



**FINANCE**

1001 E. 9th Street  
Reno, Nevada 89512  
Phone: (775) 328-2000  
Fax: (775) 328-2490  
[www.washoecounty.gov](http://www.washoecounty.gov)

Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706

Washoe County herewith submits the Tentative budget for the  
fiscal year ending June 30, 2026

This budget contains 8 funds, including Debt Service, requiring property tax revenues totaling \$ 351,520,639

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 22 governmental fund types with estimated expenditures of \$ 830,999,077 and  
6 proprietary funds with estimated expenses of \$ 156,976,110

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 \_\_\_\_\_

\_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_

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SCHEDULED PUBLIC HEARING:

Time and Date 10:00 am; Tuesday, May 19, 2026

Publication Date May 5, 2026

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

COUNTY OF WASHOE BUDGET DOCUMENTS  
Fiscal Year 2026-2027

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## Executive Summary of Fiscal Year 2026-2027 Final Budget

Attached is the Fiscal Year 2026-2027 (Fiscal Year 2027; FY 2027) Washoe County Final Budget. The budget, summarized in Schedule A, is comprised of 22 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$830,999,077 and Proprietary Funds expenses total \$156,976,110. 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 is actively updating the Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in January 2026 for a public Budget Workshop and in April and May 2026 for Strategic Planning Workshops.

The current fiscal landscape warrants continued caution. The reality for FY 2027 is that there are similar challenges to recent years. The continuing trend of flattening revenue growth, including C-Tax and Property Tax (i.e., although both are still reflecting growth, the rate of growth is flattening), final ARPA spend down, and uncertainty with State/Federal grants, demands immediate consideration. These challenges are compounded by expenditures continuing to outpace revenues. The adopted Fiscal Year 2026 budget already reflected a five-year General Fund forecast reflecting unsustainable structural deficits (ongoing expenditures exceeding revenues).

In designing the Fiscal Year 2027 budget process, County leadership collectively enhanced the FY 2026 process, with a focus on a more efficient, collaborative, communicative, and strategic process to determine methods of executing the Board's vision with very finite resources. As part of that goal, the annual budget process was updated-including:

- Monthly financial updates to the Board
- Distributed and collated Strategic Planning feedback with responses from Elected Officials and Department Heads
- Convened the second annual all-department Budget Congress
- Held a follow-up all-department Budget Congress (Budget Congress 2.1)
- Continued individual briefings with Commissioners-including additional follow-up
- Continued process improvement based on best practices and stakeholder feedback.

Thanks to the organization's collective discipline and cooperation, we have been able to weather some significant fiscal challenges in the recent past. This includes various unplanned emergency responses (N. Valleys flooding, Davis Creek Fire, Hidden Valley flooding, etc.), the AT&T Sales Tax Refund, our COVID-19 response, the Incline Settlement payments, historically high inflationary impacts, historically high PERS



retirement contribution rate increases, implementation of classification and compensation updates, and multi-year collective bargaining agreements, etc. The impacts of these challenges were met without requiring budget reductions. This is quite an achievement, and we are grateful to all departments and offices for their teamwork and innovation, but we still face a challenging outlook over the next five years.

Based on our various challenges, Fiscal Year 2027 continues to embody themes from prior years. This means there are no identified resources for additional personnel without permanent offsets. Success will require working together to identify and implement creative and innovative solutions based on a service inventory and using technology to help us be even more productive while maintaining focus on our customers. For the second year, instead of submitting above-base budget requests as usual, departments participated in the Budget Congress and discussed the top concerns, ideas to help alleviate these concerns, and discussion about areas of assistance or support overcoming increasing service level expectations. The Fiscal Year 2027 base budget was updated as in prior years to account for known impacts (i.e., central services, personnel, BCC-approved contracts, etc.).

Due to the familiar and ongoing picture of increasing costs outpacing increasing revenues, the County Manager's Fiscal Year 2027 Recommended Budget reflects a vigilant and restrained approach to service delivery, which emphasizes careful monitoring, risk mitigation, and measured action. It also adheres to the Board's 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
- Commitment to Our Employees: Keep Employees Working
  - No layoffs/furloughs
- Use Reserves Wisely
  - Stabilize expenditure growth to bring into alignment with revenues.
  - Stabilization will ensure sufficient working cash to pay the bills and preserve fund balance for compliance with the Board's policy and Nevada Revised statute.

#### Tentative to Final Changes

There are minimal changes between the Fiscal Year 2027 Tentative and Final Budgets. Appropriations across all funds increased by \$5 million, or 0.4%. Material changes are outlined below:

#### *General Fund*

- One new 1.0 full-time equivalent (FTE) to support the Sheriff's Office Alternative to Incarceration program – case management.
  - Note that the General Fund still reflects a net decrease of 2.78 FTEs



**Other Funds**

- The Parks Capital Fund now reflects an additional \$3.95 million of revenue and expenditure for various projects contingent upon grant/other funding.

Total Fiscal Year 2027 (FY 2027) appropriations (expenditures/expenses, contingencies and transfers out) for 22 Governmental and 6 Proprietary funds are \$1.14 billion, see charts below.

This represents a \$62.2 million, or 6%, increase compared to the Fiscal Year 2026 (FY 2026) final budget. However, due to a change in the budget process, it's estimated that capital project funds will have mid-year FY 2027 budget appropriation increases of ~\$88 million compared to the Final budget of \$52 million (i.e., a total of ~\$140 million) – see note and chart(s) below.

Washoe County Budget					
	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2027	Change from Prior Year	
	Final	Tentative	Final	\$	%
<b>Total Budget Appropriations*</b>					
<b>Governmental Funds</b>					
General Fund	\$ 549,296,292	\$ 588,374,936	\$ 588,697,883	\$ 39,401,592	7%
Special Revenue Funds	\$ 324,466,280	\$ 328,250,653	\$ 328,223,340	\$ 3,757,060	1%
Capital Project Funds	\$ 48,873,241	\$ 47,554,028	\$ 51,961,931	\$ 3,088,690	6%
Debt Service Funds	\$ 13,251,261	\$ 12,015,282	\$ 12,015,349	\$ (1,235,912)	-9%
<b>Total Governmental Funds</b>	<b>\$ 935,887,074</b>	<b>\$ 976,194,899</b>	<b>\$ 980,898,503</b>	<b>\$ 45,011,429</b>	<b>5%</b>
<b>Proprietary Funds</b>					
Enterprise Funds	32,054,659	37,061,374	37,358,204	\$ 5,303,545	17%
Internal Service Funds	108,047,286	119,889,876	119,889,876	\$ 11,842,589	11%
<b>Total Proprietary Funds</b>	<b>140,101,945</b>	<b>156,951,250</b>	<b>157,248,079</b>	<b>\$ 17,146,134</b>	<b>12%</b>
<b>Total Appropriations - All Funds</b>	<b>1,075,989,019</b>	<b>1,133,146,149</b>	<b>1,138,146,582</b>	<b>62,157,563</b>	<b>6%</b>

\*Total appropriations include expenditures, contingencies and transfers out

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

FY27 budget re-appropriation is estimated at \$88 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.



<b>Governmental Funds</b>						
Fund Type	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	381,341,088	100,765,169	485,707	9,645,000	96,460,919	588,697,883
Special Revenue Funds	138,862,492	137,400,309	10,567,033	-	41,393,507	328,223,340
Capital Project Funds	157,188	16,376,043	33,028,700	-	2,400,000	51,961,931
Debt Service Funds	-	12,015,349	-	-	-	12,015,349
<b>Total</b>	<b>520,360,768</b>	<b>266,556,869</b>	<b>44,081,440</b>	<b>9,645,000</b>	<b>140,254,426</b>	<b>980,898,503</b>
<b>Proprietary Funds</b>						
Fund Type	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations		
Enterprise Funds	36,336,150	750,085	271,969	37,358,204		
Internal Service Funds	119,889,876	-	-	119,889,876		
<b>Total</b>	<b>156,226,025</b>	<b>750,085</b>	<b>271,969</b>	<b>157,248,079</b>		
<b>Total Appropriations</b>				<b>1,138,146,582</b>		

### Overall Revenue Trends

The regional economy continues to see growth, but at a slower rate than in recent years. As economic growth slows, the County’s revenue growth is also expected to slow, and resources will not support all needs and Fiscal Year 2027 budget requests.

Overall, FY 2027 revenues for governmental funds are estimated at \$805 million, which is a \$51 million increase (6.8%) over FY 2026 budgeted revenues of \$754 million. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that are carried forward from the prior year. Those estimates are included with the FY 2026 estimates to complete and will be reconciled in FY 2027 based on FY 2026 year-end actuals and closeout.

Property tax is the largest revenue source in the General Fund, representing approximately 52% of all ongoing/recurring revenues. For FY 2027, total property taxes are projected by the State Department of Taxation to increase 5.2%, from \$334.1 million in FY 2026 to \$351.5 million in FY 2027. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2027 is mostly attributable to new development.

The county’s total levied property tax rate remains at \$1.3917 per \$100 of assessed valuation. This rate has been the same since Fiscal Year 2005 (23 years). The statutory maximum rate is \$3.66 per \$100 of assessed valuation. Most areas of the county are at the \$3.66 maximum due to the overlapping rates of different non-county entities (i.e., City of Reno, City of Sparks, Truckee Meadows Fire Protection District, Washoe County School District, General Improvement Districts, etc.).



One of the County's most volatile 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 two years. In addition, due to the modernization of technology systems at the State of Nevada Department of Taxation, the information we have available is not comparable for annual trends. For example, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. The final FY25 C-Tax distribution was received in September 2025, making year-to-date comparisons based on prior year distributions extremely challenging. The County has responded by revising its Fiscal Year 2026 year-end forecast for C-Tax from the originally budgeted increase of 2.5% to an estimated increase of 4.5% over the prior fiscal year. In addition, the Fiscal Year 2027 Budget assumes a 3.0% increase in Consolidated Tax (C-Tax) with annual increases expected in the five-year forecast of 2.5% in Fiscal Years 2028 through 2031.

#### Overall Expenditure/Expense Trends

Personnel is one of the county's largest costs. Fiscal Year 2027 personnel costs are budgeted to increase 3.8% compared to FY 2026 final budget. The increase is largely attributed to continuation of the FY 2024 implementation of a comprehensive classification and compensation study, in addition to the historic PERS contribution rate increases in FY 2024 and FY 2026. New positions are not being recommended, and General Fund salary savings of approximately three percent are budgeted.

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 6%, comprising of increases of 5% in governmental funds and an increase of 12% in proprietary funds.

Fiscal Year 2027 continues many similar themes from Fiscal Years 2023 through 2026, including caring for the County's most vulnerable. Notable highlights for the FY 2027 Recommended Budget include:

- General Fund - budgeted salary savings of three percent (3.0%) - representing savings based on *normal* turnover
- No net new positions
  - Note there may be reallocations between departments
- Reclassifications that result in higher pay grades only approved with a validated permanent funding offset
- Remaining ARPA-funded positions will be funded with already accrued ARPA interest beginning in FY27
- Due to urgent funding issues and community public health needs, an increase of the General Fund transfer to Northern Nevada Public Health (see additional information below)
- Due to urgent funding constraints and infrastructure needs, an increase of the General Fund transfer to the Roads Fund (see additional information below)



- Library – FY27 recommended budget is reflected entirely in the General Fund
- No General Fund budget carryforward for encumbrances (Purchase Orders)
  - No “automatic” carry forward for any fund

Other notable Fiscal Year 2027 General Fund items include:

- General Fund Transfers Out of \$96.4 million, supporting:
  - Indigent Fund - \$26.3 million
  - Homelessness Fund - \$21.7 million
  - Transfer to Capital Projects - \$14.4 million (\$400k = one-time)
  - Health District - \$11.5 million
  - Roads Fund - \$10.6 million
  - Debt Service Fund - \$5.1 million
  - Senior Services Fund - \$3.4 million
  - Golf Fund - \$3.0 million (\$3 million = one-time)
  - Regional C AD/RMS - \$344 thousand
- Contingency of \$9.6 million, or ~2%

### General Fund

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. The General comprises approximately 52% of total budget appropriations.

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 2027 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County’s assets and infrastructure needs.

### Revenue(s)

Total FY 2027 General Fund revenues are forecasted to increase from \$552.5 million to \$580.6 million, or \$28 million, 5.1%, compared to FY 2026 estimates. However, this increase includes one-time revenues of \$10 million that have been accounted for in the General Fund forecasts.

As discussed above, the C-Tax has shown increased growth to date in FY 2026 and it is estimated to grow 3.0% in FY 2027, compared to FY 2026 estimated of \$170.3 million, to



\$175.4 million. C-Tax represents 32% of the County's General Fund ongoing/recurrent revenues.

Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund ongoing/recurrent revenues. General Fund ad-valorem taxes are estimated to increase \$14.7 million, or 5.2 percent.

### Expenditure(s)

Total budgeted expenditures, not including contingency or transfers out, for FY 2027 are \$482.6 million. This is a \$25.1 million, or 5.5%, increase over FY 2026 estimated expenditures of \$457.5 million. This also reflects an increase of \$25.9 million, or 5.7%, compared to the adopted FY 2026 budget.

Salaries and benefits remain the largest category of expenditures and total \$381.3 million, or 79% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$17.6 million, or 4.8%, compared to the adopted FY 2026 budget. The increase in FY 2027 General Fund personnel expenditures reflects continuation of the FY 2024 implementation of a comprehensive classification and compensation study, the historical FY 2024 and FY 2026 PERS rate increases, finalized Collective Bargaining Agreements, and FY 2027 budgeted salary savings of three percent. Services and Supplies show an increase of \$8.3 million, or 8.9%, compared to the adopted FY 2026 budget, due almost exclusively to inflationary expenditure increases.

Approximately \$4.5 million, or 18%, of the total expenditure increases represent fully moving expenditures previously funded and budgeted in the expired Library Expansion Fund. Note that the associated ad valorem tax rate (\$0.02) was reallocated to the General Fund operating rate in FY 2026. Fiscal Year 2027 is the first year that the entire budget associated with the Library Expansion Fund is included in the General Fund.

Other notable Fiscal Year 2027 General Fund items have been discussed above.

### Fund Balance

The General Fund FY 2027 ending fund balance is budgeted at \$150.8 million, or 25.6% 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 \$143.7 million, or 24.8% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent.

The General Fund's structural deficit can be explained simply by combining three factors:



1. Property tax is ~52% of General Fund revenues; a General Fund P-Tax increase of 5.2% results in an effective rate of increase, as an offset to expenditures, of 2.7%.
2. C-Tax, which is ~31% of General Fund revenues; a C-Tax increase of 3.0% results in an effective rate of increase of 1.0%, and
3. The combined revenue increase of ~ 3.7% is utilized to fund total uses, which are rising at a higher rate than 3.7%.

Increases above 3.7% result in a structural deficit.

The Fiscal Year 2027 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$5.7 million. This net use is a combination of anticipated revenue of \$10 million received for grants/donations to “pay back” the General Fund \$17 million FY26 transfer, a one-time \$1.7 million transfer for ARPA interest – used in future years for staffing costs, offset with the contingency budget of \$9.6 million, and one time transfers out of \$3.4 million. 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.

Please see the General Fund Fiscal Year 2027 Final Budget, Sources and Uses, on the following page.

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Washoe County FY 2027 General Fund Final Budget							
Sources and Uses	FY 2025 Actual	FY 2026 Final	FY 2026 Estimated	FY 2027 Tentative	FY 2027 Final	FY27 Final vs. FY26 Year-End Estimate % Var.	\$ Var.
<b>Revenues and Other Sources</b>							
Taxes	259,935,878	285,086,625	285,086,625	299,830,766	299,830,766	5.2%	14,744,141
Licenses and permits	14,490,574	14,995,691	14,128,370	14,353,370	14,353,370	1.6%	225,000
Consolidated taxes - Actual	162,944,143	162,079,122	170,276,630	175,384,929	175,384,929	3.0%	5,108,299
SCCRT AB104	20,506,418	20,126,294	20,710,879	21,332,205	21,332,205	3.0%	621,326
Other intergovernmental	9,009,766	10,939,052	10,934,532	10,925,177	10,925,177	-0.1%	(9,355)
Charges for services	27,944,315	30,519,218	29,337,203	29,849,230	29,849,230	1.7%	512,027
Fine and forfeitures	7,495,633	6,768,382	7,068,382	7,068,382	7,418,382	5.0%	350,000
Miscellaneous	21,519,700	9,379,305	14,965,165	11,402,070	11,472,205	-23.3%	(3,492,959)
Miscellaneous - One Time	-	-	-	10,000,000	10,000,000		10,000,000
<b>Total revenues</b>	<b>523,846,426</b>	<b>539,893,689</b>	<b>552,507,785</b>	<b>580,146,129</b>	<b>580,566,264</b>	<b>5.1%</b>	<b>28,058,479</b>
Other sources, transfers in	1,027,284	943,367	943,367	861,945	861,945	-8.6%	(81,422)
Other sources, transfers in - one-time		6,000,000	6,000,000	1,700,000	1,700,000	-71.7%	(4,300,000)
Other sources, debt issued (GASB 87)	22,133,906						
<b>TOTAL SOURCES</b>	<b>547,007,615</b>	<b>546,837,056</b>	<b>559,451,152</b>	<b>582,708,074</b>	<b>583,128,209</b>	<b>4.2%</b>	<b>23,677,057</b>
<b>Uses:</b>							
<b>Expenditures and Other Uses</b>							
Salaries and wages	225,380,196	234,388,088	227,106,349	247,384,071	247,517,340	9.0%	20,410,991
Vacancy Savings		(7,073,962)	(162,422)	(7,429,904)	(7,429,904)	4474.4%	(7,267,482)
<i>Subtotal</i>	225,380,196	227,314,126	226,943,927	239,954,167	240,087,436	5.8%	13,143,509
Employee benefits	123,523,337	140,695,145	137,394,539	145,484,679	145,611,270	6.0%	8,216,731
Vacancy Savings		(4,247,629)	(1,031,156)	(4,357,617)	(4,357,617)	322.6%	(3,326,461)
<i>Subtotal</i>	123,523,337	136,447,516	136,363,383	141,127,062	141,253,653	3.6%	4,890,270
Services and supplies	76,708,040	92,494,771	93,659,339	100,672,082	100,765,169	7.6%	7,105,830
Settlement payments (one-time)	1,656						
Capital outlay	1,184,372	479,507	520,716	515,707	485,707	-6.7%	(35,009)
Capital outlay (GASB 87)	22,133,906						
Debt Service (GASB 87)	7,268,272						
<b>Total expenditures</b>	<b>456,199,780</b>	<b>456,735,920</b>	<b>457,487,365</b>	<b>482,269,018</b>	<b>482,591,964</b>	<b>5.5%</b>	<b>25,104,599</b>
Transfers out	81,411,659	85,760,372	85,782,372	93,060,919	93,060,919	8.5%	7,278,547
Transfers out (one-time)	-		17,000,000	3,400,000	3,400,000	-80.0%	(13,600,000)
Contingency	-	6,800,000	6,372,064	9,645,000	9,645,000	51.4%	3,272,936
<b>TOTAL USES</b>	<b>537,611,438</b>	<b>549,296,292</b>	<b>566,641,801</b>	<b>588,374,937</b>	<b>588,697,883</b>	<b>3.9%</b>	<b>22,056,082</b>
<b>Net Change in Fund Balance</b>	<b>9,396,177</b>	<b>(2,459,236)</b>	<b>(7,190,649)</b>	<b>(5,666,863)</b>	<b>(5,569,674)</b>	<b>-22.5%</b>	<b>1,620,975</b>
Beginning Fund Balance	154,152,738	141,217,062	163,548,915	156,358,267	156,358,267		
Ending Fund Balance	163,548,915	138,757,826	156,358,267	150,691,404	150,788,593		
<b>Unassigned Ending Fund Balance</b>	<b>\$157,738,255</b>	<b>\$129,207,826</b>	<b>\$146,927,202</b>	<b>\$143,638,940</b>	<b>\$143,736,129</b>		
<b>Unassigned Ending Fund Balance%</b>	<b>30.7%</b>	<b>23.8%</b>	<b>26.2%</b>	<b>24.8%</b>	<b>24.8%</b>		
*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 and non-operating revenues, and transfers in for proprietary funds total \$165.3 million, while operating, non-operating expenses and transfers total \$158.9 million. The increase in net income of \$8.1 million is due to the net impact of planned FY 2027 expenses in the Health Benefits, Risk Management, Golf, and Building & Safety Funds offset with net income in the Utilities and Equipment Services Funds.

### Conclusion

Washoe County will continue to maintain strong fund balances for FY 2027 and is committed to providing quality customer service for its residents. The County successfully managed the debt portfolio and maintained the AA+/Stable rating upgrade from S&P Global in April 2023. The Final Fiscal Year 2026-2027 budget reflects a balanced approach to ensure long-term viability through careful fiscal planning.

Respectfully submitted,

Abigail Yacoben  
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FU			PROPRIETARY	TOTAL
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)	FUNDS BUDGET YEAR 6/30/2027 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	311,294,478	334,139,433	351,520,639	-	351,520,639
Other Taxes	3,590,986	3,799,362	3,756,121	-	3,756,121
Licenses and Permits	21,636,144	20,942,687	20,709,976	-	20,709,976
Intergovernmental Resources	347,883,004	394,596,305	311,167,270	-	311,167,270
Charges for Services	58,283,031	61,268,586	62,866,751	153,848,314	216,715,066
Fines and Forfeits	10,278,814	10,093,100	10,431,081	-	10,431,081
Miscellaneous	60,751,121	41,593,635	45,108,040	8,266,409	53,374,449
<b>TOTAL REVENUES</b>	<b>813,717,578</b>	<b>866,433,109</b>	<b>805,559,877</b>	<b>162,114,723</b>	<b>967,674,601</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	93,833,156	126,157,397	96,753,834	119,889,876	216,643,709
Judicial	117,721,170	146,840,473	132,533,324	-	132,533,324
Public Safety	268,664,555	333,652,049	282,091,150	-	282,091,150
Public Works	43,103,764	64,030,424	53,265,796	-	53,265,796
Health	40,389,197	68,554,492	40,787,159	-	40,787,159
Welfare	165,573,223	179,359,866	158,557,537	-	158,557,537
Culture and Recreation	33,883,012	53,446,489	37,251,136	-	37,251,136
Community Support	477,041	382,760	662,760	-	662,760
Intergovernmental Expenditures	14,971,755	16,508,308	17,082,033	-	17,082,033
Contingencies **	-	6,372,064	9,645,000	-	9,645,000
Utilities	-	-	-	27,132,471	27,132,471
Building and Safety	-	-	-	5,585,771	5,585,771
Golf Fund	-	-	-	3,646,208	3,646,208
Debt Service - Principal	11,819,316	10,842,291	10,068,389	-	10,068,389
Interest Costs	2,692,577	2,330,935	1,871,460	721,785	2,593,245
Escrow on Refunding	-	-	-	-	-
Service Fees	230,927	77,035	74,500	-	74,500
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>793,359,694</b>	<b>1,008,554,583</b>	<b>840,644,077</b>	<b>156,976,110</b>	<b>997,620,188</b>
Excess of Revenues over (under) Expenditures-Expenses	20,357,884	(142,121,474)	(35,084,200)	5,138,613	(29,945,587)

BUDGET SUMMARY FOR WASHOE COUNTY  
 SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	3,159	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	22,133,906	-	-	-	-
Operating Transfers In	141,872,522	183,977,447	137,526,395	3,000,000	140,526,395
Operating Transfers (Out)	(143,402,267)	(183,619,133)	(140,254,426)	(271,969)	(140,526,395)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>20,607,320</b>	<b>358,313</b>	<b>(2,728,031)</b>	<b>2,928,031</b>	<b>200,000</b>
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	40,965,205	(141,763,160)	(37,812,231)	8,066,644	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	437,082,461	478,047,664	336,284,503	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>478,047,665</b>	<b>336,284,503</b>	<b>298,472,272</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027
General Government	354.9	357.6	358.2
Judicial	610.1	604.8	606.2
Public Safety	1,122.9	1,128.6	1,112.0
Public Works	147.6	147.6	146.2
Sanitation	0.0	0.0	0.0
Health	211.4	205.5	203.8
Welfare	458.8	475.8	475.4
Culture and Recreation	188.2	189.2	190.2
Community Support	0.0	0.0	0.0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,093.8</b>	<b>3,109.1</b>	<b>3,092.2</b>
Utilities	37.0	37.0	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	26.1	26.1	26.9
Golf	0.0	0.0	0.00
<b>TOTAL</b>	<b>3,156.9</b>	<b>3,172.2</b>	<b>3,156.1</b>

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

<b>POPULATION (AS OF JULY 1) *</b>	508,759	513,854	<b>519,471</b>
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\* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	30,518,273,929	31,977,127,540	<b>32,332,547,782</b>
Net Proceeds of Mines	20,346,352	5,830,327	<b>6,247,666</b>
<b>TOTAL ASSESSED VALUE</b>	<b>30,538,620,281</b>	<b>31,982,957,867</b>	<b>32,338,795,448</b>
<b>TAX RATE</b>			
General Fund	1.1345	1.1588	<b>1.1586</b>
Special Revenue Funds	0.1700	0.1500	<b>0.1500</b>
Capital Projects Funds	0.0500	0.0500	<b>0.0500</b>
Debt Service Funds	0.0100	0.0057	<b>0.0059</b>
Enterprise Fund	0.0000	0.0000	<b>0.0000</b>
Other (AB 104)	0.0272	0.0272	<b>0.0272</b>
<b>TOTAL TAX RATE</b>	<b>1.3917</b>	<b>1.3917</b>	<b>1.3917</b>

\*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 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
<b>Fiscal Year 2026-2027</b>							
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue	3.2643	32,332,547,782	1,055,431,357	<b>1.0519</b>	340,106,070	(72,635,979)	267,470,091
B. PROPERTY TAX Outside Revenue Limitations:	Same as above	6,247,666		Same as above			
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0800	32,338,795,448	25,871,036	<b>0.0800</b>	25,866,038	(5,524,174)	20,341,864
<b>LEGISLATIVE OVERRIDES:</b>							
D. Accident Indigent (NRS 428.185)	0.0150	"	4,850,819	0.0150	4,849,882	(1,035,783)	3,814,099
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	32,338,795	0.0600	19,399,529	(4,143,130)	15,256,399
F. Capital Acquisition (NRS 354.59815)	0.0500	"	16,169,398	0.0500	16,166,274	(3,452,609)	12,713,665
G. Youth Services Levy (NRS 62B.150)	0.0049	"	1,554,801	<b>0.0051</b>	1,648,960	(352,166)	1,296,794
H. Detention (AB395) (1993)	0.0774	"	25,030,228	0.0774	25,025,392	(5,344,638)	19,680,754
I. SCCRT Loss NRS 354.59813	0.2223	"	71,881,919	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	6,209,049	0.0192	6,207,849	(1,325,802)	4,882,047
K. Other: AB 104	0.0272	"	8,796,152	0.0272	8,794,453	(1,878,219)	6,916,234
L. Less Other Entities' AB 104 Share (See Note 1)							(2,351,520)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.5159		166,831,161	0.2539	82,092,339	(17,532,346)	62,208,472
N. Subtotal A, B, C, L	3.8602		1,248,133,554	1.3858	448,064,447	(95,692,499)	350,020,427
O. Debt	0.0059		1,907,989	<b>0.0059</b>	1,907,620	(407,408)	1,500,212
<b>P. TOTAL A, C AND M</b>	<b>3.8602</b>		<b>1,250,041,543</b>	<b>1.3917</b>	<b>449,972,067</b>	<b>(96,099,907)</b>	<b>351,520,639</b>

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 \$4,564,714 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, 2027

Budget Summary for Washoe County  
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED 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	156,358,266	175,384,929	299,165,766	1.1858	106,015,569	-	2,561,945	739,486,475
Health	9,981,248	-	-	-	19,106,118	-	11,516,856	40,604,223
Library Expansion	-	-	-	-	-	-	-	-
Animal Services	7,287,657	-	7,628,199	0.0300	665,000	-	-	15,580,856
Marijuana Establishments	1,309,551	-	-	-	1,300,000	-	-	2,609,551
Regional Communication System	2,774,595	-	-	-	7,559,385	-	27,372	10,361,352
Reg. Computer Aided Dispatch/Records Mgt	59,113	-	-	-	408,252	-	1,145,385	1,612,750
Regional Permits System	503,315	-	-	-	700,098	-	140,000	1,343,413
Indigent Tax Levy	16,771,656	-	15,256,399	0.0600	9,368,619	-	26,320,492	67,717,166
Homelessness Fund	26,583,643	-	-	-	3,881,530	-	35,030,709	65,495,882
Child Protective Services	10,959,897	-	10,170,932	0.0400	55,776,772	-	13,585,763	90,493,364
Senior Services	5,196,985	-	2,542,733	0.0100	942,811	-	4,441,689	13,124,218
Enhanced 911	7,745,152	-	-	-	7,466,979	-	-	15,212,131
Regional Public Safety	833,950	-	-	-	1,092,700	-	-	1,926,650
Central Truckee Meadows Remediation District	3,285,709	-	-	-	1,307,858	-	-	4,593,567
Truckee River Flood Mgt Infrastructure	3,417,768	-	-	-	16,882,482	-	-	20,300,249
Roads Special Revenue Fund	6,349,104	-	-	-	12,662,380	-	13,037,592	32,049,076
Other Restricted Special Revenue	986,082	-	2,542,733	0.0100	28,207,392	-	-	31,736,207
Capital Facilities Tax	3,750,199	-	12,713,665	0.0500	30,000	-	-	16,493,864
Parks Construction	5,673,342	-	-	-	4,642,063	-	-	10,315,405
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	269,827,230	175,384,929	350,020,427	1.3858	278,016,009	-	107,807,803	1,181,056,398
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

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, 2027

Budget Summary for

Washoe County

(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED 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	61,249,615	-	-	-	62,500	-	19,352,616	80,664,731
Washoe County Debt Ad Valorem	230,192	-	1,500,212	0	-	-	-	1,730,404
Washoe County Debt Operating	2,216,396	-	-	-	-	-	10,365,976	12,582,372
SAD Debt	2,761,071	-	-	-	575,800	-	-	3,336,871
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	66,457,273	-	1,500,212	0.0059	638,300	-	29,718,592	98,314,377
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	-	-		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	<b>336,284,503</b>	<b>175,384,929</b>	<b>351,520,639</b>	<b>1.3917</b>	<b>278,654,309</b>	<b>-</b>	<b>137,526,395</b>	<b>1,279,370,775</b>

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

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		240,087,436	141,253,652	100,765,169	485,707	9,645,000	96,460,919	150,788,592	739,486,475
Health	R	19,173,834	10,399,846	6,573,270	100,000	-	140,000	4,217,274	40,604,223
Library Expansion	R	-	-	-	-	-	-	-	-
Animal Services	R	4,229,189	2,384,836	2,641,801	82,100	-	-	6,242,929	15,580,856
Marijuana Establishments	R	-	-	113,000	-	-	1,187,000	1,309,551	2,609,551
Regional Communications System	R	582,006	291,144	1,238,180	175,000	-	5,276,816	2,798,206	10,361,352
Reg. Computer Aided Dispatch/Records M	R	-	-	1,553,637	-	-	-	59,113	1,612,750
Regional Permits System	R	-	-	1,168,955	-	-	-	174,458	1,343,413
Indigent Tax Levy	R	994,857	551,582	20,796,250	-	-	27,533,828	17,840,649	67,717,166
Homelessness	R	10,279,928	5,722,562	27,566,909	-	-	-	21,926,482	65,495,882
Child Protective Services	R	30,898,069	17,190,552	31,676,923	15,000	-	-	10,712,820	90,493,364
Senior Services	R	3,872,157	2,271,667	3,372,477	-	-	-	3,607,917	13,124,218
Enhanced 911	R	300,610	154,904	6,878,308	1,150,000	-	800,942	5,927,367	15,212,131
Regional Public Safety	R	455,595	260,092	480,279	486,000	-	-	244,684	1,926,650
Central Truckee Meadows Remediation Dis	R	715,304	390,249	3,100,005	-	-	-	388,009	4,593,567
Truckee River Flood Mgt Infrastructure	R	897,915	474,767	13,027,000	-	-	2,482,800	3,417,768	20,300,249
Roads Special Revenue Fund	R	5,192,252	2,833,601	8,448,949	8,286,000	-	-	7,288,274	32,049,076
Other Restricted Special Revenue	R	11,366,372	6,978,602	8,764,365	272,933	-	3,972,121	381,815	31,736,207
Capital Facilities	C	-	-	9,122,091	-	-	2,400,000	4,971,773	16,493,864
Parks Construction	C	-	-	3,060,283	4,993,464	-	-	2,261,658	10,315,405
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE</b>		<b>329,045,523</b>	<b>191,158,057</b>	<b>250,347,852</b>	<b>16,046,204</b>	<b>9,645,000</b>	<b>140,254,426</b>	<b>244,559,337</b>	<b>1,181,056,398</b>

\* 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, 2027

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	99,077	58,111	4,193,669	28,035,236	-	-	48,278,638	80,664,731
Washoe County Debt Ad Valorem	D	-	-	1,443,175	-	-	-	287,229	1,730,404
Washoe County Debt Operating	D	-	-	10,365,976	-	-	-	2,216,396	12,582,372
SAD Debt	D	-	-	206,198	-	-	-	3,130,673	3,336,871
<b>SUBTOTAL</b>		<b>99,077</b>	<b>58,111</b>	<b>16,209,018</b>	<b>28,035,236</b>	<b>-</b>	<b>-</b>	<b>53,912,935</b>	<b>98,314,377</b>
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>329,144,600</b>	<b>191,216,168</b>	<b>266,556,869</b>	<b>44,081,440</b>	<b>9,645,000</b>	<b>140,254,426</b>	<b>298,472,272</b>	<b>1,279,370,775</b>

\* 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, 2027

Budget Summary for Washoe County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	3,172,739	5,583,771	170,426	2,000	-	-	(2,242,605)
Utilities	E	26,943,960	27,107,471	13,367,985	746,785	-	97,969	12,359,720
Golf Course	E	305,000	3,644,908	46,495	1,300	3,000,000	174,000	(468,713)
Health Benefits	I	92,307,542	95,375,510	603,000	-	-	-	(2,464,968)
Risk Management	I	9,235,841	10,891,302	327,200	-	-	-	(1,328,261)
Equipment Services	I	15,334,534	13,623,064	500,000	-	-	-	2,211,470
<b>TOTAL</b>		<b>147,299,616</b>	<b>156,226,025</b>	<b>15,015,107</b>	<b>750,085</b>	<b>3,000,000</b>	<b>271,969</b>	<b>8,066,644</b>

\*FUND TYPES: E-Enterprise  
I-Internal Service  
N-Nonexpendable Trust  
\*\* Includes Depreciation  
\*\*\* Includes Debt Services Requirement.

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		FINAL APPROVED
			TENTATIVE APPROVED		
<b>TAXES</b>					
Ad valorem					
General	228,626,954	251,755,311	264,927,358		264,927,358
Detention Facility	17,403,297	18,707,624	19,680,754		19,680,754
Indigent Insurance Program	3,372,733	3,625,508	3,814,099		3,814,099
AB 104	4,181,423	4,339,008	4,564,714		4,564,714
China Springs support	1,371,676	1,353,523	1,296,794		1,296,794
Family Court	4,317,116	4,640,651	4,882,047		4,882,047
NRS 354.59813 Makeup Rev.	24	-	-		-
SUBTOTAL AD VALOREM	259,273,223	284,421,625	299,165,766		299,165,766
Room Tax	662,654	665,000	665,000		665,000
<b>SUBTOTAL TAXES</b>	<b>259,935,878</b>	<b>285,086,625</b>	<b>299,830,766</b>		<b>299,830,766</b>
<b>LICENSES AND PERMITS</b>					
Business Licenses and Permits					
Business Licenses	1,101,217	1,100,000	1,100,000		1,100,000
Franchise Fees-Electric/Telecom	7,942,790	7,775,000	8,094,000		8,094,000
Short Term Rentals	576,834	462,870	482,870		482,870
Franchise Fees-Gas	247,550	420,000	286,000		286,000
Liquor Licenses	348,312	300,000	310,000		310,000
Franchise Fees-Sanitation	1,298,333	1,350,000	1,350,000		1,350,000
Franchise Fees-Cable Television	916,493	1,000,000	1,000,000		1,000,000
County Gaming Licenses	734,970	700,000	710,000		710,000
AB 104 - Gaming Licenses	1,196,133	900,000	900,000		900,000
Nonbusiness Licenses and Permits					
Marriage Affidavits	120,267	120,000	120,000		120,000
Mobile Home Permits	25	200	200		200
Other	7,650	300	300		300
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>14,490,574</b>	<b>14,128,370</b>	<b>14,353,370</b>		<b>14,353,370</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
Federal Grants	198,673	150,000	150,000		150,000
Federal Payments in Lieu of Taxes	4,622,177	4,622,177	4,622,177		4,622,177
Federal Incarceration Charges	2,874,382	5,000,000	5,000,000		5,000,000
State Grants	-	-	-		-
State Shared Revenues					
State Gaming Licenses - NRS 463.380 and 463.320	118,485	130,000	130,000		130,000
RPTT - AB104	965,763	975,000	975,000		975,000
SCCRT - AB104 Makeup	20,506,418	20,710,879	21,332,205		21,332,205
Consolidated Taxes	162,944,143	170,276,630	175,384,929		175,384,929
State Extraditions	75,127	48,000	48,000		48,000
Local Contributions:	155,158	9,355	-		-
Miscellaneous Other Government Receipts	-	-	-		-
<b>SUBTOTAL INTERGOVERNMENTAL REVENUE</b>	<b>192,460,327</b>	<b>201,922,041</b>	<b>207,642,311</b>		<b>207,642,311</b>
<b>CHARGES FOR SERVICES</b>					
General Government					
Clerk Fees	318,006	318,000	318,000		318,000
Recorder Fees	2,274,950	2,103,500	2,103,500		2,103,500
Map Fees	530	1,715	1,600		1,600
PTx Commission NRS 361.530	3,205,700	3,200,000	3,200,000		3,200,000
Building and Zoning Fees	-	-	-		-
Central Service billings (gl 461101-461766)	9,226,587	11,861,503	12,182,380		12,182,380
Other	550,597	314,079	314,194		314,194
<b>SUBTOTAL</b>	<b>15,576,369</b>	<b>17,798,797</b>	<b>18,119,674</b>		<b>18,119,674</b>
Judicial					
Clerk's Court Fees	391,600	350,000	350,000		350,000
Other	844,464	838,900	838,900		838,900
<b>SUBTOTAL</b>	<b>1,236,065</b>	<b>1,188,900</b>	<b>1,188,900</b>		<b>1,188,900</b>

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
Public Safety					
Police					
Sheriffs Fees	359,129	410,000	410,000		410,000
Medical Examiner Fees	1,600,545	1,859,343	1,859,343		1,859,343
Others	7,111,694	6,017,399	6,224,664		6,224,664
Corrections	620	1,500	1,500		1,500
Protective Services	528,508	380,000	380,000		380,000
SUBTOTAL	9,600,495	8,668,242	8,875,507		8,875,507
Public Works	462,855	644,489	624,374		624,374
Welfare	-	-	-		-
Cultural and Recreation	1,068,532	1,036,775	1,040,775		1,040,775
<b>SUBTOTAL CHARGES FOR SERVICES</b>	<b>27,944,315</b>	<b>29,337,203</b>	<b>29,849,230</b>		<b>29,849,230</b>
<b>FINES AND FORFEITS</b>					
Fines					
Library	9,180	10,000	10,000		10,000
Court	2,642,826	1,429,850	1,429,850		2,788,082
Penalties	4,488,875	3,981,500	3,981,500		4,260,300
Legal Services	-	-	-		-
Forfeits/Bail	354,752	1,647,032	1,647,032		360,000
SUBTOTAL FINES AND FORFEITS	7,495,633	7,068,382	7,068,382		7,418,382
<b>MISCELLANEOUS</b>					
Investment Earnings	10,660,167	11,022,030	9,022,030		9,022,030
Net increase (decrease) in the fair value of investments	8,195,365	1,200,000	-		-
Rents and Royalties	38,057	-	-		-
Contributions and Donations from Private Sources	-	-	10,000,000		10,000,000
Other	2,626,110	2,743,135	2,380,040		2,450,175
SUBTOTAL MISCELLANEOUS	21,519,700	14,965,165	21,402,070		21,472,205
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>523,846,426</b>	<b>552,507,785</b>	<b>580,146,129</b>		<b>580,566,264</b>
<b>OTHER FINANCING SOURCES</b>					
Operating Transfers In (Schedule T)					
Utilities Fund	-	184,313	97,969		97,969
Indigent Tax Levy Fund	159,168	172,054	176,976		176,976
Child Protective Services Fund	-	-	-		-
Senior Services Fund	-	-	-		-
Other Restricted Special Revenue Fund	281,092	6,000,000	1,700,000		1,700,000
Marijuana Establishments Fund	587,000	587,000	587,000		587,000
Other:					
Proceeds from asset disposition	24	-	-		-
Intangible right to use assets (GASB 87)	22,133,906	-	-		-
Insurance Reimbursements	-	-	-		-
SUBTOTAL OTHER FINANCING SOURCES	23,161,190	6,943,367	2,561,945		2,561,945
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>154,152,738</b>	<b>163,548,915</b>	<b>156,358,266</b>		<b>156,358,266</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>701,160,354</b>	<b>723,000,067</b>	<b>739,066,340</b>		<b>739,486,475</b>

WASHOE COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

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Schedule B-9

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>					
Legislative - Commissioners (100-0)					
Salaries and Wages	352,410	643,696	672,356		672,356
Employee Benefits	216,140	343,054	362,864		362,864
Services and Supplies	489,337	635,591	655,996		655,996
Capital Outlay	-	-	-		-
Legislative Subtotal	1,057,887	1,622,341	1,691,216		1,691,216
Executive					
County Manager Department (101-0) *					
Salaries and Wages	3,321,378	3,094,272	3,603,575		3,611,242
Employee Benefits	1,616,386	1,676,190	1,903,363		1,906,292
Services and Supplies	1,699,848	2,154,349	2,237,546		2,237,546
Capital Outlay	-	-	-		-
Executive Activity Subtotal	6,637,612	6,924,810	7,744,484		7,755,080
Elections					
Registrar of Voters (112-0)					
Salaries and Wages	1,923,224	1,982,501	2,148,536		2,148,536
Employee Benefits	678,716	801,955	833,164		833,164
Services and Supplies	2,071,126	2,304,344	2,882,320		2,882,320
Capital Outlay	-	45,000	45,000		45,000
Subtotal	4,673,066	5,133,800	5,909,021		5,909,021
Finance					
Finance Department/Comptroller's Office (103-0)					
Salaries and Wages	3,907,102	4,026,865	4,224,604		4,220,908
Employee Benefits	1,983,770	2,153,356	2,213,717		2,194,770
Services and Supplies	512,099	835,553	908,596		908,596
Capital Outlay	-	-	-		-
Subtotal	6,402,971	7,015,774	7,346,917		7,324,274
Treasurer (113-0)					
Salaries and Wages	1,616,379	1,691,620	1,810,111		1,810,111
Employee Benefits	926,823	1,019,795	1,079,754		1,079,754
Services and Supplies	655,500	714,883	749,149		749,149
Capital Outlay	-	-	-		-
Subtotal	3,198,702	3,426,298	3,639,014		3,639,014
Assessor (102-0)					
Salaries and Wages	5,585,388	5,749,550	6,033,721		6,033,721
Employee Benefits	3,037,575	3,295,534	3,390,764		3,390,764
Services and Supplies	840,148	781,503	855,799		855,799
Capital Outlay	-	-	-		-
Subtotal	9,463,111	9,826,587	10,280,284		10,280,284
Finance Activity Subtotal	19,064,784	20,268,658	21,266,215		21,243,572
Other					
Human Resources (109-0)					
Salaries and Wages	1,901,355	1,908,645	2,106,489		2,106,489
Employee Benefits	920,485	941,159	1,030,754		1,030,754
Services and Supplies	1,076,066	1,307,025	1,219,993		1,219,993
Capital Outlay	-	-	-		-
Subtotal	3,897,906	4,156,830	4,357,236		4,357,236
Clerk (104-0)					
Salaries and Wages	1,224,766	1,326,239	1,404,055		1,404,055
Employee Benefits	693,872	790,458	818,664		818,664
Services and Supplies	73,806	258,949	258,494		258,494
Capital Outlay	-	-	-		-
Subtotal	1,992,444	2,375,647	2,481,213		2,481,213
<b>FUNCTION CONTINUED</b>					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
Recorder (111-0)					
Salaries and Wages	1,489,529	1,620,458	1,784,737		1,784,737
Employee Benefits	859,725	963,520	1,058,186		1,058,186
Services and Supplies	93,981	179,516	179,515		179,515
Capital Outlay	-	-	-		-
Subtotal	2,443,235	2,763,495	3,022,439		3,022,439
Technology Services Department (108-0)					
Salaries and Wages	8,208,579	8,349,389	8,993,882		8,993,882
Employee Benefits	4,269,800	4,633,465	4,880,453		4,880,453
Services and Supplies	9,255,922	10,812,181	11,468,899		11,468,899
Capital Outlay	-	-	-		-
Subtotal	21,734,301	23,795,034	25,343,234		25,343,234
Accrued Benefits (182010)					
Salaries and Wages	3,396,349	3,240,000	4,004,160		4,004,160
Employee Benefits	64,866	49,978	69,840		69,840
Services and Supplies	-	-	-		-
Capital Outlay	-	-	-		-
Subtotal	3,461,215	3,289,978	4,074,000		4,074,000
Centrally Managed Activities (199-0)					
Salaries and Wages	-	370,931	283,051		234,885
Employee Benefits	-	326,212	63,698		63,698
Services and Supplies	(6,004,164)	1,172,524	1,514,772		1,514,772
Capital Outlay	22,133,906	-	-		-
Debt service-principal (GASB 87)	7,268,272	-	-		-
Subtotal	23,398,013	1,869,667	1,861,521		1,813,355
Other Activities Subtotal	56,927,115	38,250,651	41,139,642		41,091,476
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>					
Salaries and Wages	32,926,459	34,004,166	37,069,277		37,025,082
Employee Benefits	15,268,158	16,994,677	17,705,222		17,689,203
Services and Supplies	10,763,670	21,156,419	22,931,079		22,931,079
Capital Outlay	22,133,906	45,000	45,000		45,000
Debt service-principal (GASB 87)	7,268,272	-	-		-
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>88,360,464</b>	<b>72,200,261</b>	<b>77,750,578</b>		<b>77,690,365</b>

WASHOE COUNTY  
 (Local Government)  
 SCHEDULE B - GENERAL FUND  
 FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
<b>JUDICIAL FUNCTION</b>					
District Courts (120-0)					
Salaries and Wages	16,970,306	17,927,181	19,036,673		19,036,673
Employee Benefits	8,910,052	9,849,003	10,230,660		10,230,660
Services and Supplies	4,677,553	6,166,620	6,905,995		6,905,995
Capital Outlay	-	-	69,200		69,200
District Courts Subtotal	30,557,911	33,942,803	36,242,528		36,242,528
District Attorney (106-0)					
Salaries and Wages	21,626,892	22,447,295	23,861,288		23,855,044
Employee Benefits	11,113,866	12,418,124	12,863,494		12,868,147
Services and Supplies	1,797,287	2,269,975	2,345,999		2,345,999
Capital Outlay	-	-	-		-
Subtotal	34,538,045	37,135,394	39,070,781		39,069,190
Public Defense					
Public Defender (124-0)					
Salaries and Wages	9,512,833	10,091,595	11,245,668		11,213,792
Employee Benefits	4,607,237	5,223,049	5,748,394		5,735,673
Services and Supplies	669,822	867,283	1,062,323		1,062,323
Capital Outlay	-	-	-		-
Subtotal	14,789,892	16,181,927	18,056,385		18,011,788
Alternate Public Defender (128-0)					
Salaries and Wages	3,628,238	3,938,930	4,129,687		4,124,355
Employee Benefits	1,698,354	1,993,041	2,044,932		2,042,307
Services and Supplies	527,165	203,634	444,297		444,297
Capital Outlay	-	-	-		-
Subtotal	5,853,756	6,135,605	6,618,916		6,610,959
Conflict Counsel (129-0)					
Salaries and Wages	62,169	61,275	61,124		61,124
Employee Benefits	38,935	41,547	42,417		42,417
Services and Supplies	3,860,617	3,389,371	3,389,677		3,389,677
Capital Outlay	-	-	-		-
Subtotal	3,961,721	3,492,193	3,493,218		3,493,218
Public Defense Subtotal	24,605,369	25,809,725	28,168,519		28,115,965
Justice Courts (125-0)					
Salaries and Wages	10,127,602	10,738,535	11,136,446		11,284,734
Employee Benefits	5,088,235	5,620,979	5,768,429		5,878,579
Services and Supplies	1,043,361	1,227,177	1,617,234		1,617,234
Capital Outlay	-	-	-		-
Subtotal	16,259,198	17,586,690	18,522,109		18,780,547
Centrally Managed Activities (199-0)					
Salaries and Wages	-	49,078	-		-
Employee Benefits	32,025	(96,315)	-		-
Services and Supplies	-	175,000	71,171		9,258
Capital Outlay	-	-	-		-
Subtotal	32,025	127,763	71,171		9,258
<b>JUDICIAL FUNCTION SUBTOTAL</b>					
Salaries and Wages	61,928,041	65,253,889	69,470,886		<b>69,575,722</b>
Employee Benefits	31,488,703	35,049,427	36,698,326		<b>36,797,783</b>
Services and Supplies	12,575,804	14,299,059	15,836,696		<b>15,774,783</b>
Capital Outlay	-	-	69,200		<b>69,200</b>
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>105,992,548</b>	<b>114,602,375</b>	<b>122,075,107</b>		<b>122,217,488</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>PUBLIC SAFETY FUNCTION</b>					
Sheriff and Detention (150-0)					
Salaries and Wages	90,036,595	87,700,644	90,410,567	90,492,266	
Employee Benefits	55,288,611	62,550,268	62,537,932	62,584,549	
Services and Supplies	28,999,231	31,258,662	32,580,631	32,580,631	
Capital Outlay	488,443	9,851	-	-	
Sheriff Subtotal	174,812,880	181,519,426	185,529,130	185,657,446	
Medical Examiner (153-0)					
Salaries and Wages	3,965,322	4,037,077	4,219,693	4,219,693	
Employee Benefits	1,576,340	1,699,972	1,817,003	1,817,003	
Services and Supplies	730,486	996,526	996,530	996,530	
Capital Outlay	-	-	-	-	
Subtotal	6,272,148	6,733,575	7,033,226	7,033,226	
Police Activity Subtotal	181,085,029	188,253,001	192,562,356	192,690,672	
Manager's Office (101-11)					
Salaries and Wages	128,123	130,777	131,227	131,227	
Employee Benefits	68,532	71,871	70,158	70,158	
Services and Supplies	2,381,296	2,480,177	2,481,382	2,511,382	
Capital Outlay	105,157	67,500	67,500	37,500	
Subtotal	2,683,108	2,750,324	2,750,267	2,750,267	
Juvenile Services Department (127-0)					
Salaries and Wages	10,522,058	10,940,886	11,613,523	11,613,523	
Employee Benefits	6,450,078	7,225,478	7,591,780	7,591,780	
Services and Supplies	1,410,154	1,668,798	3,487,625	3,487,625	
Capital Outlay	-	-	-	-	
Subtotal	18,382,290	19,835,161	22,692,927	22,692,927	
Corrections Activity Subtotal	18,382,290	19,835,161	22,692,927	22,692,927	
Protective Services					
Alternative Sentencing (154-0)					
Salaries and Wages	2,257,506	1,100,814	-	-	
Employee Benefits	900,239	493,531	-	-	
Services and Supplies	1,156,681	929,784	-	-	
Capital Outlay	-	-	-	-	
Subtotal	4,314,426	2,524,128	-	-	
Emergency Management (101-5)					
Salaries and Wages	378,165	371,912	382,297	382,297	
Employee Benefits	192,744	210,231	208,680	208,680	
Services and Supplies	72,469	68,661	61,958	61,958	
Capital Outlay	-	-	-	-	
Subtotal	643,378	650,804	652,935	652,935	
Fire Suppression (187-0)					
Salaries and Wages	-	-	-	-	
Employee Benefits	-	6,900	6,693	6,693	
Services and Supplies	1,181,209	1,374,373	2,051,479	2,051,479	
Capital Outlay	-	-	-	-	
Subtotal	1,181,209	1,381,273	2,058,172	2,058,172	
Public Administrator (159-0)					
Salaries and Wages	1,022,381	1,045,774	1,109,276	1,109,276	
Employee Benefits	570,413	612,279	638,196	638,196	
Services and Supplies	63,389	85,581	90,207	90,207	
Capital Outlay	-	-	-	-	
Subtotal	1,656,183	1,743,634	1,837,678	1,837,678	
FUNCTION CONTINUED					

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Public Guardian (157-0)					
Salaries and Wages	1,847,343	1,917,996	2,020,362	2,020,362	
Employee Benefits	992,352	1,096,087	1,110,726	1,110,726	
Services and Supplies	102,332	124,373	139,430	139,430	
Capital Outlay	-	-	-	-	
Subtotal	2,942,027	3,138,455	3,270,519	3,270,519	
Protective Services Subtotal	10,737,222	9,438,295	7,819,304	7,819,304	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(564,506)	-	-	
Employee Benefits	-	(1,227,389)	-	-	
Services and Supplies	-	28,097	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	(1,763,798)	-	-	
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>					
Salaries and Wages	110,157,494	106,681,374	109,886,944	<b>109,968,643</b>	
Employee Benefits	66,039,308	72,739,227	73,981,168	<b>74,027,785</b>	
Services and Supplies	36,097,247	39,015,031	41,889,242	<b>41,919,242</b>	
Capital Outlay	593,600	77,351	67,500	<b>37,500</b>	
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>212,887,649</b>	<b>218,512,983</b>	<b>225,824,853</b>	<b>225,953,169</b>	
<b>PUBLIC WORKS FUNCTION</b>					
Community Services (105-0)					
Salaries and Wages	8,227,364	8,523,031	8,360,181	8,351,110	
Employee Benefits	4,371,971	4,810,603	4,613,356	4,609,891	
Services and Supplies	7,154,353	7,521,269	7,545,580	7,545,580	
Capital Outlay	246,043	224,007	224,007	224,007	
Subtotal	19,999,731	21,078,910	20,743,125	20,730,589	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(415,809)	-	-	
Employee Benefits	-	(235,889)	-	-	
Services and Supplies	-	24,268	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	(627,430)	-	-	
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>					
Salaries and Wages	8,227,364	8,107,222	8,360,181	<b>8,351,110</b>	
Employee Benefits	4,371,971	4,574,714	4,613,356	<b>4,609,891</b>	
Services and Supplies	7,154,353	7,545,536	7,545,580	<b>7,545,580</b>	
Capital Outlay	246,043	224,007	224,007	<b>224,007</b>	
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>19,999,731</b>	<b>20,451,480</b>	<b>20,743,125</b>	<b>20,730,589</b>	
<b>WELFARE FUNCTION</b>					
Human Services (179-0)					
Salaries and Wages	1,085,547	1,307,270	1,377,189	<b>1,377,189</b>	
Employee Benefits	550,675	693,042	715,541	<b>715,541</b>	
Services and Supplies	570,289	330,905	340,271	<b>340,271</b>	
Capital Outlay	-	-	-	-	
Subtotal	2,206,511	2,331,216	2,433,002	<b>2,433,002</b>	
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	-	(38,837)	-	-	
Employee Benefits	-	(17,257)	-	-	
Services and Supplies	-	-	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	(56,094)	-	-	
<b>WELFARE FUNCTION SUBTOTAL</b>	<b>2,206,511</b>	<b>2,275,122</b>	<b>2,433,002</b>	<b>2,433,002</b>	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>CULTURE AND RECREATION FUNCTION</b>					
Library Department(130-0)					
Salaries and Wages	7,349,379	7,179,075	9,564,404	9,564,404	
Employee Benefits	3,925,117	4,011,846	5,203,742	5,203,742	
Services and Supplies	946,220	993,896	2,964,990	2,964,990	
Capital Outlay	-	-	-	-	
Subtotal	12,220,716	12,184,817	17,733,136	17,733,136	
Regional Parks and Open Space Department (140-0)					
Salaries and Wages	3,705,912	4,001,492	4,225,286	4,225,286	
Employee Benefits	1,879,404	2,075,160	2,209,707	2,209,707	
Services and Supplies	3,434,096	3,152,014	3,209,255	3,209,255	
Capital Outlay	300,497	174,358	110,000	110,000	
Subtotal	9,319,909	9,403,024	9,754,247	9,754,247	
Centrally Managed Activities (199-0)					
Salaries and Wages	-	448,275	-	-	
Employee Benefits	-	242,548	-	-	
Services and Supplies	-	1,360,000	-	-	
Capital Outlay	-	-	-	-	
Subtotal	-	2,050,823	-	-	
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>					
Salaries and Wages	11,055,291	11,628,842	13,789,690	13,789,690	
Employee Benefits	5,804,521	6,329,554	7,413,449	7,413,449	
Services and Supplies	4,380,316	5,505,910	6,174,245	6,174,245	
Capital Outlay	300,497	174,358	110,000	110,000	
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>21,540,625</b>	<b>23,638,664</b>	<b>27,487,383</b>	<b>27,487,383</b>	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>PAGE FUNCTION SUMMARY</b>					
13 General Government	88,360,464	72,200,261	77,750,578	77,690,365	
14 Judicial	105,992,548	114,602,375	122,075,107	122,217,488	
17 Public Safety	212,887,649	218,512,983	225,824,853	225,953,169	
17 Public Works	19,999,731	20,451,480	20,743,125	20,730,589	
17 Welfare	2,206,511	2,275,122	2,433,002	2,433,002	
17 Culture and Recreation	21,540,625	23,638,664	27,487,383	27,487,383	
Community Support (181-0)	477,041	382,760	537,760	<b>662,760</b>	
Health and Sanitation (184-0)	-	-	-	-	
Intergovernmental Expenditures (195-10)	-	-	-	-	
Indigent Ins. Program - NRS 428.185 (180210)	3,368,403	3,625,508	3,814,099	3,814,099	
China Springs Youth Facility-NRS 62B.150(180240)	1,016,591	1,445,008	1,243,397	1,243,397	
Ethics Commission Assessment (180270)	31,415	27,707	27,707	27,707	
Groundwater Basins (180290)	-	-	-	-	
TM Regional Planning (180280)	318,801	325,496	332,006	332,006	
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>456,199,780</b>	<b>457,487,364</b>	<b>482,269,017</b>	<b>482,591,964</b>	
<b>OTHER USES:</b>					
Contingency for general use NRS 354.608	-	6,372,064	9,645,000	9,645,000	
<b>CONTINGENCY (Not to exceed 3% of Total Expenditures)</b>	<b>XXXXXXXXXX</b>	<b>6,372,064</b>	<b>9,645,000</b>	<b>9,645,000</b>	
<b>OPERATING TRANSFERS</b>					
Health Fund	9,521,528	10,516,856	11,516,856	11,516,856	
Animal Services	-	-	-	-	
Water Resource	26,968	-	-	-	
CAD & RMS Fund	-	32,520	344,443	344,443	
Regional Permits Fund	-	-	-	-	
Regional Permits Capital Fund	-	-	-	-	
Child Protective Services Fund	-	2,000	-	-	
Senior Services Fund	3,428,882	3,428,882	3,428,882	3,428,882	
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	24,102,463	25,187,074	26,320,492	26,320,492	
Homelessness Fund	21,835,409	21,781,286	21,672,427	21,672,427	
Capital Improvements Fund	13,058,709	30,152,620	14,400,000	14,400,000	
Debt Service Fund	6,176,053	5,043,542	5,140,227	5,140,227	
Regional Communications Fund	-	-	-	-	
Golf Course Fund	-	-	3,000,000	3,000,000	
Health Benefits Fund	-	-	-	-	
Risk Management Fund	1,595,524	-	-	-	
Equipment Services Fund	-	-	-	-	
Parks Capital Fund	-	-	-	-	
Roads Special Revenue Fund	1,656,125	6,637,592	10,637,592	10,637,592	
Building and Safety	-	-	-	-	
Regional Public Safety Training Center	-	-	-	-	
Other Restricted Special Revenue Fund	10,000	-	-	-	
<b>SUBTOTAL OPERATING TRANSFERS</b>	<b>81,411,659</b>	<b>102,782,372</b>	<b>96,460,919</b>	<b>96,460,919</b>	
<b>SUBTOTAL OTHER USES</b>	<b>81,411,659</b>	<b>109,154,436</b>	<b>106,105,919</b>	<b>106,105,919</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>537,611,439</b>	<b>566,641,801</b>	<b>588,374,936</b>	<b>588,697,883</b>	
<b>TOTAL ENDING FUND BALANCE</b>	<b>163,548,915</b>	<b>156,358,266</b>	<b>150,691,404</b>	<b>150,788,592</b>	
<b>TOTAL GENERAL FUND</b>					
<b>COMMITMENTS AND FUND BALANCE</b>	<b>701,160,354</b>	<b>723,000,067</b>	<b>739,066,340</b>	<b>739,486,475</b>	

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
<b>REVENUE</b>				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	5,249,257	5,222,317	4,764,606	4,764,606
Subtotal	5,249,257	5,222,317	4,764,606	4,764,606
INTERGOVERNMENTAL REVENUES				
Federal Grants	11,322,151	16,005,592	5,864,123	5,864,123
State Grants	660,928	576,924	587,276	587,276
Other	956,402	1,263,484	1,263,484	1,263,484
Subtotal	12,939,480	17,845,999	7,714,882	7,714,882
CHARGES FOR SERVICES				
Health and Sanitation	5,058,446	4,295,303	5,276,694	5,276,694
Reimbursements	-	-	-	-
Subtotal	5,058,446	4,295,303	5,276,694	5,276,694
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	9,969	6,800	1,800	1,800
Other	2,683,195	1,489,527	1,348,137	1,348,137
Subtotal	2,693,164	1,496,327	1,349,937	1,349,937
Subtotal Revenues	25,940,347	28,859,947	19,106,118	19,106,118
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	9,521,528	10,516,856	11,516,856	11,516,856
Subtotal Other Sources	9,521,528	10,516,856	11,516,856	11,516,856
BEGINNING FUND BALANCE	16,020,680	15,892,658	9,981,248	9,981,248
<b>TOTAL AVAILABLE RESOURCES</b>	<b>51,482,555</b>	<b>55,269,460</b>	<b>40,604,223</b>	<b>40,604,223</b>
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	17,173,381	17,929,082	19,173,834	19,173,834
Employee Benefits	8,878,109	9,614,918	10,399,846	10,399,846
Services and Supplies	6,931,151	9,403,883	6,573,270	6,573,270
Capital Outlay	237,608	905,221	100,000	100,000
HEALTH FUNCTION SUBTOTAL	33,220,250	37,853,104	36,246,949	36,246,949
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Regional Permits Fund	113,296	193,208	140,000	140,000
Capital Improvements Fund	2,256,352	7,241,900	-	-
Subtotal Other Uses	2,369,647	7,435,108	140,000	140,000
ENDING FUND BALANCE	15,892,658	9,981,248	4,217,274	4,217,274
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>51,482,555</b>	<b>55,269,460</b>	<b>40,604,223</b>	<b>40,604,223</b>

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
TAXES				
Ad valorem	4,497,017	-	-	-
Subtotal	4,497,017	-	-	-
MISCELLANEOUS:				
Investment Earnings	146,857	-	-	-
Net increase (decrease) in the fair value of investments	116,434	-	-	-
Other	-	-	-	-
Subtotal	263,291	-	-	-
Subtotal Revenues	4,760,308	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,950,817	4,467,866	0	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>8,711,125</b>	<b>4,467,866</b>	<b>0</b>	<b>-</b>
<b>USES</b>				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	1,653,581	1,622,758	-	-
Employee Benefits	808,095	876,554	-	-
Services and Supplies	1,779,507	1,968,553	-	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	4,241,184	4,467,866	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	2,075	-	-	-
Subtotal Other Uses	2,075	-	-	-
ENDING FUND BALANCE	4,467,866	0	0	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>8,711,125</b>	<b>4,467,866</b>	<b>0</b>	<b>-</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 204  
FUND - LIBRARY EXPANSION

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Ad valorem	6,975,463	7,251,017	7,628,199	7,628,199
Subtotal	6,975,463	7,251,017	7,628,199	7,628,199
<b>LICENSES AND PERMITS</b>				
Animal Licenses	661,237	292,000	292,000	292,000
Subtotal	661,237	292,000	292,000	292,000
<b>INTERGOVERNMENTAL REVENUE</b>				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
<b>CHARGES FOR SERVICES</b>				
Animal Services	184,325	218,000	218,000	218,000
Subtotal	184,325	218,000	218,000	218,000
<b>FINES AND FORFEITURES</b>				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS:</b>				
Investment Earnings	293,272	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	174,234	-	-	-
Contributions & Donations	77,075	24,287	-	-
Other	309,030	59,500	55,000	55,000
Subtotal	853,611	183,787	155,000	155,000
Subtotal Revenues	8,674,636	7,944,804	8,293,199	8,293,199
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	7,991,706	8,517,420	7,287,657	7,287,657
<b>TOTAL AVAILABLE RESOURCES</b>	<b>16,666,342</b>	<b>16,462,224</b>	<b>15,580,856</b>	<b>15,580,856</b>
<b>USES</b>				
<b>EXPENDITURES-PUBLIC SAFETY FUNCTION</b>				
Animal Services (205-0)				
Salaries and Wages	3,669,460	3,907,520	4,229,189	4,229,189
Employee Benefits	2,001,675	2,273,470	2,384,836	2,384,836
Services and Supplies	2,225,575	2,641,428	2,641,801	2,641,801
Capital Outlay	247,924	152,750	82,100	82,100
Subtotal Expenditures	8,144,634	8,975,168	9,337,927	9,337,927
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
PW Construction	4,288	199,398	-	-
Subtotal Other Uses	4,288	199,398	-	-
ENDING FUND BALANCE	8,517,420	7,287,657	6,242,929	6,242,929
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>16,666,342</b>	<b>16,462,224</b>	<b>15,580,856</b>	<b>15,580,856</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,235,076	1,300,000	1,300,000	1,300,000
Subtotal	1,235,076	1,300,000	1,300,000	1,300,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	43,317	-	-	-
Net increase (decrease) in the fair value of investments	27,832	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	71,148	-	-	-
Subtotal Revenues	1,306,224	1,300,000	1,300,000	1,300,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	0	-	-	-
Proceeds from asset disposition Subtotal Other Sources	0	-	-	-
BEGINNING FUND BALANCE	1,090,894	1,309,551	1,309,551	1,309,551
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,397,118</b>	<b>2,609,551</b>	<b>2,609,551</b>	<b>2,609,551</b>
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	567	113,000	113,000	113,000
Capital Outlay	-	-	-	-
Subtotal Expenditures	567	113,000	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	587,000
Homelessness Fund	500,000	600,000	600,000	600,000
Subtotal Other Uses	1,087,000	1,187,000	1,187,000	1,187,000
ENDING FUND BALANCE	1,309,551	1,309,551	1,309,551	1,309,551
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,397,118</b>	<b>2,609,551</b>	<b>2,609,551</b>	<b>2,609,551</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 207  
FUND-MARIJUANA ESTABLISHMENTS

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL</b>				
Federal Grants		-	-	-
Local Government Contributions	2,864,156	6,412,983	7,547,385	7,547,385
Subtotal	2,864,156	6,412,983	7,547,385	7,547,385
<b>MISCELLANEOUS</b>				
Investment Earnings	157,807	12,000	12,000	12,000
Net increase (decrease) in the fair value of investments	98,074	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	255,881	12,000	12,000	12,000
Subtotal Revenues	3,120,037	6,424,983	7,559,385	7,559,385
<b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund	27,786	27,372	27,372	27,372
Other	-	-	-	-
Operating Transfers In (Schedule T)	27,786	27,372	27,372	27,372
BEGINNING FUND BALANCE	2,031,233	2,997,224	2,774,595	2,774,595
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,179,057</b>	<b>9,449,579</b>	<b>10,361,352</b>	<b>10,361,352</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY FUNCTION</b>				
Reg Comm System Operations (210-1)				
Salaries and Wages	525,675	470,939	582,006	582,006
Employee Benefits	269,804	237,302	291,144	291,144
Services and Supplies	745,570	1,123,163	1,238,180	1,238,180
Capital Outlay	145,992	175,000	175,000	175,000
Subtotal Expenditures	1,687,041	2,006,403	2,286,329	2,286,329
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	494,791	498,200	498,200	498,200
Capital Improvement Fund	-	4,170,381	4,778,616	4,778,616
Subtotal Other Uses	494,791	4,668,581	5,276,816	5,276,816
ENDING FUND BALANCE	2,997,224	2,774,595	2,798,206	2,798,206
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>5,179,057</b>	<b>9,449,579</b>	<b>10,361,352</b>	<b>10,361,352</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 210  
FUND - REGIONAL COMMUNICATIONS SYSTEM

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL</b>				
Federal Grants		-	-	-
Local Government Contributions	1,918,158	374,286	408,252	408,252
Subtotal	1,918,158	374,286	408,252	408,252
<b>MISCELLANEOUS</b>				
Investment Earnings	47,916	-	-	-
Net increase (decrease) in the fair value of investments	11,687	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	59,603	-	-	-
Subtotal Revenues	1,977,761	374,286	408,252	408,252
<b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund	-	32,520	344,443	344,443
Transfer from E911	-	-	800,942	800,942
Operating Transfers In (Schedule T)	-	32,520	1,145,385	1,145,385
Subtotal	-	65,040	1,290,768	1,290,768
<b>BEGINNING FUND BALANCE</b>	-	59,565	59,113	59,113
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,977,761</b>	<b>466,371</b>	<b>1,612,750</b>	<b>1,612,750</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY FUNCTION</b>				
Reg CAD_RMS (212-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	490	83,987	1,553,637	1,553,637
Capital Outlay	-	-	-	-
Subtotal Expenditures	490	83,987	1,553,637	1,553,637
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	-	-	-	-
Capital Improvement Fund	1,917,706	323,271	-	-
Subtotal Other Uses	1,917,706	323,271	-	-
<b>ENDING FUND BALANCE</b>	<b>59,565</b>	59,113	59,113	59,113
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,977,761</b>	<b>466,371</b>	<b>1,612,750</b>	<b>1,612,750</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 212  
FUND - REG. COMPUTER AIDED DISPATCH/RECORDS MGT

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Local Government Contributions	456,964	787,182	506,000	506,000
Subtotal	456,964	787,182	506,000	506,000
CHARGES FOR SERVICES				
Other Fees	185,297	178,326	179,098	179,098
Subtotal	185,297	178,326	179,098	179,098
MISCELLANEOUS				
Investment Earnings	22,008	2,700	15,000	15,000
Net increase (decrease) in the fair value of investments	23,726	-	-	-
Reimbursements	-	-	-	-
Subtotal	45,734	2,700	15,000	15,000
Subtotal Revenues	687,995	968,208	700,098	700,098
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	113,296	193,208	140,000	140,000
Operating Transfers In (Schedule T)	113,296	193,208	140,000	140,000
BEGINNING FUND BALANCE	885,253	907,547	503,315	503,315
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,686,544</b>	<b>2,068,963</b>	<b>1,343,413</b>	<b>1,343,413</b>
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	778,997	1,565,648	1,168,955	1,168,955
Capital Outlay	-	-	-	-
Subtotal Expenditures	778,997	1,565,648	1,168,955	1,168,955
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	907,547	503,315	174,458	174,458
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,686,544</b>	<b>2,068,963</b>	<b>1,343,413</b>	<b>1,343,413</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 230  
FUND - REGIONAL PERMITS SYSTEM

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	13,490,982	14,502,034	15,256,399	15,256,399
Subtotal	13,490,982	14,502,034	15,256,399	15,256,399
INTERGOVERNMENTAL:				
Federal Grants	186,134	47,499	-	-
State Grants	-	-	-	-
Subtotal	186,134	47,499	-	-
CHARGES FOR SERVICES:				
Other	617,667	574,680	548,224	548,224
Subtotal	617,667	574,680	548,224	548,224
MISCELLANEOUS:				
Investment Earnings	611,958	60,000	60,000	60,000
Net increase (decrease) in the fair value of investments	512,373	-	-	-
Other	5,800,791	8,471,057	8,760,395	8,760,395
Subtotal	6,925,122	8,531,057	8,820,395	8,820,395
Subtotal Revenues	21,219,905	23,655,270	24,625,018	24,625,018
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	24,102,463	25,187,074	26,320,492	26,320,492
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	16,515,496	19,168,718	16,771,656	16,771,656
<b>TOTAL AVAILABLE RESOURCES</b>	<b>61,837,863</b>	<b>68,011,062</b>	<b>67,717,166</b>	<b>67,717,166</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	1,246,504	1,047,562	994,857	994,857
Employee Benefits	650,118	563,541	551,582	551,582
Services and Supplies	16,220,988	19,623,234	20,796,250	20,796,250
Capital Outlay	-	-	-	-
Subtotal Expenditures	18,117,610	21,234,336	22,342,690	22,342,690
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Child Protective Services	12,585,763	12,585,763	13,585,763	13,585,763
Homelessness Fund	11,390,578	13,873,724	12,758,282	12,758,282
Other Restricted Fund	-	-	-	-
Senior Services	328,538	492,807	1,012,807	1,012,807
Capital Improvement Fund	87,488	2,880,723	-	-
General Fund	159,168	172,054	176,976	176,976
Subtotal Other Uses	24,551,535	30,005,070	27,533,828	27,533,828
ENDING FUND BALANCE	19,168,718	16,771,656	17,840,649	17,840,649
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>61,837,863</b>	<b>68,011,062</b>	<b>67,717,166</b>	<b>67,717,166</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 221  
FUND - INDIGENT TAX LEVY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	836,600	1,244,288	-	-
State and Local Grants	424,310	6,607,456	161,940	161,940
Subtotal	1,260,909	7,851,744	161,940	161,940
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	3,474,518	3,621,484	3,383,950	3,383,950
Other	-	160,000	80,000	80,000
Subtotal	3,474,518	3,781,484	3,463,950	3,463,950
MISCELLANEOUS:				
Investment Earnings	803,312	190,000	190,000	190,000
Net increase (decrease) in the fair value of investments	660,667	-	-	-
Donations and Contributions	10,539	945	-	-
Other	198,406	158,899	65,640	65,640
Subtotal	1,672,924	349,844	255,640	255,640
Subtotal Revenues	6,408,352	11,983,072	3,881,530	3,881,530
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	21,835,409	21,781,286	21,672,427	21,672,427
Indigent Fund	11,390,578	13,873,724	12,758,282	12,758,282
Senior Services Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Marijuana Fund	500,000	600,000	600,000	600,000
Subtotal Other Financing Sources	33,725,987	36,255,010	35,030,709	35,030,709
BEGINNING FUND BALANCE	19,913,160	26,778,494	26,583,643	26,583,643
<b>TOTAL AVAILABLE RESOURCES</b>	<b>60,047,499</b>	<b>75,016,576</b>	<b>65,495,882</b>	<b>65,495,882</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	8,785,452	10,044,818	10,297,005	10,279,928
Employee Benefits	4,795,359	5,959,165	5,729,086	5,722,562
Services and Supplies	19,671,590	31,905,950	27,566,909	27,566,909
Capital Outlay	16,605	-	-	-
Subtotal Expenditures	33,269,005	47,909,933	43,593,000	43,569,400
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	523,000	-	-
Subtotal Other Uses	-	523,000	-	-
ENDING FUND BALANCE	26,778,494	26,583,643	21,902,882	21,926,482
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>60,047,499</b>	<b>75,016,576</b>	<b>65,495,882</b>	<b>65,495,882</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES:</b>				
Ad valorem	8,993,947	9,668,023	10,170,932	10,170,932
Subtotal	8,993,947	9,668,023	10,170,932	10,170,932
<b>LICENSES AND PERMITS</b>				
Day care licenses	-	-	-	-
Subtotal	-	-	-	-
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	22,764,468	27,837,370	23,570,416	23,570,416
State Grants	21,791,301	25,455,138	24,172,028	24,172,028
Subtotal	44,555,770	53,292,509	47,742,444	47,742,444
<b>CHARGES FOR SERVICES:</b>				
Reimbursements	5,380,051	7,170,060	7,509,339	7,509,339
Subtotal	5,380,051	7,170,060	7,509,339	7,509,339
<b>MISCELLANEOUS:</b>				
Contributions and Donations from Private Sources	80,675	29,050	-	-
Reimbursements	780,200	966,408	524,989	524,989
Subtotal	860,874	995,458	524,989	524,989
Subtotal Revenues	59,790,642	71,126,049	65,947,704	65,947,704
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Asset Disposition	1,500	-	-	-
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	12,585,763	12,585,763	13,585,763	13,585,763
General Fund	-	2,000	-	-
Subtotal Other Sources	12,587,263	12,587,763	13,585,763	13,585,763
<b>BEGINNING FUND BALANCE</b>	16,655,157	10,989,424	10,959,897	10,959,897
<b>TOTAL AVAILABLE RESOURCES</b>	<b>89,033,062</b>	<b>94,703,236</b>	<b>90,493,364</b>	<b>90,493,364</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>WELFARE FUNCTION:</b>				
Child Protective Services (228-0)				
Salaries and Wages	29,338,797	31,091,280	30,898,069	30,898,069
Employee Benefits	15,479,567	17,672,344	17,190,552	17,190,552
Services and Supplies	32,993,507	34,860,515	31,676,923	31,676,923
Capital Outlay	231,768	119,200	15,000	15,000
Subtotal Expenditures	78,043,639	83,743,339	79,780,545	79,780,545
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
<b>ENDING FUND BALANCE</b>	10,989,424	10,959,897	10,712,820	10,712,820
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>89,033,062</b>	<b>94,703,236</b>	<b>90,493,364</b>	<b>90,493,364</b>

WASHOE COUNTY

(Local Government)

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES:</b>				
Ad valorem	2,248,547	2,417,006	2,542,733	2,542,733
Subtotal	2,248,547	2,417,006	2,542,733	2,542,733
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	1,320,479	739,172	-	-
State and Local Grants	1,340,032	588,012	283,291	283,291
Subtotal	2,660,511	1,327,184	283,291	283,291
<b>CHARGES FOR SERVICES:</b>				
Senior law project fees	55,217	50,000	50,000	50,000
Program Income	122,520	-	-	-
Other	490,432	649,122	561,070	561,070
Subtotal	668,169	699,122	611,070	611,070
<b>MISCELLANEOUS:</b>				
Contributions and Donations	12,779	20,347	-	-
Reimbursements	37,384	71,914	40,450	40,450
Other	111,620	400,600	8,000	8,000
Subtotal	161,783	492,861	48,450	48,450
Subtotal Revenues	5,739,010	4,936,173	3,485,544	3,485,544
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	3,428,882	3,428,882	3,428,882	3,428,882
Indigent Fund	328,538	492,807	1,012,807	1,012,807
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	3,757,420	3,921,689	4,441,689	4,441,689
<b>BEGINNING FUND BALANCE</b>	6,955,781	6,066,554	5,196,985	5,196,985
<b>TOTAL AVAILABLE RESOURCES</b>	<b>16,452,211</b>	<b>14,924,416</b>	<b>13,124,218</b>	<b>13,124,218</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>WELFARE FUNCTION</b>				
Senior Center (225)				
Salaries and Wages	3,549,672	3,541,042	3,872,157	3,872,157
Employee Benefits	1,933,433	2,098,359	2,271,667	2,271,667
Services and Supplies	4,746,931	4,088,031	3,372,477	3,372,477
Capital Outlay	155,621	-	-	-
Subtotal Expenditures	10,385,657	9,727,432	9,516,301	9,516,301
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Homelessness Fund	-	-	-	-
General Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
<b>ENDING FUND BALANCE</b>	6,066,554	5,196,985	3,607,917	3,607,917
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>16,452,211</b>	<b>14,924,416</b>	<b>13,124,218</b>	<b>13,124,218</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 225  
FUND - SENIOR SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES:				
Enhanced 911 Fees	7,298,868	7,290,603	7,459,379	7,459,379
Subtotal	7,298,868	7,290,603	7,459,379	7,459,379
MISCELLANEOUS:				
Reimbursements/Other	-	-	-	-
Investment Earnings	262,144	7,600	7,600	7,600
Net Increase (decrease) in the fair value of investments	165,709	-	-	-
Subtotal	427,853	7,600	7,600	7,600
Subtotal Revenues	7,726,720	7,298,203	7,466,979	7,466,979
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	6,375,674	8,738,766	7,745,152	7,745,152
<b>TOTAL AVAILABLE RESOURCES</b>	<b>14,102,394</b>	<b>16,036,969</b>	<b>15,212,131</b>	<b>15,212,131</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	256,413	280,199	300,610	300,610
Employee Benefits	131,091	147,846	154,904	154,904
Services and Supplies	4,726,126	6,652,012	6,878,308	6,878,308
Capital Outlay	-	1,211,760	1,150,000	1,150,000
Subtotal Expenditures	5,113,629	8,291,816	8,483,822	8,483,822
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Transfer to CAD & RMS	-	-	800,942	800,942
Transfer to Capital Improvements	250,000	-	-	-
Subtotal Other Uses	250,000	-	800,942	800,942
ENDING FUND BALANCE	8,738,766	7,745,152	5,927,367	5,927,367
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>14,102,394</b>	<b>16,036,969</b>	<b>15,212,131</b>	<b>15,212,131</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 208  
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	FISCAL YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
<b>CHARGES FOR SERVICES</b>				
Training Fees - Partner Agencies	989,188	974,738	1,000,000	1,000,000
Training Fees - Workshops	4,500	15,000	17,700	17,700
Subtotal	993,688	989,738	1,017,700	1,017,700
<b>INTERGOVERNMENTAL</b>				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS</b>				
Investment Earnings	64,040	5,000	25,000	25,000
Net Increase (decrease) in the fair value of investments	36,143	-	-	-
Rental Income	83,151	30,000	50,000	50,000
Other/ Reimbursements	-	12,000	-	-
Subtotal	183,335	47,000	75,000	75,000
Subtotal Revenues	1,177,023	1,036,738	1,092,700	1,092,700
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	1,474,293	1,448,257	833,950	833,950
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,651,316</b>	<b>2,484,995</b>	<b>1,926,650</b>	<b>1,926,650</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY FUNCTION</b>				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	381,843	403,746	455,595	455,595
Employee Benefits	209,926	228,998	260,092	260,092
Services and Supplies	611,290	532,302	480,279	480,279
Capital Outlay	-	486,000	486,000	486,000
Subtotal Expenditures	1,203,059	1,651,045	1,681,966	1,681,966
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	1,448,257	833,950	244,684	244,684
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,651,316</b>	<b>2,484,995</b>	<b>1,926,650</b>	<b>1,926,650</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 209  
FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	15,385,602	14,340,952	15,385,600	15,385,600
Subtotal	15,385,602	14,340,952	15,385,600	15,385,600
MISCELLANEOUS				
Investment Earnings	13,658	1,000	1,000	1,000
Net Increase (decrease) in the fair value of investment	9,191	-	-	-
Other	1,335,720	1,089,160	1,495,882	1,495,882
Subtotal	1,358,569	1,090,160	1,496,882	1,496,882
Subtotal Revenues	16,744,171	15,431,112	16,882,482	16,882,482
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,708,006	3,420,327	3,417,768	3,417,768
<b>TOTAL AVAILABLE RESOURCES</b>	<b>19,452,177</b>	<b>18,851,439</b>	<b>20,300,249</b>	<b>20,300,249</b>
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	807,116	858,126	897,915	897,915
Employee Benefits	407,663	460,958	474,767	474,767
Services and Supplies	12,284,505	11,631,538	13,027,000	13,027,000
Capital Outlay	-	-	-	-
Subtotal	13,499,284	12,950,621	14,399,682	14,399,682
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,499,284	12,950,621	14,399,682	14,399,682
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,532,566	2,483,050	2,482,800	2,482,800
General Fund	-	-	-	-
Infrastructure Fund	-	-	-	-
Subtotal Other Uses	2,532,566	2,483,050	2,482,800	2,482,800
Special Item:				
ENDING FUND BALANCE	3,420,327	3,417,768	3,417,768	3,417,768
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>19,452,177</b>	<b>18,851,439</b>	<b>20,300,249</b>	<b>20,300,249</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 211  
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	4,472	4,472	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	856,104	875,600	875,600	875,600
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	4,292,735	4,399,800	4,399,800	4,399,800
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,135,538	2,185,800	2,185,800	2,185,800
Motor VFTax 3.6/2.35 cents-NRS 365.550	4,126,079	4,212,600	4,212,600	4,212,600
Local Governmental Grants/Other	-	-	-	-
Subtotal	11,414,929	11,678,272	11,673,800	11,673,800
<b>CHARGES FOR SERVICES</b>				
Street Curb Gutter program	715,053	800,000	800,000	800,000
Other	-	-	-	-
Subtotal	715,053	800,000	800,000	800,000
<b>FINES &amp; FORFEITURES</b>				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS:</b>				
Investment earnings	98,573	88,580	88,580	88,580
Net Increase (decrease) in the fair value of investments	94,481	-	-	-
Other	111,577	100,000	100,000	100,000
Subtotal	304,632	188,580	188,580	188,580
Subtotal Revenues	12,434,612	12,666,852	12,662,380	12,662,380
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	1,656,125	6,637,592	10,637,592	10,637,592
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	5,175,000	2,400,000	2,400,000	2,400,000
Surplus Equipment Sales	91,248	-	-	-
Subtotal Other Sources	6,922,373	9,037,592	13,037,592	13,037,592
BEGINNING FUND BALANCE	5,946,431	5,325,389	6,349,104	6,349,104
<b>TOTAL AVAILABLE RESOURCES</b>	<b>25,303,416</b>	<b>27,029,833</b>	<b>32,049,076</b>	<b>32,049,076</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages	4,671,574	4,715,828	5,192,252	5,192,252
Employee Benefits	2,485,432	2,641,746	2,833,601	2,833,601
Services and Supplies	8,146,264	8,555,476	8,448,949	8,448,949
Capital Outlay	4,674,757	4,767,679	8,286,000	8,286,000
Subtotal	19,978,027	20,680,729	24,760,802	24,760,802
<b>INTERGOVERNMENTAL:</b>				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	19,978,027	20,680,729	24,760,802	24,760,802
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out to PW Construction (Schedule T)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>5,325,389</b>	<b>6,349,104</b>	<b>7,288,274</b>	<b>7,288,274</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>25,303,416</b>	<b>27,029,833</b>	<b>32,049,076</b>	<b>32,049,076</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 216  
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>CHARGES FOR SERVICES:</b>				
Remediation Fees	1,251,885	1,250,000	1,250,000	1,250,000
Subtotal	1,251,885	1,250,000	1,250,000	1,250,000
<b>MISCELLANEOUS</b>				
Reimbursements				
Investment Earnings	167,765	57,858	57,858	57,858
Net Increase (decrease) in the fair value of investm	98,251	-	-	-
Other	-	-	-	-
Subtotal	266,016	57,858	57,858	57,858
Subtotal Revenues	1,517,900	1,307,858	1,307,858	1,307,858
<b>OTHER FINANCING SOURCES</b>				
Cash from Utilities	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
Utilities Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	4,422,305	4,103,452	3,285,709	3,285,709
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,940,205</b>	<b>5,411,311</b>	<b>4,593,567</b>	<b>4,593,567</b>
<b>USES</b>				
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
Remediation District				
Salaries and Wages	538,692	516,506	715,304	715,304
Employee Benefits	283,486	291,001	390,249	390,249
Services and Supplies	1,014,575	1,318,095	3,100,005	3,100,005
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,836,753	2,125,602	4,205,558	4,205,558
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	4,103,452	3,285,709	388,009	388,009
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>5,940,205</b>	<b>5,411,311</b>	<b>4,593,567</b>	<b>4,593,567</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 266  
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>TAXES:</b>				
Ad valorem	2,248,547	2,417,006	2,542,733	2,542,733
Car Rental Fee	2,222,939	2,170,362	2,272,121	2,272,121
<b>SUBTOTAL TAXES</b>	<b>4,471,486</b>	<b>4,587,368</b>	<b>4,814,854</b>	<b>4,814,854</b>
<b>LICENSES AND PERMITS</b>				
Cable television franchise fees	-	-	-	-
Other	-	-	-	-
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	42,595,034	63,180,099	9,784,880	9,784,880
Federal/State Narc. Forfeitures	53,873	110,800	110,800	110,800
State Grants	2,779,084	3,444,481	1,297,484	1,297,484
Local Government Contribution	927,395	908,201	908,201	908,201
<b>SUBTOTAL INTERGOVERNMENTAL</b>	<b>46,355,385</b>	<b>67,643,582</b>	<b>12,101,365</b>	<b>12,101,365</b>
<b>CHARGES FOR SERVICES:</b>				
General Government:				
Clerk Fees	28,155	6,000	6,000	6,000
Recorder Fees	352,685	417,087	417,087	417,087
Map Fees	82,740	96,000	96,000	96,000
PTx Commission NRS 361.530	1,069,431	1,072,785	1,072,785	1,072,785
Other	-	-	-	-
Subtotal	1,533,011	1,591,872	1,591,872	1,591,872
Judicial:				
Clerk's court fees-only JU	6,384	10,000	10,000	10,000
Other	1,301,690	1,406,500	1,406,500	1,406,500
Subtotal	1,308,073	1,416,500	1,416,500	1,416,500
Public Safety:				
Coroner Fees	114,740	125,000	125,000	125,000
Other	1,119,874	1,090,000	1,090,000	1,090,000
Subtotal	1,234,614	1,215,000	1,215,000	1,215,000
Public Works:				
Other	93,301	110,695	110,695	110,695
Subtotal	93,301	110,695	110,695	110,695
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	341,750	350,000	350,000	350,000
Subtotal	341,750	350,000	350,000	350,000
<b>SUBTOTAL CHARGES FOR SERVICES</b>	<b>4,510,749</b>	<b>4,684,067</b>	<b>4,684,067</b>	<b>4,684,067</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUE</b>				
<b>FINES AND FORFEITS</b>				
Judicial:				
Fines	2,483,407	2,494,428	2,462,878	2,462,878
Forfeits	5,900	50,000	50,000	50,000
Subtotal	2,489,306	2,544,428	2,512,878	2,512,878
Public Safety:				
Fines	293,875	450,190	469,721	469,721
Forfeits	-	30,100	30,100	30,100
Subtotal	293,875	480,290	499,821	499,821
<b>SUBTOTAL FINES AND FORFEITS</b>	<b>2,783,182</b>	<b>3,024,718</b>	<b>3,012,699</b>	<b>3,012,699</b>
<b>MISCELLANEOUS</b>				
Interest Earnings	3,137,554	2,400,250	1,746,660	1,746,660
Net Increase (decrease) in the fair value of investments	288,216	-	-	-
Donations and Contributions	840,815	527,186	300,000	300,000
NonGovernmental Grants	3,627,944	5,219,188	3,750,947	3,750,947
Reimbursements	51,217	-	-	-
Other Revenue	3,107,353	2,891,894	339,533	339,533
<b>SUBTOTAL MISCELLANEOUS</b>	<b>11,053,099</b>	<b>11,038,518</b>	<b>6,137,140</b>	<b>6,137,140</b>
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>69,173,902</b>	<b>90,978,253</b>	<b>30,750,125</b>	<b>30,750,125</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	10,000	-	-	-
	-	-	-	-
<b>Total Transfers In</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:				
Proceeds from Asset Disposition	3,135	-	-	-
Insurance Reimbursement from Asset Loss	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>3,135</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>45,257,085</b>	<b>51,819,438</b>	<b>986,082</b>	<b>986,082</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>114,444,122</b>	<b>142,797,691</b>	<b>31,736,207</b>	<b>31,736,207</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>				
Executive				
County Manager (101-0)				
Salaries and Wages	38,539	456,794	281,521	281,521
Employee Benefits	18,523	244,734	163,223	163,223
Services and Supplies	190,647	11,356,132	-	-
Capital Outlay	-	-	-	-
Subtotal	247,709	12,057,659	444,744	444,744
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	(181,434)	290,078	161,834	161,834
Employee Benefits	122,732	162,222	87,463	87,463
Services and Supplies	362,548	2,239,194	-	-
Capital Outlay	-	-	-	-
Subtotal	303,845	2,691,493	249,297	249,297
Opioid Settlements				
Other Restricted (270-9)				
Salaries and Wages	67,923	93,423	101,435	101,435
Employee Benefits	29,117	50,841	58,099	58,099
Services and Supplies	22,531	6,766,358	-	-
Capital Outlay	-	-	-	-
Subtotal	119,571	6,910,622	159,533	159,533
Financial				
Assessor (102-0)				
Salaries and Wages	209,362	213,208	295,371	295,371
Employee Benefits	99,588	132,888	179,594	179,594
Services and Supplies	558,740	4,163,902	597,820	597,820
Capital Outlay	-	-	-	-
Subtotal	867,690	4,509,998	1,072,785	1,072,785
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	711,968	-	-	-
Capital Outlay	179,865	-	-	-
Subtotal	891,834	-	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	12,530	186,868	6,050	6,050
Capital Outlay	-	-	-	-
Subtotal	12,530	186,868	6,050	6,050
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	96,000	96,000	96,000
Capital Outlay	-	-	-	-
Subtotal	-	96,000	96,000	96,000
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	3,377	-	-	-
Capital Outlay	-	-	-	-
Subtotal	3,377	-	-	-
County Recorder (111-0)				
Salaries and Wages	110,727	123,013	131,269	131,269
Employee Benefits	49,261	55,932	59,086	59,086
Services and Supplies	266,822	4,096,397	273,142	273,142
Capital Outlay	-	-	-	-
Subtotal	426,810	4,275,342	463,497	463,497
<b>FUNCTION CONTINUED</b>				

WASHOE COUNTY

(Local Government)

SCHEDULE B - 270

FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>				
Salaries and Wages	245,116	1,176,516	971,429	971,429
Employee Benefits	319,220	646,616	547,464	547,464
Services and Supplies	2,129,164	28,904,851	973,012	973,012
Capital Outlay	179,865	-	-	-
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>2,873,366</b>	<b>30,727,983</b>	<b>2,491,905</b>	<b>2,491,905</b>
<b>JUDICIAL FUNCTION</b>				
Public Defender (124-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	34,442	-	-
Capital Outlay	-	-	-	-
Subtotal	-	34,442	-	-
District Court (120-0)				
Salaries and Wages	888,524	1,320,683	1,255,484	1,255,484
Employee Benefits	463,291	755,268	699,380	699,380
Services and Supplies	1,103,850	11,960,210	1,197,941	1,197,941
Capital Outlay	19,716	294,242	272,933	272,933
Subtotal	2,475,381	14,330,403	3,425,738	3,425,738
District Attorney (106-0)				
Salaries and Wages	2,571,509	2,298,647	3,005,329	3,005,329
Employee Benefits	1,442,996	1,472,404	1,727,612	1,727,612
Services and Supplies	739,385	2,886,773	281,428	281,428
Capital Outlay	-	-	-	-
Subtotal	4,753,890	6,657,824	5,014,370	5,014,370
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	-	111,440	102,375	102,375
Employee Benefits	-	41,637	32,353	32,353
Services and Supplies	457,994	442,373	127,400	127,400
Capital Outlay	-	-	-	-
Subtotal	457,994	595,450	262,128	262,128
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	129,887	47,920	61,696	61,696
Employee Benefits	6,656	12,073	10,941	10,941
Services and Supplies	825,475	5,165,772	825,363	825,363
Capital Outlay	-	-	-	-
Subtotal	962,018	5,225,765	898,000	898,000
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	974,826	434,886	-	-
Employee Benefits	273,195	207,140	-	-
Services and Supplies	338,064	558,261	-	-
Capital Outlay	-	-	-	-
Subtotal	1,586,085	1,200,286	-	-
Other Restricted Admin (270-1)				
Salaries and Wages	-	11,500	-	-
Employee Benefits	-	-	2,438	-
Services and Supplies	-	100,500	-	-
Capital Outlay	-	-	-	-
Subtotal	-	112,000	2,438	-
<b>FUNCTION CONTINUED</b>				

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>JUDICIAL FUNCTION SUBTOTAL</b>				
Salaries and Wages	4,564,746	4,207,356	4,424,885	4,424,885
Employee Benefits	2,186,138	2,488,522	2,472,723	2,470,285
Services and Supplies	3,464,769	21,148,332	2,432,133	2,432,133
Capital Outlay	19,716	294,242	272,933	272,933
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>10,235,369</b>	<b>28,138,452</b>	<b>9,602,674</b>	<b>9,600,236</b>
<b>PUBLIC SAFETY</b>				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	3,980,083	7,470,871	4,596,316	4,596,316
Employee Benefits	2,189,384	5,042,214	3,357,395	3,357,395
Services and Supplies	3,434,233	13,325,877	638,580	638,580
Capital Outlay	531,683	577,792	-	-
Subtotal	10,135,383	26,416,755	8,592,292	8,592,292
Medical Examiner (153-0)				
Salaries and Wages	182,982	605,600	240,719	240,719
Employee Benefits	60,882	203,888	141,364	141,364
Services and Supplies	266,845	1,336,557	126,700	126,700
Capital Outlay	73,789	-	-	-
Subtotal	584,498	2,146,045	508,782	508,782
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	353,366	473,648	568,737	568,737
Employee Benefits	149,343	175,767	213,747	213,747
Services and Supplies	971,205	3,855,981	297,516	297,516
Capital Outlay	-	-	-	-
Subtotal	1,473,914	4,505,397	1,080,000	1,080,000
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	337,117	621,111	-	-
Employee Benefits	200,464	407,599	-	-
Services and Supplies	315,436	964,118	-	-
Capital Outlay	-	-	-	-
Subtotal	853,017	1,992,828	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	137,445	-	-	-
Employee Benefits	64,140	-	-	-
Services and Supplies	731,942	787,756	-	-
Capital Outlay	-	-	-	-
Subtotal	933,527	787,756	-	-
Emergency Management (101-5)				
Salaries and Wages	55,875	186,771	75,144	75,144
Employee Benefits	30,397	37,380	39,414	39,414
Services and Supplies	762,719	490,547	101	101
Capital Outlay	-	-	-	-
Subtotal	848,991	714,698	114,659	114,659
<b>FUNCTION CONTINUED</b>				

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
EXPENDITURES BY FUNCTION AND ACTIVITY			TENTATIVE APPROVED	FINAL APPROVED
Other Restricted Admin (270-1)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	1,275	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	1,275	-
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	19,247	-	-
Capital Outlay	-	127,420	-	-
Subtotal	-	146,667	-	-
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>				
Salaries and Wages	5,046,869	9,358,002.06	5,480,915	5,480,915
Employee Benefits	2,694,609	5,866,848.30	3,753,195	3,751,920
Services and Supplies	6,482,381	20,780,084.46	1,062,898	1,062,898
Capital Outlay	605,472	705,212.02	-	-
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>14,829,330</b>	<b>36,710,147</b>	<b>10,297,008</b>	<b>10,295,733</b>
PUBLIC WORKS FUNCTION-Community Services (105-5)				
Salaries and Wages	-	25,452	79,057	79,057
Employee Benefits	4,794	18,058	48,746	48,746
Services and Supplies	896,190	1,135,745	910,403	910,403
Capital Outlay	8,870	-	-	-
Subtotal	909,854	1,179,255	1,038,206	1,038,206
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	255,000	-	-	-
Capital Outlay	-	-	-	-
Subtotal	255,000	-	-	-
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>1,164,854</b>	<b>1,179,255</b>	<b>1,038,206</b>	<b>1,038,206</b>
HEALTH & SANITATION FUNCTION				
Other Restricted Admin (270-1)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	9,242	429,004	19,052	19,052
Capital Outlay	49,989	-	-	-
Subtotal	59,231	429,004	19,052	19,052
SLFRF COVID Recovery (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,024,649	144,079	-	-
Capital Outlay	-	-	-	-
Subtotal	1,024,649	144,079	-	-
Opioid Settlements (270-9)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,374,593	2,732,564	-	-
Capital Outlay	-	-	-	-
Subtotal	1,374,593	2,732,564	-	-
<b>HEALTH &amp; SANITATION FUNCTION</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	2,408,485	3,305,648	19,052	19,052
Capital Outlay	49,989	-	-	-
<b>HEALTH &amp; SANITATION FUNCTION SUBTOTAL</b>	<b>2,458,473</b>	<b>3,305,648</b>	<b>19,052</b>	<b>19,052</b>
WELFARE FUNCTION				
Salaries and Wages	529,478	-	-	-
Employee Benefits	(27,507)	-	-	-
Services and Supplies	3,931,751	4,910,829	-	-
Capital Outlay	116,408	-	-	-
<b>WELFARE FUNCTION SUBTOTAL</b>	<b>4,550,130</b>	<b>4,910,829</b>	-	-

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CULTURE AND RECREATION</b>				
Library Department (130-0)				
Salaries and Wages	-	41	-	-
Employee Benefits	-	20	-	-
Services and Supplies	42,532	84,921	-	-
Capital Outlay	58,510	-	-	-
Subtotal	101,042	84,982	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	53,026	54,162	56,014	56,014
Employee Benefits	34,619	37,412	37,988	37,988
Services and Supplies	29,053	550,760	401,000	401,000
Capital Outlay	-	-	-	-
Subtotal	116,698	642,334	495,003	495,003
CSD - May Center (270-6)				
Salaries and Wages	285,772	295,053	354,070	354,070
Employee Benefits	97,975	91,395	122,198	122,198
Services and Supplies	267,220	496,721	423,135	423,135
Capital Outlay	-	-	-	-
Subtotal	650,967	883,170	899,403	899,403
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	652,395	1,199,520	-	-
Capital Outlay	10,768	-	-	-
Subtotal	663,163	1,199,520	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	338,797	349,256	410,084	410,084
Employee Benefits	132,594	128,827	160,187	160,187
Services and Supplies	991,201	2,331,922	824,135	824,135
Capital Outlay	69,277	-	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>1,531,870</b>	<b>2,810,005</b>	<b>1,394,406</b>	<b>1,394,406</b>
COMMUNITY SUPPORT				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	2,247,943	2,417,006	2,542,733	2,542,733
Subtotal	2,247,943	2,417,006	2,542,733	2,542,733
<b>INTERGOVERNMENTAL EXPENDITURES SUBTOTAL</b>	<b>2,247,943</b>	<b>2,417,006</b>	<b>2,542,733</b>	<b>2,542,733</b>
<b>TOTAL EXPENDITURES- ALL FUNCTIONS</b>	<b>39,891,335</b>	<b>110,199,326</b>	<b>27,385,984</b>	<b>27,382,271</b>
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
<b>Operating Transfers Out (Schedule T)</b>				
General Fund	281,092	6,000,000	1,700,000	1,700,000
Debt Service	2,278,000	2,170,362	2,272,121	2,272,121
Capital Improvements Fund	20,174,257	23,441,921	-	-
Subtotal Other Uses	22,733,349	31,612,283	3,972,121	3,972,121
<b>ENDING FUND BALANCE</b>	<b>51,819,438</b>	<b>986,082</b>	<b>378,102</b>	<b>381,815</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>114,444,122</b>	<b>142,797,691</b>	<b>31,736,207</b>	<b>31,736,207</b>

WASHOE COUNTY  
(Local Government)  
SCHEDULE B - 270

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FUND - OTHER RESTRICTED SPECIAL REVENUE

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	11,242,516	12,085,029	12,713,665	12,713,665
Subtotal	11,242,516	12,085,029	12,713,665	12,713,665
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	163,274	30,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	92,737	-	-	-
Other	-	-	-	-
Subtotal	256,011	30,000	30,000	30,000
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	11,498,527	12,115,029	12,743,665	12,743,665
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	4,367,827	2,702,753	3,750,199	3,750,199
<b>TOTAL AVAILABLE RESOURCES</b>	<b>15,866,354</b>	<b>14,817,782</b>	<b>16,493,864</b>	<b>16,493,864</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL:</b>				
State of Nevada Apportionment	6,703,627	7,251,017	7,251,017	7,628,199
Reno/Sparks Apportionment	1,227,657	1,359,566	1,359,566	1,430,287
Property Tax processing Fees&other services&supplies	57,318	57,000	63,605	63,605
Subtotal	7,988,602	8,667,583	8,674,188	9,122,091
<b>GENERAL GOVERNMENT:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>JUDICIAL:</b>				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>PUBLIC SAFETY:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>PUBLIC WORKS:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>WELFARE</b>				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>CULTURE AND RECREATION:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>DEBT SERVICE:</b>				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,988,602	8,667,583	8,674,188	9,122,091
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-
Operating Transfers Out (Schedule T)				
Capital Improvements Fund	-	-	-	-
Roads Special Revenue Fund	5,175,000	2,400,000	2,400,000	2,400,000
Debt Service Fund	-	-	-	-
Subtotal Other Uses	5,175,000	2,400,000	2,400,000	2,400,000
<b>ENDING FUND BALANCE</b>	2,702,753	3,750,199	5,419,676	4,971,773
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>15,866,354</b>	<b>14,817,782</b>	<b>16,493,864</b>	<b>16,493,864</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	392,077	474,000	474,000	474,000
Subtotal	392,077	474,000	474,000	474,000
INTERGOVERNMENTAL:				
Federal Grants	406,367	3,137,186	-	-
State and Local Grants	132,600	842,383	-	-
Subtotal	538,967	3,979,569	-	-
MISCELLANEOUS:				
Investment Earnings	429,779	208,063	208,063	208,063
Net Increase (decrease) in the fair value of investments	271,763	-	-	-
Contributions and Donations	-	-	-	3,960,000
Other	-	-	-	-
Subtotal	701,541	208,063	208,063	4,168,063
Subtotal Revenues	1,632,586	4,661,632	682,063	4,642,063
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	12,649,722	11,766,279	5,673,342	5,673,342
<b>TOTAL AVAILABLE RESOURCES</b>	<b>14,282,308</b>	<b>16,427,911</b>	<b>6,355,405</b>	<b>10,315,405</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
<b>CULTURE AND RECREATION FUNCTION</b>				
Services and Supplies	579,633	4,266,129	3,060,283	3,060,283
Parks (9000) Capital Outlay				
District one	97,290	808,958	265,000	4,115,000
District two	87,993	931,152	754,464	864,464
District three	-	-	-	-
District four	12,121	-	-	-
Special Projects	16,075	2,994,972	-	-
Bond Projects	850,267	1,753,358	14,000	14,000
Subtotal	1,063,746	6,488,441	1,033,464	4,993,464
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	1,643,379	10,754,569	4,093,747	8,053,747
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	872,650	-	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	872,650	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	11,766,279	5,673,342	2,261,658	2,261,658
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	14,282,308	16,427,911	6,355,405	10,315,405

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	14,885,712	7,092,504	-	-
State Grants	-	-	-	-
Local Contributions	-	-	-	-
Subtotal	14,885,712	7,092,504	-	-
CHARGES FOR SERVICES				
Reimbursements	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	3,687,304	62,500	62,500	62,500
Net Increase (decrease) in the fair value of investments	2,412,549	-	-	-
Contributions and Donations	35,642	64,358	-	-
Other	4,480,326	1,500,000	-	-
Subtotal	10,615,822	1,626,858	62,500	62,500
Subtotal Revenues	25,501,533	8,719,362	62,500	62,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	13,058,709	30,152,620	14,400,000	14,400,000
Health	2,256,352	7,241,900	-	-
Regional Communications System	-	4,170,381	4,778,616	4,778,616
Reg CAD & RMS	1,917,706	323,271	-	-
Homelessness	-	523,000	-	-
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	20,174,257	23,441,921	-	-
Marijuana Fund	-	-	-	-
Roads Fund	-	-	-	-
Library Expansion Fund	2,075	-	-	-
Animal Services Fund	4,288	199,398	-	-
Capital Facilities	-	-	-	-
Indigent Fund	87,488	2,880,723	-	-
Enhanced 911 Fund	250,000	-	-	-
Parks Capital	872,650	-	-	-
Golf Course	-	174,000	174,000	174,000
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	38,623,524	69,107,214	19,352,616	19,352,616
BEGINNING FUND BALANCE	101,113,370	121,865,424	61,249,615	61,249,615
<b>TOTAL AVAILABLE RESOURCES</b>	<b>165,238,427</b>	<b>199,691,999</b>	<b>80,664,731</b>	<b>80,664,731</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS

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EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION:</b>				
Salaries and Wages	21,015	86,546	99,077	99,077
Employee Benefits	10,999	50,286	58,111	58,111
Services and Supplies	791,242	374,800	374,800	374,800
Capital Outlay	995,557	21,037,872	14,756,620	14,756,620
Subtotal	1,818,812	21,549,504	15,288,608	15,288,608
<b>JUDICIAL FUNCTION:</b>				
Services and Supplies	188,506	324,525	315,600	315,600
Capital Outlay	1,304,746	3,775,121	400,000	400,000
Subtotal	1,493,253	4,099,646	715,600	715,600
<b>PUBLIC SAFETY FUNCTION:</b>				
Services and Supplies	5,761,468	2,009,572	1,820,269	1,820,269
Capital Outlay	5,537,971	42,460,305	6,278,616	6,278,616
Subtotal	11,299,440	44,469,876	8,098,885	8,098,885
<b>PUBLIC WORKS FUNCTION:</b>				
Services and Supplies	631,234	1,139,619	736,200	736,200
Capital Outlay	1,329,919	20,579,340	6,000,000	6,000,000
Subtotal	1,961,153	21,718,960	6,736,200	6,736,200
<b>HEALTH</b>				
Services and Supplies	982,864	315,600	315,600	315,600
Capital Outlay	1,890,857	24,954,539	-	-
Subtotal	2,873,720	25,270,139	315,600	315,600
<b>WELFARE</b>				
Services and Supplies	1,451,629	237,250	315,600	315,600
Capital Outlay	17,549,043	9,321,625	600,000	600,000
Subtotal	19,000,671	9,558,875	915,600	915,600
<b>CULTURE AND RECREATION FUNCTION:</b>				
Services and Supplies	830,190	315,600	315,600	315,600
Capital Outlay	4,095,765	11,459,785	-	-
Subtotal	4,925,954	11,775,385	315,600	315,600
<b>DEBT SERVICE:</b>				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	43,373,003	138,442,385	32,386,093	32,386,093
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX	-	-
<b>Operating Transfers Out (Schedule T)</b>				
General Fund	-	-	-	-
Capital Facilities	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
SAD Debt Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	121,865,424	61,249,615	48,278,638	48,278,638
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>165,238,427</b>	<b>199,691,999</b>	<b>80,664,731</b>	<b>80,664,731</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS

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RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	-	-	-	-
Bond Premium	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	6,148,266	5,016,170	5,112,855	5,112,855
Truckee River Flood Management	2,532,566	2,483,050	2,482,800	2,482,800
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	494,791	498,200	498,200	498,200
Baseball Stadium	2,278,000	2,170,362	2,272,121	2,272,121
Subtotal Transfers	11,453,623	10,167,782	10,365,976	10,365,976
Subtotal Other Financing Sources	11,453,623	10,167,782	10,365,976	10,365,976
BEGINNING FUND BALANCE	2,166,585	2,216,396	2,216,396	2,216,396
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,620,208</b>	<b>12,384,178</b>	<b>12,582,372</b>	<b>12,582,372</b>

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 YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
<b>TYPE: G.O. BACKED REVENUE (301-22)</b>				
Principal	6,159,000	5,286,000	5,587,000	5,587,000
Interest	1,538,007	1,284,425	1,080,985	1,080,985
Bond Issuance Cost	-	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	2,170	3,770	3,770	3,770
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>				
<b>TYPE: MEDIUM-TERM FINANCING (301-21)</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
<b>*TOTAL RESERVED AMOUNT(MEMO ONLY)</b>				
<b>TYPE: CAPITAL LEASE AND OTHER (301-4)</b>				
Principal				
Interest				
Debt Service Fee				
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS</b>				
<b>TYPE: SALES TAX REVENUE BOND (301-3,C450650&amp;C450660&amp;1)</b>				
Principal	1,140,000	1,195,000	1,255,000	1,255,000
Interest	286,250	227,875	166,625	166,625
Bond Issuance Cost	-	-	-	-
Debt Service Fees	385	350	475	475
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>				
<b>TYPE: CAR RENTAL TAX REVENUE BOND (C450665&amp;7)</b>				
Principal	1,943,637	1,741,224	1,906,911	1,906,911
Interest	330,344	405,508	341,580	341,580
Bond Issuance Cost/Other Costs	-	20,000	20,000	20,000
Debt Service Fees	4,020	3,630	3,630	3,630
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>				
<b>ENDING FUND BALANCE</b>	<b>2,216,396</b>	<b>2,216,396</b>	<b>2,216,396</b>	<b>2,216,396</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>13,620,208</b>	<b>12,384,178</b>	<b>12,582,372</b>	<b>12,582,372</b>

WASHOE COUNTY  
(Local Government)

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

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,324,234	1,377,693	1,500,212	1,500,212
Subtotal	2,324,234	1,377,693	1,500,212	1,500,212
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	2,324,234	1,377,693	1,500,212	1,500,212
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	2,233,960	1,711,334	230,192	230,192
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,558,194</b>	<b>3,089,027</b>	<b>1,730,404</b>	<b>1,730,404</b>

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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Schedule C-17



RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Other				
Special Assessments - principal	313,316	490,000	345,000	345,000
Subtotal	313,316	490,000	345,000	345,000
<b>FINES and FORFEITURES</b>				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS</b>				
Investment earnings	64,739	10,800	10,800	10,800
Net increase (decrease) fair value of investments	53,968	-	-	-
Special Assessments - interest	75,968	245,000	206,000	206,000
Other Misc Government Revenue	-	-	-	-
Penalties	6,733	14,000	14,000	14,000
Subtotal	201,408	269,800	230,800	230,800
Subtotal Revenues	514,724	759,800	575,800	575,800
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	2,204,288	2,225,915	2,761,071	2,761,071
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,719,012</b>	<b>2,985,715</b>	<b>3,336,871</b>	<b>3,336,871</b>

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)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: SPECIAL ASSESSMENT</b>				
Principal	236,680	160,067	149,478	149,478
Interest	45,227	37,377	29,453	29,520
Assessment Refunds	181,619	-	-	-
Other (Administrative Fees)	28,623	26,200	26,200	26,200
Subtotal	492,148	223,644	205,131	205,198
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,225,915	2,761,071	2,761,071	2,761,071
<b>GENERAL GOVERNMENT FUNCTION</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	949	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	949	1,000	1,000	1,000
<b>OTHER FINANCING USES</b>				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>2,225,915</b>	<b>2,761,071</b>	<b>3,130,740</b>	<b>3,130,673</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,719,012</b>	<b>2,985,715</b>	<b>3,336,871</b>	<b>3,336,871</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Public Safety				
Charges for Services				
Building permits	2,480,855	4,100,000	3,146,245	3,161,739
TRPA	-	-	-	-
Other	12,030	10,000	11,000	11,000
Miscellaneous				
Reimbursements	-	-	-	-
Short Term Rentals	10,980			
Total Operating Revenue	2,503,865	4,110,000	3,157,245	3,172,739
<b>OPERATING EXPENSES</b>				
Public Safety Function:				
Building & Safety				
Salaries and Wages	2,021,455	2,114,050	2,540,178	2,561,165
Employee Benefits	724,711	1,203,149	1,425,237	1,433,254
Services and Supplies	1,047,797	1,734,500	1,567,551	1,567,551
Depreciation/amortization	20,058	21,800	21,800	21,800
Total Operating Expense	3,814,022	5,073,499	5,554,766	5,583,771
Operating Income or (Loss)	(1,310,157)	(963,499)	(2,397,521)	(2,411,032)
<b>NONOPERATING REVENUE</b>				
Investment earnings	287,893	170,426	170,426	170,426
Net increase (decrease) in fair value of investments	183,973	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	471,866	170,426	170,426	170,426
<b>NONOPERATING EXPENSE</b>				
Invest Pool Allocation Expense	3,764	2,000	2,000	2,000
Total Nonoperating Expenses	3,764	2,000	2,000	2,000
<b>Net Income before Operating Transfers</b>	<b>(842,054)</b>	<b>(795,073)</b>	<b>(2,229,095)</b>	<b>(2,242,605)</b>
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>NET INCOME (LOSS)</b>	<b>(842,054)</b>	<b>(795,073)</b>	<b>(2,229,095)</b>	<b>(2,242,605)</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers & other funds & sources	3,488,276	4,110,000	3,157,245	3,172,739
Cash payments for personnel costs	(3,085,096)	(3,313,699)	(3,961,915)	(3,990,919)
Cash payments for services & supplies	(1,008,537)	(1,734,500)	(1,567,551)	(1,567,551)
<b>a. Net cash provided (used) by operating activities</b>	<b>(605,357)</b>	<b>(938,199)</b>	<b>(2,372,221)</b>	<b>(2,385,732)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
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)	(70,000)
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	462,234	168,426	168,426	168,426
<b>d. Net cash provided (used) by investing activities</b>	<b>462,234</b>	<b>168,426</b>	<b>168,426</b>	<b>168,426</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(143,123)</b>	<b>(839,773)</b>	<b>(2,273,795)</b>	<b>(2,287,305)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>8,531,188</b>	<b>8,388,065</b>	<b>7,548,292</b>	<b>7,548,292</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>8,388,065</b>	<b>7,548,292</b>	<b>5,274,497</b>	<b>5,260,987</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	24,929,734	26,307,435	26,943,960	26,943,960
Total Operating Revenue	24,929,734	26,307,435	26,943,960	26,943,960
<b>OPERATING EXPENSE-Utilities</b>				
Salaries and Wages	2,169,274	2,713,579	3,760,078	3,847,496
Employee Benefits	719,799	1,530,545	2,037,027	2,101,234
Services and Supplies	8,577,394	9,917,846	13,256,465	13,372,665
Depreciation/amortization	5,786,900	6,614,759	7,786,076	7,786,076
Total Operating Expense	17,253,367	20,776,729	26,839,646	27,107,471
Operating Income or (Loss)	7,676,367	5,530,707	104,314	(163,511)
<b>NONOPERATING REVENUE</b>				
Investment earnings	4,466,818	2,520,931	2,488,985	2,488,985
Net Increase/(decrease) in fair value of Investments	2,754,903	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	-	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	20,900	-	-	-
Total Nonoperating Revenues	7,242,620	2,520,931	2,488,985	2,488,985
<b>NONOPERATING EXPENSE</b>				
Loss on asset disposition	(8,400)	-	-	-
Interest/bond issuance costs	770,834	760,785	721,785	721,785
Connection fee refunds	57,726	25,000	25,000	25,000
Total Nonoperating Expenses	820,159	785,785	746,785	746,785
Income (Loss) before Contributions and Transfers	14,098,828	7,265,852	1,846,514	1,578,689
<b>CAPITAL CONTRIBUTIONS IN (OUT)</b>				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	4,017,686	8,131,000	8,349,000	8,349,000
Contributions from contractors	2,130,977	2,530,000	2,530,000	2,530,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	6,148,663	10,661,000	10,879,000	10,879,000
<b>TRANSFERS IN</b>				
Transfer from General Fund	26,968	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	26,968	-	-	-
<b>TRANSFERS OUT</b>				
General Fund	-	184,313	97,969	97,969
Equipment Services Fund	12,490	-	-	-
Total Transfers OUT	12,490	184,313	97,969	97,969
Net Operating Transfers (Transfers In less Transfer Out)	14,478	(184,313)	(97,969)	(97,969)
<b>NET INCOME (LOSS)</b>	<b>20,261,969</b>	<b>17,742,539</b>	<b>12,627,545</b>	<b>12,359,720</b>

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	24,009,054	25,752,845	26,389,370	26,389,370
Cash received from services to other funds	3,795	7,000	7,000	7,000
Cash received from program loans	3,224	2,255	2,255	2,255
Other operating receipts	666,641	546,635	546,635	546,635
Cash payments for personnel costs	(3,176,274)	(4,244,124)	(5,797,105)	(5,948,731)
Cash payments for services & supplies	(8,331,443)	(9,917,846)	(13,256,465)	(13,372,665)
Cash payments for program loans	-	-	(20,000)	(20,000)
Cash refund of hookup fees	-	(25,000)	(25,000)	(25,000)
Cash Portion of disposal of water utility operations	-	-	-	-
<b>a. Net cash provided (used) by operating activities</b>	<b>13,174,997</b>	<b>12,121,765</b>	<b>7,846,690</b>	<b>7,578,865</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	4,087,924	8,131,000	8,349,000	8,349,000
Other capital contributions	(273)	-	-	-
Other nonoperating receipts	-	-	-	-
Proceeds from debt issued	10,718,305	-	-	-
Principal paid on financing	(1,860,007)	(2,214,179)	(1,725,146)	(1,725,146)
Interest paid on financing	(695,855)	(760,785)	(721,785)	(721,785)
Bond issuance	-	-	-	-
Proceeds from asset disposition	29,300	-	-	-
Acquisition of capital assets	(28,127,600)	(24,464,000)	(64,652,000)	(64,652,000)
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>(15,848,206)</b>	<b>(19,307,964)</b>	<b>(58,749,931)</b>	<b>(58,749,931)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	7,047,214	2,519,631	2,487,685	2,487,685
Deferred Revenue - Interest	360,528	-	-	-
<b>d. Net cash provided (used) by investing activities</b>	<b>7,407,742</b>	<b>2,519,631</b>	<b>2,487,685</b>	<b>2,487,685</b>
<b>TRANSFERS</b>				
Transfer to General Fund	26,968	(184,313)	(97,969)	(97,969)
Equipment Services Fund	(12,490)	-	-	-
<b>Net cash provided (used) from Fund Transfers</b>	<b>14,478</b>	<b>(184,313)</b>	<b>(97,969)</b>	<b>(97,969)</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>4,749,011</b>	<b>(4,850,881)</b>	<b>(48,513,525)</b>	<b>(48,781,350)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>126,804,641</b>	<b>131,553,652</b>	<b>126,702,771</b>	<b>126,702,771</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>131,553,652</b>	<b>126,702,771</b>	<b>78,189,246</b>	<b>77,921,421</b>

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Culture and Recreation				
Golf Course	164,494	155,000	155,000	155,000
Other	117,658	150,000	150,000	150,000
Total Operating Revenue	282,152	305,000	305,000	305,000
<b>OPERATING EXPENSES</b>				
Golf Courses				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	3,285,051	561,261	3,576,208	3,576,208
Depreciation/amortization	34,465	68,700	68,700	68,700
Total Operating Expense	3,319,516	629,961	3,644,908	3,644,908
Operating Income or (Loss)	(3,037,365)	(324,961)	(3,339,908)	(3,339,908)
<b>NONOPERATING REVENUE</b>				
Investment earnings	116,911	46,495	46,495	46,495
Net increase (decrease) on fair value of investments	79,179	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Miscellaneous	-	-	-	-
Total Nonoperating Revenues	196,090	46,495	46,495	46,495
<b>NONOPERATING EXPENSE</b>				
Interest Costs	1,500	1,300	1,300	1,300
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	1,500	1,300	1,300	1,300
<b>Net Income before Operating Transfers</b>	<b>(2,842,775)</b>	<b>(279,766)</b>	<b>(3,294,713)</b>	<b>(3,294,713)</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Donation, Contribution-Cap	-	-	-	-
Total contributions to capital	-	-	-	-
<b>Operating Transfers IN (Schedule T)</b>				
General Fund	-	-	3,000,000	3,000,000
Equipment Services	-	-	-	-
Total Transfers In	-	-	3,000,000	3,000,000
<b>Transfer Out</b>				
Capital Improvement Fund	-	174,000	174,000	174,000
Total Transfers Out	-	174,000	174,000	174,000
<b>Net Operating Transfers (Transfers In less Transfer Out)</b>	<b>-</b>	<b>(174,000)</b>	<b>2,826,000</b>	<b>2,826,000</b>
<b>NET INCOME (LOSS)</b>	<b>(2,842,775)</b>	<b>(453,766)</b>	<b>(468,713)</b>	<b>(468,713)</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers & other sources	288,350	305,000	305,000	305,000
Cash payments for personnel costs	-	-	-	-
Cash payments for services & supplies	(3,212,996)	(561,261)	(3,576,208)	(3,576,208)
a. Net cash provided (used) by operating activities	(2,924,646)	(256,261)	(3,271,208)	(3,271,208)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund	-	-	3,000,000	3,000,000
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	3,000,000	3,000,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
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)	(1,300)
Disposition of capital assets	-	-	-	-
Acquisition of fixed assets	-	(75,000)	(75,000)	(75,000)
c. Net cash provided (used) by capital and related financing activities	-	(76,300)	(76,300)	(76,300)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	200,967	46,495	46,495	46,495
d. Net cash provided (used) by investing activities	200,967	46,495	46,495	46,495
<b>TRANSFERS</b>				
Transfer to Capital Improvement Fund	-	-	(174,000)	(174,000)
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(2,723,679)	(286,066)	(475,013)	(475,013)
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	4,323,940	1,600,261	1,314,195	1,314,195
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>1,600,261</b>	<b>1,314,195</b>	<b>839,183</b>	<b>839,183</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	71,388,130	77,667,412	87,727,240	87,727,240
Miscellaneous	6,803,817	3,799,629	4,580,302	4,580,302
<b>Total Operating Revenue</b>	<b>78,191,947</b>	<b>81,467,041</b>	<b>92,307,542</b>	<b>92,307,542</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Health Benefit				
Salaries and Wages	585,426	600,203	594,912	594,912
Employee Benefits	295,256	322,622	316,688	316,688
Services and Supplies	79,995,974	83,139,978	94,463,909	94,463,909
Depreciation	-	-	-	-
<b>Total Operating Expense</b>	<b>80,876,656</b>	<b>84,062,803</b>	<b>95,375,510</b>	<b>95,375,510</b>
<b>Operating Income or (Loss)</b>	<b>(2,684,709)</b>	<b>(2,595,762)</b>	<b>(3,067,968)</b>	<b>(3,067,968)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	691,081	108,000	103,000	103,000
Net increase (decrease) in the fair value of investment	599,976	-	-	-
Other non operating revenue	283,208	-	-	-
Federal Grant	544,177	425,000	500,000	500,000
<b>Total Nonoperating Revenues</b>	<b>2,118,442</b>	<b>533,000</b>	<b>603,000</b>	<b>603,000</b>
<b>NONOPERATING EXPENSE</b>				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(566,267)</b>	<b>(2,062,762)</b>	<b>(2,464,968)</b>	<b>(2,464,968)</b>
<b>Operating Transfers (Schedule T)</b>				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>(566,267)</b>	<b>(2,062,762)</b>	<b>(2,464,968)</b>	<b>(2,464,968)</b>

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	39,136,675	43,885,812	51,708,040	51,708,040
Cash received from other funds	33,431,448	37,581,229	40,599,502	40,599,502
Cash received from others	7,087,025	-	-	-
Cash payments for personnel costs	(858,259)	(922,825)	(911,601)	(911,601)
Cash payments for services & supplies	(80,624,802)	(83,522,278)	(94,099,084)	(94,099,084)
a. Net cash provided (used) by operating activities	(1,827,913)	(2,978,062)	(2,703,143)	(2,703,143)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grant	544,177	425,000	500,000	500,000
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	544,177	425,000	500,000	500,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	1,282,179	108,000	103,000	103,000
d. Net cash provided (used) by investing activities	1,282,179	108,000	103,000	103,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(1,557)	(2,445,062)	(2,100,143)	(2,100,143)
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	20,613,516	20,611,959	18,166,897	18,166,897
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>20,611,959</b>	<b>18,166,897</b>	<b>16,066,754</b>	<b>16,066,754</b>

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	7,096,449	8,130,911	9,185,841	9,185,841
Miscellaneous				
Reimbursements	-			
Subrogation recoveries	78,272	35,000	35,000	35,000
Other	38,357	15,000	15,000	15,000
<b>Total Operating Revenue</b>	<b>7,213,077</b>	<b>8,180,911</b>	<b>9,235,841</b>	<b>9,235,841</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	524,518	607,510	669,949	669,949
Employee Benefits	249,906	316,766	344,206	344,206
Services and Supplies	9,100,967	9,799,201	9,877,146	9,877,146
Depreciation	-	-	-	-
<b>Total Operating Expense</b>	<b>9,875,391</b>	<b>10,723,478</b>	<b>10,891,302</b>	<b>10,891,302</b>
Operating Income or (Loss)	(2,662,314)	(2,542,567)	(1,655,461)	(1,655,461)
<b>NONOPERATING REVENUE</b>				
Investment earnings	1,181,988	327,200	327,200	327,200
Net increase in the fair value of investments	996,409	-	-	-
Gain (loss) on asset disposition	39,300	-	-	-
Other (Donations, Contributions, etc.)	-	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>2,217,697</b>	<b>327,200</b>	<b>327,200</b>	<b>327,200</b>
<b>NONOPERATING EXPENSE</b>	-	-	-	-
<b>Total Nonoperating Expenses</b>	-	-	-	-
<b>Net Income before Operating Transfers</b>	<b>(444,617)</b>	<b>(2,215,367)</b>	<b>(1,328,261)</b>	<b>(1,328,261)</b>
Operating Transfers (Schedule T)				
General Fund - In	1,595,524	-	-	-
General Fund - Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>1,595,524</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>1,150,907</b>	<b>(2,215,367)</b>	<b>(1,328,261)</b>	<b>(1,328,261)</b>

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) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from other funds	7,096,449	8,130,911	9,185,841	9,185,841
Cash received from others	127,792	50,000	50,000	50,000
Cash payments for personnel costs	(749,963)	(924,277)	(1,014,155)	(1,014,155)
Cash payments for services & supplies	(8,054,697)	(7,999,201)	(8,077,146)	(8,077,146)
a. Net cash provided (used) by operating activities	(1,580,419)	(742,567)	144,539	144,539
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - In/(Out)	1,595,524	-	-	-
Federal Grant/Donations/Surplus	39,300	-	-	-
b. Net cash provided (used) by noncapital financing activities	1,634,824	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	2,040,494	327,200	327,200	327,200
d. Net cash provided (used) by investing activities	2,040,494	327,200	327,200	327,200
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>2,094,899</b>	<b>(415,367)</b>	<b>471,739</b>	<b>471,739</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>41,040,691</b>	<b>43,135,590</b>	<b>42,720,223</b>	<b>42,720,223</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>43,135,590</b>	<b>42,720,223</b>	<b>43,191,962</b>	<b>43,191,962</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - RISK MANAGEMENT (619)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Equipment Service Billings	13,517,616	14,345,161	15,284,534	15,284,534
Other	7,793	50,000	50,000	50,000
<b>Total Operating Revenue</b>	<b>13,525,409</b>	<b>14,395,161</b>	<b>15,334,534</b>	<b>15,334,534</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	1,613,575	1,541,629	1,769,878	1,769,878
Employee Benefits	934,086	983,969	1,133,052	1,133,052
Services and Supplies	4,279,649	5,925,110	5,668,521	5,668,521
Depreciation	4,437,094	4,456,450	5,051,613	5,051,613
<b>Total Operating Expense</b>	<b>11,264,405</b>	<b>12,907,158</b>	<b>13,623,064</b>	<b>13,623,064</b>
Operating Income or (Loss)	2,261,005	1,488,003	1,711,470	1,711,470
<b>NONOPERATING REVENUE</b>				
Investment earnings	-	-	-	-
Gain on asset disposition	179,528	200,000	200,000	200,000
Other nonoperating revenue	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>179,528</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>NONOPERATING EXPENSE</b>				
Interest expense	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before Operating Transfers	2,440,533	1,688,003	1,911,470	1,911,470
<b>CAPITAL CONTRIBUTIONS</b>				
Donations/Contributions Capital	1,617,305	300,000	300,000	300,000
<b>TRANSFERS IN (Schedule T)</b>				
General Fund - In	-	-	-	-
Building and Safety Fund	-	-	-	-
Utilities Fund	12,490	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
<b>Total Transfers IN</b>	<b>12,490</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT (Schedule T)</b>				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Transfers (Transfers In less Transfer Out)	12,490	-	-	-
<b>NET INCOME (LOSS)</b>	<b>4,070,328</b>	<b>1,988,003</b>	<b>2,211,470</b>	<b>2,211,470</b>

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	13,517,616	14,345,161	15,284,534	15,284,534
Cash received from others	6,138	50,000	50,000	50,000
Cash payments for personnel costs	(2,526,939)	(2,525,598)	(2,902,930)	(2,902,930)
Cash payments for services & supplies	(4,404,826)	(5,925,110)	(5,668,521)	(5,668,521)
<b>a. Net cash provided (used) by operating activities</b>	<b>6,591,989</b>	<b>5,944,453</b>	<b>6,763,083</b>	<b>6,763,083</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Utilities	-	-	-	-
Building and Safety	-	-	-	-
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Donations	-	-	-	-
Proceeds from asset disposition	248,464	200,000	200,000	200,000
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(3,552,769)	(2,838,222)	(7,947,121)	(7,947,121)
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>(3,304,305)</b>	<b>(2,638,222)</b>	<b>(7,747,121)</b>	<b>(7,747,121)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings (no invest.earnings allocated to fund)	-	-	-	-
Proceeds from assets held for sale	-	-	-	-
Equipment Supply Deposits	-	-	-	-
<b>d. Net cash provided (used) by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>3,287,684</b>	<b>3,306,231</b>	<b>(984,038)</b>	<b>(984,038)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>4,698,376</b>	<b>7,986,060</b>	<b>11,292,291</b>	<b>11,292,291</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>7,986,060</b>	<b>11,292,291</b>	<b>10,308,253</b>	<b>10,308,253</b>

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(11) 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	3,806,200	153,091	1,835,400	1,988,491
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2051	7.0	7,566,822	188,489	71,511	260,000
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	6,610,000	214,408	645,000	859,408
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	6,395,000	194,706	560,000	754,706
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	3,960,000	166,625	1,255,000	1,421,625
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	4,641,000	48,296	2,127,000	2,175,296
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	6,735,000	213,225	555,000	768,225
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	8,805,000	360,350	700,000	1,060,350
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	1,000,000	50,000	1,000,000	1,050,000
<b>TOTAL ALL DEBT SERVICE</b>			<b>102,669,845</b>				<b>49,519,022</b>	<b>1,589,190</b>	<b>8,748,911.00</b>	<b>10,338,101</b>

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	5,055,000	252,750	1,170,000	1,422,750
<b>TOTAL ALL DEBT SERVICE</b>			14,130,000				5,055,000	252,750	1,170,000	1,422,750



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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(11) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	213,971	2,503	213,971	216,474
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	23,824,644	399,218	812,497	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	21,947,089	320,064	698,678	1,018,741
TOTAL ALL DEBT SERVICE			67,386,176				45,985,704	721,785	1,725,146	2,446,931

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	11	Utilities	56	97,969.00	General	18	Health Fund	19	11,516,856
	General	11	Marijuana Establishmts	22	587,000	General	18	Senior Services	29	3,428,882
	General	11	Indigent Tax Levy	26	176,976	General	18	Capital Improvements	46	14,400,000
	General	11	Other Restricted Rev	41	1,700,000	General	18	Debt Service	48	5,140,227
						General	18	Roads Special Rev	33	10,637,592
						General	18	Other Restricted	36	-
						General	18	Reg CAD & RMS	24	344,443
						General	18	Health Benefits Fund	60	-
						General	18	Reg Permits System	25	-
						General	18	Indigent Tax Levy	26	26,320,492
						General	18	Homelessness Fund	27	21,672,427
						General	18	Reg Communications	23	-
						General	18	Golf	58	3,000,000
	<b>Subtotal</b>					<b>2,561,945</b>	<b>Subtotal</b>			

SPECIAL REVENUE FUNDS	Health	19	General Fund	18	11,516,856	Truckee RiverFlood Mgt	32	Debt Service	48	2,482,800
	Senior Services	29	General Fund	18	3,428,882	Other Restricted Rev	41	General Fund	18	1,700,000
	Senior Services	29	Indigent Tax Levy	26	1,012,807	Other Restricted Rev	41	Debt Service	48	2,272,121
	Roads Special Rev	33	General Fund	18	10,637,592	Marijuana Establishmts	22	General Fund	11	587,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmts	22	Homelessness Fund	27	600,000
	Reg Permits System	25	Health Fund	19	140,000	Health Fund	19	Reg Permits System	25	140,000
	Roads Special Rev	33	Capital Facilities Tax	43	2,400,000	Health Fund	19	Capital Improvements	46	-
	Indigent Tax Levy	26	General Fund	18	26,320,492	Indigent Tax Levy	26	General Fund	11	176,976
	Child Protective Svcs	28	Indigent Tax Levy	26	13,585,763	Indigent Tax Levy	26	Child Protective Svcs	28	13,585,763
	Child Protective Svcs	28	General Fund	18	-	Indigent Tax Levy	26	Homelessness Fund	27	12,758,282
	Homelessness Fund	27	Marijuana Establishments	22	600,000	Indigent Tax Levy	26	Senior Services	29	1,012,807
	Homelessness Fund	27	General Fund	18	21,672,427	Indigent Tax Levy	26	Capital Improvements	46	-
	Homelessness Fund	27	Indigent Tax Levy	26	12,758,282	E911 Fund	30	Capital Improvements	46	-
	Homelessness Fund	27	Senior Services Fund	29	-	Reg Communications	23	Capital Improvements	46	4,778,616
	Reg CAD & RMS	24	General Fund	18	344,443	Reg Communications	23	Debt Services	48	498,200
	Reg CAD & RMS	24	E911 Fund	30	800,942	E911 Fund	30	Reg CAD & RMS	24	800,942
	<b>Subtotal</b>				<b>105,245,858</b>	<b>Subtotal</b>				

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	46	General	18	14,400,000	Capital Facilities	43	Roads Special Rev	33	2,400,000
	Capital Improvements	46	Health Fund	19	-					
	Capital Improvements	46	Reg CAD & RMS	24	-					
	Capital Improvements	46	Other Restricted Rev	41	-					
	Capital Improvements	46	Indigent Tax Levy Fund	26	-					
	Capital Improvements	46	Child Protective Svcs	28	-					
	Capital Improvements	46	Roads	33	-					
	Capital Improvements	46	Reg Communications	23	4,778,616					
	Capital Improvements	46	Animal Services	21	-					
	Capital Improvements	46	Golf Fund	58	174,000					
	Capital Improvements	46	Enhanced 911	30	-					
	<b>Subtotal</b>					<b>19,352,616</b>	<b>Subtotal</b>			
EXPENDABLE TRUST FUNDS										
<b>Subtotal</b>					-					-
DEBT SERVICE	Debt Service	48	General	18	5,112,855					
	Debt Service	48	TruckeeRiverFloodMgt	32	2,482,800					
	Debt Service	48	Other Restricted Rev	41	2,272,121					
	Debt Service	48	Reg Communications	23	498,200					
<b>Subtotal</b>					<b>10,365,976</b>					-

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 WASHOE COUNTY  
 (Local Government)  
 Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	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	97,969
	Utilities	56	Equipment Services	64	-	Golf Fund	58	Capital Improvements	46	174,000
	Golf Fund	58	General Fund	18	3,000,000					
<b>Subtotal</b>					<b>3,000,000</b>	<b>Subtotal</b>				<b>271,969</b>
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	-
<b>Subtotal</b>					-	Equipment Services	64	Golf Fund	58	-
<b>TOTAL TRANSFERS</b>					<b>140,526,395</b>	<b>Subtotal</b>				<b>140,526,395</b>

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 WASHOE COUNTY  
 (Local Government)  
 Schedule T - Transfer Reconciliation (Operating and Residual Equity)

## LOBBYING EXPENSE ESTIMATE

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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 1, 2027 to June 1, 2027*

1. Activity:	<u>State Legislative Efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>1,500</u>
4. Lodging and meals		\$ <u>8,475</u>
5. Salaries and Wages		\$ <u>225,511</u>
6. Compensation to lobbyists		\$ <u>237,088</u>
7. Entertainment		\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>83,293</u>
<b>Total</b>		<b>\$ <u><u>555,867</u></u></b>

Entity: Washoe County

Budget Year 2026-2027

Local Government: Washoe County

Contact: Mark Stewart, Purchasing & Contracts Manager

E-mail Address: [mstewart@washoeocounty.gov](mailto:mstewart@washoeocounty.gov)

Daytime Telephone: 775-328-2281

Schedule of Existing Contracts

Budget Year 2026-2027

Total Number of Existing Contracts: 64

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	RUIZ DE MACIAS, LAURA MARIBEL	7/1/2019	6/30/2026	\$ 42,000	\$ -	Custodial Services - Gerlach
2	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2026	\$ 39,000	\$ -	Temporary Community Services Staffing-Clerical
3	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2026	\$ 120,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
4	MANPOWER TEMPORARY SERVICES	6/1/2020	6/30/2026	\$ 40,000	\$ -	Temporary Community Services Staff - Water Rights Admin
5	CARTER, CINDY	7/1/2020	9/30/2025	\$ 10,000	\$ -	Transportation - Seniors in Gerlach
6	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2026	\$ 57,600	\$ -	Temporary Community Services Staff - Utility Billing
7	MANPOWER TEMPORARY SERVICES	4/12/2021	6/30/2026	\$ 5,000	\$ -	Temporary Community Services Staff - Plan Review
8	MANPOWER TEMPORARY SERVICES	7/1/2021	6/30/2025	\$ 100,000	\$ -	Temporary Staffing - Juvenile Services
9	CARTER, CINDY	7/1/2021	6/30/2024	\$ 2,700	\$ -	Transportation & Outreach - Seniors in Gerlach
10	ARRASCADA, AMANDA	12/27/2021	9/30/2025	\$ 133,674	\$ -	Human Services Agency- Senior Administration
11	GHUSN, NANCY MOSS	7/1/2021	9/30/2025	\$ 10,000	\$ -	Human Services Agency- Legal Services
12	ADAMS, DIANA KEEFE	7/1/2022	7/31/2024	\$ 25,000	\$ -	Technology Services - Training
13	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	7/31/2026	\$ 74,000	\$ -	Temporary Staffing - Technology Services
14	BOUTILIER PH. D, LYNN	7/1/2022	6/30/2023	\$ 33,000	\$ -	District Court - Mental Health Examinations
15	ETCHEVERRIA, ERIN	7/12/2022	6/30/2026	\$ 2,000	\$ -	Emergency Management - Transcription
16	MANPOWER TEMPORARY SERVICES	3/6/2023	6/30/2027	\$ 100,000	\$ -	Temporary Registrar of Voters Staffing
17	LEWIS, LYNDA	7/1/2023	6/30/2025	\$ 6,000	\$ -	Landscape Services - Library
18	MANPOWER TEMPORARY SERVICES	8/21/2023	6/30/2026	\$ 150,000	\$ -	Temporary Assessor Staffing
19	MANPOWER TEMPORARY SERVICES	12/1/2023	6/30/2026	\$ 71,000	\$ -	Temporary Community Services Staff - Short Term Rentals
20	JAYNE LEIGHTON CONSULTING LLC	12/8/2023	2/3/2027	\$ 32,340	\$ -	P25 Radio Contractual Consultant
21	MY NEXT CAREER PATH STAFFING LLC	1/1/2024	6/30/2024	\$ 113,174	\$ -	Temporary District Court Staffing - Administrative
22	ALAEI, KAMBIZ	7/1/2024	6/30/2026	\$ 28,600	\$ -	District Court - Mental Health Examinations
23	MY NEXT CAREER PATH STAFFING LLC	6/5/2024	6/30/2024	\$ 55,000	\$ -	Temporary Staffing - District Court
24	ACCUFORCE HR SOLUTIONS LLC	7/8/2024	6/30/2025	\$ 100,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
25	SAVARD LABOR & MARINE INC	7/1/2024	9/30/2025	\$ 246,754	\$ -	Temporary Human Services Agency Staffing
26	KRASNER, CHARLES G	12/1/2024	6/30/2025	\$ 18,000	\$ -	Northern NV Public Health - MD Consultant
27	MANPOWER TEMPORARY SERVICES	11/18/2024	8/31/2025	\$ 80,290	\$ -	Temporary Public Defender and Alt Public Defender Staff-ARPA
28	SAVARD LABOR & MARINE INC	8/1/2024	12/31/2026	\$ 620,495	\$ -	Temporary Human Services Agency Staffing
29	MILLER ESQ., MIKYE J	1/15/2025	9/30/2025	\$ 10,000	\$ -	Human Services Agency- Legal Services
30	MANPOWER TEMPORARY SERVICES	3/24/2025	6/30/2026	\$ 50,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
31	MARATHON STAFFING GROUP INC	4/1/2024	6/30/2025	\$ 26,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
32	MARATHON STAFFING GROUP INC	4/8/2025	12/31/2025	\$ 440,034	\$ -	Temporary Human Services Agency Staffing - Homelessness
33	MY NEXT CAREER PATH STAFFING LLC	5/4/2025	5/3/2026	\$ 18,969	\$ -	Temporary Northern NV Public Health Staffing
34	MANPOWER TEMPORARY SERVICES	5/13/2025	6/30/2025	\$ 56,800	\$ -	Temporary Alt Public Defender Staff
35	MANPOWER TEMPORARY SERVICES	5/19/2025	12/31/2026	\$ 50,000	\$ -	Temporary Community Services Staff - Project Management



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

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

**Schedule of Privatization Contracts  
Budget Year 2026-2027**

**Total Number of Privatization Contracts: 0**

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
	<b>Total</b>				\$ -	\$ -		-		