



Fiscal Year 2026 Budget

Manager's Recommended Budget Presentation

April 15, 2025



Agenda

1. County Manager Opening
2. Strategic Planning Direction
3. Fiscal Year 2026 Financial Outlook and Recommended Budget
4. Next Steps
5. Thank You! Questions?

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 Financial Outlook and Recommended Budget



Fiscal Year 2026 Manager's Recommendations



The County Manager's Fiscal Year 2026 Recommended Budget reflects consideration of service needs and anticipated resources. It also adheres to the BCC strategic vision focus areas as well as the County's continued goals over the last several years of:

- Maintain Services
 - Make progress on Fundamental Service Review
 - Provide time for department heads/elected officials to collaborate with alternative service delivery options
- Commitment to Our Employees: Keep Employees Working
 - No layoffs/furloughs
- Use Reserves Wisely
 - Stabilize expenditure growth to bring into alignment with revenues.
 - No new taxes reflected in recommended budget or forecasts
 - Stabilization will ensure sufficient working cash to pay the bills and preserve fund balance for compliance with the Board's policy and statute.



Financial Outlook - Summary

General Considerations

- Potential for national and local economic impacts due to federal policy
- Sustainability - Costs continue to grow faster than revenues
 - Revenue
 - Property Tax = Largest revenue across all funds; ~52% of General Fund Revenues
 - Property Tax Abatement
 - FY26 = ~\$94 million all funds; ~\$71 million General Fund
 - C-Tax = ~32% of General Fund Revenues
 - Interest Income = ~1.0% of General Fund Revenues
 - Cost Inflation
 - Personnel = Largest cost across almost every fund; ~66% of General Fund Uses/~80% of General Fund Expenditures
 - Services and Supplies = ~17% of General Fund Uses/~20% of General Fund Expenditures
 - General Fund Transfers support other governmental funds that are also impacted by cost inflation
 - Infrastructure

Financial Outlook - Summary



General Considerations - Sustainability

General Fund Forecast Scenario: Fiscal Year 2026 Base – Do Nothing – Not Recommended

GENERAL FUND 5-YEAR FORECAST - FY26-FY30 - Updated for FY 2024 Actual Audited Financials & Collective Bargaining in FY 2025 & FY 2026 & PERS							
FY25 Est./FY26 Base with CBAs & PERS	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
Sources/Uses							
Revenues / Transfers In	510,290,343 9.1%	503,926,058 5.4%	525,877,391 4.4%	548,010,515 4.2%	568,632,597 3.8%	590,556,589 3.9%	613,362,913 3.9%
		5-Year Average			4.0%		
Expenditures / Transfers Out	509,709,916 6.5%	517,603,004 3.0%	548,072,064 7.6%	565,431,500 3.2%	588,040,002 4.0%	610,701,010 3.9%	637,356,586 4.4%
		5-Year Average			4.6%		
Contingency	-	12,400,000	4,676,444	4,815,881	5,025,840	5,213,941	5,440,800
TOTAL REVENUES OVER/UNDER USES	580,427	(26,076,946)	(26,871,117)	(22,236,867)	(24,433,245)	(25,358,362)	(29,434,474)
Unassigned Ending Fund Bal. as % of Exp.	28.6%	23.0%	16.7%	12.2%	7.6%	3.1%	-1.6%

Financial Outlook - Summary



General Considerations - Sustainability

General Fund Forecast Scenario: Fiscal Year 2026 Recommend (Tentative) – Slow Personnel Expenditure Growth over Fiscal Years 2026 through 2030

GENERAL FUND 5-YEAR FORECAST - FY26-FY30 - PERMANENT PERSONNEL REDUCTIONS FY27 THROUGH FY30 BASED ON FY26 \$11M ESTIMATED SAVINGS							
	FY 2024 Actual	FY 2025 Estimate	FY 2026 Tentative	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
Sources/Uses							
Revenues / Transfers In	510,290,343 9.1%	507,661,085 -0.5%	539,247,746 6.2%	562,316,225 4.3%	586,761,068 4.3%	611,665,897 4.2%	639,253,746 4.5%
		5-Year Average		4.7%			
Expenditures / Transfers Out	509,709,916 6.5%	513,400,606 0.7%	540,715,380 5.3%	567,378,592 4.9%	597,393,861 5.3%	621,759,975 4.1%	649,627,965 4.5%
		5-Year Average		4.8%			
Contingency	-	12,400,000	6,800,000	4,788,575	5,075,837	5,294,790	5,548,161
TOTAL REVENUES OVER/UNDER USES	580,427	(18,139,521)	(8,267,634)	(9,850,942)	(15,708,631)	(15,388,868)	(15,922,380)
Unassigned Ending Fund Bal. as % of Exp.	29.4%	25.7%	22.8%	20.0%	16.3%	13.2%	10.2%

Although the FY 2030 forecasted ending fund balance is within policy level, there are still ongoing deficits

Fiscal Year 2026 Manager's Recommendations



Fiscal Year 2026 Total Budget Appropriations - \$1.06 Billion

- No new positions (all funds)
- Hiring freeze with vacancy review process established for departments (all funds)
- No reclassifications resulting in cost increases (all funds)
- Library budget will be flat (i.e., no reductions, no increases).
 - Separate discussion and slide to follow
- Increase General Fund transfer to Northern Nevada Public Health by \$1 million
 - Separate discussion and slide to follow
- Increase General Fund transfer to Roads Fund by \$5 million
 - Separate discussion and slide to follow
- Reduce Special District Funds from \$100,000 to \$20,000 each
- ARPA-funded positions will be funded with ARPA interest
- Frequent updates and briefings with Commissioners and/or during Board meetings throughout Fiscal Year 2026.

Washoe County Budget				
	Fiscal Year 2025	Fiscal Year 2026	Change from Prior Year	
Total Budget Appropriations*	Final	Tentative	\$	%
Governmental Funds				
General Fund	\$ 522,087,064	\$ 547,515,380	\$ 25,428,316	5%
Special Revenue Funds	\$ 334,370,052	\$ 319,393,972	\$ (14,976,080)	-4%
Capital Project Funds	\$ 152,549,046	\$ 44,235,408	\$ (108,313,638)	-71%
Debt Service Funds	\$ 14,273,749	\$ 13,251,261	\$ (1,022,488)	-7%
Total Governmental Funds	\$ 1,023,279,911	\$ 924,396,021	\$ (98,883,890)	-10%
Proprietary Funds				
Enterprise Funds	33,565,657	31,965,349	\$ (1,600,308)	-5%
Internal Service Funds	101,023,158	108,047,286	\$ 7,024,128	7%
Total Proprietary Funds	134,588,815	140,012,635	\$ 5,423,820	4.0%
Total Appropriations - All Funds	1,157,868,726	1,064,408,656	(93,460,070)	-8%

*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 \$60 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.



Library – General Fund & Expansion Fund

- Fiscal Year 2026 Recommended Budget is flat (no reductions, no increases)
- The remaining Library Expansion Fund balance will be spent in FY26 and additional General Fund resources of ~\$1.3 million will be funded.
 - Note that the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund property 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 Fiscal Year 2027 budget process.



Northern Nevada Public Health – Health District Fund

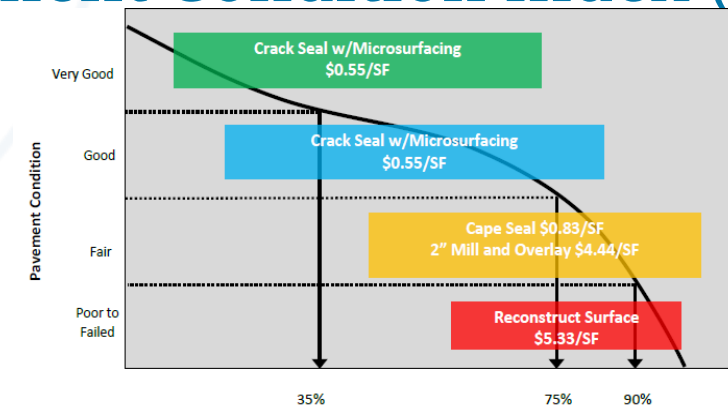
- Fiscal Year 2026 Recommended Budget is flat (no reductions, no increases)
- Increase General Fund transfer by \$1.0 million
- Public Health programs and services continue to be in high demand. Concurrently, NNPH faces the reduction and/or elimination of various funding sources, rising costs, and a flat transfer.
- NNPH and county finance staff to work together with third party contractor to review and update NNPH Fund forecast to address sustainability concerns

Fiscal Year 2026 Manager's Recommendations



Roads Fund

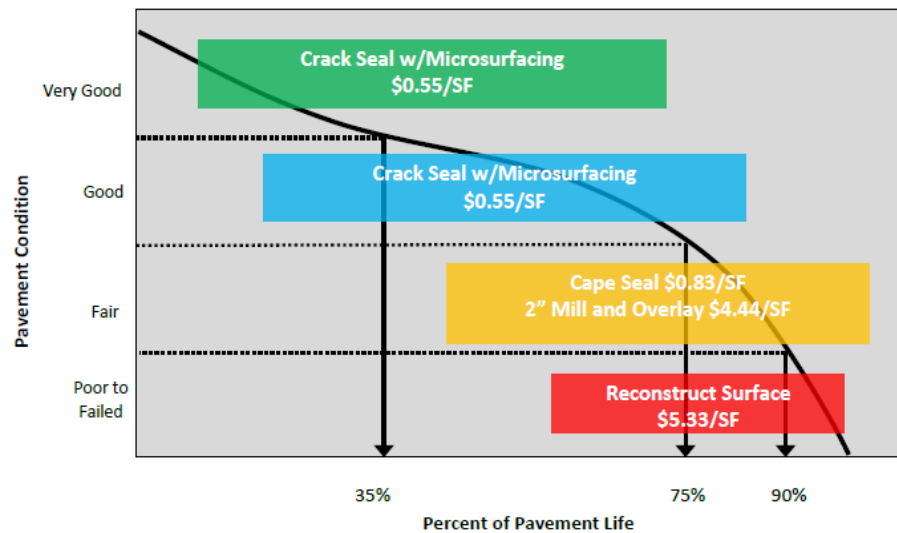
- Fiscal Year 2026 Recommended Budget is flat (no reductions, no increases)
- Increase General Fund transfer by \$5.0 million
- This brings the Fiscal Year 2026 budget into balance with base expenditures. This does not address the ongoing structural deficits in the fund that prevent investment for additional roads work and maintenance.
- Without additional ongoing resources, the Pavement Condition Index (PCI) will continue to deteriorate.
 - Maintenance and repair cost less than replacement
 - BCC PCI Policy – 73 (Board Financial Policy 6.5)
 - Current PCI – 69



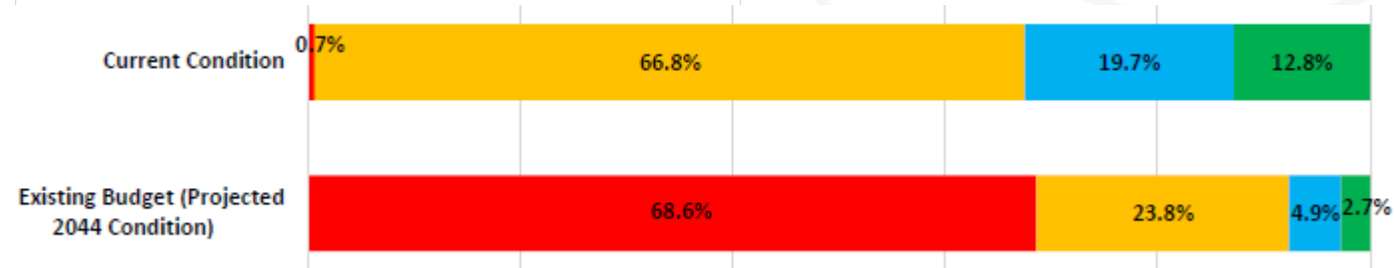
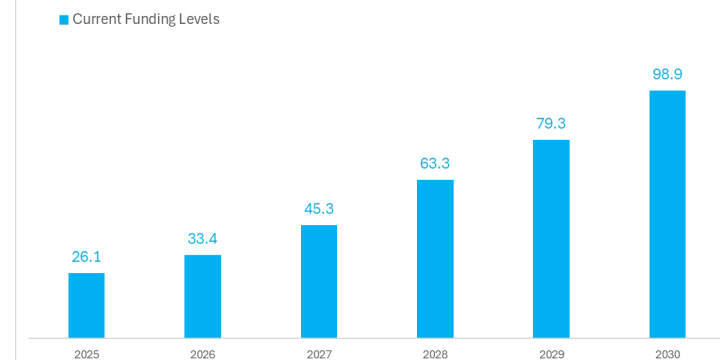
Fiscal Year 2026 Manager's Recommendations



Condition Category	PCI Range
Very Good	86 – 100
Good	76 – 85
Fair	31 – 75
Poor to Failed	0 – 30

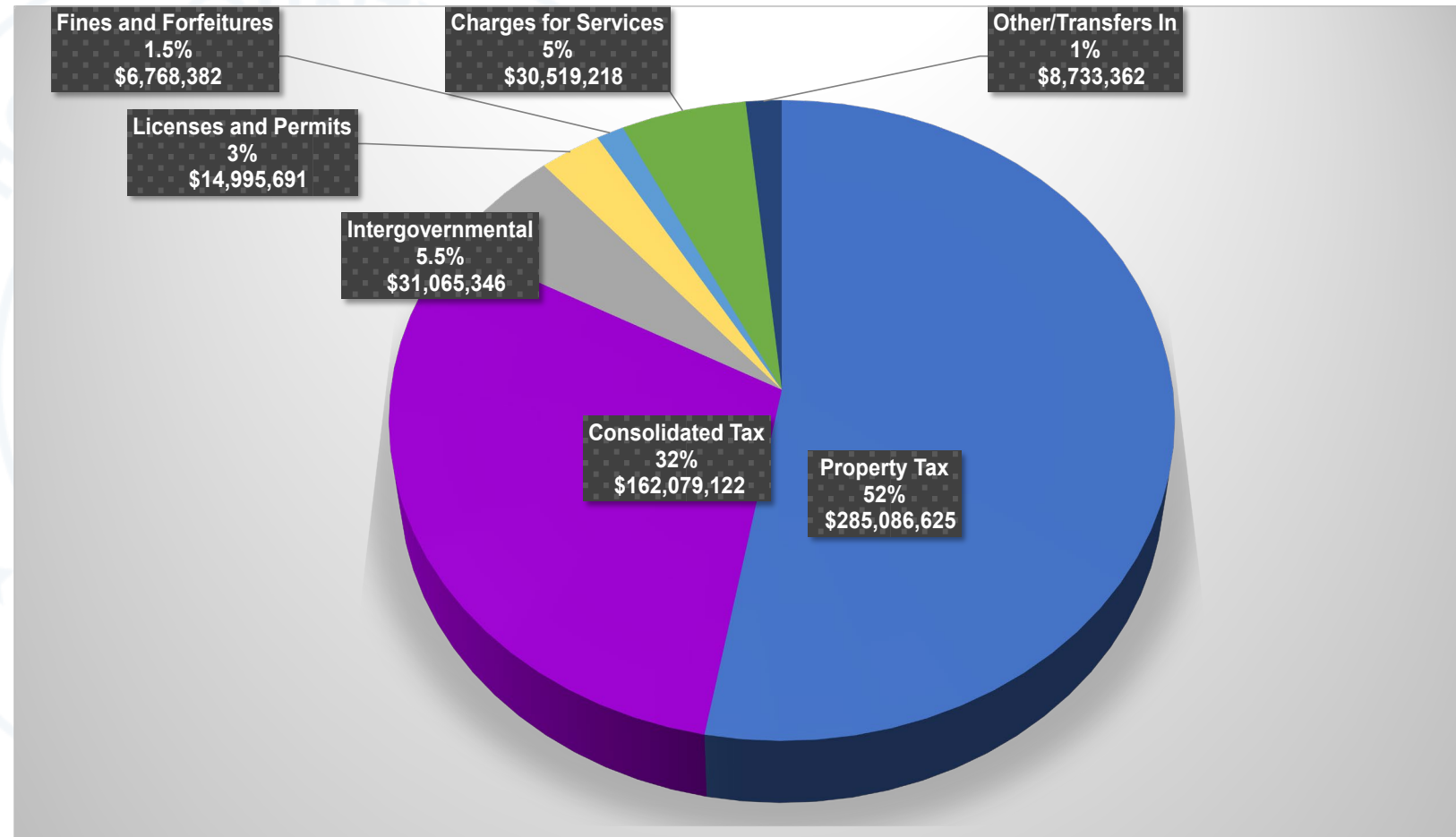


\$Millions of Deferred Maintenance (Pavement)



Fiscal Year 2026 - General Fund Revenues/Sources - \$539.2 Million

- Revenue Assumptions (compared to FY25 Estimates) = 6.2% Increase
 - Property Tax Increase of 9.4%
 - C-Tax Increase of 2.0%
 - P-Tax and C-Tax = 84% of total General Fund revenue; weighted increase = 5.5% increase
 - Charges for Services Increase of 9.8%
 - Licenses and Permits flat
 - Miscellaneous Increase 6.7%

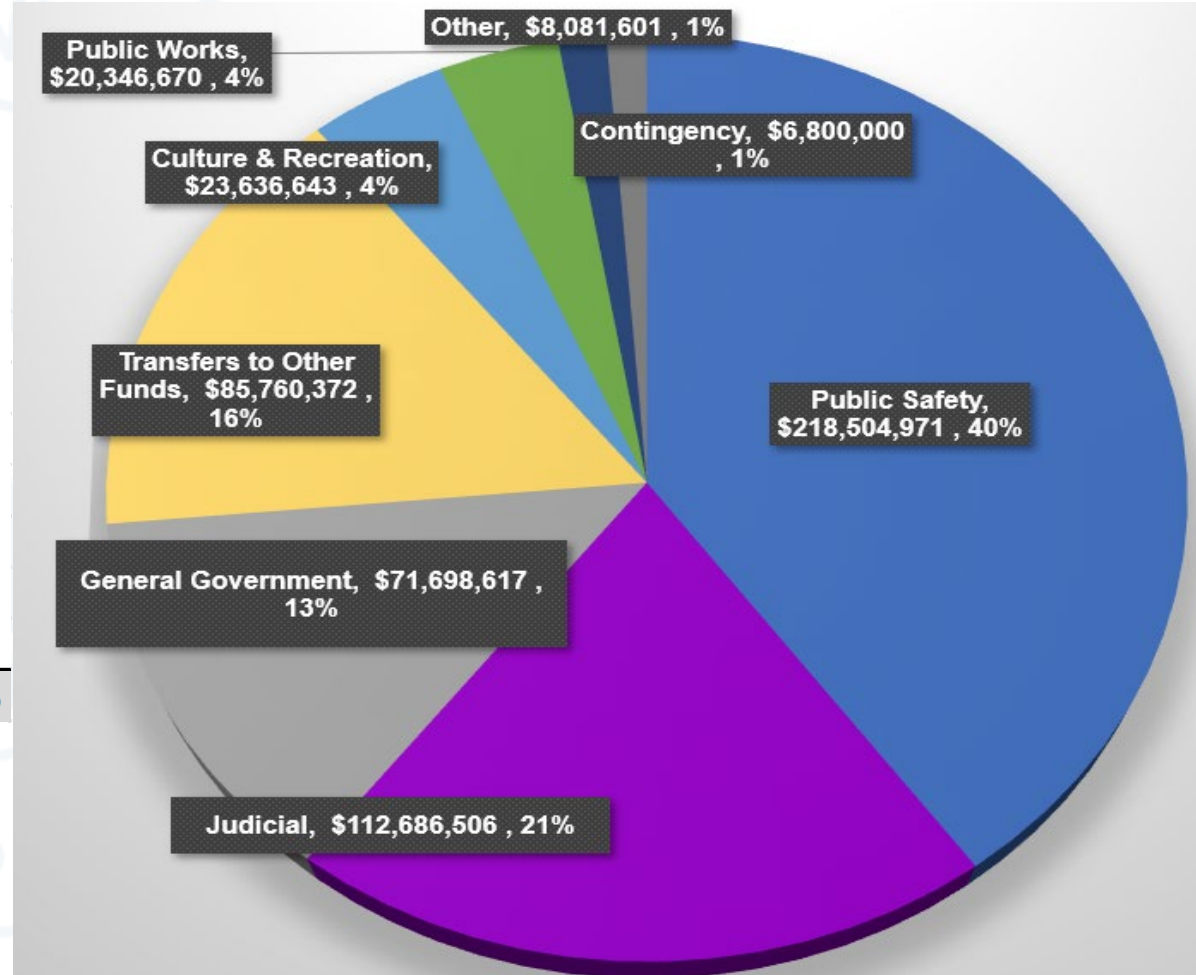


Fiscal Year 2026 Manager's Recommended Budget



Fiscal Year 2026 - General Fund Appropriations - \$547.5 Million

General Fund Expenditures, by Function			FY26 Tentative
Public Safety	\$ 218,504,971	40%	
Judicial	\$ 112,686,506	21%	
General Government	\$ 71,698,617	13%	
Transfers to Other Funds	\$ 85,760,372	16%	
Culture & Recreation	\$ 23,636,643	4%	
Public Works	\$ 20,346,670	4%	
Other	\$ 8,081,601	1%	
Contingency	\$ 6,800,000	1%	
Total Appropriations	547,515,380	100%	



FY 2026 Recommended Budget – Other Funds



Fiscal Year 2026 Manager's Recommended Budget

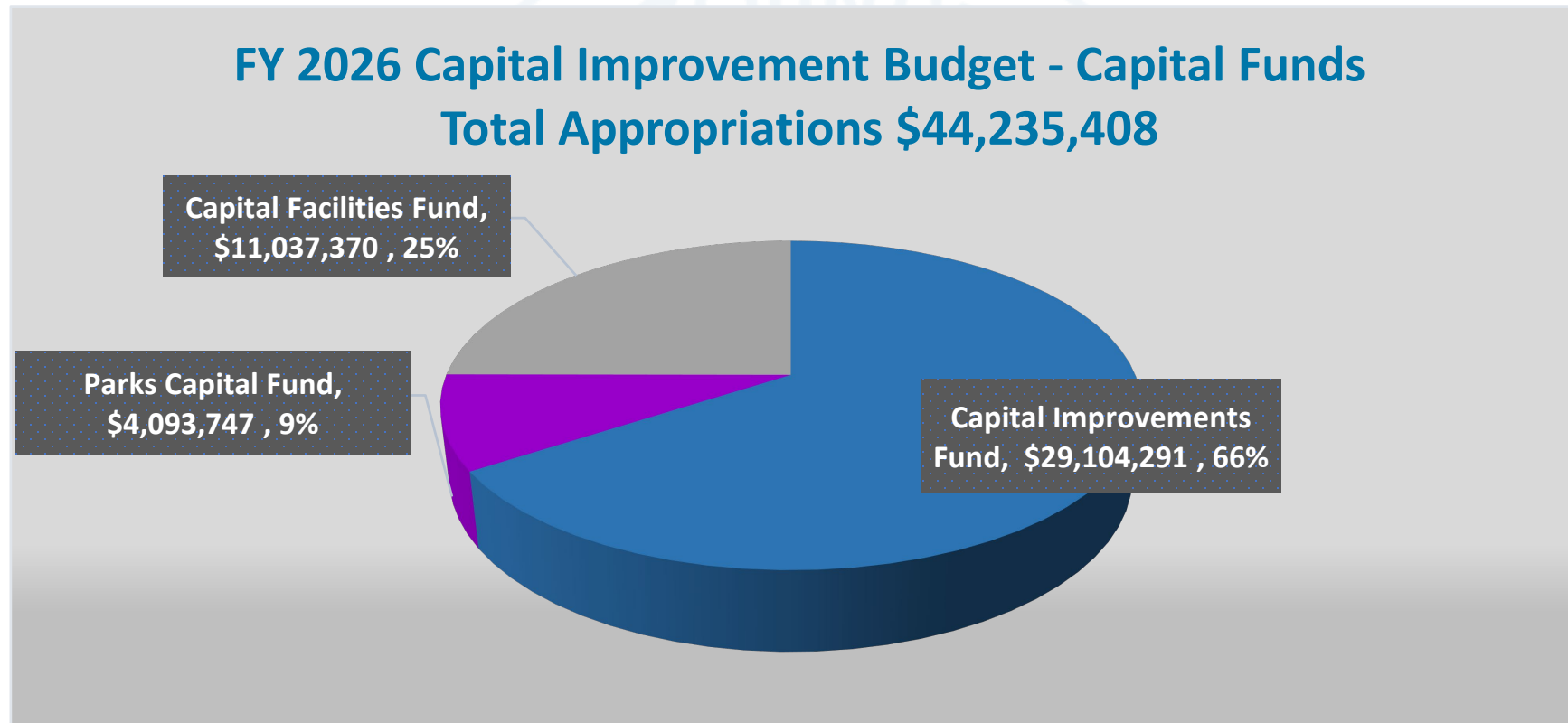


**Other Governmental
Funds – Sources
Totaling \$344.6 Million**

**Other Governmental
Funds – Uses Totaling
\$376.9 Million**

ESTIMATED REVENUES AND OTHER RESOURCES AND EXPENDITURES AND OTHER USES OTHER GOVERNMENTAL FUNDS			
GOVERNMENTAL FUNDS	TOTAL REVENUE & OTHER SOURCES	TOTAL APPROPRIATIONS	TOTAL REVENUES OVER/UNDER USES
Health	29,943,411	35,614,136	(5,670,725)
Library Expansion	-	4,009,910	(4,009,910)
Animal Services	7,916,017	8,829,472	(913,455)
Marijuana Establishments	1,300,000	1,300,000	-
Regional Communication System	6,452,355	6,947,342	(494,987)
Reg. Computer Aided Dispatch/Records Mgt.	406,806	407,258	(452)
Regional Permits System	1,161,416	1,565,648	(404,232)
Indigent Tax Levy	48,933,934	51,259,371	(2,325,437)
Homelessness Fund	39,955,664	42,328,987	(2,373,322)
Child Protective Services	78,159,029	77,895,532	263,496
Senior Services	7,354,308	8,207,058	(852,750)
Enhanced 911	7,298,203	8,284,450	(986,247)
Regional Public Safety	1,036,738	1,758,088	(721,350)
Central Truckee Meadows Remediation Dist	1,307,858	4,230,150	(2,922,292)
Truckee River Flood Mgt Infrastructure	15,431,112	15,431,112	-
Roads Special Revenue Fund	21,699,972	20,346,954	1,353,018
Other Restricted Special Revenue	29,643,495	30,978,503	(1,335,008)
Capital Facilities Tax	12,115,029	11,037,370	1,077,659
Parks Construction	682,063	4,093,747	(3,411,684)
Capital Improvements Fund	21,533,495	29,104,291	(7,570,797)
Washoe County Debt Ad Valorem	1,377,693	2,858,835	(1,481,142)
Washoe County Debt Operating	10,167,782	10,167,782	-
SAD Debt	759,800	224,644	535,156
TOTAL OTHER GOVERNMENTAL FUNDS	344,636,180	376,880,641	(32,244,461)

Capital Improvement Highlights – Total \$44.2M



** Capital Project Funds' budgets do not reflect carry forward projects from prior years. FY 2026 budget re-appropriation is estimated at \$60 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

Fiscal Year 2026 Manager's Recommended Budget



Capital Improvement Highlights – New Projects

WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2026 NEW PROJECTS

CAPITAL IMPROVEMENTS FUND	Amount
FY26 Recommended New Projects	
<i>Below Funded with One-Time Transfers</i>	
Registrar of Voters ADA Project	400,000
Data Management Platform and Implementation Services	145,000
Halo Phase II (IT Service Management)	107,620
North Valleys Splash Park (Restricted Funding)	220,000
May Arboretum Cactus Succulent Garden Design (Restricted Funding)	550,000
<i>Subtotal</i>	1,422,620
<i>Below Funded with Prior Year General Fund Transfers</i>	
Enterprise Resource Planning (SAP) Upgrade	3,000,000
Broadband Projects	1,775,000
<i>Subtotal</i>	4,775,000
<i>Below Funded with Insurance Reimbursement</i>	
Davis Creek - Rebuild Structures from Fire Loss	660,000

WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2026 NEW PROJECTS

CAPITAL IMPROVEMENTS FUND	Amount
FY26 Recommended New Projects	
<i>Below Funded with FY26 \$12.5M General Fund Transfer</i>	
TS Infrastructure Assessment Implementation Main Distribution Frame (MDF)/ Intermediate Distribution Frame (IDF)	704,000
1 S. Sierra and 75 Court St. Fire Alarm System Modernization	700,000
P25 Radios	300,000
911 Parr HU 3 & HU 7 Roof Replacement	1,450,000
911 Parr Shower Replacement	1,600,000
911 Parr AC4 kitchen Upgrade	540,000
911 Parr Wastewater Lift Station Grinder "Muffin Monster"	1,200,000
9th St Concrete Enhancement	2,000,000
Sierra Sage Roof and Siding Replacement (20% funded by the Golf Fund)	850,000
Undesignated	3,156,000
<i>Subtotal</i>	12,500,000
New Capital Projects Included in CIP Fund	\$ 19,357,620

PARKS CAPITAL FUND	Amount
FY26 Recommended New Projects	
Lazy 5 Regional Park Master Plan Update	170,000
New Capital Projects Included in Parks CIP Fund	\$ 170,000

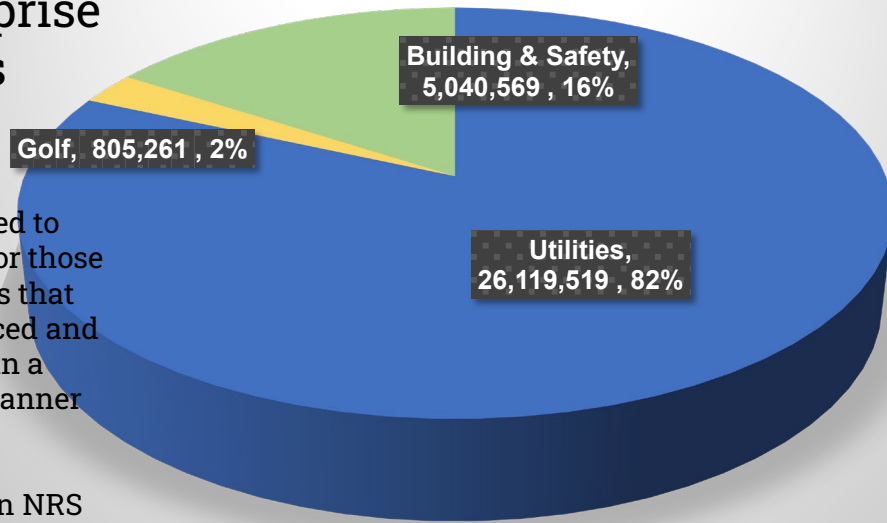
Fiscal Year 2026 Manager's Recommended Budget



Proprietary Funds – Totaling \$140 Million

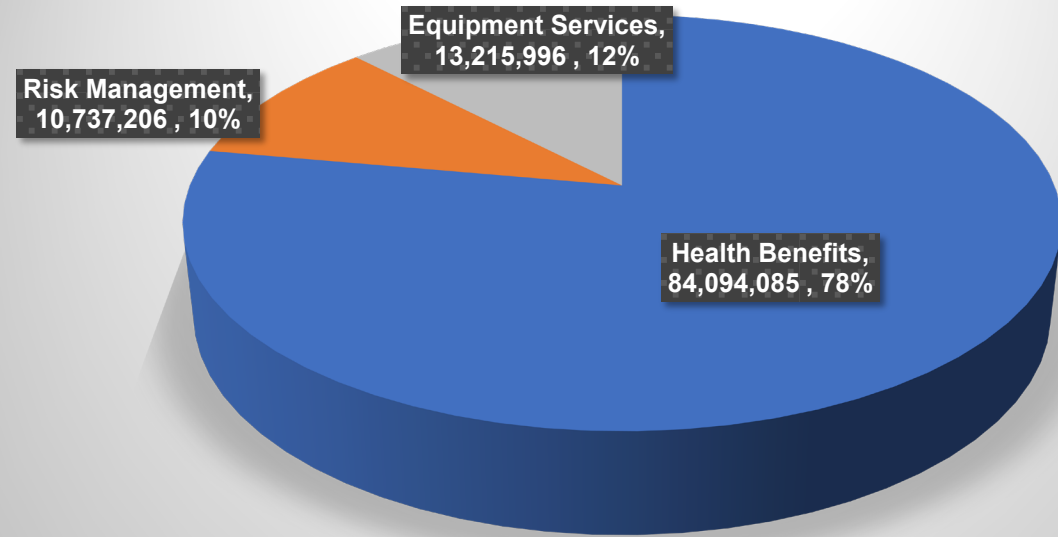
Enterprise Funds

Established to account for those operations that are financed and operated in a similar manner to private business. [Defined in NRS 354.517]



Internal Service Funds

Established to account for operations that provide services to other dept's or agencies within the County on a reimbursement basis. [Defined in NRS 354.543]



PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
PROPRIETARY FUND	OPERATING REVENUES	OPERATING EXPENSES	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		TOTAL APPROPRIATIONS
					IN	OUT	
Building & Safety	3,510,000	5,038,569	170,426	2,000	-	-	5,040,569
Utilities	26,047,352	25,238,731	14,322,582	785,785	-	95,003	26,119,519
Golf Course	305,000	629,961	46,495	1,300	-	174,000	805,261
Health Benefits	81,467,041	84,094,085	533,000	-	-	-	84,094,085
Risk Management	8,180,911	10,737,206	327,200	-	-	-	10,737,206
Equipment Services	14,395,161	13,215,996	500,000	-	-	-	13,215,996
TOTAL PROPRIETARY FUNDS	133,905,465	138,954,547	15,899,704	789,085	-	269,003	140,012,635

Fiscal Year 2026 Manager's Recommended Budget



Budget Summary - \$1.06B over 29 Funds

Washoe County Budget				
	Fiscal Year 2025	Fiscal Year 2026	Change from Prior Year	
	Final	Tentative	\$	%
Total Budget Appropriations*				
Governmental Funds				
General Fund	\$ 522,087,064	\$ 547,515,380	\$ 25,428,316	5%
Special Revenue Funds	\$ 334,370,052	\$ 319,393,972	\$ (14,976,080)	-4%
Capital Project Funds	\$ 152,549,046	\$ 44,235,408	\$ (108,313,638)	-71%
Debt Service Funds	\$ 14,273,749	\$ 13,251,261	\$ (1,022,488)	-7%
Total Governmental Funds	\$ 1,023,279,911	\$ 924,396,021	\$ (98,883,890)	-10%
Proprietary Funds				
Enterprise Funds	33,565,657	31,965,349	\$ (1,600,308)	-5%
Internal Service Funds	101,023,158	108,047,286	\$ 7,024,128	7%
Total Proprietary Funds	134,588,815	140,012,635	\$ 5,423,820	4.0%
Total Appropriations - All Funds	1,157,868,726	1,064,408,656	(93,460,070)	-8%

FY26 Tentative		
General Government	\$ 94,747,604	9%
Judicial	\$ 125,350,708	12%
Public Safety	\$ 276,968,678	26%
Public Works	\$ 74,805,115	7%
Health and Sanitation	\$ 50,483,534	5%
Welfare	\$ 236,363,607	22%
Culture & Recreation	\$ 35,047,600	3%
Community Support	\$ 382,760	0%
Intergovernmental		0%
Debt Service	\$ 23,446,415	2%
GF Contingency	\$ 6,800,000	1%
Total Governmental Funds Appropriations	924,396,021	87%
Enterprise Funds	31,965,349	3%
Internal Service Funds	108,047,286	10%
Total Proprietary Funds	140,012,635	13%
Total FY26 RECOMMENDED BUDGET	1,064,408,656	100%



Next Steps

- **Tentative Budget filed** with State of Nevada – NRS 354.596
 - On or before **April 15th**
- Public Hearing on Tentative Budget & Adoption of **Final Budget** – NRS 354.596; 354.598
 - **May 20th**
- Final Budget to be filed with State of Nevada – NRS 354.598
 - June 1st
- 5-Year Capital Improvement Plan to be filed with State of Nevada – NRS 354.5945
 - August 1st
- Debt Management Policy & Statement of Indebtedness to be filed with State of Nevada – NRS 350.013
 - August 1st

Thank you

Questions?



FY 2026 Recommended Budget – Appendix/ Additional Information



Financial Outlook - Summary



General Fund Forecast Assumptions –

- Natural salary savings in addition to permanent reductions of \$2.75 million per year over FYs 2027 - 2030
- No new revenue sources
- Declining interest earnings as fund balance is reduced
- C-Tax growth estimates (2.25%, 2.5%, 2.75%, and 2.75% for FYs 2027 through 2030, respectively)
- P-Tax growth estimates (6.5%, 6.5%, 6.0%, and 6.0% for FYs 2027 through 2030, respectively)
- Personnel expenditure growth based on current staffing
 - Used current data to estimate future increases based on employees moving through the pay range
 - No additional savings estimated for employees at the top who leave
- No above base increases for current or expanded programs
- No estimated Legislative impacts
- Limited Contingency (~1.0% per year)
- Flat transfers to the Roads Fund
- Transfers to NNPH (Health District) increasing by \$1 million per year until FY 2028
- Transfers to Capital Projects Fund increasing by \$1 million per year.
 - FY 2030 estimate of \$16.5 million does not fund ongoing transfer needs
- Library General Fund support at current level (i.e., including costs formerly supported by the Expansion Tax) starting in Fiscal Year 2027.

Fiscal Year 2026 Manager's Recommendations



Fiscal Year 2026 Total Governmental Fund Appropriations - \$924.4 Million - By Function and Department

Public Safety	Budget	% of Total Budget	Welfare	Budget	% of Total Budget	Judicial	Budget	% of Total Budget
Alternative Sentencing	\$ 4,941,615	0.5%	Human Services	\$ 2,275,122	0.2%	Alternate Public Defender	\$ 5,895,303	0.6%
County Manager	\$ 4,922,636	0.5%				Conflict Counsel	\$ 3,488,764	0.4%
Juvenile Services	\$ 21,807,569	2.4%	Child Protective Services	\$ 77,895,532	8.4%	Public Defender	\$ 15,944,439	1.7%
Medical Examiner	\$ 7,074,767	0.8%	Homelessness	\$ 42,328,987	4.6%			
Public Administrator	\$ 1,728,640	0.2%	Indigent Assistance	\$ 21,254,301	2.3%	District Attorney	\$ 42,474,601	4.6%
Public Guardian	\$ 3,058,545	0.3%	Senior Services	\$ 8,207,058	0.9%			
Sheriff	\$ 184,475,755	20.0%				District Court	\$ 36,514,444	4.0%
			Capital Improvements	\$ 2,847,562	0.3%	Justice Courts		
Animal Services	\$ 8,829,472	1.0%				Incline Justice Court	\$ 876,304	0.1%
Enhanced 911	\$ 8,284,450	0.9%	Grants/Restricted	\$ -	0.0%	Reno Justice Court	\$ 10,405,602	1.1%
Regional Public Safety Training Ctr.	\$ 1,758,088	0.2%	Undesignated/Transfers/Other	\$ 81,555,044	8.8%	Sparks Justice Court	\$ 5,884,708	0.6%
Regional Communication System	\$ 2,278,761	0.2%	Total Welfare	\$ 236,363,607	25.6%	Wadsworth Justice Court	\$ 429,997	0.0%
Truckee River Flood Management	\$ 12,948,062	1.4%						
Regional CAD/RMS	\$ 83,987	0.0%				Capital Improvements	\$ 1,415,600	0.2%
Capital Improvements	\$ 13,024,053	1.4%				Grants/Restricted	\$ 1,845,945	0.2%
						Undesignated/Transfers/Other	\$ 175,000	0.0%
Grants/Restricted	\$ 274,752	0.0%				Total Judicial	\$ 125,350,708	13.6%
Undesignated/Transfers/Other	\$ 1,477,528	0.2%						
Total Public Safety	\$ 276,968,678	30.0%						

Fiscal Year 2026 Manager's Recommendations



Fiscal Year 2026 Total Governmental Fund Appropriations - \$924.4 Million - By Function and Department

General Government	Budget	% of Total Budget
Accrued Benefits	\$ 3,200,010	0.3%
Assessor	\$ 10,979,786	1.2%
Board of County Commissioners	\$ 873,023	0.1%
Clerk	\$ 2,378,843	0.3%
County Manager	\$ 7,082,576	0.8%
Finance	\$ 6,949,048	0.8%
Human Resources	\$ 4,325,390	0.5%
Recorder	\$ 3,291,515	0.4%
Registrar of Voters'	\$ 5,158,710	0.6%
Technology Services	\$ 24,387,690	2.6%
Treasurer	\$ 3,520,487	0.4%
Marijuana Establishments	\$ 113,000	0.0%
Regional Permits System	\$ 1,565,648	0.2%
Capital Facilities	\$ 1,000	0.0%
Capital Improvements	\$ 6,829,677	0.7%
Grants/Restricted	\$ 548,283	0.1%
Undesignated/Transfers/Other	\$ 13,542,919	1.5%
Total General Government	\$ 94,747,604	10.2%

Public Works	Budget	% of Total Budget
Community Services	\$ 21,387,375	2.3%
Roads	\$ 20,346,954	2.2%
Capital Facilities	\$ -	0.0%
Capital Improvements	\$ 2,736,200	0.3%
Grants/Restricted	\$ -	0.0%
Undesignated/Transfers/Other	\$ 30,334,587	3.3%
Total Public Works	\$ 74,805,115	8.1%

Health & Sanitation	Budget	% of Total Budget
Central Truckee Remediation	\$ 4,230,150	0.5%
Health District	\$ 35,420,928	3.8%
Capital Improvements	\$ 315,600	0.0%
Undesignated/Transfers/Other	\$ 10,516,856	1.1%
Total Health & Sanitation	\$ 50,483,534	5.5%

Culture & Recreation	Budget	% of Total Budget
Community Services		
Regional Parks & Open Space	\$ 9,755,162	1.1%
Library	\$ 18,384,078	2.0%
Capital Improvements	\$ 1,935,600	0.2%
Parks Capital	\$ 4,093,747	0.4%
Grants/Restricted	\$ 879,013	0.1%
Undesignated/Transfers/Other	\$ -	0.0%
Total Culture and Recreation	\$ 35,047,600	3.8%
Debt Service	Budget	% of Total Budget
General Obligation -Ad Valorem	2,858,835	0.3%
General Obligation -Revenue	6,574,195	0.7%
Non-General Obligation -Revenue	3,593,587	0.4%
Special Assessment District	224,644	0.0%
Undesignated/Transfers/Other	10,195,154	1.1%
Total Debt Service	23,446,415	2.5%
Total Community Support	\$ 382,760	0.0%
Total Contingency	\$ 6,800,000	0.7%

Fiscal Year 2026 Manager's Recommended Budget



General Fund Sources & Uses

Washoe County FY 2026 Recommended Budget (Tentative)						
Sources and Uses	FY 2024 Actual	FY 2025 Final	FY 2025 Estimated	FY 2026 Tentative	FY26 Tent. vs. FY25 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:						
Taxes	242,782,117	260,606,144	260,606,144	285,086,625	9.4%	24,480,481
Licenses and permits	15,211,894	14,967,049	14,935,691	14,995,691	0.4%	60,000
Consolidated taxes - Actual	158,901,100	160,175,176	158,901,100	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	19,823,791	19,927,024	20,126,294	1.0%	199,270
Other intergovernmental	10,806,919	9,120,947	9,396,342	10,939,052	16.4%	1,542,710
Charges for services	26,331,833	26,343,770	27,805,602	30,519,218	9.8%	2,713,616
Fine and forfeitures	7,074,596	8,158,708	7,958,708	6,768,382	-15.0%	(1,190,326)
Miscellaneous	15,061,922	3,984,305	7,384,305	7,879,305	6.7%	495,000
Total revenues	496,097,405	503,179,890	506,914,916	538,393,689	6.2%	31,478,773
Other sources, transfers in	14,192,938	746,168	746,168	854,057	14.5%	107,888
Other sources, debt issued (GASB 87)						
TOTAL SOURCES	510,290,343	503,926,058	507,661,085	539,247,746	6.2%	31,586,661

Fiscal Year 2026 Manager's Recommended Budget



General Fund Sources & Uses

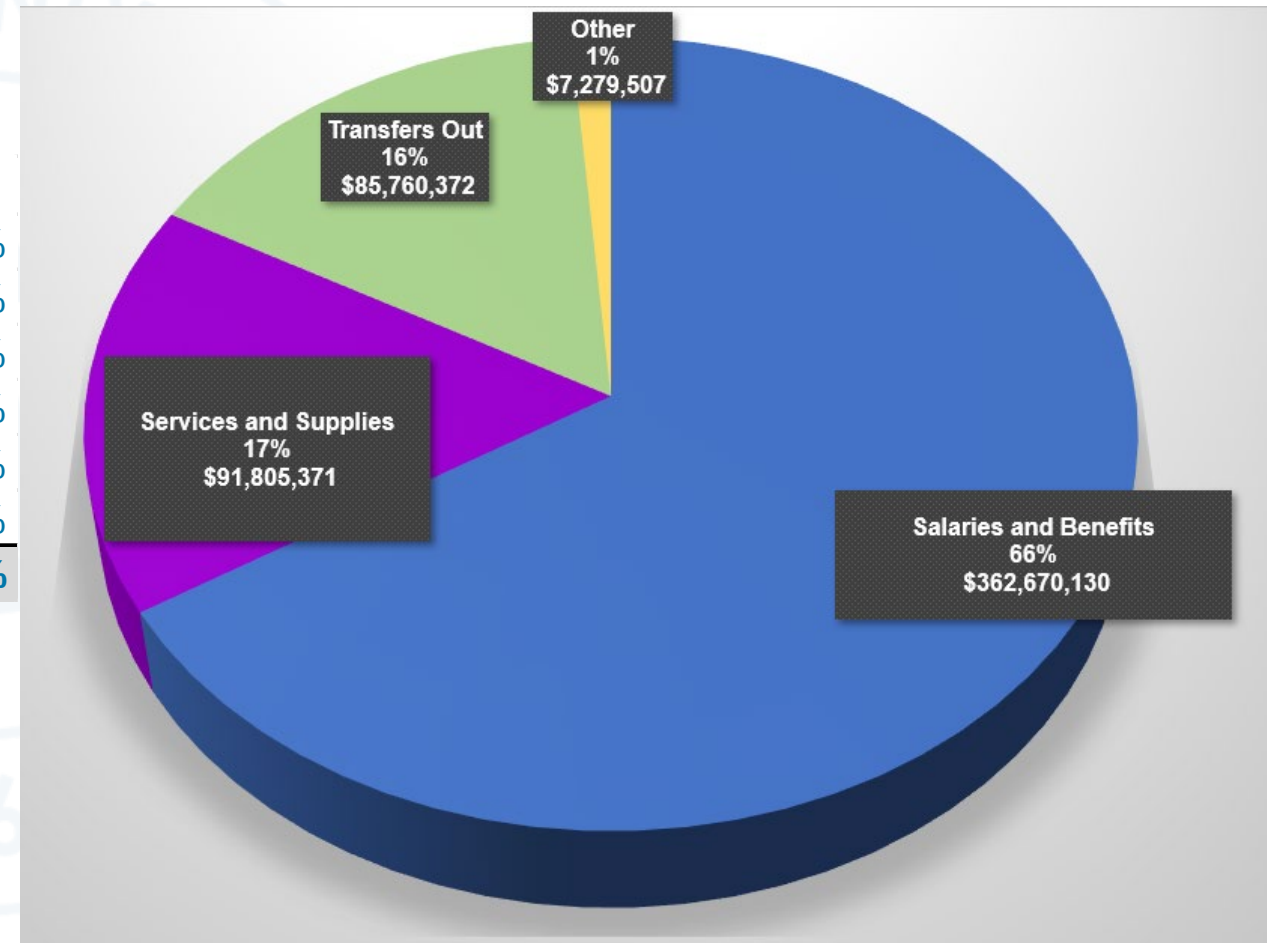
Washoe County FY 2026 Recommended Budget (Tentative)						
Sources and Uses	FY 2024 Actual	FY 2025 Final	FY 2025 Estimated	FY 2026 Tentative	FY26 Tent. vs. FY25 Year-End Estimate % Var.	\$ Var.
Expenditures and Other Uses:						
Salaries and wages	205,888,848	220,491,857	222,240,320	233,676,457		
Vacancy Savings		-	(1,324,956)	(7,065,669)		
Subtotal	205,888,848	220,491,857	220,915,364	226,610,788	2.6%	5,695,424
Employee benefits	114,204,547	124,052,673	124,999,297	140,308,903		
Vacancy Savings		-	(743,844)	(4,249,562)		
Subtotal	114,204,547	124,052,673	124,255,453	136,059,341	9.5%	11,803,888
Services and supplies	75,453,607	85,077,389	88,114,165	91,805,371	4.2%	3,691,206
Settlement payments (one-time)	3,219,949	600,000	-	-		-
Capital outlay	1,715,460	1,003,657	1,732,636	479,507	-72.3%	(1,253,129)
Capital outlay (GASB 87)	12,940,175					
Debt Service (GASB 87)	2,220,973	-	-	-		
Total expenditures	415,643,559	431,225,577	435,017,619	454,955,008	4.6%	19,937,389
Transfers out	77,566,356	78,361,487	78,382,987	85,760,372	9.4%	7,377,385
Transfers out (one-time)	16,500,000	-	-	-		
Contingency	-	12,500,000	12,400,000	6,800,000	-45.2%	(5,600,000)
TOTAL USES	509,709,915	522,087,064	525,800,606	547,515,380	4.1%	21,714,774
Net Change in Fund Balance	580,427	(18,161,006)	(18,139,521)	(8,267,634)		
Beginning Fund Balance	153,572,311	123,888,506	154,152,738	136,013,217		
Ending Fund Balance	154,152,738	105,727,500	136,013,217	127,745,583		
Unassigned Ending Fund Balance	\$ 145,354,042	\$ 96,118,352	\$ 131,263,217	\$ 122,995,583		
Unassigned Ending Fund Balance %	28.6%	18.9%	25.7%	22.8%		
*as % of Expense & Transfers less Capital						

Fiscal Year 2026 Manager's Recommended Budget



Fiscal Year 2026 - General Fund Appropriations - \$547.5 Million

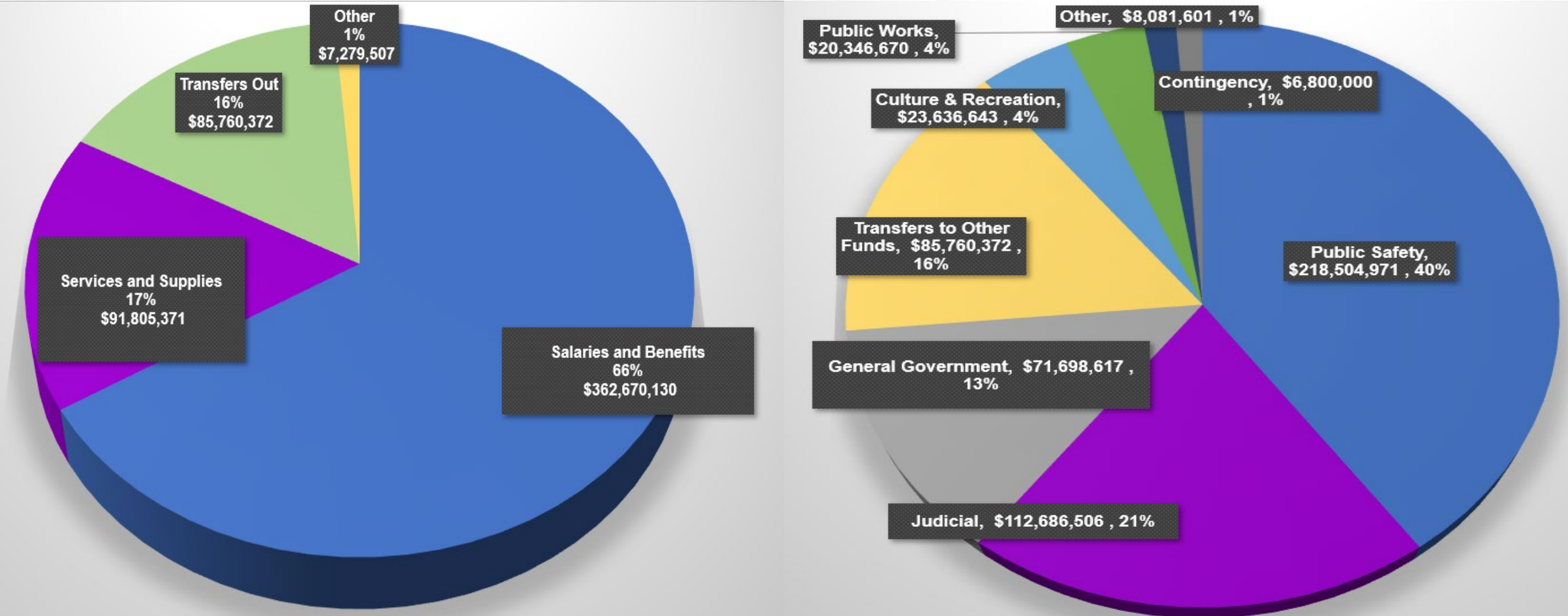
General Fund Expenditures, by Type		FY26 Tentative	
Salaries and Wages	226,610,788	41.4%	
Employee Benefits	136,059,341	24.9%	
Services and Supplies	91,805,371	16.8%	
Capital Outlay	479,507	0.1%	
Transfers Out	85,760,372	15.7%	
Contingency	6,800,000	1.2%	
Total Appropriations	547,515,380	100%	



Fiscal Year 2026 Manager's Recommended Budget



General Fund Appropriation Summary by Type and Function - \$547.5 Million



Fiscal Year 2026 Manager's Recommended Budget



**Other
Governmental
Funds –
Sources
Totaling
\$344.6 Million**

GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL REVENUE & OTHER SOURCES
Health	14,056,284	-	-	-	19,426,555	-	10,516,856	29,943,411
Library Expansion	4,009,910	-	-	-	-	-	-	-
Animal Services	7,232,069	-	7,251,017	0.0300	665,000	-	-	7,916,017
Marijuana Establishments	1,090,894	-	-	-	1,300,000	-	-	1,300,000
Regional Communication System	2,054,452	-	-	-	6,424,983	-	27,372	6,452,355
Reg. Computer Aided Dispatch/Records Mgt.	20,452	-	-	-	374,286	-	32,520	406,806
Regional Permits System	725,933	-	-	-	968,208	-	193,208	1,161,416
Indigent Tax Levy	15,273,241	-	14,502,034	0.0600	9,244,826	-	25,187,074	48,933,934
Homelessness Fund	23,953,822	-	-	-	3,720,654	-	36,235,010	39,955,664
Child Protective Services	8,869,452	-	9,668,023	0.0400	55,905,243	-	12,585,763	78,159,029
Senior Services	6,049,847	-	2,417,006	0.0100	1,015,613	-	3,921,689	7,354,308
Enhanced 911	4,477,520	-	-	-	7,298,203	-	-	7,298,203
Regional Public Safety	906,192	-	-	-	1,036,738	-	-	1,036,738
Central Truckee Meadows Remediation Dist	3,199,158	-	-	-	1,307,858	-	-	1,307,858
Truckee River Flood Mgt Infrastructure	2,708,006	-	-	-	15,431,112	-	-	15,431,112
Roads Special Revenue Fund	2,444,613	-	-	-	12,662,380	-	9,037,592	21,699,972
Other Restricted Special Revenue	16,381,945	-	2,417,006	0.0100	27,226,489	-	-	29,643,495
Capital Facilities Tax	2,441,197	-	12,085,029	0.0500	30,000	-	-	12,115,029
Parks Construction	8,388,318	-	-	-	682,063	-	-	682,063
Capital Improvements Fund	47,702,737	-	-	-	62,500	-	21,470,995	21,533,495
Washoe County Debt Ad Valorem	1,633,673	-	1,377,693	0.0057	-	-	-	1,377,693
Washoe County Debt Operating	2,166,584	-	-	-	-	-	10,167,782	10,167,782
SAD Debt	2,724,371	-	-	-	759,800	-	-	759,800
TOTAL OTHER GOVERNMENTAL FUNDS	178,510,670	-	49,717,808	0.2057	165,542,512	-	129,375,861	344,636,180

Fiscal Year 2026 Manager's Recommended Budget



**Other
Governmental
Funds – Uses
Totaling
\$376.9 Million**

ESTIMATED EXPENDITURES AND OTHER USES OTHER GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIE S AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
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
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	4,920,803	2,743,739	8,396,412	4,286,000	-	-	20,346,954
Other Restricted Special Revenue	11,547,896	7,087,690	9,108,314	294,242	-	2,940,362	30,978,503
Capital Facilities Tax	-	-	8,637,370	-	-	2,400,000	11,037,370
Parks Construction	-	-	3,060,283	1,033,464	-	-	4,093,747
Capital Improvements Fund	131,761	74,116	4,194,669	24,703,746	-	-	29,104,291
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
TOTAL GOVERNMENTAL FUNDS	88,053,965	49,984,093	161,673,389	32,968,652	-	44,200,542	376,880,641



Property Taxes - Overview

Description	FY26 Proposed	Date Passed	Expiration Date	Notes
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.
Voter Approved				
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			
Legislative Overrides				
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 428.285)	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/>