

Public Hearing Washoe County Fiscal Year 2026 Tentative & Final Budget

Washoe County
Commission
Meeting
May 20, 2025

Eric P. Brown,
County Manager

A large graphic with the word "BUDGET" in the center. It is surrounded by various data-related icons: bar charts, line graphs, pie charts, gears, a target, a smartphone, an envelope, a group of people, a play button, and a telephone. The background is a dark blue with a network of white lines and dots. At the bottom, a pair of hands is shown holding the graphic.


BUDGET



Washoe County Budget

General Information:

- The County adopts an annual budget (one fiscal year)
- The County's fiscal year = July 1st through June 30th
- All budgets must be prepared and submitted in the manner and on the current year forms prescribed by the Department of Taxation – NRS Chapter 354; NRS 354.596
- Once adopted, the budget can only be adjusted pursuant to NRS/NAC requirements

A white calculator is positioned on a document, likely a budget or financial report. The calculator's screen is blank. The document beneath it contains some text and numbers, including "155,395.80". A pen is also visible on the document. The entire scene is framed by a blue header and footer, with a white curved overlay on the right side containing the text.

FY 2026 Budget July 1, 2025 – June 30, 2026



Strategic Planning Direction

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 January 2025 to revisit its Strategic Plan. The Board affirmed its priority areas of focus from prior years.

Strategic Focus areas:

- Mental Health
- Senior Services
- Infrastructure



FY 2026 Budget (All Funds)

Highlights:

- No net new positions in any fund
- No position reclassifications resulting in cost increases
- Budgeting General Fund salary savings across all departments (~3%)
- Library budget will be “flat” (i.e., no budget reductions, no above base increases)
 - The remaining Library Expansion Fund balance will be spent first in FY26 and centralized General Fund resources of ~\$1.3 million will be available only if needed upon approval of Library Board of Trustees.
 - Note that the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund tax.
 - Library Board of Trustees and BCC to work together to provide an updated service delivery model and financial needs by October 1, 2025 for the FY 2027 budget process.
- Increase General Fund transfer to Northern Nevada Public Health by \$1 million
- ARPA-funded positions will be funded with ARPA interest in the General Fund. See below:

➤ Public Defender	5.0
➤ Juvenile Services	2.0
➤ District Court	1.0



FY 2026 Budget (All Funds)

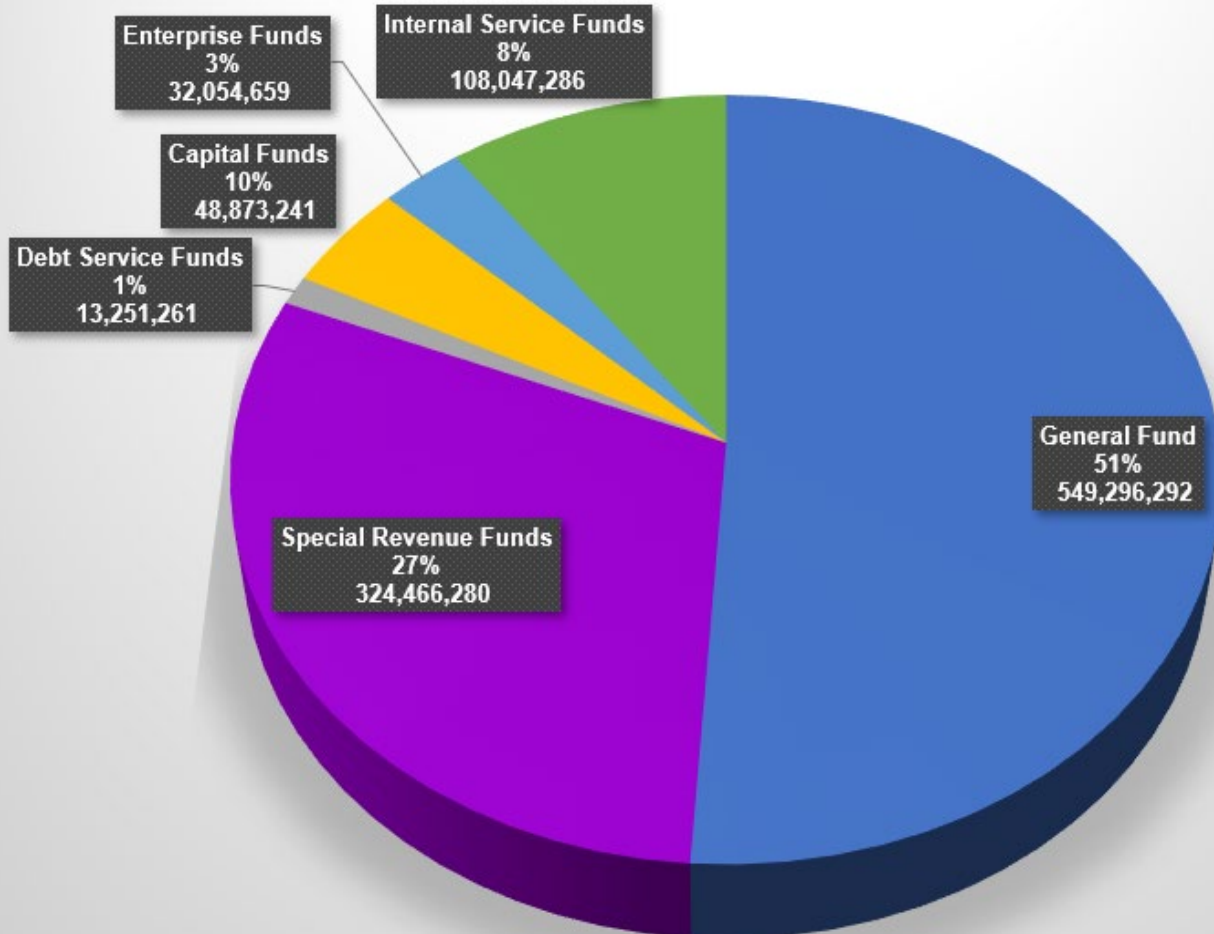
Few material changes between the FY 2026 Recommended budget presented on April 15, 2025, and the FY 2026 Final Recommended Budget:

- **GENERAL FUND: Reduced use of Fund Balance \$5.8 million**
 - Eight ARPA-funded positions now reflect in the General Fund with a one-time \$6M ARPA interest transfer that will provide funding in future years (i.e., “pre-funded” for ~ 5 years).
 - Reallocation of \$1.3M circulation budget from Library department to centralized budget (net zero change)
 - Special District Funds increased back to \$100,000 per district
 - Pooled Interest increased based on anticipated cash balance(s)
- **SPECIAL REVENUE FUNDS: Net increase \$5.1 million**
 - The Other Restricted Revenue Fund now reflects the net impact of ARPA-funded positions moved to the General Fund and the one-time \$6M ARPA interest transfer to the General Fund
- **CAPITAL IMPROVEMENT FUND: Net increase \$4.6 million**
 - Increased Capital Project(s) appropriations for increased FY26 budget based on FY25 cost estimate true-ups



FY 2026 Budget (All Funds)

FY 2026 Budget Totals \$1.075 Billion



Washoe County Budget					
	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Change from Prior Year	
	Final	Tentative	Final	\$	%
Total Budget Appropriations*					
Governmental Funds					
General Fund	\$ 522,087,064	\$ 547,515,380	\$ 549,296,292	\$ 27,209,228	5%
Special Revenue Funds	\$ 334,370,052	\$ 319,393,972	\$ 324,466,280	\$ (9,903,772)	-3%
Capital Project Funds	\$ 152,549,046	\$ 44,235,408	\$ 48,873,241	\$ (103,675,805)	-68%
Debt Service Funds	\$ 14,273,749	\$ 13,251,261	\$ 13,251,261	\$ (1,022,488)	-7%
Total Governmental Funds	\$ 1,023,279,911	\$ 924,396,021	\$ 935,887,074	\$ (87,392,837)	-9%
Proprietary Funds					
Enterprise Funds	33,565,657	31,965,349	32,054,659	\$ (1,510,998)	-5%
Internal Service Funds	101,023,158	108,047,286	108,047,286	\$ 7,024,128	7%
Total Proprietary Funds	134,588,815	140,012,635	140,101,945	\$ 5,513,130	4%
Total Appropriations - All Funds	1,157,868,726	1,064,408,656	1,075,989,019	(81,879,707)	-7%

*Total appropriations include expenditures, contingencies and transfers out

** Capital Project Funds' budgets do not reflect carry forward projects from prior years

FY26 budget re-appropriation is estimated at \$80 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

Note: Total expenditures/expenses-not including contingencies and transfers out = \$932,869,792



FY 2026 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES OTHER GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
General	227,402,974	136,495,357	92,358,082	479,507	6,800,000	85,760,372	549,296,292
Health	18,695,326	10,354,746	6,270,856	100,000	-	193,208	35,614,136
Library Expansion	1,720,967	903,499	1,385,443	-	-	-	4,009,910
Animal Services	3,949,155	2,247,857	2,361,459	271,000	-	-	8,829,472
Marijuana Establishments	-	-	113,000	-	-	1,187,000	1,300,000
Regional Communication System	655,481	325,117	1,123,163	175,000	-	4,668,581	6,947,342
Reg. Computer Aided Dispatch/Records Mgt.	-	-	83,987	-	-	323,271	407,258
Regional Permits System	-	-	1,565,648	-	-	-	1,565,648
Indigent Tax Levy	1,083,399	620,368	19,550,534	-	-	30,005,070	51,259,371
Homelessness Fund	9,750,038	5,542,414	27,036,534	-	-	-	42,328,987
Child Protective Services	29,707,479	16,704,828	31,364,026	119,200	-	-	77,895,532
Senior Services	3,562,506	2,106,568	2,537,984	-	-	-	8,207,058
Enhanced 911	274,815	145,863	6,363,772	1,500,000	-	-	8,284,450
Regional Public Safety	471,452	268,334	532,302	486,000	-	-	1,758,088
SUBTOTAL GOVERNMENTAL FUNDS	297,273,593	175,714,952	192,646,790	3,130,707	6,800,000	122,137,502	797,703,544



FY 2026 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES OTHER GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Central Truckee Meadows Remediation Dist	728,449	396,866	3,104,835	-	-	-	4,230,150
Truckee River Flood Mgt Infrastructure	854,437	462,087	11,631,538	-	-	2,483,050	15,431,112
Roads Special Revenue Fund	4,994,777	2,786,281	8,396,412	4,286,000	-	-	20,463,470
Other Restricted Special Revenue	10,875,655	6,715,723	9,108,314	294,242	-	8,940,362	35,934,296
Capital Facilities Tax	-	-	8,667,583	-	-	2,400,000	11,067,583
Parks Construction	-	-	3,060,283	1,033,464	-	-	4,093,747
Capital Improvements Fund	131,761	74,116	4,194,669	29,311,366	-	-	33,711,911
Washoe County Debt Ad Valorem	-	-	2,858,835	-	-	-	2,858,835
Washoe County Debt Operating	-	-	10,167,782	-	-	-	10,167,782
SAD Debt	-	-	224,644	-	-	-	224,644
SUBTOTAL GOVERNMENTAL FUNDS	17,585,079	10,435,073	61,414,894	34,925,072	-	13,823,412	138,183,530
TOTAL GOVERNMENTAL FUNDS	314,858,672	186,150,025	254,061,683	38,055,779	6,800,000	135,960,914	935,887,074

Note: Total expenditures-not including contingencies and transfers out = \$793,126,160



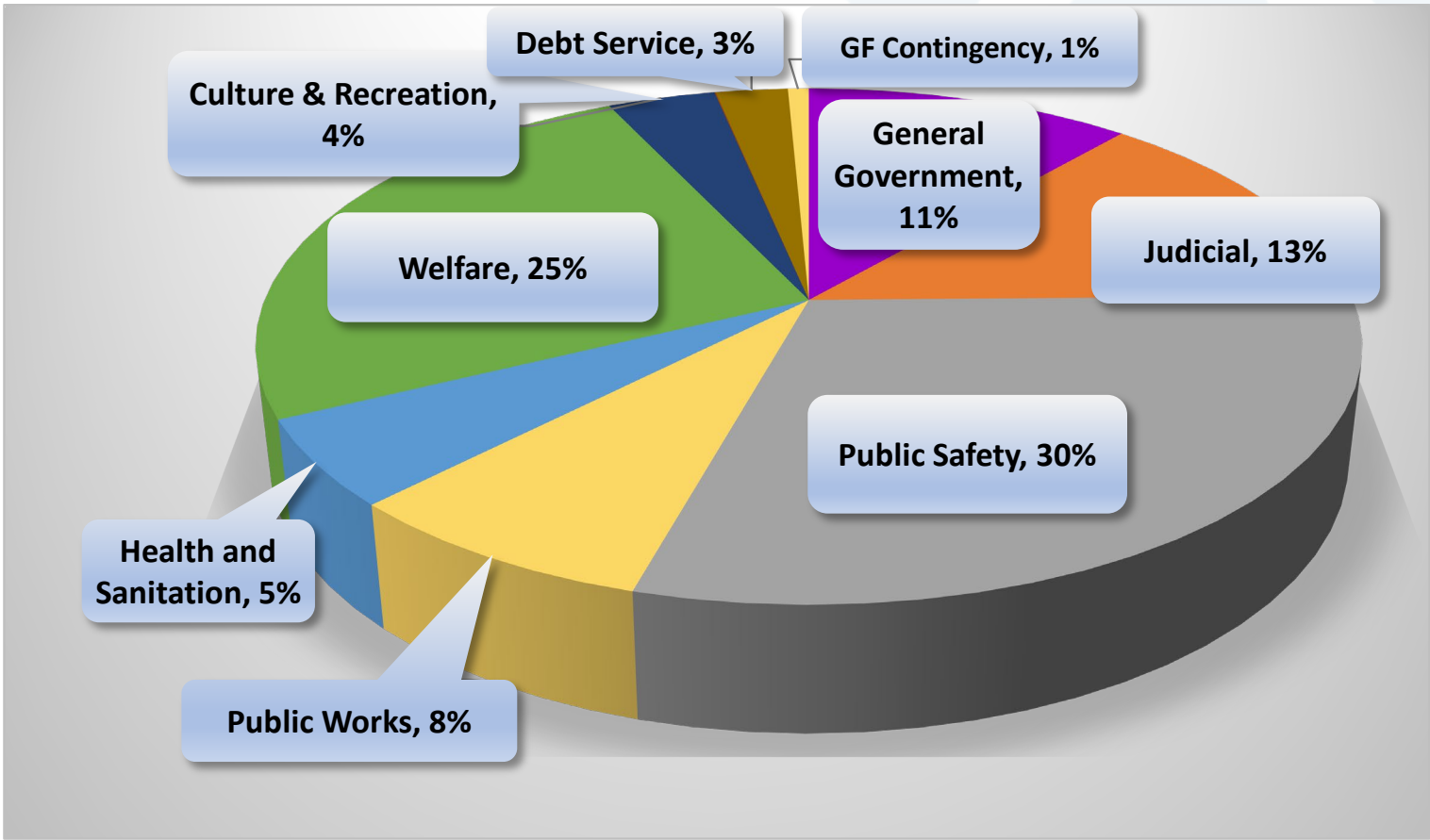
FY 2026 Budget (All Funds)

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS				
PROPRIETARY FUND	OPERATING EXPENSES	NON-OPERATING EXPENSES	OPERATING TRANSFERS	TOTAL APPROPRIATIONS
			OUT	
Building & Safety	5,038,569	2,000	-	5,040,569
Utilities	25,238,731	785,785	184,313	26,208,829
Golf Course	629,961	1,300	174,000	805,261
Health Benefits	84,094,085	-	-	84,094,085
Risk Management	10,737,206	-	-	10,737,206
Equipment Services	13,215,996	-	-	13,215,996
TOTAL PROPRIETARY FUNDS	138,954,547	789,085	358,313	140,101,945



FY 2026 Budget (All Funds)

FY 2026 Budget: Governmental Funds, by Function



FY26 Budget, by Function (Governmental Funds)

	FY26 Final	
General Government	\$ 105,966,816	11%
Judicial	\$ 125,350,708	13%
Public Safety	\$ 276,974,193	30%
Public Works	\$ 75,071,442	8%
Health and Sanitation	\$ 50,483,534	5%
Welfare	\$ 236,363,607	25%
Culture & Recreation	\$ 35,047,600	4%
Community Support	\$ 382,760	0%
Intergovernmental		0%
Debt Service	\$ 23,446,415	3%
GF Contingency	\$ 6,800,000	1%
Total Governmental Funds Appropriations	935,887,074	100%



FY 2026 Budget (All Funds)

FY 2026 Budget: Governmental Funds, by Function & Department

General Government			Judicial			Public Safety		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Accrued Benefits	\$ 3,200,000	0.3%	Alternate Public Defender	\$ 5,895,303	0.6%	Alternative Sentencing	\$ 4,941,615	0.5%
Assessor	\$ 10,979,786	1.2%	Conflict Counsel	\$ 3,488,764	0.4%	County Manager	\$ 4,922,636	0.5%
Board of County Commissioners	\$ 1,273,023	0.1%	Public Defender	\$ 15,944,439	1.7%	Juvenile Services	\$ 22,082,321	2.4%
Clerk	\$ 2,381,743	0.3%				Medical Examiner	\$ 7,074,767	0.8%
County Manager	\$ 7,261,066	0.8%	District Attorney	\$ 42,474,601	4.5%	Public Administrator	\$ 1,728,640	0.2%
Finance	\$ 6,949,048	0.7%				Public Guardian	\$ 3,058,545	0.3%
Human Resources	\$ 4,325,390	0.5%	District Court	\$ 36,514,444	3.9%	Sheriff	\$ 184,481,269	19.7%
Recorder	\$ 3,291,515	0.4%	Justice Courts					
Registrar of Voters'	\$ 5,158,710	0.6%	Incline Justice Court	\$ 876,304	0.1%	Animal Services	\$ 8,829,472	0.9%
Technology Services	\$ 24,387,690	2.6%	Reno Justice Court	\$ 10,405,602	1.1%	Enhanced 911	\$ 8,284,450	0.9%
Treasurer	\$ 3,520,487	0.4%	Sparks Justice Court	\$ 5,884,708	0.6%	Regional Public Safety Training Ctr	\$ 1,758,088	0.2%
			Wadsworth Justice Court	\$ 429,997	0.0%	Regional Communication System	\$ 2,278,761	0.2%
Marijuana Establishments	\$ 113,000	0.0%				Truckee River Flood Management	\$ 12,948,062	1.4%
Regional Permits System	\$ 1,565,648	0.2%	Capital Improvements	\$ 1,415,600	0.2%	Regional CAD/RMS	\$ 83,987	0.0%
Capital Facilities	\$ 1,000	0.0%	Grants/Restricted	\$ 1,845,945	0.2%	Capital Improvements	\$ 13,024,053	1.4%
Capital Improvements	\$ 11,437,297	1.2%	Undesignated/Transfers/Other	\$ 175,000	0.0%	Grants/Restricted	\$ -	0.0%
						Undesignated/Transfers/Other	\$ 1,477,528	0.2%
Grants/Restricted	\$ 548,283	0.1%	Total Judicial	\$ 125,350,708	13.4%	Total Public Safety	\$ 276,974,193	29.6%
Undesignated/Transfers/Other	\$ 19,573,132	2.1%						
Total General Government	\$ 105,966,816	11.3%						



FY 2026 Budget (All Funds)

FY 2026 Budget: Governmental Funds, by Function & Department

Public Works			Welfare			Culture & Recreation		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Community Services	\$ 21,537,185	2.3%	Human Services	\$ 2,275,122	0.2%	Community Services		
Roads	\$ 20,463,470	2.2%	Child Protective Services	\$ 77,895,532	8.3%	Regional Parks & Open Space	\$ 9,755,162	1.0%
Capital Facilities	\$ -	0.0%	Homelessness	\$ 42,328,987	4.5%	Library	\$ 18,384,078	2.0%
Capital Improvements	\$ 2,736,200	0.3%	Indigent Assistance	\$ 21,254,301	2.3%	Capital Improvements	\$ 1,935,600	0.2%
Grants/Restricted	\$ -	0.0%	Senior Services	\$ 8,207,058	0.9%	Parks Capital	\$ 4,093,747	0.4%
Undesignated/Transfers/Other	\$ 30,334,587	3.2%	Capital Improvements	\$ 2,847,562	0.3%	Grants/Restricted	\$ 879,013	0.1%
			Grants/Restricted	\$ -	0.0%	Undesignated/Transfers/Other	\$ -	0.0%
Total Public Works	\$ 75,071,442	8.0%	Undesignated/Transfers/Other	\$ 81,555,044	8.7%	Total Culture and Recreation	\$ 35,047,600	3.7%
Health & Sanitation			Total Welfare			Total Community Support		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Central Truckee Remediation	\$ 4,230,150	0.5%	Debt Service					
Health District	\$ 35,420,928	3.8%	General Obligation -Ad Valorem	2,858,835	0.3%			
Capital Improvements	\$ 315,600	0.0%	General Obligation -Revenue	6,574,195	0.7%	Total Contingency	\$ 6,800,000	0.7%
Undesignated/Transfers/Other	\$ 10,516,856	1.1%	Non-General Obligation -Revenue	3,593,587	0.4%			
			Special Assessment District	224,644	0.0%			
Total Health & Sanitation	\$ 50,483,534	5.4%	Undesignated/Transfers/Other	10,195,154	1.1%	TOTAL GOVERNMENTAL APPROPRIATIONS	\$ 935,887,074	
			Total Debt Service	23,446,415	2.5%			



FY 2026 Budget (All Funds)

FY 2026 Budget: Proprietary Funds

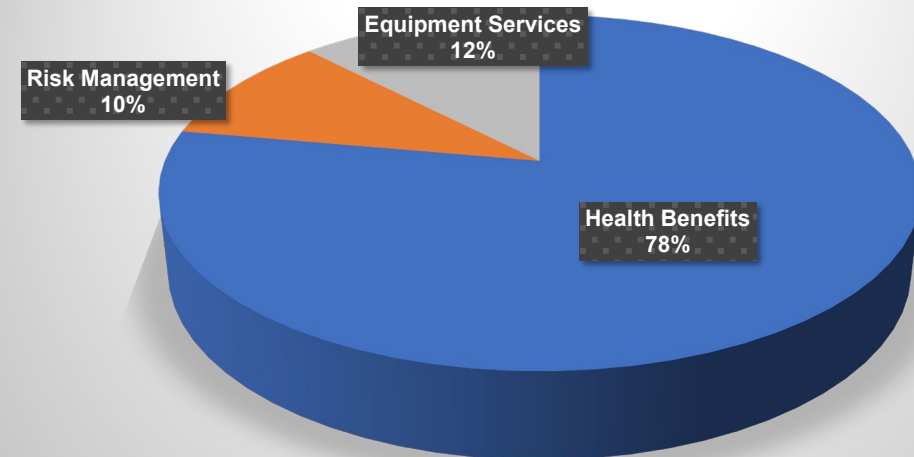
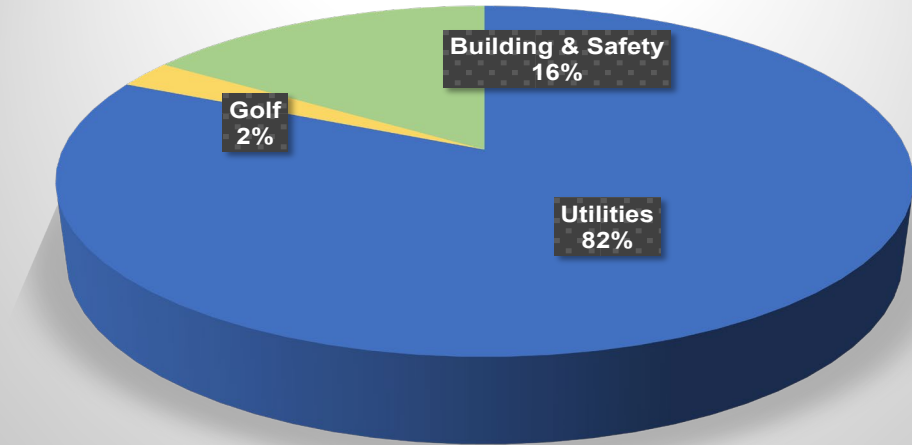
FY26 Budget, by Function (Proprietary Funds)

		% of Budget
Utilities	26,208,829	82%
Golf	805,261	3%
Building & Safety	5,040,569	16%
Enterprise Funds	32,054,659	100%

Health Benefits	84,094,085	78%
Risk Management	10,737,206	10%

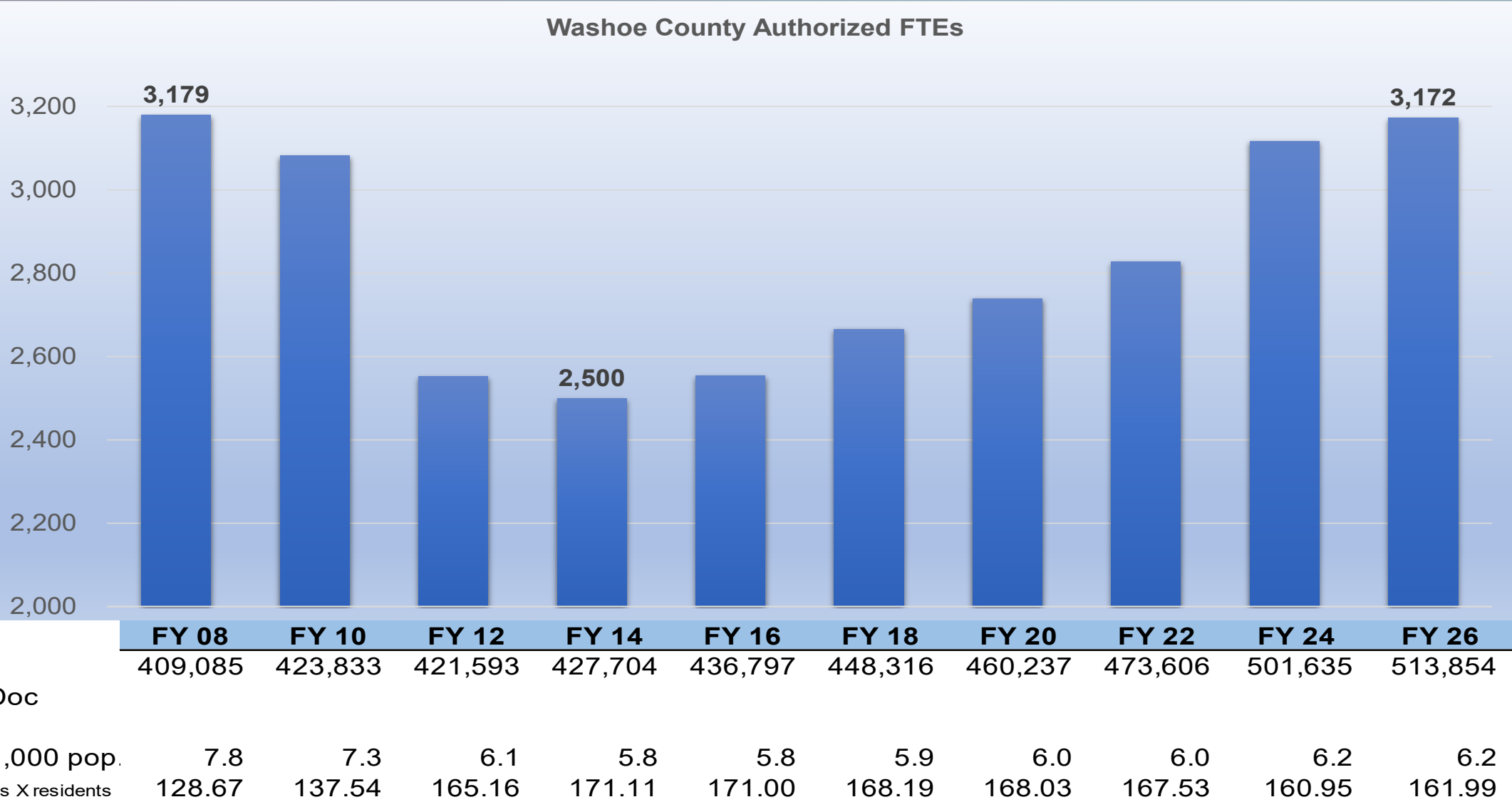
Equipment Services	13,215,996	12%
Internal Service Funds	108,047,287	100%

Total Proprietary Fund Appropriations	140,101,945
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FY 2026 Budget (All Funds)



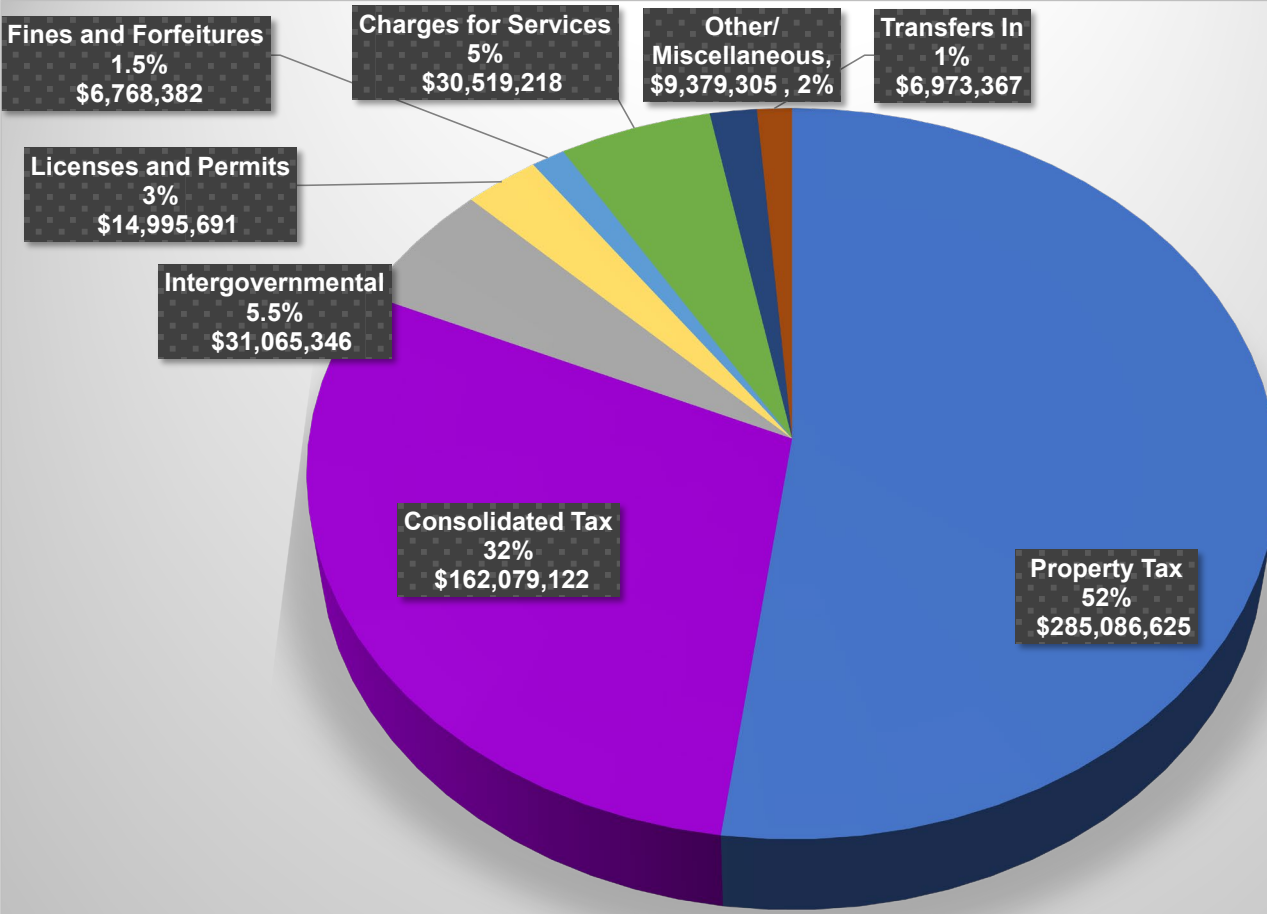
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FY 2026 Budget – General Fund

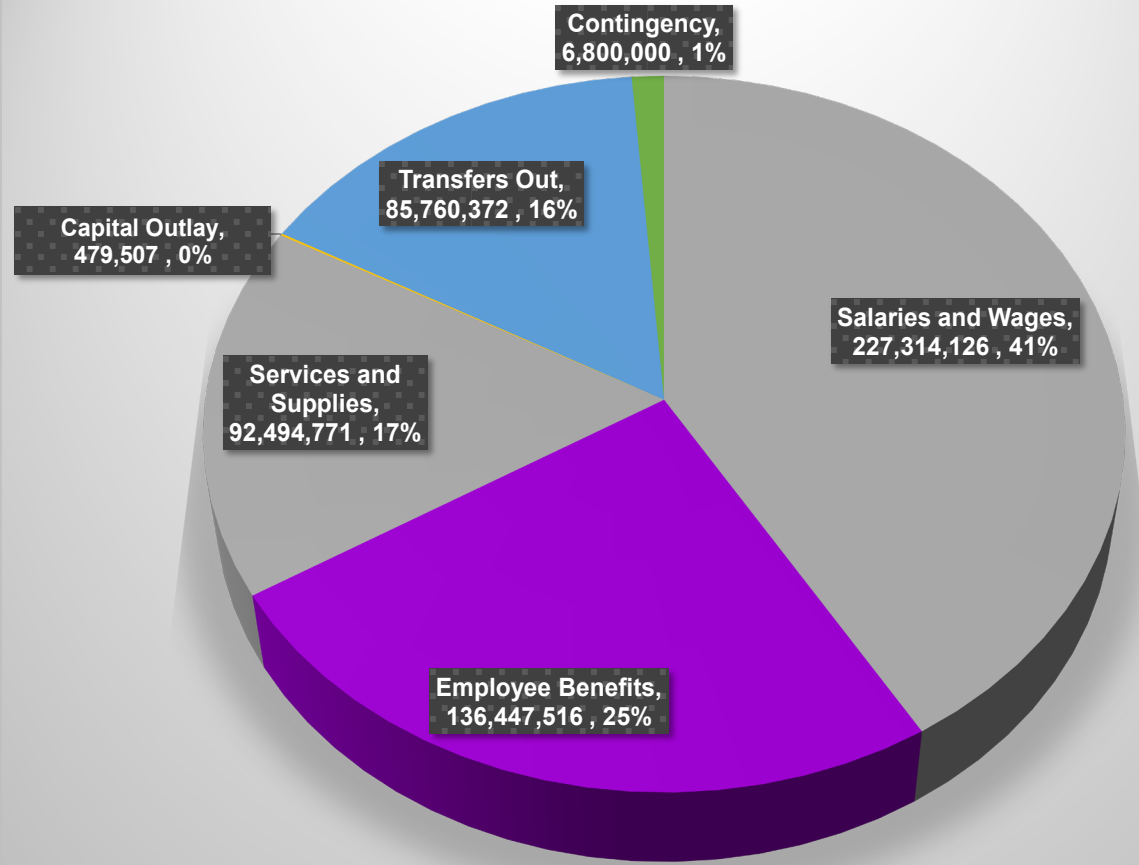


FY 2026 General Fund Budget

General Fund Sources = \$546.9 M



General Fund Uses = \$549.3 M





FY 2026 General Fund Budget

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Washoe County FY 2026 General Fund Final Budget					
Sources and Uses	FY 2025 Estimated	FY 2026 Tentative	FY 2026 Final	FY26 Final vs. FY25 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:					
Taxes	260,606,144	285,086,625	285,086,625	9.4%	24,480,481
Licenses and permits	14,935,691	14,995,691	14,995,691	0.4%	60,000
Consolidated taxes - Actual	158,901,100	162,079,122	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	20,126,294	20,126,294	1.0%	199,270
Other intergovernmental	9,396,342	10,939,052	10,939,052	16.4%	1,542,710
Charges for services	27,805,602	30,519,218	30,519,218	9.8%	2,713,616
Fine and forfeitures	7,958,708	6,768,382	6,768,382	-15.0%	(1,190,326)
Miscellaneous	12,384,305	7,879,305	9,379,305	-24.3%	(3,005,000)
Total revenues	511,914,916	538,393,689	539,893,689	5.5%	27,978,773
Other sources, transfers in	746,168	854,057	943,367	26.4%	197,199
Other sources, transfers in - one-time			6,000,000		
TOTAL SOURCES	512,661,084	539,247,746	546,837,056	6.7%	34,175,972

Washoe County FY 2026 General Fund Final Budget					
Sources and Uses	FY 2025 Estimated	FY 2026 Tentative	FY 2026 Final	FY26 Final vs. FY25 Year-End Estimate % Var.	\$ Var.
Expenditures and Other Uses:					
Salaries and wages	222,240,320	233,676,457	234,388,088		
Vacancy Savings	(1,324,956)	(7,065,669)	(7,073,962)		
Subtotal	220,915,364	226,610,788	227,314,126	2.9%	6,398,762
Employee benefits	124,999,297	140,308,903	140,695,145		
Vacancy Savings	(743,844)	(4,249,562)	(4,247,629)		
Subtotal	124,255,453	136,059,341	136,447,516	9.8%	12,192,063
Services and supplies	90,310,320	91,805,371	92,494,771	2.4%	2,184,451
Capital outlay	1,732,636	479,507	479,507	-72.3%	(1,253,129)
Capital outlay (GASB 87)					
Debt Service (GASB 87)	-	-			
Total expenditures	437,213,773	454,955,008	456,735,920	4.5%	19,522,147
Transfers out	78,382,987	85,760,372	85,760,372	9.4%	7,377,385
Contingency	10,000,000	6,800,000	6,800,000	-32.0%	(3,200,000)
TOTAL USES	525,596,760	547,515,380	549,296,292	4.5%	23,699,532
Net Change in Fund Balance	(12,935,676)	(8,267,634)	(2,459,236)	-81.0%	10,476,440
Beginning Fund Balance	154,152,738	136,013,217	141,217,062		
Ending Fund Balance	141,217,062	127,745,583	138,757,826		
Unassigned Ending Fund Balance	\$ 136,467,062	\$ 122,995,583	\$ 129,207,826		
Unassigned Ending Fund Balance%	26.6%	22.8%	23.8%		
*as % of Expense & Transfers less Capital					



General Fund - Fund Balance

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GENERAL FUND 5-YEAR FORECAST - FISCAL YEAR 2026 - FISCAL YEAR 2030							
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	Estimate	Final	Forecast	Forecast	Forecast	Forecast
Sources/Uses							
Revenues / Transfers In	510,290,343	512,661,085	546,837,056	563,928,035	588,398,760	613,328,363	640,939,809
	9.1%	0.5%	6.7%	3.1%	4.3%	4.2%	4.5%
		5-Year Average			4.6%		
Expenditures / Transfers Out	509,709,916	515,596,761	542,496,291	577,036,252	611,716,568	640,779,083	673,738,204
	6.5%	1.2%	5.2%	6.4%	6.0%	4.8%	5.1%
		5-Year Average			5.5%		
Contingency	-	10,000,000	6,800,000	4,885,152	5,219,064	5,484,981	5,789,263
TOTAL REVENUES OVER/UNDER USES	580,427	(12,935,676)	(2,459,235)	(17,993,369)	(28,536,873)	(32,935,701)	(38,587,659)
Unassigned Ending Fund Bal. as % of Exp.	29.4%	26.6%	23.8%	19.5%	13.9%	8.3%	2.4%

The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2026-2030 (FY26-FY30) reflect average revenue increase of 4.6% with average expenditure increase 5.5 percent.

Unassigned fund balance remains within reserve policy limits (10% to 17 percent) through FY28.

FY26 through FY30 include 3.0% salary savings

FY27 through FY30 reflects:

- Library Expansion Fund positions moved to the General Fund

- 1.0% annual contingency

- No above base/expansions or potential legislative impacts

- NNPH transfer increase of \$1 million/year through FY28

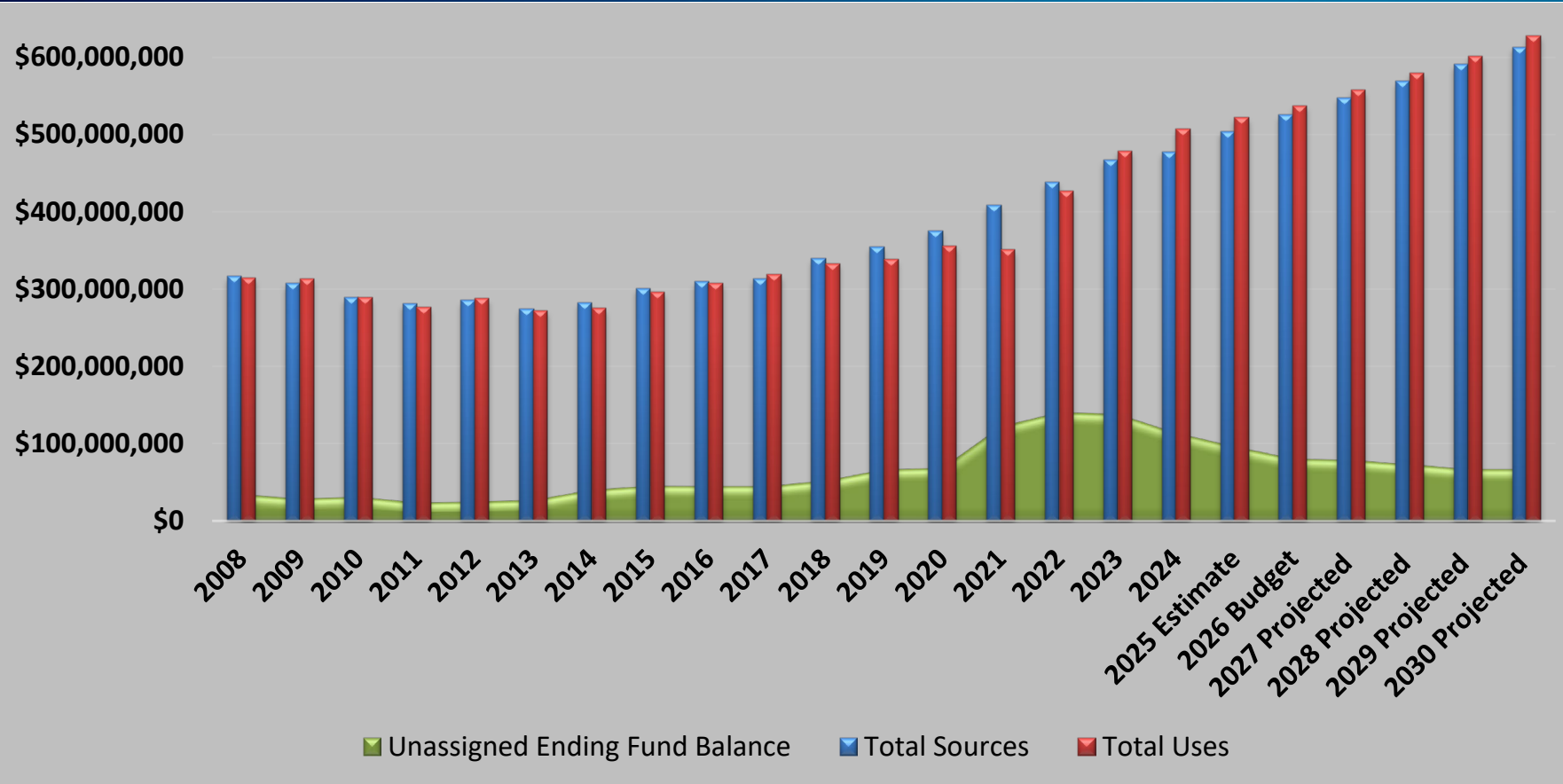
- CIP transfer increase of \$1 million/year through FY30

- Indigent transfer increase of \$1.1 million to \$1.3 million/year through FY30 (per legal mandate to increase 4.5% per year)

Note: Forecast is subject to change and updated as additional information becomes available. Commitment to continuously monitor, communicate and manage accordingly.



General Fund - Fund Balance



The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2026-2030 (FY26-FY30) reflect average revenue increase of 4.6% with average expenditure increase 5.5 percent.

Note: Forecast is subject to change and updated as additional information becomes available. Commitment to continuously monitor, communicate and manage accordingly.



FY 2026 Recommended General Fund Budget

General Fund Recommended Net New Position FTE's

Function	Department	Net FTE Change
Judicial:	Sparks Justice Court	<u>-0.78</u>
	Total Judicial	-0.78
Total General Fund		-0.78

Note: Detail on position titles and program included with staff report – Attachment A

General Fund Recommended Reclassifications/ Evaluations/ Title Changes/ Etc.

Function	Department	# of Incumbents/ Positions
Culture & Recreation:	Community Services – Parks	<u>35.0</u>
	Total Culture & Recreation	35.0
General Government:	Assessor	4.00
	Finance	1.00
	Human Resources	<u>3.00</u>
	Total General Government	8.00
Judicial	Alternate Public Defender	2.00
	District Attorney	2.00
	District Court	1.00
	Justice Courts	13.00
	Public Defender	<u>5.00</u>
	Total Judicial	23.00
Public Safety:	Juvenile Services	1.00
	Public Guardian	1.00
	Sheriff	<u>2.00</u>
	Total Public Safety	4.00
Public Works:	Community Services	<u>3.00</u>
	Total Public Works	3.00
Welfare:	Total Welfare	0.00
Total General Fund		73.00



FY 2026 Recommended General Fund Budget

General Fund FY 2026 Recommended Transfers Out

Transfer Out to Fund:	FY26 Amount	FY25 Amount
Indigent Services	\$25,187,074	\$24,102,463
Homelessness Fund	\$21,761,286	\$21,820,409
Capital Improvement	\$13,152,620 (includes \$12,500,000 ongoing and \$652,620 one-time)	\$12,000,000
Health District	\$10,516,856	\$9,516,856
Road Maintenance	\$6,637,592	\$1,325,253
Debt Service	\$5,043,542	\$6,167,624
Senior Services	\$3,428,882	\$3,428,882
CAD/RMS	\$32,520	\$-0-
Total General Fund	\$85,760,372	\$78,361,487

A white calculator is positioned on a document, likely a budget or financial report. The calculator has a large LCD screen and a numeric keypad. A pen is visible in the background, resting on the document. The document contains some text and numbers, including "155,395.80" and "150,000.00".

FY 2026 Budget – Other Funds



FY 2026 Recommended Budget Other Funds

Other Funds Recommended Net New Position FTE's

Function	Department	Net FTE Change
Judicial:	District Attorney	<u>-6.00</u>
	Total Judicial	-6.00
Public Safety:	Sheriff	<u>-3.00</u>
	Total Public Safety	-3.00
Welfare:	Human Services	<u>-1.00</u>
	Total Welfare	1.00
Total Other Funds		-10.00

Other Funds Recommended Reclassifications/Evaluations/Title Changes/Etc.

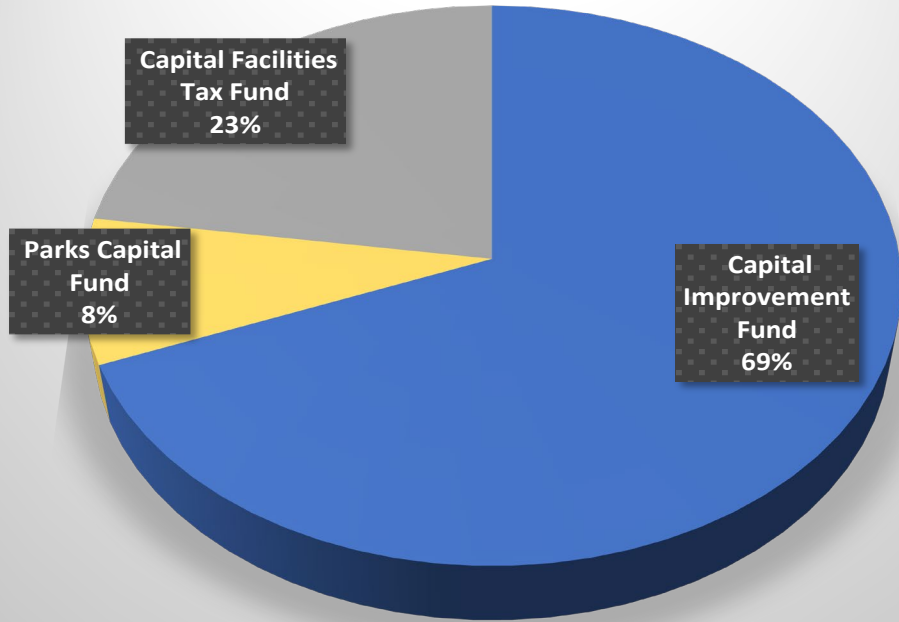
Function	Department	# of Incumbents/ Positions
Enterprise:	Utilities	3.00
Internal Service:	Health Benefits	1.00
Welfare:	Human Services	3.00
Public Safety:	Sheriff	1.00
Public Works:	Community Services	2.00
Total Other Funds		10.00

Note: Detail on position titles and program included
with staff report – Attachment A



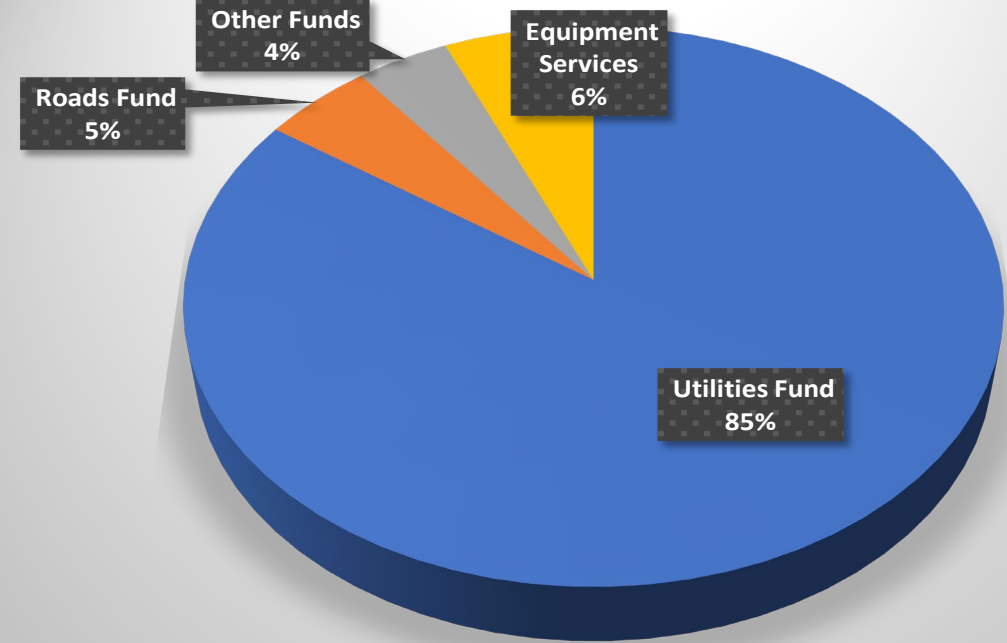
FY 2026 Recommended Budget CIP

Recommended Capital Improvement – Total \$137,520,934



FY26 Capital Budget, by Fund (Capital Funds)

Capital Improvement Fund	\$ 33,711,911
Parks Capital Fund	\$ 4,093,747
Capital Facilities Tax Fund	\$ 11,067,583
Total Capital Funds	\$ 48,873,241



FY26 Capital Budget, by Fund (Other Funds)

Utilities Fund	\$ 75,062,000
Roads Fund	\$ 4,286,000
Other Funds	\$ 3,569,949
Equipment Services	\$ 5,729,744
Total Other Funds	\$ 88,647,693

Note: Total Capital Appropriations are not the same as Total Capital Project Appropriations. Information above reflects Total Capital Appropriations. Total Capital Project Appropriations, with additional information, specific projects, etc. will be covered in a separate staff report/ presentation.



FY 2026 Recommended Budget

❖ The adopted budget is many things, including:

- Legally approved appropriations
- Financial plan
- Operations guide

❖ Next Steps:

- June 1, 2025 - Submit FY 2026 Final Budget to the State Department of Taxation
- August 1, 2025 – Submit to Washoe Debt Management Commission and the State Department of Taxation:
 - Five - Year CIP
 - Debt Management Policy
 - Statement of Indebtedness

Questions/Discussion?



Supplemental Information

**Not presented or discussed; no action taken;
provided for informational purposes**





Washoe County Budget

Financial Structure:

County Budget Functions

General Government
Judicial
Public Safety
Public Works
Health
Welfare
Culture & Recreation
Community Support
Intergovernmental
Utilities
Building and Safety
Golf
Debt Service

County Budget Fund Types

Governmental Funds
 General Fund
 Special Revenue Funds
 Debt Service Funds
 Capital Projects Funds
Proprietary Funds
 Enterprise Funds
 Internal Service Funds



Washoe County Budget

Financial Structure:

County Budget Fund Types

Governmental Funds

General Fund ("100") – "Checking Account"

Fewer restrictions

Special Revenue Funds ("200") – "Savings/Money Market/Gift Account"

Funding restricted or limited by regulation, statute, code, funder, etc.

Debt Service Funds ("300") – "Mortgage/Vehicle/Other Loan/Debt Account"

Non-discretionary; legal obligations

Capital Projects Funds ("400") – "Construction Account"

Proprietary Funds

Enterprise Funds ("500") – Accounts for operations similar to private enterprise

Internal Service Funds ("600") – Accounts for goods/services provided by one department to other departments of the county, or to other agencies, on a cost reimbursement basis

Property Taxes - Overview

Description	FY26	Date	Expiration	Notes
	Proposed	Passed	Date	
Operating Rate	1.0416			
Cooperative Extension Fund (NRS 549.020)	0.0100			*Effective 7/1/2008 (FY09), support of operations moved to UNR to reduce support & overhead costs; still subject to tax rate established for extension work.
<u>Voter Approved</u>				
Senior Citizens Center	0.0100	6/4/85	none	Date passed: 6/4/1985; perpetuity
Child Protection	0.0400	11/4/86	none	Date passed: 11/4/1986; perpetuity
Libraries	0.0000	11/8/94	6/30/25	Date passed: 11/8/1994; 30 years; expires 6/30/2025
Animal Shelter Operations*	0.0300	11/5/02	6/30/33	Date passed: 11/5/2002; 30 years; expires 6/30/2033
Subtotal - Voter Approved	0.0800			
<u>Legislative Overrides</u>				
Accident Insurance (NRS 428.185)	0.0150			Remitted to State for indigent care resulting from motor accidents.
Indigent Care (NRS 428.285)	0.0600			Ad valorem rate must be at least six and no more than ten cents. Originally for indigent patient medical services, later expanded to any indigent support.
Capital Acquisition (NRS	0.0500			Proceeds shared with the State and cities
Youth Services Levy (NRS 62B.150)	0.0056			Set by State - Funds China Springs and previously Aurora Pines detention camps for youth
Detention (AB395) (1993)	0.0774			Levy for support of Jail operations
Other: Family Court (NRS 3.0107)	0.0192			Imposition of up to 1.92 cents per \$100 of assessed valuation; ad valorem tax authorized for support of family court
Other: AB 104*	0.0272			Additional levy for operating expenses to offset losses SCCRT 1991 Legislature
Subtotal - Legislative Overrides	0.2544			
Debt*	0.0057			For debt service of ad valorem debt
Total tax rate levied	1.3917			

BASE RATE FOR ALL WASHOE COUNTY			
State of Nevada			0.1700
Washoe County	1.3860		
County Debt Service	0.0057		
Total County Rate			1.3917
General School	0.7500		
School Debt Service	0.3885		
Total School Rate			1.1385
TOTAL COMBINED RATE			2.7002

1.3917 = the County-only rate of the total maximum overlapping rate of 3.66 cap

- Washoe County School District 1.1385
- Cities (Reno/Sparks) 0.9598
- North Lake Tahoe Fire Protection District 0.6480
- Truckee Meadows Fire Protection District 0.5400
- State of Nevada 0.1700
- General Improvement Districts Varies

<https://tax.nv.gov/news-publications/local-government-finance-publications/>