721)	(110,702,495)	6,587,290	xxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	369,305,433	412,399,196	338,049,475	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	412,399,197	338,049,475	227,346,980	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025
General Government	344.9	355.9	351.9
Judicial	575.1	598.9	610.1
Public Safety	1,079.6	1,112.1	1,123.9
Public Works	140.6	140.5	147.6
Sanitation	0.0	0.0	0.0
Health	198.4	206.2	207.2
Welfare	443.5	458.8	458.8
Culture and Recreation	185.9	187.2	187.2
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	2,967.9	3,059.6	3,086.6
Utilities	29.5	31.0	37.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	26.2	26.1	26.1
Golf	0.0	0.0	0.00
TOTAL	3,023.6	3,116.7	3,149.7

Employees' Retirement Contribution is paid by: Employee () Local Government (X)
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1) *	485,113	501,635	508,759
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* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	21,484,489,281	28,175,688,088	30,518,273,929
Net Proceeds of Mines	3,347,747	2,332,169	20,346,352
TOTAL ASSESSED VALUE	21,487,837,028	28,178,020,257	30,538,620,281
TAX RATE			
General Fund	1.1345	1.1345	1.1345
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0100	0.0100	0.0100
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

*Use the population certified by the state in March each year.

WASHOE COUNTY
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue	3.2643	30,518,273,929	996,208,016	1.0268	313,361,637	(81,761,915)	231,599,724
B. PROPERTY TAX Outside Revenue Limitations:	Same as above	20,346,352		Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	30,538,620,281	30,538,620	0.1000	30,518,274	(7,962,789)	22,555,485
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	4,580,793	0.0150	4,577,741	(1,194,418)	3,383,323
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	30,538,620	0.0600	18,310,964	(4,777,673)	13,533,291
F. Capital Acquisition (NRS 354.59815)	0.0500	"	15,269,310	0.0500	15,259,137	(3,981,394)	11,277,743
G. Youth Services Levy (NRS 62B.150)	0.0042	"	1,288,629	0.0061	1,861,615	(485,730)	1,375,885
H. Detention (AB395) (1993)	0.0774	"	23,636,892	0.0774	23,621,144	(6,163,197)	17,457,946
I. SCCRT Loss NRS 354.59813	0.2261	"	69,051,308	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	5,863,415	0.0192	5,859,509	(1,528,856)	4,330,653
K. Other: AB 104	0.0272	"	8,306,505	0.0272	8,300,971	(2,165,879)	6,135,092
L. Less Other Entities' AB 104 Share (See Note 1)							(2,085,932)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.5191		158,535,471	0.2549	77,791,081	(20,297,147)	55,408,001
N. Subtotal A, B, C, L	3.8834		1,185,282,107	1.3817	421,670,992	(110,021,851)	309,563,210
O. Debt	0.0100		3,053,862	0.0100	3,051,827	(796,279)	2,255,548
P. TOTAL A, C AND M	3.8834		1,188,335,969	1.3917	424,722,819	(110,818,130)	311,818,758

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$4,049,160 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY TAX RATE
AND REVENUE RECONCILIATION

ESTIMATED REVENUES AND OTHER RESOURCES
SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATE D TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	123,888,504	160,175,176	259,941,144	1.1617	83,063,570	-	746,168	627,814,563
Health	13,695,576	-	-	0.0000	29,329,754	-	9,516,856	52,542,186
Library Expansion	3,618,752	-	4,511,097	0.0200	15,000	-	-	8,144,849
Animal Services	7,389,087	-	6,766,645	0.0300	665,000	-	-	14,820,732
Marijuana Establishments	786,745	-	-	0.0000	1,200,000	-	-	1,986,745
Regional Communication System	1,665,211	-	-	0.0000	5,280,814	-	27,372	6,973,397
Reg. Computer Aided Dispatch/Records Mgt	-	-	-	0.0000	1,930,526	-	-	1,930,526
Regional Permits System	759,428	-	-	0.0000	658,341	-	109,000	1,526,769
Indigent Tax Levy	15,378,978	-	13,533,291	0.0600	7,904,239	-	24,102,463	60,918,971
Homelessness Fund	11,394,552	-	-	0.0000	1,754,641	-	35,989,103	49,138,296
Child Protective Services	15,463,812	-	9,022,194	0.0400	54,115,517	-	12,585,763	91,187,286
Senior Services	5,888,231	-	2,255,548	0.0100	924,450	-	3,757,420	12,825,649
Enhanced 911	2,442,269	-	-	0.0000	7,018,203	-	-	9,460,472
Regional Public Safety	1,271,787	-	-	0.0000	1,036,738	-	-	2,308,525
Central Truckee Meadows Remediation Distr	3,265,576	-	-	0.0000	1,307,858	-	-	4,573,435
Truckee River Flood Mgt Infrastructure	2,647,293	-	-	0.0000	15,431,112	-	-	18,078,405
Roads Special Revenue Fund	1,682,649	-	-	0.0000	11,928,580	-	6,500,253	20,111,482
Other Restricted Special Revenue	6,423,014	-	2,255,548	0.0100	26,952,615	-	-	35,631,177
Capital Facilities Tax	4,128,426	-	11,277,743	0.0500	30,000	-	-	15,436,169
Parks Construction	12,188,903	-	-	0.0000	2,494,596	-	-	14,683,498
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	233,978,792	160,175,176	309,563,210	1.3817	253,041,554	-	93,334,398	1,050,093,131
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATE D TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	97,203,597	-	-	-	14,205,567	-	32,832,436	144,241,600
Washoe County Debt Ad Valorem	2,142,820	-	2,255,548	0	-	-	-	4,398,368
Washoe County Debt Operating	2,123,088	-	-	-	-	-	11,178,197	13,301,285
SAD Debt	2,601,177	-	-	-	759,800	-	-	3,360,977
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	104,070,683	-	2,255,548	0.0100	14,965,367	-	44,010,633	165,302,230
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	-	-		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	338,049,475	160,175,176	311,818,758	1.3917	268,006,921	-	137,345,031	1,215,395,361

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		220,511,251	124,021,886	85,688,782	1,003,657	12,500,000	78,361,487	105,727,499	627,814,563
Health	R	17,711,221	9,390,379	7,510,434	197,444	-	9,463,000	8,269,707	52,542,186
Library Expansion	R	1,630,411	826,809	2,006,853	-	-	124,628	3,556,148	8,144,849
Animal Services	R	3,713,171	2,034,538	2,196,654	302,000	-	-	6,574,369	14,820,732
Marijuana Establishments	R	-	-	113,000	-	-	1,087,000	786,745	1,986,745
Regional Communications System	R	622,721	297,955	1,285,767	190,000	-	2,889,142	1,687,812	6,973,397
Reg. Computer Aided Dispatch/Records	R	-	-	-	-	-	1,930,526	-	1,930,526
Regional Permits System	R	-	-	926,661	-	-	-	600,108	1,526,769
Indigent Tax Levy	R	1,287,744	705,466	16,216,148	-	-	29,707,991	13,001,623	60,918,971
Homelessness	R	8,771,434	4,821,306	25,079,522	-	-	-	10,466,035	49,138,296
Child Protective Services	R	27,634,419	14,997,520	36,651,407	119,200	-	-	11,784,740	91,187,286
Senior Services	R	3,409,177	1,945,172	2,297,481	-	-	-	5,173,818	12,825,649
Enhanced 911	R	231,028	124,149	6,184,308	1,000,000	-	1,250,000	670,987	9,460,472
Regional Public Safety	R	444,412	241,613	480,640	486,000	-	-	655,860	2,308,525
Central Truckee Meadows Remediation	R	715,825	379,230	1,913,945	-	-	-	1,564,434	4,573,435
Truckee River Flood Mgt Infrastructure	R	803,213	416,140	11,722,834	-	-	2,488,925	2,647,293	18,078,405
Roads Special Revenue Fund	R	4,790,221	2,612,071	7,989,685	4,306,000	-	-	413,506	20,111,482
Other Restricted Special Revenue	R	10,115,042	5,713,174	8,865,922	458,874	-	4,867,332	5,610,834	35,631,177
Capital Facilities	C	-	-	8,059,373	-	-	5,175,000	2,201,796	15,436,169
Parks Construction	C	-	-	1,848,333	7,275,763	-	-	5,559,403	14,683,498
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		302,391,290	168,527,408	227,037,748	15,338,937	12,500,000	137,345,031	186,952,717	1,050,093,131

* FUND TYPES: R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	97,415	47,247	1,984,590	108,504,966	-	-	33,607,382	144,241,600
Washoe County Debt Ad Valorem	D	-	-	2,855,835	-	-	-	1,542,533	4,398,368
Washoe County Debt Operating	D	-	-	11,178,197	-	-	-	2,123,088	13,301,285
SAD Debt	D	-	-	239,717	-	-	-	3,121,260	3,360,977
SUBTOTAL		97,415	47,247	16,258,339	108,504,966	-	-	40,394,263	165,302,230
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		302,488,705	168,574,655	243,296,087	123,843,904	12,500,000	137,345,031	227,346,980	1,215,395,361

* FUND TYPES: R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for

Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME (7)
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	
Building & Safety	E	3,210,000	4,591,022	170,426	2,000	-	-	(1,212,596)
Utilities	E	24,844,490	24,271,370	10,449,849	823,707	-	-	10,199,262
Golf Course	E	427,000	3,704,207	46,495	1,300	-	-	(3,232,012)
Health Benefit	I	78,402,090	79,587,644	508,000	-	-	-	(677,554)
Risk Management	I	7,693,587	9,089,572	327,200	-	-	-	(1,068,785)
Equipment Services	I	14,309,385	12,345,941	615,531	-	-	-	2,578,974
TOTAL		128,886,552	133,589,757	12,117,502	827,007	-	-	6,587,290

*FUND TYPES: E-Enterprise
I-Internal Service
N-Nonexpendable Trust

** Includes Depreciation

*** Includes Debt Services Requirement.

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3)	(4)
			BUDGET YEAR ENDING 6/30/2025	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	196,202,583	211,890,073	229,344,177	-
Detention Facility	14,950,588	16,129,320	17,457,946	-
Indigent Insurance Program	2,897,418	3,125,837	3,383,323	-
AB 104	3,492,921	3,741,001	4,049,160	-
China Springs support	1,371,533	1,271,174	1,375,885	-
Family Court	3,708,661	4,001,071	4,330,653	-
NRS 354.59813 Makeup Rev.	0	-	-	-
SUBTOTAL AD VALOREM	222,623,704	240,158,476	259,941,144	-
Room Tax	665,565	665,000	665,000	-
SUBTOTAL TAXES	223,289,269	240,823,476	260,606,144	-
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	1,043,525	1,000,000	1,000,000	-
Franchise Fees-Electric/Telecom	8,657,995	8,813,679	8,813,679	-
Short Term Rentals	265,557	192,000	492,870	-
Franchise Fees-Gas	348,628	280,000	280,000	-
Liquor Licenses	306,873	260,000	260,000	-
Franchise Fees-Sanitation	1,153,833	1,350,000	1,350,000	-
Franchise Fees-Cable Television	1,378,737	1,100,000	1,100,000	-
County Gaming Licenses	726,884	845,000	845,000	-
AB 104 - Gaming Licenses	1,207,096	675,000	675,000	-
Nonbusiness Licenses and Permits				
Marriage Affidavits	122,892	150,000	150,000	-
Mobile Home Permits	40	200	200	-
Other	4,825	300	300	-
SUBTOTAL LICENSES AND PERMITS	15,216,885	14,666,179	14,967,049	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	200,984	360,358	313,057	-
Federal Payments in Lieu of Taxes	4,201,779	4,200,000	4,200,000	-
Federal Incarceration Charges	3,767,852	3,300,000	3,300,000	-
State Grants	-	-	-	-
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	117,485	130,000	130,000	-
RPTT- AB104	937,785	975,000	975,000	-
SCCRT - AB104 Makeup	19,433,184	19,627,515	19,823,791	-
Consolidated Taxes	155,479,809	157,034,486	160,175,176	-
State Extraditions	84,756	48,000	48,000	-
Local Contributions:	140,229	154,391	154,890	-
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	184,363,863	185,829,750	189,119,914	-
CHARGES FOR SERVICES				
General Government				
Clerk Fees	117,734	250,750	250,750	-
Recorder Fees	2,082,630	2,103,500	2,103,500	-
Map Fees	4,299	1,600	1,600	-
PTx Commission NRS 361.530	2,920,396	2,368,000	2,368,000	-
Building and Zoning Fees	-	-	-	-
Central Service billings (gl 461101-461766)	7,638,896	8,154,565	9,226,587	-
Other	687,906	446,194	446,194	-
SUBTOTAL	13,451,861	13,324,609	14,396,631	-
Judicial				
Clerk's Court Fees	328,917	350,000	350,000	-
Other	884,208	838,900	838,900	-
SUBTOTAL	1,213,125	1,188,900	1,188,900	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

Page 10
Schedule B-8

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	306,329	410,000	410,000	-
Medical Examiner Fees	1,413,998	1,859,343	1,859,343	-
Others	5,247,946	5,693,832	6,504,832	-
Corrections	266	1,500	1,500	-
Protective Services	476,332	380,000	380,000	-
SUBTOTAL	7,444,871	8,344,675	9,155,675	-
Public Works	551,043	594,489	594,489	-
Welfare	-	-	-	-
Cultural and Recreation	1,192,711	1,026,960	1,008,075	-
SUBTOTAL CHARGES FOR SERVICES	23,853,611	24,479,633	26,343,770	-
FINES AND FORFEITS				
Fines				
Library	8,626	10,000	10,000	-
Court	2,574,271	1,525,850	1,429,850	-
Penalties	3,719,370	3,881,500	3,881,500	-
Legal Services	-	-	1,190,326	-
Forfeits/Bail	820,207	1,647,032	1,647,032	-
SUBTOTAL FINES AND FORFEITS	7,122,474	7,064,382	8,158,708	-
MISCELLANEOUS				
Investment Earnings	5,101,812	1,622,030	1,622,030	-
Net increase (decrease) in the fair value of investments	1,043,087	-	-	-
Rents and Royalties	63,909	-	-	-
Contributions and Donations from Private Sources	-	-	-	-
Other	3,750,027	2,812,006	2,362,275	-
SUBTOTAL MISCELLANEOUS	9,958,835	4,434,036	3,984,305	-
SUBTOTAL REVENUE ALL SOURCES	463,804,937	477,297,456	503,179,890	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund	-	-	-	-
Indigent Tax Levy Fund	-	154,723	159,168	-
Child Protective Services Fund	-	-	-	-
Senior Services Fund	-	-	-	-
Other Restricted Special Revenue Fund	442,229	-	-	-
Marijuana Establishments Fund	587,000	587,000	587,000	-
Other:				
Proceeds from asset disposition	13,346	-	-	-
Intangible right to use assets (GASB 87)	2,943,711	-	-	-
Insurance Reimbursements	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	3,986,286.00	741,723	746,168	-
TOTAL BEGINNING FUND BALANCE	164,600,181	153,572,311	123,888,504	-
TOTAL AVAILABLE RESOURCES	632,391,404	631,611,490	627,814,563	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative - Commissioners (100-0)				
Salaries and Wages	363,574	358,620	367,764	-
Employee Benefits	175,546	207,543	218,318	-
Services and Supplies	603,174	661,357	661,074	-
Capital Outlay	-	-	-	-
Legislative Subtotal	1,142,294	1,227,520	1,247,157	-
Executive				
County Manager Department (101-0) *				
Salaries and Wages	2,443,424	3,028,597	3,267,069	-
Employee Benefits	1,029,206	1,504,721	1,674,120	-
Services and Supplies	3,792,163	3,138,967	1,917,130	-
Capital Outlay	392,055	45,000	-	-
Executive Activity Subtotal	7,656,848	7,717,285	6,858,320	-
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	1,133,277	2,241,997	2,423,375	-
Employee Benefits	270,600	623,707	761,922	-
Services and Supplies	2,355,793	2,619,191	2,452,237	-
Capital Outlay	17,157	85,745	45,000	-
Subtotal	3,776,827	5,570,639	5,682,534	-
Finance				
Finance Department/Comptroller's Office (103-0)				
Salaries and Wages	2,987,895	3,528,951	3,789,542	-
Employee Benefits	1,376,830	1,858,495	1,977,111	-
Services and Supplies	396,657	853,437	753,877	-
Capital Outlay	-	-	-	-
Subtotal	4,761,382	6,240,882	6,520,530	-
Treasurer (113-0)				
Salaries and Wages	1,500,225	1,600,402	1,717,353	-
Employee Benefits	767,504	916,699	988,599	-
Services and Supplies	643,778	905,008	668,549	-
Capital Outlay	-	-	-	-
Subtotal	2,911,507	3,422,109	3,374,501	-
Assessor (102-0)				
Salaries and Wages	4,921,245	5,280,878	5,638,278	-
Employee Benefits	2,411,596	2,948,160	3,108,954	-
Services and Supplies	724,347	854,900	849,031	-
Capital Outlay	-	-	-	-
Subtotal	8,057,188	9,083,938	9,596,263	-
Finance Activity Subtotal	15,730,077	18,746,929	19,491,294	-
Other				
Human Resources (109-0)				
Salaries and Wages	1,553,390	1,751,600	1,866,043	-
Employee Benefits	691,635	871,878	913,223	-
Services and Supplies	794,521	1,089,224	1,352,422	-
Capital Outlay	-	-	-	-
Subtotal	3,039,546	3,712,703	4,131,688	-
Clerk (104-0)				
Salaries and Wages	1,050,788	1,170,263	1,258,553	-
Employee Benefits	512,048	652,746	707,218	-
Services and Supplies	145,382	214,113	209,737	-
Capital Outlay	-	-	-	-
Subtotal	1,708,218	2,037,122	2,175,508	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
Recorder (111-0)				
Salaries and Wages	1,411,990	1,581,462	1,685,602	-
Employee Benefits	719,315	903,482	968,308	-
Services and Supplies	93,144	187,756	180,666	-
Capital Outlay	-	-	-	-
Subtotal	2,224,449	2,672,701	2,834,576	-
Technology Services Department (108-0)				
Salaries and Wages	6,556,974	7,693,035	8,486,259	-
Employee Benefits	3,119,441	4,124,713	4,516,851	-
Services and Supplies	7,319,998	8,783,787	9,025,956	-
Capital Outlay	98,236	-	-	-
Subtotal	17,094,649	20,601,535	22,029,066	-
Accrued Benefits (182010)				
Salaries and Wages	2,838,363	2,950,000	2,950,000	-
Employee Benefits	47,772	50,000	50,000	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	2,886,135	3,000,000	3,000,000	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	833,659	-
Employee Benefits	-	-	349,669	-
Services and Supplies	5,896,403	3,288,165	1,772,524	-
Capital Outlay	8,016,906	-	-	-
Debt service-principal (GASB 87)	3,812,047	-	-	-
Subtotal	17,725,356	3,288,165	2,955,852	-
Other Activities Subtotal	44,678,353	35,312,225	37,126,691	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	26,761,145	31,185,805	34,283,498	-
Employee Benefits	11,121,493	14,662,144	16,234,293	-
Services and Supplies	22,765,360	22,595,905	19,843,205	-
Capital Outlay	8,524,354	130,745	45,000	-
Debt service-principal (GASB 87)	3,812,047	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	72,984,399	68,574,598	70,405,996	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
JUDICIAL FUNCTION				
District Courts (120-0)				
Salaries and Wages	14,412,004	16,238,621	16,744,464	-
Employee Benefits	6,592,478	8,397,958	8,893,364	-
Services and Supplies	4,390,994	4,612,184	4,748,162	-
Capital Outlay	26,256	-	-	-
District Courts Subtotal	25,421,732	29,248,763	30,385,990	-
District Attorney (106-0)				
Salaries and Wages	16,706,006	19,331,174	21,276,270	-
Employee Benefits	7,656,419	10,206,576	11,198,594	-
Services and Supplies	1,741,035	1,804,703	1,705,679	-
Capital Outlay	-	-	-	-
Subtotal	26,103,460	31,342,453	34,180,543	-
Public Defense				
Public Defender (124-0)				
Salaries and Wages	7,374,028	8,618,584	9,672,104	-
Employee Benefits	3,203,213	4,312,159	4,793,640	-
Services and Supplies	615,922	662,579	689,493	-
Capital Outlay	-	-	-	-
Subtotal	11,193,163	13,593,322	15,155,237	-
Alternate Public Defender (128-0)				
Salaries and Wages	2,272,350	3,064,136	3,491,754	-
Employee Benefits	969,125	1,499,655	1,711,867	-
Services and Supplies	263,665	178,052	185,096	-
Capital Outlay	-	-	-	-
Subtotal	3,505,140	4,741,844	5,388,717	-
Conflict Counsel (129-0)				
Salaries and Wages	-	56,794	58,243	-
Employee Benefits	-	33,416	37,900	-
Services and Supplies	2,370,939	2,331,765	4,422,091	-
Capital Outlay	-	-	-	-
Subtotal	2,370,939	2,421,975	4,518,234	-
Public Defense Subtotal	17,069,242	20,757,141	25,062,188	-
Justice Courts (125-0)				
Salaries and Wages	8,162,903	9,204,249	9,966,002	-
Employee Benefits	3,813,774	4,780,939	5,132,031	-
Services and Supplies	1,094,686	1,134,217	1,060,821	-
Capital Outlay	-	-	-	-
Subtotal	13,071,363	15,119,404	16,158,853	-
Incline Constable (126-0)				
Salaries and Wages	63,993	-	-	-
Employee Benefits	33,465	-	-	-
Services and Supplies	11,569	-	-	-
Capital Outlay	-	-	-	-
Subtotal	109,027	-	-	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	1,541,196	-
Employee Benefits	-	-	678,462	-
Services and Supplies	-	156,534	-	-
Capital Outlay	-	-	-	-
Subtotal	-	156,534	2,219,658	-
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	48,991,284	56,513,559	62,750,032	-
Employee Benefits	22,268,474	29,230,703	32,445,858	-
Services and Supplies	10,488,810	10,880,034	12,811,341	-
Capital Outlay	26,256	-	-	-
JUDICIAL FUNCTION SUBTOTAL	81,774,824	96,624,296	108,007,232	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Sheriff and Detention (150-0)				
Salaries and Wages	76,223,342	79,698,380	79,436,993	-
Employee Benefits	41,081,164	51,019,390	51,921,767	-
Services and Supplies	22,946,105	24,110,574	24,425,142	-
Capital Outlay	494,439	718,153	290,150	-
Sheriff Subtotal	140,745,050	155,546,497	156,074,052	-
Medical Examiner (153-0)				
Salaries and Wages	2,919,549	3,587,053	3,881,574	-
Employee Benefits	1,034,902	1,523,572	1,649,593	-
Services and Supplies	1,306,597	1,060,713	1,038,590	-
Capital Outlay	32,470	-	-	-
Subtotal	5,293,518	6,171,338	6,569,757	-
Police Activity Subtotal	146,038,568	161,717,835	162,643,809	-
Manager's Office (101-11)				
Salaries and Wages	110,471	120,949	124,471	-
Employee Benefits	52,702	65,985	67,594	-
Services and Supplies	1,668,505	2,471,877	2,480,177	-
Capital Outlay	133,792	44,184	67,500	-
Subtotal	1,965,470	2,702,994	2,739,742	-
Juvenile Services Department (127-0)				
Salaries and Wages	9,300,681	10,159,256	11,293,781	-
Employee Benefits	5,388,178	6,356,871	6,907,687	-
Services and Supplies	1,507,797	1,691,993	1,671,708	-
Capital Outlay	146,357	-	-	-
Subtotal	16,343,013	18,208,121	19,873,176	-
Corrections Activity Subtotal	16,343,013	18,208,121	19,873,176	-
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	1,857,982	1,928,104	1,999,441	-
Employee Benefits	684,690	885,851	905,146	-
Services and Supplies	1,162,171	1,054,967	1,124,363	-
Capital Outlay	142,775	-	-	-
Subtotal	3,847,618	3,868,922	4,028,950	-
Emergency Management (101-5)				
Salaries and Wages	227,088	274,920	342,464	-
Employee Benefits	102,009	155,269	171,663	-
Services and Supplies	42,121	47,341	47,228	-
Capital Outlay	-	-	-	-
Subtotal	371,218	477,530	561,355	-
Fire Suppression (187-0)				
Salaries and Wages	1,993	43,000	-	-
Employee Benefits	7,380	6,776	6,900	-
Services and Supplies	1,266,856	1,316,585	1,300,970	-
Capital Outlay	-	-	-	-
Subtotal	1,276,229	1,366,360	1,307,870	-
Public Administrator (159-0)				
Salaries and Wages	909,150	935,185	975,521	-
Employee Benefits	461,040	548,023	568,154	-
Services and Supplies	48,766	84,481	87,198	-
Capital Outlay	-	-	-	-
Subtotal	1,418,956	1,567,689	1,630,873	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
Public Guardian (157-0)				
Salaries and Wages	1,698,193	1,827,574	1,918,594	-
Employee Benefits	824,981	1,003,866	1,033,213	-
Services and Supplies	107,074	133,297	136,633	-
Capital Outlay	22,313	-	-	-
Subtotal	2,652,561	2,964,738	3,088,440	-
Protective Services Subtotal	9,566,582	10,245,239	10,617,489	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	2,800,798	-
Employee Benefits	1,671	-	1,157,524	-
Services and Supplies	-	2,133,000	3,000,000	-
Capital Outlay	-	340,000	-	-
Subtotal	1,671	2,473,000	6,958,322	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	93,248,449	98,574,422	102,773,638	-
Employee Benefits	49,638,717	61,565,602	64,389,243	-
Services and Supplies	30,055,992	34,104,828	35,312,008	-
Capital Outlay	972,146	1,102,337	357,650	-
PUBLIC SAFETY FUNCTION SUBTOTAL	173,915,304	195,347,189	202,832,538	-
PUBLIC WORKS FUNCTION				
Community Services (105-0)				
Salaries and Wages	6,842,577	7,475,399	7,925,258	-
Employee Benefits	3,287,208	4,106,583	4,302,457	-
Services and Supplies	7,303,330	7,644,342	7,248,763	-
Capital Outlay	-	334,007	396,007	-
Subtotal	17,433,115	19,560,331	19,872,485	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	201,312	-
Employee Benefits	-	-	84,438	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	285,750	-
PUBLIC WORKS FUNCTION SUBTOTAL				
Salaries and Wages	6,842,577	7,475,399	8,126,570	-
Employee Benefits	3,287,208	4,106,583	4,386,895	-
Services and Supplies	7,303,330	7,644,342	7,248,763	-
Capital Outlay	-	334,007	396,007	-
PUBLIC WORKS FUNCTION SUBTOTAL	17,433,115	19,560,331	20,158,235	-
WELFARE FUNCTION				
Human Services (retitled in FY15 from Social Services Department) (179-0)				
Salaries and Wages	990,738	927,898	1,011,191	-
Employee Benefits	465,779	515,139	542,814	-
Services and Supplies	328,315	341,550	592,804	-
Capital Outlay	-	-	-	-
Subtotal	1,784,832	1,784,586	2,146,808	-
Human Services - Indigent Services (179-4)				
Net Appropriation 4.5% increase per NRS 428.295 reflects on Page 18-Transfer to Indigent Fund				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	25,956	-
Employee Benefits	-	-	10,887	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	36,843	-
WELFARE FUNCTION SUBTOTAL	1,784,832	1,784,586	2,183,651	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
CULTURE AND RECREATION FUNCTION				
Library Department(130-0)				
Salaries and Wages	6,523,322	6,993,479	7,528,905	-
Employee Benefits	3,123,663	3,804,778	4,060,709	-
Services and Supplies	897,115	1,160,433	983,992	-
Capital Outlay	-	-	-	-
Subtotal	10,544,100	11,958,691	12,573,606	-
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	3,158,900	3,613,715	3,721,643	-
Employee Benefits	1,423,304	1,705,459	1,829,625	-
Services and Supplies	2,884,269	3,395,324	3,340,448	-
Capital Outlay	228,064	299,138	205,000	-
Subtotal	7,694,537	9,013,635	9,096,716	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	289,819	-
Employee Benefits	-	-	121,561	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	411,380	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	9,682,222	10,607,194	11,540,367	-
Employee Benefits	4,546,967	5,510,237	6,011,895	-
Services and Supplies	3,781,384	4,555,757	4,324,440	-
Capital Outlay	228,064	299,138	205,000	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	18,238,637	20,972,326	22,081,702	-

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
13 General Government	72,984,399	68,574,598	70,405,996	-
14 Judicial	81,774,824	96,624,296	108,007,232	-
17 Public Safety	173,915,304	195,347,189	202,832,538	-
17 Public Works	17,433,115	19,560,331	20,158,235	-
17 Welfare	1,784,832	1,784,586	2,183,651	-
17 Culture and Recreation	18,238,637	20,972,326	22,081,702	-
Community Support (181-0)	134,632	503,151	381,383	-
Health and Sanitation (184-0)				
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	2,936,061	3,125,837	3,383,323	-
China Springs Youth Facility-NRS 62B.150 (180240)	1,486,196	1,445,008	1,445,008	-
Ethics Commission Assessment (180270)	22,859	27,707	27,707	-
Groundwater Basins (180290)	-	-	-	-
TM Regional Planning (180280)	310,205	307,723	318,801	-
TOTAL EXPENDITURES - ALL FUNCTIONS	371,021,064	408,272,752	431,225,577	-
OTHER USES:				
Contingency for general use NRS 354.608	-	5,415,355	12,500,000	-
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	5,415,355	12,500,000	-
OPERATING TRANSFERS				
Health Fund	9,516,856	9,516,856	9,516,856	-
Animal Services				-
Library Expansion Fund				-
Regional Permits Fund				-
Regional Permits Capital Fund				-
Child Protective Services Fund	452,737	-	-	-
Senior Services Fund	3,428,882	3,428,882	3,428,882	-
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	22,071,347	23,064,558	24,102,463	-
Homelessness Fund	19,957,465	21,891,854	21,820,409	-
Capital Improvements Fund	44,996,175	27,500,000	12,000,000	-
Debt Service Fund	6,160,970	6,156,461	6,167,624	-
Regional Communications Fund				-
Golf Course Fund				-
Health Benefits Fund		-		-
Risk Management Fund				-
Equipment Services Fund				-
Parks Capital Fund				-
Roads Special Revenue Fund	1,208,197	2,476,267	1,325,253	-
Building and Safety				-
Regional Public Safety Training Center				-
Other Restricted Special Revenue Fund	5,400	-	-	-
SUBTOTAL OPERATING TRANSFERS	107,798,029	94,034,878	78,361,487	-
SUBTOTAL OTHER USES	107,798,029	99,450,233	90,861,487	-
TOTAL EXPENDITURES & OTHER USES	478,819,093	507,722,985	522,087,064	-
TOTAL ENDING FUND BALANCE	153,572,311	123,888,504	105,727,499	-
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	632,391,403	631,611,490	627,814,563	-

<u>RESOURCES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	4,317,826	3,927,735	5,255,257	-
Subtotal	4,317,826	3,927,735	5,255,257	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	12,743,156	16,455,485	17,470,175	-
State Grants	588,349	666,105	427,314	-
Other	1,117,911	1,192,587	1,250,277	-
Subtotal	14,449,416	18,314,177	19,147,766	-
CHARGES FOR SERVICES				
Health and Sanitation	3,824,883	3,961,936	4,733,666	-
Reimbursements	-	-	-	-
Subtotal	3,824,883	3,961,936	4,733,666	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	21,500		-	-
Subtotal	21,500	-	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	6,977	2,070	2,600	-
Other	260,800	190,964	190,464	-
Subtotal	267,777	193,034	193,064	-
Subtotal Revenues	22,881,402	26,396,882	29,329,754	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T) General Fund	9,516,856	9,516,856	9,516,856	-
Subtotal Other Sources	9,516,856	9,516,856	9,516,856	-
BEGINNING FUND BALANCE	18,164,874	18,875,599	13,695,576	-
TOTAL AVAILABLE RESOURCES	50,563,132	54,789,337	52,542,186	-
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	14,778,909	16,753,035	17,711,221	-
Employee Benefits	6,647,366	8,724,151	9,390,379	-
Services and Supplies	9,736,793	12,798,912	7,510,434	-
Capital Outlay	429,620	1,451,663	197,444	-
HEALTH FUNCTION SUBTOTAL	31,592,688	39,727,761	34,809,479	-
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Fund	94,845	100,000	109,000	-
Capital Improvements Fund	-	1,266,000	9,354,000	-
Subtotal Other Uses	94,845	1,366,000	9,463,000	-
ENDING FUND BALANCE	18,875,599	13,695,576	8,269,707	-
TOTAL COMMITMENTS AND FUND BALANCE	50,563,132	54,789,337	52,542,186	-

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,863,211	4,167,783	4,511,097	-
Subtotal	3,863,211	4,167,783	4,511,097	-
MISCELLANEOUS:				
Investment Earnings	62,945	15,000	15,000	-
Net increase (decrease) in the fair value of investments	30,545	-	-	-
Other	-	-	-	-
Subtotal	93,490	15,000	15,000	-
Subtotal Revenues	3,956,701	4,182,783	4,526,097	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,567,943	3,843,860	3,618,752	-
TOTAL AVAILABLE RESOURCES	7,524,644	8,026,643	8,144,849	-
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	1,411,872	1,524,032	1,630,411	-
Employee Benefits	599,807	770,098	826,809	-
Services and Supplies	1,423,083	1,988,389	2,006,853	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	3,434,762	4,282,519	4,464,073	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction	246,022	125,372	124,628	-
Subtotal Other Uses	246,022	125,372	124,628	-
ENDING FUND BALANCE	3,843,860	3,618,752	3,556,148	-
TOTAL COMMITMENTS AND FUND BALANCE	7,524,644	8,026,643	8,144,849	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

Page 20
Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	5,974,126	6,251,674	6,766,645	-
Subtotal	5,974,126	6,251,674	6,766,645	-
LICENSES AND PERMITS				
Animal Licenses	339,898	292,000	292,000	-
Subtotal	339,898	292,000	292,000	-
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	186,984	218,000	218,000	-
Subtotal	186,984	218,000	218,000	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	141,595	100,000	100,000	-
Net increase (decrease) in the fair value of investments	19,686	-	-	-
Contributions & Donations	11,016	63,278	-	-
Other	152,698	70,500	55,000	-
Subtotal	324,995	233,778	155,000	-
Subtotal Revenues	6,826,003	6,995,452	7,431,645	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	7,008,365	7,676,952	7,389,087	-
TOTAL AVAILABLE RESOURCES	13,834,368	14,672,404	14,820,732	-
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,749,201	3,300,032	3,713,171	-
Employee Benefits	1,363,006	1,830,992	2,034,538	-
Services and Supplies	2,014,216	2,152,294	2,196,654	-
Capital Outlay	30,993	-	302,000	-
Subtotal Expenditures	6,157,416	7,283,317	8,246,362	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
PW Construction	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	7,676,952	7,389,087	6,574,369	-
TOTAL COMMITMENTS AND FUND BALANCE	13,834,368	14,672,404	14,820,732	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,245,890	1,200,000	1,200,000	-
Subtotal	1,245,890	1,200,000	1,200,000	-
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	13,251	-	-	-
Net increase (decrease) in the fair value of investments	909	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	14,160	-	-	-
Subtotal Revenues	1,260,050	1,200,000	1,200,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	613,876	786,745	786,745	-
TOTAL AVAILABLE RESOURCES	1,873,926	1,986,745	1,986,745	-
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	181	113,000	113,000	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	181	113,000	113,000	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	-	-	-	-
General Fund	587,000	587,000	587,000	-
Homelessness Fund	500,000	500,000	500,000	-
Subtotal Other Uses	1,087,000	1,087,000	1,087,000	-
ENDING FUND BALANCE	786,745	786,745	786,745	-
TOTAL COMMITMENTS AND FUND BALANCE	1,873,926	1,986,745	1,986,745	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 207
FUND-MARIJUANA
ESTABLISHMENTS

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	2,687,860	2,542,114	5,268,814	-
Subtotal	2,687,860	2,542,114	5,268,814	-
MISCELLANEOUS				
Investment Earnings	78,249	12,000	12,000	-
Net increase (decrease) in the fair value of investments	12,831	-	-	-
Reimbursements	-	-	-	-
Other	7,500	-	-	-
Subtotal	98,580	12,000	12,000	-
Subtotal Revenues	2,786,440	2,554,114	5,280,814	-
OTHER FINANCING SOURCES				
Transfer from General Fund	27,751	27,372	27,372	-
Other	-	-	-	-
Operating Transfers In (Schedule T)	27,751	27,372	27,372	-
BEGINNING FUND BALANCE	1,355,738	1,547,916	1,665,211	-
TOTAL AVAILABLE RESOURCES	4,169,929	4,129,402	6,973,397	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	503,021	569,546	622,721	-
Employee Benefits	214,739	291,094	297,955	-
Services and Supplies	886,854	944,153	1,285,767	-
Capital Outlay	105,753	161,197	190,000	-
Subtotal Expenditures	1,710,367	1,965,991	2,396,443	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	496,646	498,200	498,200	-
Capital Improvement Fund	415,000	-	2,390,942	-
Subtotal Other Uses	911,646	498,200	2,889,142	-
ENDING FUND BALANCE	1,547,916	1,665,211	1,687,812	-
TOTAL COMMITMENTS AND FUND BALANCE	4,169,929	4,129,402	6,973,397	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	-		1,930,526	-
Subtotal	-	-	1,930,526	-
MISCELLANEOUS				
Investment Earnings	-			-
Net increase (decrease) in the fair value of investments	-	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	-	-	1,930,526	-
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	-	1,930,526	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	-			-
Employee Benefits	-			-
Services and Supplies	-			-
Capital Outlay	-			-
Subtotal Expenditures	-	-	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	-	-	-	-
Capital Improvement Fund	-	-	1,930,526	-
Subtotal Other Uses	-	-	1,930,526	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	1,930,526	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	386,969	437,000	447,000	-
Subtotal	386,969	437,000	447,000	-
CHARGES FOR SERVICES				
Other Fees	191,604	213,628	208,641	-
Subtotal	191,604	213,628	208,641	-
MISCELLANEOUS				
Investment Earnings	8,769	2,700	2,700	-
Net increase (decrease) in the fair value of investments	(3,554)	-	-	-
Reimbursements	-	-	-	-
Subtotal	5,215	2,700	2,700	-
Subtotal Revenues	583,788	653,328	658,341	-
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	94,845	100,000	109,000	-
Operating Transfers In (Schedule T)	94,845	100,000	109,000	-
BEGINNING FUND BALANCE	792,121	843,694	759,428	-
TOTAL AVAILABLE RESOURCES	1,470,754	1,597,022	1,526,769	-
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	627,060	837,594	926,661	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	627,060	837,594	926,661	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	843,694	759,428	600,108	-
TOTAL COMMITMENTS AND FUND BALANCE	1,470,754	1,597,022	1,526,769	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	11,590,188	12,503,348	13,533,291	-
Subtotal	11,590,188	12,503,348	13,533,291	-
INTERGOVERNMENTAL:				
Federal Grants	230,914	210,631	175,502	-
State Grants	-	3,801	-	-
Subtotal	230,914	214,432	175,502	-
CHARGES FOR SERVICES:				
Other	784,278	577,698	551,737	-
Subtotal	784,278	577,698	551,737	-
MISCELLANEOUS:				
Investment Earnings	214,573	240,016	60,000	-
Net increase (decrease) in the fair value of investments	126,793	-	-	-
Other	6,932,378	7,314,135	7,117,000	-
Subtotal	7,273,744	7,554,151	7,177,000	-
Subtotal Revenues	19,879,124	20,849,629	21,437,530	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	22,071,347	23,064,558	24,102,463	-
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	9,822,340	14,262,575	15,378,978	-
TOTAL AVAILABLE RESOURCES	51,772,811	58,176,762	60,918,971	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	1,245,532	1,323,466	1,287,744	-
Employee Benefits	580,553	698,833	705,466	-
Services and Supplies	14,702,354	16,778,313	16,216,148	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	16,528,439	18,800,611	18,209,357	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Child Protective Services	9,659,716	10,845,943	12,585,763	-
Homelessness Fund	10,178,531	12,053,605	13,668,694	-
Other Restricted Fund	-	-	-	-
Senior Services	1,123,743	928,538	328,538	-
Capital Improvement Fund	19,807	14,364	2,965,828	-
General Fund	-	154,723	159,168	-
Subtotal Other Uses	20,981,797	23,997,173	29,707,991	-
ENDING FUND BALANCE	14,262,575	15,378,978	13,001,623	-
TOTAL COMMITMENTS AND FUND BALANCE	51,772,811	58,176,762	60,918,971	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	1,413,430	3,371,939	248,939	-
State and Local Grants	232,908	448,388	-	-
Subtotal	1,646,338	3,820,327	248,939	-
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	709,465	1,072,507	1,235,702	-
Other	26,584	1,020	80,000	-
Subtotal	736,049	1,073,527	1,315,702	-
MISCELLANEOUS:				
Investment Earnings	194,920	208,560	190,000	-
Net increase (decrease) in the fair value of investments	148,117	41,590	-	-
Donations and Contributions	-	21,500	-	-
Other	105,849	130,174	-	-
Subtotal	448,886	401,824	190,000	-
Subtotal Revenues	2,831,273	5,295,677	1,754,641	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	19,959,965	21,891,854	21,820,409	-
Indigent Fund	10,178,531	12,053,605	13,668,694	-
Senior Services Fund	137,576	-	-	-
Child Protective Services Fund	109,454	-	-	-
Marijuana Fund	500,000	500,000	500,000	-
Subtotal Other Financing Sources	30,885,526	34,445,459	35,989,103	-
BEGINNING FUND BALANCE	4,629,960	12,108,703	11,394,552	-
TOTAL AVAILABLE RESOURCES	38,346,759	51,849,839	49,138,296	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	4,932,682	7,977,400	8,771,434	-
Employee Benefits	2,486,966	4,481,884	4,821,306	-
Services and Supplies	18,434,714	27,285,379	25,079,522	-
Capital Outlay	383,694	710,624	-	-
Subtotal Expenditures	26,238,056	40,455,287	38,672,261	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	12,108,703	11,394,552	10,466,035	-
TOTAL COMMITMENTS AND FUND BALANCE	38,346,759	51,849,839	49,138,296	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 223
FUND - HOMELESSNESS

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,726,394	8,335,565	9,022,194	-
Subtotal	7,726,394	8,335,565	9,022,194	-
LICENSES AND PERMITS				
Day care licenses	21,420	22,164	45,000	-
Subtotal	21,420	22,164	45,000	-
INTERGOVERNMENTAL:				
Federal Grants	26,012,927	25,894,945	27,914,030	-
State Grants	18,693,028	19,172,440	19,449,285	-
Subtotal	44,705,955	45,067,385	47,363,315	-
CHARGES FOR SERVICES:				
Reimbursements	6,522,337	6,471,741	6,261,631	-
Subtotal	6,522,337	6,471,741	6,261,631	-
MISCELLANEOUS:				
Contributions and Donations from Private Sources	38,112	80,568	-	-
Reimbursements	436,440	913,625	445,571	-
Subtotal	474,552	994,193	445,571	-
Subtotal Revenues	59,450,658	60,891,048	63,137,711	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	9,659,716	10,845,943	12,585,763	-
General Fund	450,237	-	-	-
Subtotal Other Sources	10,109,953	10,845,943	12,585,763	-
BEGINNING FUND BALANCE	15,066,595	17,150,824	15,463,812	-
TOTAL AVAILABLE RESOURCES	84,627,206	88,887,815	91,187,286	-
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	23,669,827	26,165,209	27,634,419	-
Employee Benefits	11,436,309	14,537,210	14,997,520	-
Services and Supplies	32,247,895	32,546,941	36,651,407	-
Capital Outlay	12,897	174,644	119,200	-
Subtotal Expenditures	67,366,928	73,424,003	79,402,546	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	109,454	-	-	-
Subtotal Other Uses	109,454	-	-	-
ENDING FUND BALANCE	17,150,824	15,463,812	11,784,740	-
TOTAL COMMITMENTS AND FUND BALANCE	84,627,206	88,887,815	91,187,286	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,931,618	2,083,892	2,255,548	-
Subtotal	1,931,618	2,083,892	2,255,548	-
INTERGOVERNMENTAL:				
Federal Grants	1,643,745	993,765	-	-
State and Local Grants	921,753	1,334,413	243,930	-
Subtotal	2,565,498	2,328,178	243,930	-
CHARGES FOR SERVICES:				
Senior law project fees	45,266	50,000	50,000	-
Program Income	110,802	141,089	-	-
Other	1,074,233	515,010	561,070	-
Subtotal	1,230,301	706,099	611,070	-
MISCELLANEOUS:				
Contributions and Donations	7,576	16,219	-	-
Reimbursements	33,145	34,500	40,450	-
Other	17,115	22,000	29,000	-
Subtotal	57,836	72,719	69,450	-
Subtotal Revenues	5,785,253	5,190,889	3,179,998	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,428,882	3,428,882	3,428,882	-
Indigent Fund	1,123,743	928,538	328,538	-
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	4,552,625	4,357,420	3,757,420	-
BEGINNING FUND BALANCE	2,338,511	5,933,506	5,888,231	-
TOTAL AVAILABLE RESOURCES	12,676,389	15,481,815	12,825,649	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	2,270,126	3,073,649	3,409,177	-
Employee Benefits	1,080,375	1,668,808	1,945,172	-
Services and Supplies	3,141,340	4,255,685	2,297,481	-
Capital Outlay	113,466	595,442	-	-
Subtotal Expenditures	6,605,307	9,593,584	7,651,830	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Homelessness Fund	137,576	-	-	-
General Fund				
Subtotal Other Uses	137,576	-	-	-
ENDING FUND BALANCE	5,933,506	5,888,231	5,173,818	-
TOTAL COMMITMENTS AND FUND BALANCE	12,676,389	15,481,815	12,825,649	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	6,096,638	5,889,201	7,010,603	-
Subtotal	6,096,638	5,889,201	7,010,603	-
MISCELLANEOUS:				
Reimbursements/Other	273	-	-	-
Investment Earnings	140,352	7,600	7,600	-
Net Increase (decrease) in the fair value of investments	11,444	-	-	-
Subtotal	152,069	7,600	7,600	-
Subtotal Revenues	6,248,707	5,896,801	7,018,203	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	7,071,948	5,880,487	2,442,269	-
TOTAL AVAILABLE RESOURCES	13,320,655	11,777,288	9,460,472	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	145,183	165,925	231,028	-
Employee Benefits	63,951	90,925	124,149	-
Services and Supplies	5,231,034	7,828,169	6,184,308	-
Capital Outlay	-	-	1,000,000	-
Subtotal Expenditures	5,440,168	8,085,019	7,539,485	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Transfer to Capital Improvements	2,000,000	1,250,000	1,250,000	
Subtotal Other Uses	2,000,000	1,250,000	1,250,000	
ENDING FUND BALANCE	5,880,487	2,442,269	670,987	-
TOTAL COMMITMENTS AND FUND BALANCE	13,320,655	11,777,288	9,460,472	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	914,774	974,738	974,738	-
Training Fees - Workshops	10,500	15,000	15,000	-
Subtotal	925,274	989,738	989,738	-
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	26,335	5,000	5,000	-
Net Increase (decrease) in the fair value of investments	7,697			-
Rental Income	69,406	30,000	30,000	-
Other/ Reimbursements	-	12,000	12,000	-
Subtotal	103,438	47,000	47,000	-
Subtotal Revenues	1,028,712	1,036,738	1,036,738	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	1,556,599	1,553,243	1,271,787	-
TOTAL AVAILABLE RESOURCES	2,585,311	2,589,981	2,308,525	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	323,221	390,537	444,412	-
Employee Benefits	162,451	212,424	241,613	-
Services and Supplies	400,794	349,234	480,640	-
Capital Outlay	145,602	366,000	486,000	-
Subtotal Expenditures	1,032,068	1,318,194	1,652,664	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,553,243	1,271,787	655,860	-
TOTAL COMMITMENTS AND FUND BALANCE	2,585,311	2,589,981	2,308,525	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	14,624,292	14,340,952	14,340,952	-
Subtotal	14,624,292	14,340,952	14,340,952	-
MISCELLANEOUS				
Investment Earnings	1,368	1,000	1,000	-
Net Increase (decrease) in the fair value of investment	341	-	-	-
Other	1,151,029	1,089,160	1,089,160	-
Subtotal	1,152,738	1,090,160	1,090,160	-
Subtotal Revenues	15,777,030	15,431,112	15,431,112	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,703,036	2,647,293	2,647,293	-
TOTAL AVAILABLE RESOURCES	18,480,066	18,078,405	18,078,405	-
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	733,115	724,771	803,213	-
Employee Benefits	323,105	379,200	416,140	-
Services and Supplies	12,247,874	11,836,591	11,722,834	-
Capital Outlay	-	-	-	-
Subtotal	13,304,094	12,940,562	12,942,187	-
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,304,094	12,940,562	12,942,187	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,528,679	2,490,550	2,488,925	-
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,528,679	2,490,550	2,488,925	-
Special Item:				
ENDING FUND BALANCE	2,647,293	2,647,293	2,647,293	-
TOTAL COMMITMENTS AND FUND BALANCE	18,480,066	18,078,405	18,078,405	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	347,444	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	809,950	863,973	996,491	-
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,937,489	3,971,361	4,137,000	-
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,081,475	2,130,172	2,088,000	-
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,824,969	3,849,482	3,818,509	-
Local Governmental Grants/Other	155,979	-	-	-
Subtotal	11,157,307	10,814,988	11,040,000	-
CHARGES FOR SERVICES				
Street Curb Gutter program	481,813	550,000	700,000	-
Other	7,577	-	-	-
Subtotal	489,389	550,000	700,000	-
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	121,412	88,580	88,580	-
Net Increase (decrease) in the fair value of investments	(11,376)	-	-	-
Other	81,447	65,000	100,000	-
Subtotal	191,483	153,580	188,580	-
Subtotal Revenues	11,838,180	11,518,568	11,928,580	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,208,197	2,476,267	1,325,253	-
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,950,000	1,950,000	5,175,000	-
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	3,158,197	4,426,267	6,500,253	-
BEGINNING FUND BALANCE	9,998,760	7,396,075	1,682,649	-
TOTAL AVAILABLE RESOURCES	24,995,137	23,340,910	20,111,482	-
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	4,262,917	4,590,714	4,790,221	-
Employee Benefits	2,015,802	2,524,939	2,612,071	-
Services and Supplies	6,826,699	8,114,536	7,989,685	-
Capital Outlay	4,493,643	6,428,071	4,306,000	-
Subtotal	17,599,061	21,658,261	19,697,977	-
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	17,599,062	21,658,261	19,697,977	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out to PW Construction (Schedule T)	-	-	-	-
ENDING FUND BALANCE	7,396,075	1,682,649	413,506	-
TOTAL COMMITMENTS AND FUND BALANCE	24,995,137	23,340,910	20,111,482	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 216
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,248,515	1,250,000	1,250,000	-
Subtotal	1,248,515	1,250,000	1,250,000	-
MISCELLANEOUS				
Reimbursements				
Investment Earnings	97,548	57,858	57,858	-
Net Increase (decrease) in the fair value of investments	5,637	-	-	-
Other	-	-	-	-
Subtotal	103,185	57,858	57,858	-
Subtotal Revenues	1,351,700	1,307,858	1,307,858	-
OTHER FINANCING SOURCES				
Cash from Utilities	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
Utilities Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	4,735,471	5,083,351	3,265,576	-
TOTAL AVAILABLE RESOURCES	6,087,171	6,391,209	4,573,435	-
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	436,565	554,180	715,825	-
Employee Benefits	207,545	301,833	379,230	-
Services and Supplies	359,710	2,269,620	1,913,945	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,003,820	3,125,633	3,009,000	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,083,351	3,265,576	1,564,434	-
TOTAL COMMITMENTS AND FUND BALANCE	6,087,171	6,391,209	4,573,435	-

WASHOE COUNTY
(Local Government)

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,931,619	2,083,892	2,255,548	-
Car Rental Fee	2,130,257	1,957,277	2,050,820	-
SUBTOTAL TAXES	4,061,876	4,041,169	4,306,368	-
LICENSES AND PERMITS				
Cable television franchise fees	50,664	-	-	-
Other	-	-	-	-
SUBTOTAL LICENSES AND PERMITS	50,664	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	29,390,177	102,839,210	12,071,173	-
Federal/State Narc. Forfeitures	638,548	110,800	110,800	-
State Grants	2,118,144	4,384,903	1,251,321	-
Local Government Contribution	896,897	882,220	909,320	-
SUBTOTAL INTERGOVERNMENTAL	33,043,766	108,217,133	14,342,614	-
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	28,180	6,000	6,000	-
Recorder Fees	317,620	402,000	402,000	-
Map Fees	81,495	96,000	96,000	-
PTx Commission NRS 361.530	973,747	525,000	525,000	-
Other	-	-	-	-
Subtotal	1,401,042	1,029,000	1,029,000	-
Judicial:				
Clerk's court fees-only JU	4,696	10,000	10,000	-
Other	1,000,932	1,406,500	1,406,500	-
Subtotal	1,005,628	1,416,500	1,416,500	-
Public Safety:				
Coroner Fees	113,228	125,000	125,000	-
Other	1,028,562	1,003,213	1,003,213	-
Subtotal	1,141,790	1,128,213	1,128,213	-
Public Works:				
Other	116,355	110,695	110,695	-
Subtotal	116,355	110,695	110,695	-
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	330,073	305,280	345,000	-
Subtotal	330,073	305,280	345,000	-
SUBTOTAL CHARGES FOR SERVICES	3,994,888	3,989,689	4,029,409	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
FINES AND FORFEITS				
Judicial:				
Fines	2,027,791	3,458,694	2,352,758	-
Forfeits	71,514	50,000	50,000	-
Subtotal	2,099,305	3,508,694	2,402,758	-
Public Safety:				
Fines	293,864	366,432	366,432	-
Forfeits	72,111	30,100	30,100	-
Subtotal	365,975	396,532	396,532	-
SUBTOTAL FINES AND FORFEITS	2,465,280	3,905,225	2,799,290	-
MISCELLANEOUS				
Interest Earnings	2,242,305	35,250	35,250	-
Net Increase (decrease) in the fair value of investments	36,594	-	-	-
Donations and Contributions	378,801	356,103	300,000	-
NonGovernmental Grants	3,205,128	12,943,907	3,215,233	-
Reimbursements	40,497	-	-	-
Other Revenue	814,542	180,000	180,000	-
SUBTOTAL MISCELLANEOUS	6,717,867	13,515,260	3,730,483	-
SUBTOTAL REVENUES ALL SOURCES	50,334,341	133,668,476	29,208,163	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	5,400	-	-	-
Indigent Tax Levy	-	-	-	-
Total Transfers In	5,400	-	-	-
Other:				
Proceeds from Asset Disposition	4,179	-	-	-
Insurance Reimbursement from Asset Loss	1,470,000	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	1,474,179	-	-	-
BEGINNING FUND BALANCE	29,810,218	35,034,022	6,423,014	-
TOTAL AVAILABLE RESOURCES	81,624,138	168,702,498	35,631,177	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

Page 36
Schedule B-12

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Executive				
County Manager (101-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	220,414	9,585,221	-	-
Capital Outlay	176,048	-	-	-
Subtotal	396,462	9,585,221	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	256,807	289,247	255,064	-
Employee Benefits	99,336	169,543	135,077	-
Services and Supplies	652,553	5,124,801	-	-
Capital Outlay	-	-	-	-
Subtotal	1,008,696	5,583,592	390,141	-
Opioid Settlements				
Other Restricted (270-9)				
Salaries and Wages	-	83,429	-	-
Employee Benefits	-	42,258	-	-
Services and Supplies	-	2,731,229	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,856,916	-	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	786,208	3,003,922	375,000	-
Capital Outlay	-	150,000	150,000	-
Subtotal	786,208	3,153,922	525,000	-
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	535,244	212,319	-	-
Capital Outlay	-	-	-	-
Subtotal	535,244	212,319	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	27	128,848	6,050	-
Capital Outlay	-	-	-	-
Subtotal	27	128,848	6,050	-
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	152,474	216,280	96,000	-
Capital Outlay	-	-	-	-
Subtotal	152,474	216,280	96,000	-
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	8,400	4,711	-	-
Capital Outlay	-	-	-	-
Subtotal	8,400	4,711	-	-
County Recorder (111-0)				
Salaries and Wages	92,543	110,290	114,280	-
Employee Benefits	38,453	48,036	49,578	-
Services and Supplies	171,307	3,812,150	273,142	-
Capital Outlay	-	-	-	-
Subtotal	302,303	3,970,475	437,000	-
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	349,350	482,966	369,344	-
Employee Benefits	137,789	259,837	184,655	-
Services and Supplies	2,526,627	24,819,481	750,192	-
Capital Outlay	176,048	150,000	150,000	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	3,189,814	25,712,283	1,454,191	-
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	787,927	1,304,074	1,083,997	-
Employee Benefits	398,220	659,389	617,273	-
Services and Supplies	1,054,305	12,012,208	1,647,425	-
Capital Outlay	-	402,216	308,874	-
Subtotal	2,240,452	14,377,887	3,657,568	-
District Attorney (106-0)				
Salaries and Wages	2,245,588	3,076,609	2,891,025	-
Employee Benefits	1,132,823	1,668,699	1,673,110	-
Services and Supplies	594,538	2,412,489	270,444	-
Capital Outlay	746	-	-	-
Subtotal	3,973,695	7,157,797	4,834,579	-
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	73,521	44,500	44,500	-
Employee Benefits	6,092	1,424	-	-
Services and Supplies	256,612	738,324	347,698	-
Capital Outlay	-	-	-	-
Subtotal	336,225	784,248	392,198	-
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	(405)	33,095	33,095	-
Employee Benefits	(875)	2,580	-	-
Services and Supplies	390,257	4,733,492	864,905	-
Capital Outlay	-	-	-	-
Subtotal	388,977	4,769,167	898,000	-
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	368,167	704,161	1,185,798	-
Employee Benefits	171,548	405,640	604,225	-
Services and Supplies	82,204	4,054,536	-	-
Capital Outlay	-	-	-	-
Subtotal	621,919	5,164,337	1,790,023	-
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	3,474,798	5,162,439	5,238,414.40	-
Employee Benefits	1,707,808	2,737,732	2,894,608	-
Services and Supplies	2,377,916	23,951,049	3,130,472	-
Capital Outlay	746	402,216	308,874	-
JUDICIAL FUNCTION SUBTOTAL	7,561,268	32,253,436	11,572,368	-
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	2,728,755	5,957,083	2,848,102	-
Employee Benefits	1,313,349	2,376,273	1,880,105	-
Services and Supplies	2,061,799	16,300,158	340,013	-
Capital Outlay	400,049	432,393	-	-
Subtotal	6,503,952	25,065,907	5,068,220	-
Medical Examiner (153-0)				
Salaries and Wages	75,041	94,024	83,870	-
Employee Benefits	38,728	30,311	48,420	-
Services and Supplies	62,675	636,896	126,700	-
Capital Outlay	-	-	-	-
Subtotal	176,444	761,232	258,990	-
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	245,320	517,649	511,108	-
Employee Benefits	85,485	170,214	170,945	-
Services and Supplies	658,714	4,366,483	311,159	-
Capital Outlay	14,725	-	-	-
Subtotal	1,004,244	5,054,345	993,213	-
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	244,107	711,632	340,408	-
Employee Benefits	111,520	413,319	205,254	-
Services and Supplies	77,546	1,086,420	-	-
Capital Outlay	-	-	-	-
Subtotal	433,173	2,211,372	545,662	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	(46,589)	150,110	161,540	-
Employee Benefits	(29,062)	83,648	90,733	-
Services and Supplies	86,546	962,270	-	-
Capital Outlay	-	-	-	-
Subtotal	10,895	1,196,028	252,272	-
Emergency Management (101-5)				
Salaries and Wages	51,071	54,419	62,572	-
Employee Benefits	25,077	31,018	34,278	-
Services and Supplies	386,809	923,096	-	-
Capital Outlay	-	123,948	-	-
Subtotal	462,957	1,132,481	96,851	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2025
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	19,247	-	-
Capital Outlay	-	-	-	-
Subtotal	-	19,247	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	3,297,705	7,484,918	4,007,600	-
Employee Benefits	1,545,097	3,104,783	2,429,735	-
Services and Supplies	3,334,089	24,294,569	777,873	-
Capital Outlay	414,774	556,341	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	8,591,665	35,440,612	7,215,208	-
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	81,225	75,304	93,993	-
Employee Benefits	39,873	44,083	52,548	-
Services and Supplies	903,242	953,444	920,773	-
Capital Outlay	-	-	-	-
Subtotal	1,024,340	1,072,831	1,067,314	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	316,620	183,380	-	-
Capital Outlay	-	-	-	-
Subtotal	316,620	183,380	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	1,340,960	1,256,211	1,067,314	-
HEALTH & SANITATION FUNCTION-SLFRF COVID RECOVERY				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	570,061	2,895,440	-	-
Capital Outlay	-	36,135	-	-
HEALTH & SANITATION FUNCTION SUBTOTAL	570,061	2,931,575	-	-
WELFARE-Social Services Department (179-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	2,031,844	619,146	-	-
Employee Benefits	973,569	316,112	-	-
Services and Supplies	4,906,070	11,066,769	-	-
Capital Outlay	328,658	17,721	-	-
Subtotal	8,240,141	12,019,747	-	-
WELFARE FUNCTION				
Salaries and Wages	2,031,844	619,146	-	-
Employee Benefits	973,569	316,112	-	-
Services and Supplies	4,906,070	11,066,769	-	-
Capital Outlay	328,658	17,721	-	-
WELFARE FUNCTION SUBTOTAL	8,240,141	12,019,747	-	-

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	126,310	175,559	-	-
Capital Outlay	103,450	-	-	-
Subtotal	229,760	175,559	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	36,695	41,598	51,562	-
Employee Benefits	20,022	26,546	34,346	-
Services and Supplies	14,154	780,447	609,259	-
Capital Outlay	-	-	-	-
Subtotal	70,871	848,591	695,168	-
CSD - May Center (270-6)				
Salaries and Wages	219,014	322,422	354,128	-
Employee Benefits	76,587	116,191	117,281	-
Services and Supplies	315,947	690,921	421,805	-
Capital Outlay	-	-	-	-
Subtotal	611,548	1,129,534	893,214	-
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	501,733	2,433,314	-	-
Capital Outlay	-	-	-	-
Subtotal	501,733	2,433,314	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	255,709	364,020	405,690	-
Employee Benefits	96,609	142,737	151,627	-
Services and Supplies	958,144	4,080,242	1,031,064	-
Capital Outlay	103,450	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	1,413,912	4,586,998	1,588,382	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,959,586	2,083,892	2,255,548	-
Subtotal	1,959,586	2,083,892	2,255,548	-
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	1,959,586	2,083,892	2,255,548	-
TOTAL EXPENDITURES- ALL FUNCTIONS	32,867,407	116,284,755	25,153,011	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)				
General Fund	442,229			-
Debt Service	1,889,200	1,957,277	2,050,820	-
Capital Improvements Fund	11,391,280	44,037,452	2,816,512	-
Subtotal Other Uses	13,722,709	45,994,729	4,867,332	-
ENDING FUND BALANCE	35,034,022	6,423,014	5,610,834	-
TOTAL COMMITMENTS AND FUND BALANCE	81,624,138	168,702,498	35,631,177	-

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	9,658,057	10,419,457	11,277,743	-
Subtotal	9,658,057	10,419,457	11,277,743	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	78,729	30,000	30,000	-
Net Increase (decrease) in the fair value of investments	9,039	-	-	-
Other	-	-	-	-
Subtotal	87,768	30,000	30,000	-
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	9,745,825	10,449,457	11,307,743	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,807,026	3,105,007	4,128,426	-
TOTAL AVAILABLE RESOURCES	12,552,851	13,554,464	15,436,169	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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Schedule B-12

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
INTERGOVERNMENTAL:				
State of Nevada Apportionment	6,314,940	6,251,674	6,766,646	-
Reno/Sparks Apportionment	1,131,729	1,172,189	1,240,552	-
Property Tax processing Fees&other services&supplies	51,175	52,175	52,175	-
Subtotal	7,497,844	7,476,038	8,059,373	-
GENERAL GOVERNMENT:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
JUDICIAL:				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC SAFETY:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC WORKS:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
CULTURE AND RECREATION:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
DEBT SERVICE:				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,497,844	7,476,038	8,059,373	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvements Fund	-	-	-	-
Roads Special Revenue Fund	1,950,000	1,950,000	5,175,000	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,950,000	1,950,000	5,175,000	-
ENDING FUND BALANCE	3,105,007	4,128,426	2,201,796	-
TOTAL COMMITMENTS AND FUND BALANCE	12,552,851	13,554,464	15,436,169	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

Page 43
Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	536,659	490,000	476,000	-
Subtotal	536,659	490,000	476,000	-
INTERGOVERNMENTAL:				
Federal Grants	131,540	549,663	1,690,878	-
State and Local Grants	-	196,957	147,086	-
Subtotal	131,540	746,620	1,837,965	-
MISCELLANEOUS:				
Investment Earnings	228,250	184,878	180,631	-
Net Increase (decrease) in the fair value of investments	20,382	-	-	-
Contributions and Donations	45,000	4,327	-	-
Other	-	-	-	-
Subtotal	293,632	189,205	180,631	-
Subtotal Revenues	961,831	1,425,824	2,494,596	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	12,127,181	12,634,657	12,188,903	-
TOTAL AVAILABLE RESOURCES	13,089,012	14,060,481	14,683,498	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

Page 44
Schedule B-13

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Services and Supplies	-	296,195	1,848,333	-
Parks (9000) Capital Outlay				
District one	50,803	507,303	1,271,063	-
District two	180,254	110,586	447,614	-
District three	87	-	-	-
District four	315	-	1,221,114	-
Special Projects	131,529	770,945	1,702,311	-
Bond Projects	91,367	186,551	2,633,661	-
Subtotal	454,355	1,575,384	7,275,763	-
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	454,355	1,871,579	9,124,095	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL ENDING FUND BALANCE	12,634,657	12,188,903	5,559,403	-
TOTAL COMMITMENTS AND FUND BALANCE	13,089,012	14,060,481	14,683,498	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

Page 45
Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	DSTIMATDD CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	154,059	12,274,647	14,035,522	-
State Grants	215,154	2,408,430	7,545	-
Local Contributions	71,718	-	-	-
Subtotal	440,931	14,683,077	14,043,067	-
CHARGES FOR SERVICES				
Reimbursements	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	1,516,818	1,675,000	62,500	-
Net Increase (decrease) in the fair value of investments	346,011	176,000	-	-
Contributions and Donations	-	-	100,000	-
Other	1,778,635	3,521,185	-	-
Subtotal	3,641,464	5,372,185	162,500	-
Subtotal Revenues	4,082,395	20,055,262	14,205,567	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	44,996,175	27,500,000	12,000,000	-
Health	-	1,266,000	9,354,000	-
Regional Communications System	415,000	-	2,390,942	-
Reg CAD & RMS	-	-	1,930,526	-
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	11,391,279	44,037,452	2,816,512	-
Marijuana Fund	-	-	-	-
Roads Fund	-	-	-	-
Library Expansion Fund	246,022	125,372	124,628	-
Animal Services Fund	-	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	19,808	14,364	2,965,828	-
Enhanced 911 Fund	2,000,000	1,250,000	1,250,000	-
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	59,068,284	74,193,188	32,832,436	-
BEGINNING FUND BALANCE	62,674,176	95,344,506	97,203,597	-
TOTAL AVAILABLE RESOURCES	125,824,855	189,592,956	144,241,600	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

Page 46
Schedule B-12

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	-	97,415	-
Employee Benefits	-	-	47,247	-
Services and Supplies	1,112,142	654,375	884,918	-
Capital Outlay	682,656	16,079,538	10,709,308	-
Subtotal	1,794,799	16,733,913	11,738,888	-
JUDICIAL FUNCTION:				
Services and Supplies	655,234	151,740	-	-
Capital Outlay	-	3,030,082	4,658,645	-
Subtotal	655,234	3,181,822	4,658,645	-
PUBLIC SAFETY FUNCTION:				
Services and Supplies	3,226,208	589,277	39,500	-
Capital Outlay	5,672,017	10,039,542	39,918,359	-
Subtotal	8,898,225	10,628,819	39,957,859	-
PUBLIC WORKS FUNCTION:				
Services and Supplies	385,378	592,500	705,000	-
Capital Outlay	1,231,785	4,999,195	16,300,151	-
Subtotal	1,617,163	5,591,695	17,005,151	-
HEALTH				
Services and Supplies	382,631	596,000	355,172	-
Capital Outlay	-	6,022,867	8,998,828	-
Subtotal	382,631	6,618,867	9,354,000	-
WELFARE				
Services and Supplies	1,994,906	27,500	-	-
Capital Outlay	14,515,690	45,357,007	21,987,699	-
Subtotal	16,510,596	45,384,507	21,987,699	-
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	253,501	69,335	-	-
Capital Outlay	368,200	4,180,402	5,931,977	-
Subtotal	621,701	4,249,737	5,931,977	-
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	30,480,349	92,389,358	110,634,218	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Capital Facilities	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
SAD Debt Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	95,344,506	97,203,597	33,607,382	-
TOTAL COMMITMENTS AND FUND BALANCE	125,824,855	189,592,956	144,241,600	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other	2			
Subtotal	2	-	-	-
Subtotal Revenues	2	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	-	-	-	-
Bond Premium	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	6,133,569	6,129,089	6,140,252	-
Truckee River Flood Management	2,528,679	2,490,550	2,488,925	-
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	496,296	498,200	498,200	-
Baseball Stadium	1,889,200	1,957,277	2,050,820	-
Subtotal Transfers	11,047,744	11,075,116	11,178,197	-
Subtotal Other Financing Sources	11,047,744	11,075,116	11,178,197	-
BEGINNING FUND BALANCE	2,079,037	2,123,088	2,123,088	-
TOTAL AVAILABLE RESOURCES	13,126,783	13,198,204	13,301,285	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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Schedule C-15

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2025	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/2023	YEAR ENDING	APPROVED	APPROVED
	6/30/2024	6/30/2024		
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	5,608,000	5,892,000	6,159,000	-
Interest	2,077,689	1,794,844	1,538,007	-
Bond Issuance Cost	-	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	3,670	3,770	3,770	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	1,030,000	1,085,000	1,140,000	-
Interest	394,750	341,875	286,250	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	385	350	350	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	1,494,287	1,415,554	1,567,478	-
Interest	390,893	518,093	459,712	-
Bond Issuance Cost/Other Costs	-	20,000	20,000	-
Debt Service Fees	4,020	3,630	3,630	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,123,088	2,123,088	2,123,088	-
TOTAL COMMITMENTS AND FUND BALANCE	13,126,782	13,198,204	13,301,285	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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Schedule C-16

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,000,127	2,083,892	2,255,548	-
Subtotal	2,000,127	2,083,892	2,255,548	-
MISCELLANEOUS:				
Other	3	-	-	-
Subtotal	3	-	-	-
Subtotal Revenues	2,000,130	2,083,892	2,255,548	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	3,749,353	2,900,513	2,142,820	-
TOTAL AVAILABLE RESOURCES	5,749,483	4,984,405	4,398,368	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-1)
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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[illegible]

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-1)
THE ABOVE DEBT IS REPAID BY PROPERTY TAX (DEBT RATE)

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Schedule C-18

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	339,817	490,000	490,000	-
Subtotal	339,817	490,000	490,000	-
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	27,420	10,800	10,800	-
Net increase (decrease) fair value of investments	8,128	-	-	-
Special Assessments - interest	106,417	245,000	245,000	-
Other Misc Government Revenue	-	-	-	-
Penalties	8,795	14,000	14,000	-
Subtotal	150,760	269,800	269,800	-
Subtotal Revenues	490,577	759,800	759,800	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,032,124	2,094,270	2,601,177	-
TOTAL AVAILABLE RESOURCES	2,522,701	2,854,070	3,360,977	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-15

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	337,796	169,271	166,680	-
Interest	66,821	56,422	45,837	-
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	23,331	26,200	26,200	-
Subtotal	427,948	251,893	238,717	-
 *TOTAL RESERVED AMOUNT (MEMO ONLY)	 2,094,270	 2,601,177	 2,601,177	 -
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	483	1,000	1,000	-
Capital Outlay	-	-	-	-
Subtotal	483	1,000	1,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	2,094,270	2,601,177	3,121,260	-
TOTAL COMMITMENTS AND FUND BALANCE	2,522,701	2,854,070	3,360,977	-

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-16

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	3,325,878	3,200,000	3,200,000	-
TRPA	-	-	-	-
Other	11,649	10,000	10,000	-
Miscellaneous				
Reimbursements	-	-	-	-
Short Term Rentals	19,479			
Total Operating Revenue	3,357,006	3,210,000	3,210,000	-
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,742,909	1,927,325	2,302,842	-
Employee Benefits	927,854	1,068,239	1,251,703	-
Services and Supplies	888,674	1,003,547	1,014,677	-
Depreciation/amortization	20,058	21,800	21,800	-
Total Operating Expense	3,579,495	4,020,910	4,591,022	-
Operating Income or (Loss)	(222,489)	(810,910)	(1,381,022)	-
NONOPERATING REVENUE				
Investment earnings	143,588	75,438	170,426	-
Net increase (decrease) in fair value of investments	12,067	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	155,655	75,438	170,426	-
NONOPERATING EXPENSE				
Invest Pool Allocation Expense	-	2,000	2,000	-
Total Nonoperating Expenses	-	2,000	2,000	-
Net Income before Operating Transfers	(66,834)	(737,473)	(1,212,596)	-
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(66,834)	(737,473)	(1,212,596)	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - BUILDING & SAFETY (560)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,377,933	3,210,000	3,210,000	-
Cash payments for personnel costs	(2,546,792)	(2,992,063)	(3,551,045)	-
Cash payments for services & supplies	(891,971)	(1,003,547)	(1,014,677)	-
a. Net cash provided (used) by operating activities	(60,830)	(785,610)	(1,355,722)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	-	(70,000)	(70,000)	-
c. Net cash provided (used) by capital and related financing activities	-	(70,000)	(70,000)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	147,817	73,438	168,426	-
d. Net cash provided (used) by investing activities	147,817	73,438	168,426	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	86,987	(782,173)	(1,257,296)	-
CASH AND CASH EQUIVALENTS AT JULY 1	7,903,295	7,990,282	7,208,109	-
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	7,990,282	7,208,109	5,950,813	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - BUILDING & SAFETY (560)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	22,151,035	23,899,376	24,844,490	-
Total Operating Revenue	22,151,035	23,899,376	24,844,490	-
OPERATING EXPENSE-Utilities				
Salaries and Wages	2,000,837	2,433,621	3,335,976	-
Employee Benefits	994,058	1,293,901	1,778,316	-
Services and Supplies	7,534,967	9,732,180	13,105,583	-
Depreciation/amortization	4,773,929	5,103,037	6,051,495	-
Total Operating Expense	15,303,791	18,562,739	24,271,370	-
Operating Income or (Loss)	6,847,244	5,336,637	573,120	-
NONOPERATING REVENUE				
Investment earnings	1,935,802	2,508,156	2,173,849	-
Net Increase/(decrease) in fair value of Investments	864,789	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	-	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	2,800,591	2,508,156	2,173,849	-
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Interest/bond issuance costs	601,258	845,557	798,707	-
Connection fee refunds	-	25,000	25,000	-
Total Nonoperating Expenses	601,258	870,557	823,707	-
Income (Loss) before Contributions and Transfers	9,046,577	6,974,236	1,923,262	-
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	6,413,999	3,698,000	5,746,000	-
Contributions from contractors	3,050,201	1,530,206	2,530,000	-
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	9,464,200	5,228,206	8,276,000	-
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Total Transfers OUT	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	18,510,777	12,202,442	10,199,262	-

WASHOE COUNTY
 (Local Government)
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND-UTILITIES (566)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	21,175,697	23,344,786	24,289,900	-
Cash received from services to other funds	6,773	7,000	7,000	-
Cash received from program loans	3,227	2,455	2,255	-
Other operating receipts	563,265	546,635	546,635	-
Cash payments for personnel costs	(2,844,926)	(3,727,522)	(5,114,292)	-
Cash payments for services & supplies	(7,932,246)	(9,732,180)	(13,105,583)	-
Cash payments for program loans	-	-	(20,000)	-
Cash refund of hookup fees	-	(25,000)	(25,000)	-
Cash Portion of dispsal of water utility operations	-	-	-	-
a. Net cash provided (used) by operating activities	10,971,790	10,416,174	6,580,915	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grants	24,672	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	24,672	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	6,480,137	3,698,000	5,746,000	-
Other capital contributions	(243)	-	-	-
Other nonoperating receipts	-	-	-	-
Proceeds from debt issued	12,198,287	-	10,718,305	-
Principal paid on financing	(1,695,428)	(1,670,249)	(1,836,467)	-
Interest paid on financing	(480,876)	(831,732)	(798,707)	-
Bond issuance	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Acquisition of capital assets	(19,964,405)	(33,874,000)	(82,088,000)	-
c. Net cash provided (used) by capital and related financing activities	(3,462,528)	(32,677,981)	(68,258,869)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	2,640,134	2,506,656	2,172,549	-
Equipment supply deposit paid	96,230	-	-	-
d. Net cash provided (used) by investing activities	2,736,364	2,506,656	2,172,549	-
TRANSFERS				
Transfer to General Fund	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	10,270,298	(19,755,151)	(59,505,405)	-
CASH AND CASH EQUIVALENTS AT JULY 1	131,330,258	141,600,556	121,845,405	-
CASH AND CASH EQUIVALENTS AT JUNE 30	141,600,556	121,845,405	62,340,000	-

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	195,089	267,000	277,000	-
Other	106,374	170,000	150,000	-
Total Operating Revenue	301,463	437,000	427,000	-
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	2,642	14	-	-
Employee Benefits	905	173	-	-
Services and Supplies	189,494	592,449	3,635,507	-
Depreciation/amortization	55,987	208,400	68,700	-
Total Operating Expense	249,028	801,035	3,704,207	-
Operating Income or (Loss)	52,435	(364,035)	(3,277,207)	-
NONOPERATING REVENUE				
Investment earnings	71,649	38,008	46,495	-
Net increase (decrease) on fair value of investments	6,868	-	-	-
Gain (loss) on asset disposition	(138,372)	-	-	-
Miscellaneous	-	-	-	-
Total Nonoperating Revenues	(59,855)	38,008	46,495	-
NONOPERATING EXPENSE				
Interest Costs	-	1,300	1,300	-
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	-	1,300	1,300	-
Net Income before Operating Transfers	(7,420)	(327,327)	(3,232,012)	-
CAPITAL CONTRIBUTIONS				
Donation, Contribution-Cap	-	-	-	-
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
Transfer Out				
General Fund - Out	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	(7,420)	(327,327)	(3,232,012)	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - GOLF COURSE (520)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	370,016	437,000	427,000	-
Cash payments for personnel costs	(4,077)	(186)	-	-
Cash payments for services & supplies	(229,479)	(592,449)	(3,635,507)	-
a. Net cash provided (used) by operating activities	136,460	(155,635)	(3,208,507)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Proceeds from other	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Early extinguishment of debt & other	-	(1,300)	(1,300)	-
Disposition of capital assets	(64,599)	-	-	-
Acquisition of fixed assets	-	(75,000)	(75,000)	-
c. Net cash provided (used) by capital and related financing activities	(64,599)	(76,300)	(76,300)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	74,443	38,008	46,495	-
d. Net cash provided (used) by investing activities	74,443	38,008	46,495	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	146,304	(193,927)	(3,238,312)	-
CASH AND CASH EQUIVALENTS AT JULY 1	3,940,477	4,086,781	3,892,854	-
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	4,086,781	3,892,854	654,542	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - GOLF COURSE (520)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	60,080,816	70,816,834	75,332,961	-
Miscellaneous	5,438,206	2,700,284	3,069,129	-
Total Operating Revenue	65,519,022	73,517,118	78,402,090	-
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	469,108	513,214	540,497	-
Employee Benefits	210,906	269,034	285,123	-
Services and Supplies	62,747,053	71,608,238	78,762,024	-
Depreciation	-	-	-	-
Total Operating Expense	63,427,067	72,390,486	79,587,644	-
Operating Income or (Loss)	2,091,955	1,126,632	(1,185,554)	-
NONOPERATING REVENUE				
Investment earnings	256,827	108,000	108,000	-
Net increase (decrease) in the fair value of investment	49,241	-	-	-
Other non operating revenue	118,026	-	-	-
Federal Grant	523,799	300,000	400,000	-
Total Nonoperating Revenues	947,893	408,000	508,000	-
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	3,039,848	1,534,632	(677,554)	-
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	3,039,848	1,534,632	(677,554)	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - HEALTH BENEFITS (618)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	33,331,663	39,913,234	44,081,761	-
Cash received from other funds	27,833,066	33,603,884	34,320,329	-
Cash received from others	5,556,232	-	-	-
Cash payments for personnel costs	(651,912)	(782,247)	(825,620)	-
Cash payments for services & supplies	(63,572,150)	(69,700,533)	(75,927,024)	-
a. Net cash provided (used) by operating activities	2,496,899	3,034,337	1,649,446	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	523,799	300,000	400,000	-
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	523,799	300,000	400,000	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	282,932	108,000	108,000	-
d. Net cash provided (used) by investing activities	282,932	108,000	108,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,303,630	3,442,337	2,157,446	-
CASH AND CASH EQUIVALENTS AT JULY 1	13,907,816	17,211,446	20,653,783	
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	17,211,446	20,653,783	22,811,229	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - HEALTH BENEFITS (618)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	8,192,760	7,643,587	7,643,587	-
Miscellaneous				
Reimbursements	-			
Subrogation recoveries	-	35,000	35,000	-
Other	74,847	15,000	15,000	-
Total Operating Revenue	8,267,607	7,693,587	7,693,587	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	447,747	494,171	573,332	-
Employee Benefits	198,925	246,439	286,008	-
Services and Supplies	8,096,516	8,215,043	8,230,232	-
Depreciation	-	-	-	-
Total Operating Expense	8,743,188	8,955,653	9,089,572	-
Operating Income or (Loss)	(475,581)	(1,262,066)	(1,395,985)	-
NONOPERATING REVENUE				
Investment earnings	536,526	327,200	327,200	-
Net increase in the fair value of investments	227,477	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Other (Donations, Contributions, etc.)	48,085	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	812,088	327,200	327,200	-
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	336,507	(934,866)	(1,068,785)	-
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	336,507	(934,866)	(1,068,785)	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - RISK MANAGEMENT (619)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	8,192,760	7,643,587	7,643,587	-
Cash received from others	38,732	50,000	50,000	-
Cash payments for personnel costs	(659,256)	(740,609)	(859,340)	-
Cash payments for services & supplies	(7,047,689)	(6,415,043)	(6,430,232)	-
a. Net cash provided (used) by operating activities	524,547	537,934	404,015	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In/(Out)	-	-	-	-
Federal Grant/Donations	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	48,085	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	724,915	327,200	327,200	-
d. Net cash provided (used) by investing activities	724,915	327,200	327,200	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,297,547	865,134	731,215	-
CASH AND CASH EQUIVALENTS AT JULY 1	40,432,504	41,730,051	42,595,185	-
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	41,730,051	42,595,185	43,326,400	-

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	11,675,560	12,880,797	14,259,385	-
Other	140,715	50,000	50,000	-
Total Operating Revenue	11,816,275	12,930,797	14,309,385	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,445,718	1,526,546	1,671,513	-
Employee Benefits	776,410	952,192	1,036,415	-
Services and Supplies	4,551,163	5,383,089	5,712,717	-
Depreciation	3,060,135	3,511,615	3,925,296	-
Total Operating Expense	9,833,426	11,373,442	12,345,941	-
Operating Income or (Loss)	1,982,849	1,557,355	1,963,443	-
NONOPERATING REVENUE				
Investment earnings	110,656	115,531	115,531	-
Gain on asset disposition	199,769	200,000	200,000	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	310,425	315,531	315,531	-
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,293,274	1,872,886	2,278,974	-
CAPITAL CONTRIBUTIONS				
Donations/Contributions Capital	1,307,898	300,000	300,000	-
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	-
Building and Safety Fund	-	-	-	-
Utilities Fund	-	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
Total Transfers IN	-	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
NET INCOME (LOSS)	3,601,172	2,172,886	2,578,974	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - EQUIPMENT SERVICES (669)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	11,675,560	11,158,082	12,880,797	-
Cash received from others	140,715	50,000	2,411,009	-
Cash payments for personnel costs	(2,208,572)	(2,306,796)	(2,696,278)	-
Cash payments for services & supplies	(4,730,152)	(4,954,978)	(5,181,802)	-
a. Net cash provided (used) by operating activities	4,877,551	3,946,308	7,413,726	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Utilities	-	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Donations	-	-	-	-
Proceeds from asset disposition	248,464	200,000	200,000	-
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(7,112,944)	(6,371,100)	(5,479,690)	-
c. Net cash provided (used) by capital and related financing activities	(6,864,480)	(6,171,100)	(5,279,690)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest.earnings allocated to fund)	-	-	-	-
Proceeds from assets held for sale	-	-	-	-
Equipment Supply Deposits	-	-	-	-
d. Net cash provided (used) by investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,986,929)	(2,224,792)	2,134,036	-
CASH AND CASH EQUIVALENTS AT JULY 1	5,073,951	3,087,022	862,230	-
CASH AND CASH EQUIVALENTS AT JUNE 30	3,087,022	862,230	2,996,266	-

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - EQUIPMENT SERVICES (669)

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Schedule F-2

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING,
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - General Obligation Revenue Supported Bonds
3 - General Obligation Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-term Financing

6 - Medium-term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	5.30	6,984,000	330,344	1,502,200	1,832,544
BB StdM Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2051	7.0	8,357,786	129,368	65,278	194,646
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	7,840,000	263,308	600,000	863,308
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	7,485,000	216,506	540,000	756,506
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	6,295,000	286,250	1,140,000	1,426,250
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	6,831,000	84,868	1,089,000	1,173,868
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	7,765,000	266,100	500,000	766,100
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	10,105,000	426,975	635,000	1,061,975
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	5,605,000	280,250	2,795,000	3,075,250
TOTAL ALL DEBT SERVICE			102,669,845				67,267,786	2,283,969	8,866,478.00	11,150,447

SCHEDULE C-1 - INDEBTEDNESS

**ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING,
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

* - Type

- 1 - General Obligation Bonds
- 2 - General Obligation Revenue Supported Bonds
- 3 - General Obligation Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	9,855,000	492,750	2,340,000	2,832,750
TOTAL ALL DEBT SERVICE			14,130,000				9,855,000	492,750	2,340,000	2,832,750

SCHEDULE C-1 - INDEBTEDNESS

**ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING,
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

* - Type

- 1 - General Obligation Bonds
- 2 - General Obligation Revenue Supported Bonds
- 3 - General Obligation Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
							BALANCE 07/01/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd (700320)	8	20	8,592,787	12/2011	11/2031	3.48	1,251,996	42,251	150,593	192,844
S.A.D. #37-Spanish Springs Sewer Phase 1a (700370)	8	20	728,813	5/2007	5/2027	4.35	27,653	1,203	8,734	9,937
S.A.D. #39-Lightning W Water Supply (700390)	8	20	999,268	6/2009	5/2029	7.18	34,725	2,383	7,353	9,736
TOTAL ALL DEBT SERVICE			10,320,868				1,314,374	45,837	166,680	212,517

SCHEDULE C-1 - INDEBTEDNESS

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING,
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

- * - Type
1 - General Obligation Bonds
2 - General Obligation Revenue Supported Bonds
3 - General Obligation Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
									INTEREST PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	1,650,704	34,497	710,011	744,508
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	25,409,188	426,110	785,605	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	338,100	340,851	678,951
TOTAL ALL DEBT SERVICE			67,386,176				50,059,891	798,707	1,836,467	2,635,173

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN						TRANSFERS OUT				
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	11	Other Restricted Rev	41	-	General	18	Health Fund	19	9,516,856
	General	11	Marijuana Establishmts	22	587,000	General	18	Senior Services	29	3,428,882
	General	10	Indigent Tax Levy	26	159,168	General	18	Capital Improvements	46	12,000,000
						General	18	Debt Service	48	6,167,624
						General	18	Roads Special Rev	33	1,325,253
						General	18	Other Restricted	36	-
						General	18	Child Protective Srvs	28	-
						General	18	Health Benefits Fund	60	-
						General	18	Reg Permits System	25	-
						General	18	Indigent Tax Levy	26	24,102,463
						General	18	Homelessness Fund	27	21,820,409
						General	18	Reg Communications	23	-
Subtotal					746,168	Subtotal				78,361,487.00
SPECIAL REVENUE FUNDS	Health	19	General Fund	18	9,516,856	Truckee RiverFloodMgt	32	Debt Service	48	2,488,925
	Senior Services	29	General Fund	18	3,428,882	Other Restricted Rev	41	Capital Improvements	46	2,816,512
	Senior Services	29	Indigent Tax Levy	26	328,538	Other Restricted Rev	41	Debt Service	48	2,050,820
	Roads Special Rev	33	General Fund	18	1,325,253	Marijuana Establishmts	22	General Fund	11	587,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmts	22	Homelessness Fund	27	500,000
	Reg Permits System	25	Health Fund	19	109,000	Health Fund	19	Reg Permits System	25	109,000
	Roads Special Rev	33	Capital Facilities Tax	43	5,175,000	Health Fund	19	Capital Improvements	46	9,354,000
	Indigent Tax Levy	26	General Fund	18	24,102,463	Library Expansion	20	Capital Improvements	46	124,628
	Child Protective Srvs	28	Indigent Tax Levy	26	12,585,763	Indigent Tax Levy	26	Child Protective Svcs	28	12,585,763
	Child Protective Srvs	28	General Fund	18	-	Indigent Tax Levy	26	Homelessness Fund	27	13,668,694
	Homelessness Fund	27	Marijuana Establishments	22	500,000	Indigent Tax Levy	26	Senior Services	29	328,538
	Homelessness Fund	27	General Fund	18	21,820,409	Indigent Tax Levy	26	Capital Improvements	46	2,965,828
	Homelessness Fund	27	Indigent Tax Levy	26	13,668,694	E911 Fund	30	Capital Improvements	46	1,250,000
						Reg Communications	23	Capital Improvements	46	2,390,942
	Homelessness Fund	27	Senior Services Fund	29	-	Reg Communications	23	Debt Services	48	498,200
						Reg CAD & RMS	24	Capital Improvements	46	1,930,526
						Indigent Tax Levy	26	General Fund	10	159,168
Subtotal					92,588,230	Subtotal				53,808,544

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

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Schedule T

Transfer Schedule for Fiscal Year 2024-2025

	TRANSFERS IN							TRANSFERS OUT		
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	46	General	18	12,000,000	Capital Facilities	43	Roads Special Rev	33	5,175,000
	Capital Improvements	46	Health Fund	19	9,354,000					
	Capital Improvements	46	Reg CAD & RMS	24	1,930,526					
	Capital Improvements	46	Other Restricted Rev	41	2,816,512					
	Capital Improvements	46	Indigent Tax Levy Fund	26	2,965,828					
	Capital Improvements	46	Child Protective Svcs	28	-					
	Capital Improvements	46	Roads	33	-					
	Capital Improvements	46	Reg Communications	23	2,390,942					
	Capital Improvements	46	Animal Services	21	-					
	Capital Improvements	46	Library Expansion	20	124,628					
	Capital Improvements	46	Enhanced 911	30	1,250,000					
Subtotal					32,832,436	Subtotal				5,175,000
EXPENDABLE TRUST FUNDS										
Subtotal					-					-
DEBT SERVICE	Debt Service	48	General	18	6,140,252					
	Debt Service	48	TruckeeRiverFloodMgt	32	2,488,925					
	Debt Service	48	Other Restricted Rev	41	2,050,820					
	Debt Service	48	Reg Communications	23	498,200					
Subtotal					11,178,197					-

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

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Schedule T

Transfer Schedule for Fiscal Year 2024-2025

	TRANSFERS IN					TRANSFERS OUT				
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Building & Safety	54	Equipment Services	64	-	Utilities	56	General	11	-
	Utilities	56	Equipment Services	64	-					
	Golf Fund	58	Equipment Services	64	-					
Subtotal					-	Subtotal				-
INTERNAL SERVICE FUNDS	Health Benefits Fund	60	General Fund	18	-	Equipment Services	64	General	11	-
						Equipment Services	64	Building & Safety	54	-
						Equipment Services	64	Utilities	56	-
Subtotal					-	Equipment Services	64	Golf Fund	58	-
						Subtotal				-
TOTAL TRANSFERS					137,345,031					137,345,031

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>State Legislative Efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation	\$	<u>1,700</u>
4. Lodging and meals	\$	<u>1,500</u>
5. Salaries and Wages	\$	<u>205,161</u>
6. Compensation to lobbyists	\$	<u>305,380</u>
7. Entertainment	\$	<u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>11,185</u>
Total	\$	<u><u>524,926</u></u>

Entity: Washoe County

Budget Year 2024-2025

Local Government: Washoe County

Schedule of Existing Contracts

Mark Stewart, Purchasing &

Contact: Contracts Manager

Budget Year 2024-2025

E-mail Address: mstewart@washoeocounty.gov

Daytime Telephone: 775-328-2281

Total Number of Existing Contracts: 29

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2024	\$ 39,000	\$ -	Temporary Community Services Staff-Gen. Clerical
2	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2024	\$ 150,000	\$ -	Temporary Building & Safety-Inspection Services
3	MANPOWER TEMPORARY SERVICES	6/1/2020	6/30/2024	\$ 40,000	\$ -	Temporary Utility Services
4	MANPOWER TEMPORARY SERVICES	7/1/2020	9/30/2024	\$ 50,000	\$ -	Temporary Community Services Staff
5	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2024	\$ 57,600	\$ -	Temporary Community Services Staff
6	MANPOWER TEMPORARY SERVICES	4/12/2021	6/30/2024	\$ 5,000	\$ -	Temporary Community Services Staff
7	MANPOWER TEMPORARY SERVICES	7/1/2021	6/30/2024	\$ 60,000	\$ -	Temporary Juvenile Services Staff
8	BOARD OF REGENTS UNR	7/1/2021	7/31/2024	\$ 780,321	\$ -	Health District-COVID-19 Response & Resiliency
9	MANPOWER TEMPORARY SERVICES	1/5/2022	6/30/2024	\$ 48,000	\$ -	Temporary Sheriff Staff-Property/Inventory
10	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	6/30/2024	\$ 74,000	\$ -	Temporary Staffing-Technology Services CES
11	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	6/30/2024	\$ 20,000	\$ -	Temporary Registrar of Voters Employees
12	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2024	\$ 139,000	\$ -	Temporary District Attorney Staff-Investigations
13	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2024	\$ 50,000	\$ -	Temporary District Attorney Staff-Clerical
14	MY NEXT CAREER PATH STAFFING LLC	9/1/2022	6/30/2024	\$ 115,000	\$ -	Temporary District Attorney Staff-Legal
15	MANPOWER TEMPORARY SERVICES	3/6/2023	6/30/2024	\$ 90,000	\$ -	Temporary Registrar of Voters Employees
16	MARATHON STAFFING GROUP INC	2/1/2023	12/21/2023	\$ 100,000	\$ -	Temporary District Attorney Staff-Family Support
17	MY NEXT CAREER PATH STAFFING LLC	3/22/2023	6/30/2024	\$ 30,000	\$ -	Temporary Registrar of Voters Employees
18	SONDERFAN, DEREK	5/1/2023	5/1/2024	\$ 10,000	\$ -	Temporary County Clerk Staff
19	ACRO SERVICE CORP	6/5/2023	6/30/2024	\$ 56,029	\$ -	Temporary Health District Staffing
20	RENO SPARKS CONVENTION AUTHORITY	7/1/2023	7/31/2024	\$ 10,000	\$ -	Temporary Health District Staffing-RLEC POST/POD
21	TALENT FRAMEWORK, LLC	7/1/2023	7/30/2024	\$ 2,068,766	\$ -	Temporary Health District Staffing-COVID ELC
22	MY NEXT CAREER PATH STAFFING LLC	5/1/2022	6/30/2024	\$ 17,465	\$ -	Temporary Staffing-Health District-HepB
23	MANPOWER TEMPORARY SERVICES	8/21/2023	6/30/2024	\$ 77,000	\$ -	Temporary Assessor Staff-Clerical
24	MANPOWER TEMPORARY SERVICES	11/7/2023	6/30/2024	\$ 48,000	\$ -	Temporary Sheriff Staff-Property/Inventory
25	MANPOWER TEMPORARY SERVICES	12/1/2023	6/30/2024	\$ 89,000	\$ -	Temporary Community Services Staff-Short Term Rentals
26	MANPOWER TEMPORARY SERVICES	1/6/2024	7/31/2024	\$ 25,000	\$ -	Temporary Sheriff Staff-Admin
27	MANPOWER TEMPORARY SERVICES	1/22/2024	5/31/2024	\$ 5,100	\$ -	Temporary Manager's Office Staff-Sustainability GIS
28	ROBER HALF INTERNATIONAL	2/27/2024	12/31/2026	\$ 14,000	\$ -	Temporary Comptroller's Staff-ARPA Accounting
29	MANPOWER TEMPORARY SERVICES	2/28/2024	6/30/2024	\$ 24,000	\$ -	Temporary Sheriff Staff-Backgrounds
	Total Proposed Expenditures			\$ 4,292,281	\$ -	

**Schedule of Privatization Contracts
Budget Year 2023-2024**

Local Government: Washoe County Nevada
Contact: Mark Stewart, Purchasing & Contracts Manager
E-mail Address: mstewart@washoeocounty.gov
Daytime Telephone: 775-328-2281

**Schedule of Privatization Contracts
Budget Year 2024-2025**

Total Number of Privatization Contracts: 11

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	BLUE RIDGE CONSULTING GROU	4/1/2022	3/31/2025	3.00	\$ 30,000	\$ -	Project Manager	0.24	\$ 59.11	Tech. Services Proj. Consulting, Proj. Management, Coaching
2	NORTHERN NEVADA LEGAL AID	7/1/2018	6/30/2024	6.00	\$ 619,511	\$ -	Attorney	3.16	\$ 94.37	Legal Representation of Children in CPS System
3	SURRATT LAW PRACTICE, PC	7/1/2020	6/30/2024	4.00	\$ 10,000	\$ -	Court Referee	0.10	\$ 47.04	Administrative Hearing Officers
4	HEARTS COMPANION	7/1/2020	6/30/2024	4.00	\$ 3,500	\$ -	Animal Svcs Asst	0.05	\$ 31.63	Animal Services carcass pick-up & cremation
5	GHUSN, NANCY MOSS	7/1/2021	9/30/2024	3.25	\$ 10,000	\$ -	Court Referee	0.10	\$ 47.04	Administrative Hearing Officers
6	FENNEMORE CRAIG PC	7/1/2021	6/30/2024	3.00	\$ 9,671	\$ -	Attorney	0.05	\$ 94.37	Legal advice/representation of WC for PUC
7	SIMONS HALL JOHNSTON PC	7/1/2021	6/30/2024	3.00	\$ 12,000	\$ -	Attorney	0.06	\$ 94.37	Legal advice/representation of WC District Court
8	ETCHEVERRIA, ERIN	7/12/2022	6/30/2024	1.97	\$ 2,000	\$ -	Office Assistant	0.03	\$ 31.63	Transcription-Emergency Management-LEPC
9	NORTHERN NEVADA LEGAL AID	7/1/2023	6/30/2024	1.00	\$ 87,792	\$ -	Legal Assistant	1.13	\$ 37.30	Sheriff's Detention Facility-Non-Crim. Legal Assistance
10	CONTRERAS, IVET	7/1/2023	6/30/2024	1.00	\$ 78,000	\$ -	Program Coord.	0.86	\$ 43.41	Health District-Prof. Services Media/Outreach
11	SARMARK ENTERPRISES INC	1/2/2024	7/31/2024	0.58	\$ 59,750	\$ -	HR Manager	0.36	\$ 80.64	Health District-Prof. Services for Health Officer Recruitment
	Total				\$ 922,224	\$ -		6.15		