



FINANCE

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

This budget contains 8 funds, including Debt Service, requiring property tax revenues total 334,139,433

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

This budget contains 23 governmental fund types with estimated expenditures 793,126,160 and
6 proprietary funds with estimated expenses 139,743,632

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Abigail Yacoben
(Printed Name)
Chief Financial Officer
(Title)

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

Signed Abigail Yacoben

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2025; 10:00 a.m.

Publication Date May 6, 2025

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

Page: i

Schedule 1
Last Revised 01/13/2016
Form 4404LGF

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2025-2026

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Executive Summary of Fiscal Year 2025-2026 Final Budget

Attached is the Fiscal Year 2025-2026 (Fiscal Year 2026) Washoe County Final Budget. The budget, summarized in Schedule A, is comprised of 23 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$793,126,160 and Proprietary Funds expenses total \$139,743,632. Neither of these figures include transfers out, contingencies or other uses; that information is provided below. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in January 2025 to revisit its Strategic Plan and affirmed its priority areas of focus from prior years (Serving Seniors, Mental Health, Capital Improvement Projects/Infrastructure).

However, the Board was cautioned at the January 14, 2025, meeting regarding the fiscal landscape. The reality for Fiscal Year 2026 is there will be similar challenges as in recent years, with anticipated flat C-Tax revenue growth and declining ARPA and State/Federal grants which will limit resource availability.

These challenges are compounded by expenditures continuing to significantly outpace revenues. The adopted Fiscal Year 2025 budget included a five-year General Fund forecast reflecting unsustainable structural deficits (ongoing expenditures exceeding revenues). With the finalization of the collective bargaining agreements, continued flattening of C-Tax revenue, and the recently confirmed increase in PERS rate contributions for next year, the forecast reflects unsustainable structural deficits in earlier years than previously thought.

Based on our various challenges, Fiscal Year 2026 will be a year in which the County needs to focus on **Resilience and Innovation**. This means there are no resources for additional personnel. Success will require the entire organization to work together to identify and implement creative and innovative solutions based on a service inventory and using technology to help us get the work done and maintain our focus on our customers. Instead of submitting above base budget requests as usual, Departments were invited to participate in the Budget Congress and discuss the top one to three non-personnel priorities. The Fiscal Year 2026 base budget was updated as in prior years to account for known impacts (i.e., central services, personnel, BCC-approved contracts, etc.).

In designing the Fiscal Year 2026 budget process, County leadership collectively embarked on a more efficient, collaborative, 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:



- Distributed and collated pre-Budget Congress survey responses from departments
 - Determined needs, assets to be shared and collective challenges
- Held the first all-department collaborative Budget Congress
- Continued individual meetings with Commissioners-including additional follow-up
- Launched the Washoe County Checkbook (i.e., transparency website)
- Plan to hold a “Budget 101” session at an upcoming public Meeting
- Continued process improvement based on best practices and stakeholder feedback.

The County is starting from a *relatively* stable financial position in part due to larger than anticipated Fiscal Year 2024 investment returns and lower-than-anticipated Incline Settlement final payments (both non-recurring). Additionally, 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 contribution rate increases, implementation of classification and compensation updates (Korn Ferry), 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 for their teamwork and innovation, but we still face a challenging outlook over the next five years.

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

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



Total Fiscal Year 2026 (FY26) appropriations (expenditures/expenses, contingencies and transfers out) for 23 Governmental and 6 Proprietary funds are \$1.075 billion, see chart below. This represents a \$81.9 million, or 7%, decrease compared to the Fiscal Year 2025 (FY25) final budget. However, due to a change in the budget process, it's estimated that capital project funds will have budget appropriation increases of \$80 million – see note below chart.

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

*Total appropriations include expenditures, contingencies and transfers out

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

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

Overall Revenue Trends

While the regional economy is growing, the level of growth continues to show signs of slowing. As economic growth slows, the County's revenue growth is also expected to slow, and resources will not support all needs and Fiscal Year 2026 budget requests.

Overall, FY 2026 revenues for governmental funds are estimated at \$754 million, which is an increase over FY 2025 budgeted revenues of \$747.8 million, or 0.8percent. 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 2025 estimates-to-complete and will be finalized in FY 2026 based on FY 2025 year-end actuals and closeout.

Property taxes are the largest source of revenue across all County funds. For FY 2026, total property taxes are projected by the State Department of Taxation to increase 7.2%,



from \$311.8 million in FY 2025 to \$334.1 million in FY 2026. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2026 is mostly attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

One of the County's most 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, we do not have the current fiscal year information on taxable sales. Further, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. Year-to-date, C-Tax distributions are lower than compared to the prior year by \$3.6 million, or 3.4%. The County has responded by revising its Fiscal Year 2025 year-end forecast for C-Tax from the original budgeted increase of 2.5% to an estimated increase of 0.0% over the prior fiscal year. In addition, the Fiscal Year 2026 Budget assumes a 2.0% increase in Consolidated Tax (C-Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 2.75% in Fiscal Year 2030.

Overall Expenditure/Expense Trends

Personnel is one of the County's largest costs. Fiscal Year 2026 personnel costs are budgeted to increase 6.1% compared to FY 2025 final budget. The increase is largely attributed to continuation of the FY 2024 implementation of a comprehensive classification and compensation study, but more so due to the historic FY 2026 PERS rate increases. No new positions are 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 decrease 7%, comprising of decreases of 9% in governmental funds and an increase of 4% in proprietary funds. General Fund appropriations are budgeted to increase 5%

Material Changes between Fiscal Year 2026 Tentative and Final Budgets

There are minimal changes between the Fiscal Year 2026 Tentative and Final Budgets. Appropriations increased by \$11.5 million, or 1.2%. Material changes are outlined below:

General Fund

- Eight ARPA-funded positions now reflect in the General Fund with a one-time \$6M ARPA interest transfer that will provide funding in future years (i.e., "pre-funded" for ~ 5 years).
- Reallocation of \$1.3M circulation budget from Library department to centralized budget (net zero change)
- Special District Funds increased back to \$100,000 per district
- Pooled Interest increased based on anticipated cash balance(s)



Other Funds

- The Other Restricted Revenue Fund now reflects the ARPA interest \$6M transfer to the General Fund.
- The Capital Improvement Fund now reflects additional year-end true ups as well as additional earmarked funding for potential General Government projects.

Fiscal Year 2026 continues many similar themes from Fiscal Years 2023 through 2025, including caring for the County's most vulnerable. Notable highlights for the Fiscal Year 2026 Recommended Budget, for all funds, include:

No new positions in any fund

No position reclassifications resulting in cost increases

Budgeting General Fund salary savings across all departments (~3%)

Library budget will be "flat" (i.e., no budget reductions, no above base increases).

- The remaining Library Expansion Fund balance will be spent in FY26 and additional General Fund resources of ~\$1.3 million will be funded.
- Note that the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund tax.
- Library Board of Trustees and BCC to work together to provide an updated service delivery model and financial needs by October 1, 2025 for the FY 2027 budget process.

Increase General Fund transfer to Northern Nevada Public Health by \$1 million

ARPA-funded positions will be funded with ARPA interest (does not include ARPA support positions) in the General Fund. See below:

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

General Fund Transfers Out of \$85.8 million, supporting:

- Indigent Fund - \$25.2 million
- Homelessness Fund - \$21.8 million
- Transfer to Capital Projects - \$13.2 million
 - Includes \$12.5 million base (ongoing) +
 - \$650,000 one-time
- Health District - \$10.5 million
 - Includes \$1 million increase vs. FY25 transfer
- Roads Fund - \$6.6 million
 - Includes \$5 million increase (ongoing).
- Debt Service Fund - \$5.0 million
- Senior Services Fund - \$3.4 million



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 (22 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.).

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.

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 2026 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 2026 General Fund revenues are forecasted to increase from \$511.9 million to \$538.9 million, or \$27.9 million, 5.5%, compared to FY 2025 estimates. As discussed above, the C-Tax has shown decreased growth to date in FY 2025 and it is expected to grow 2.0% in FY 2026, compared to FY 2025 estimated, to \$162 million. C-Tax represents 30% of the County's General Fund revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 53% of all General Fund revenues. General Fund ad valorem taxes are estimated to increase \$24.5 million, or 9.4 percent. In addition to new development, a portion of this increase is due to the reallocation of \$0.02 previously voter-approved to support Library Expansion. Another portion of the increase is attributable to the reallocation of the Debt Service rate from \$0.0100 to \$0.0057 based on the outstanding debt service payments.

Expenditure(s)

Total budgeted expenditures, not including contingency or transfers out, for FY 2026 are \$457 million. This is a \$19.5 million increase over FY 2025 estimated expenditures of \$437 million, or 4.5%. This also reflects an increase of \$25.5 million, or 5.9%, compared to the adopted FY 2025 budget.



Salaries and benefits remain the largest category of expenditures and total \$363.8 million, or 79.6% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$19.2 million, or 5.6%, compared to the adopted FY 2025 budget. The increase in FY 2026 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 2026 budgeted salary savings. Services and Supplies show an increase of \$7.4 million, or 8.7%, compared to the adopted FY 2025 budget, due almost exclusively to inflationary expenditure increases (i.e., Naphcare detention medical services, Axon body worn/fleet vehicle cameras, etc.).

Other notable Fiscal Year 2026 General Fund items have been discussed above.

Fund Balance

The General Fund FY 2026 ending fund balance is budgeted at \$138.8 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 \$129 million, or 23.8% 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 Fiscal Year 2026 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$2.5 million. The largest portion of this reduction is due to the contingency budget of \$6.8 million based on multiple unknown impacts, including the 2025 Legislative Session. Note that the variance between the FY 2026 Tentative Budget decrease in fund balance of \$8.3 million and the FY 2026 Final Budget decrease in fund balance of \$2.5 million is almost entirely due to the one-time transfer of \$6 million of ARPA interest into the General Fund from the Other Restricted Revenue Fund. 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 2026 Final Budget, Sources and Uses, on the following page.



Washoe County FY 2026 General Fund Recommended Budget (Final)							
Sources and Uses	FY 2024 Actual	FY 2025 Final	FY 2025 Estimated	FY 2026 Tentative	FY 2026 Final	FY26 Final vs. FY25 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:							
Taxes	242,782,117	260,606,144	260,606,144	285,086,625	285,086,625	9.4%	24,480,481
Licenses and permits	15,211,894	14,967,049	14,935,691	14,995,691	14,995,691	0.4%	60,000
Consolidated taxes - Actual	158,901,100	160,175,176	158,901,100	162,079,122	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	19,823,791	19,927,024	20,126,294	20,126,294	1.0%	199,270
Other intergovernmental	10,806,919	9,120,947	9,396,342	10,939,052	10,939,052	16.4%	1,542,710
Charges for services	26,331,833	26,343,770	27,805,602	30,519,218	30,519,218	9.8%	2,713,616
Fine and forfeitures	7,074,596	8,158,708	7,958,708	6,768,382	6,768,382	-15.0%	(1,190,326)
Miscellaneous	15,061,922	3,984,305	12,384,305	7,879,305	9,379,305	-24.3%	(3,005,000)
Total revenues	496,097,405	503,179,890	511,914,916	538,393,689	539,893,689	5.5%	27,978,773
Other sources, transfers in	14,192,938	746,168	746,168	854,057	943,367	26.4%	197,199
Other sources, transfers in - one-time					6,000,000		
TOTAL SOURCES	510,290,343	503,926,058	512,661,084	539,247,746	546,837,056	6.7%	34,175,972
Uses:							
Expenditures and Other Uses:							
Salaries and wages	205,888,848	220,491,857	222,240,320	233,676,457	234,388,088		
Vacancy Savings		-	(1,324,956)	(7,065,669)	(7,073,962)		
Subtotal	205,888,848	220,491,857	220,915,364	226,610,788	227,314,126	2.9%	6,398,762
Employee benefits	114,204,547	124,052,673	124,999,297	140,308,903	140,695,145		
Vacancy Savings		-	(743,844)	(4,249,562)	(4,247,629)		
Subtotal	114,204,547	124,052,673	124,255,453	136,059,341	136,447,516	9.8%	12,192,063
Services and supplies	75,453,607	85,077,389	90,310,320	91,805,371	92,494,771	2.4%	2,184,451
Capital outlay	1,715,460	1,003,657	1,732,636	479,507	479,507	-72.3%	(1,253,129)
Capital outlay (GASB 87)	12,940,175						
Debt Service (GASB 87)	2,220,973	-	-	-			
Total expenditures	415,643,559	431,225,577	437,213,773	454,955,008	456,735,920	4.5%	19,522,147
Transfers out	77,566,356	78,361,487	78,382,987	85,760,372	85,760,372	9.4%	7,377,385
Contingency	-	12,500,000	10,000,000	6,800,000	6,800,000	-32.0%	(3,200,000)
TOTAL USES	509,709,915	522,087,064	525,596,760	547,515,380	549,296,292	4.5%	23,699,532
Net Change in Fund Balance	580,427	(18,161,006)	(12,935,676)	(8,267,634)	(2,459,236)	-81.0%	10,476,440
Beginning Fund Balance	153,572,311	123,888,506	154,152,738	136,013,217	141,217,062		
Ending Fund Balance	154,152,738	105,727,500	141,217,062	127,745,583	138,757,826		
Unassigned Ending Fund Balance	\$ 145,354,042	\$ 96,118,352	\$ 136,467,062	\$ 122,995,583	\$ 129,207,826		
Unassigned Ending Fund Balance%	28.6%	18.9%	26.6%	22.8%	23.8%		
*as % of Expense & Transfers less Capital							



Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course, and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Overall, operating revenues for proprietary funds total \$133.9 million, while operating expenses and transfers total \$139.3 million. The reason for the variance of revenues to expenses is due to the net impact of planned FY 2026 expenses in the Health Benefits, Risk Management, and Building & Safety Funds offset with net income in the Utilities and Equipment Services Funds.

Conclusion

Washoe County will continue to maintain strong and healthy fund balances for FY 2026 and is committed to providing quality customer service for its residents. The County successfully managed the debt portfolio and received an upgrade to AA+/Stable from S&P Global in April 2023. The Final Fiscal Year 2025-2026 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

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

Abigail Yacoben
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2024 (1)	ESTIMATED CURRENT YEAR 6/30/2025 (2)	BUDGET YEAR 6/30/2026 (3)	FUNDS BUDGET YEAR 6/30/2026 (4)	
REVENUES					
Property Taxes	290,680,118	311,818,758	334,139,433	-	334,139,433
Other Taxes	3,644,934	3,681,820	3,799,362	-	3,799,362
Licenses and Permits	21,396,615	20,864,223	21,842,948	-	21,842,948
Intergovernmental Resources	339,012,117	413,517,421	296,383,638	-	296,383,638
Charges for Services	56,443,801	60,157,420	62,460,435	142,504,836	204,965,271
Fines and Forfeits	9,654,454	11,870,483	9,761,550	-	9,761,550
Miscellaneous	45,948,327	50,212,464	25,722,435	7,100,333	32,822,768
TOTAL REVENUES	766,780,366	872,122,589	754,109,801	149,605,169	903,714,970
EXPENDITURES-EXPENSES					
General Government	84,420,705	108,356,949	87,577,762	108,047,286	195,625,049
Judicial	108,612,026	143,817,039	125,350,708	-	125,350,708
Public Safety	239,813,256	320,252,495	275,496,665	-	275,496,665
Public Works	42,595,182	64,998,898	44,736,855	-	44,736,855
Health	47,295,253	69,388,148	39,966,678	-	39,966,678
Welfare	173,971,100	190,940,624	154,808,563	-	154,808,563
Culture and Recreation	29,478,749	51,440,542	35,047,600	-	35,047,600
Community Support	366,920	520,114	382,760	-	382,760
Intergovernmental Expenditures	14,043,198	15,489,760	16,508,308	-	16,508,308
Contingencies **	-	10,000,000	6,800,000	-	6,800,000
Utilities	-	-	-	25,263,731	25,263,731
Building and Safety	-	-	-	5,040,569	5,040,569
Golf Fund	-	-	-	631,261	631,261
Debt Service - Principal	11,221,459	11,373,158	10,842,291	-	10,842,291
Interest Costs	3,201,856	2,822,556	2,330,935	760,785	3,091,720
Escrow on Refunding	-	-	-	-	-
Service Fees	47,452	77,035	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	755,067,154	989,477,318	799,926,160	139,743,632	939,669,792
Excess of Revenues over (under) Expenditures-Expenses	11,713,212	(117,354,729)	(45,816,359)	9,861,537	(35,954,822)

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2024 (1)	ESTIMATED CURRENT YEAR 6/30/2025 (2)	BUDGET YEAR 6/30/2026 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	8,828	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	12,940,175	-	-	-	-
Operating Transfers In	145,682,089	171,185,128	136,319,227	-	136,319,227
Operating Transfers (Out)	(145,661,037)	(171,185,128)	(135,960,914)	(358,313)	(136,319,227)
TOTAL OTHER FINANCING SOURCES (USES)	12,970,055	0	358,313	(158,313)	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	24,683,267	(117,354,729)	(45,458,045)	9,703,224	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR	412,399,196	437,082,461	319,727,732	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	437,082,463	319,727,732	274,269,687	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026
General Government	355.9	354.9	357.6
Judicial	598.9	610.1	604.8
Public Safety	1,112.1	1,122.9	1,128.6
Public Works	140.5	147.6	147.6
Sanitation	0.0	0.0	0.0
Health	206.2	211.4	205.5
Welfare	458.8	458.8	475.8
Culture and Recreation	187.2	188.2	189.2
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	3,059.6	3,093.8	3,109.1
Utilities	31.0	37.0	37.0
Hospitals	0.0	0.0	
Transit Systems	0.0	0.0	
Airports	0.0	0.0	
Other	0.0	0.0	
Building and Safety	26.1	26.1	26.1
Golf	0.0	0.0	0.00
TOTAL	3,116.7	3,156.9	3,172.2

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

POPULATION (AS OF JULY 1) *	501,635	508,759	513,854
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* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	28,175,688,088	30,518,273,929	31,977,127,540
Net Proceeds of Mines	2,332,169	20,346,352	5,830,327
TOTAL ASSESSED VALUE	28,178,020,257	30,538,620,281	31,982,957,867
TAX RATE			
General Fund	1.1345	1.1345	1.1588
Special Revenue Funds	0.1700	0.1700	0.1500
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0100	0.0100	0.0057
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
TOTAL TAX RATE	1.3917	1.3917	1.3917

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

	(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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	3.2643	31,977,127,540	1,043,829,374	1.0516	336,271,473	(82,099,156)	254,172,317
B. PROPERTY TAX Outside Revenue Limitations:							
Net Proceeds of Mines	Same as above	5,830,327		Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.0800	31,982,957,867	25,586,366	0.0800	25,581,702	(6,245,657)	19,336,045
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	4,797,444	0.0150	4,796,569	(1,171,061)	3,625,508
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	31,982,958	0.0600	19,186,277	(4,684,243)	14,502,034
F. Capital Acquisition (NRS 354.59815)	0.0500	"	15,991,479	0.0500	15,988,564	(3,903,535)	12,085,029
G. Youth Services Levy (NRS 62B.150)	0.0040	"	1,265,687	0.0056	1,790,719	(437,196)	1,353,523
H. Detention (AB395) (1993)	0.0774	"	24,754,809	0.0774	24,750,297	(6,042,673)	18,707,624
I. SCCRT Loss NRS 354.59813	0.2307	"	73,793,630	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	6,140,728	0.0192	6,139,608	(1,498,957)	4,640,651
K. Other: AB 104	0.0272	"	8,699,365	0.0272	8,697,779	(2,123,523)	6,574,256
L. Less Other Entities' AB 104 Share (See Note 1)							(2,235,248)
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.5235		167,426,100	0.2544	81,349,813	(19,861,188)	59,253,377
N. Subtotal A, B, C, L	3.8678		1,236,841,840	1.3860	443,202,988	(108,206,001)	332,761,740
O. Debt	0.0057		1,823,029	0.0057	1,822,696	(445,003)	1,377,693
P. TOTAL A, C AND M	3.8678		1,238,664,869	1.3917	445,025,684	(108,651,004)	334,139,433

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 \$4,339,008 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, 2026

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	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	141,217,063	162,079,122	284,421,625	1.1860	93,392,942	-	6,943,367	688,054,119
Health	14,056,284	-	-	-	19,426,555	-	10,516,856	43,999,695
Library Expansion	4,009,910	-	-	-	-	-	-	4,009,910
Animal Services	7,232,069	-	7,251,017	0.0300	665,000	-	-	15,148,086
Marijuana Establishments	1,090,894	-	-	-	1,300,000	-	-	2,390,894
Regional Communication System	2,054,452	-	-	-	6,424,983	-	27,372	8,506,807
Reg. Computer Aided Dispatch/Records	20,452	-	-	-	374,286	-	32,520	427,258
Regional Permits System	725,933	-	-	-	968,208	-	193,208	1,887,349
Indigent Tax Levy	15,273,241	-	14,502,034	0.0600	9,244,826	-	25,187,074	64,207,175
Homelessness Fund	23,953,822	-	-	-	3,720,654	-	36,235,010	63,909,486
Child Protective Services	8,869,452	-	9,668,023	0.0400	55,905,243	-	12,585,763	87,028,481
Senior Services	6,049,847	-	2,417,006	0.0100	1,015,613	-	3,921,689	13,404,155
Enhanced 911	4,477,520	-	-	-	7,298,203	-	-	11,775,723
Regional Public Safety	906,192	-	-	-	1,036,738	-	-	1,942,930
Central Truckee Meadows Remediation	3,199,158	-	-	-	1,307,858	-	-	4,507,017
Truckee River Flood Mgt Infrastructure	2,708,006	-	-	-	15,431,112	-	-	18,139,118
Roads Special Revenue Fund	2,444,613	-	-	-	12,662,380	-	9,037,592	24,144,585
Other Restricted Special Revenue	16,381,945	-	2,417,006	0.0100	26,182,281	-	-	44,981,232
Capital Facilities Tax	2,441,197	-	12,085,029	0.0500	30,000	-	-	14,556,226
Parks Construction	8,388,318	-	-	-	682,063	-	-	9,070,381
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	265,500,367	162,079,122	332,761,740	1.3860	257,068,946	-	104,680,451	1,122,090,626
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	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, 2026

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATE D TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
FUND NAME								
Capital Improvements Fund	47,702,737	-	-	-	62,500	-	21,470,995	69,236,232
Washoe County Debt Ad Valorem	1,633,673	-	1,377,693	0.0057	-	-	-	3,011,366
Washoe County Debt Operating	2,166,584	-	-	-	-	-	10,167,782	12,334,366
SAD Debt	2,724,371	-	-	-	759,800	-	-	3,484,171
Subtotal Governmental Fund Types, Expendable Trust Funds - PROPRIETARY FUNDS	54,227,365	-	1,377,693	0.0057	822,300	-	31,638,777	88,066,134
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	-	-		XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	319,727,732	162,079,122	334,139,433	1.3917	257,891,246	-	136,319,227	1,210,156,761

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for

Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME									
General		227,402,974	136,495,357	92,358,082	479,507	6,800,000	85,760,372	138,757,827	688,054,119
Health	R	18,695,326	10,354,746	6,270,856	100,000	-	193,208	8,385,558	43,999,695
Library Expansion	R	1,720,967	903,499	1,385,443	-	-	-	(0)	4,009,910
Animal Services	R	3,949,155	2,247,857	2,361,459	271,000	-	-	6,318,614	15,148,086
Marijuana Establishments	R	-	-	113,000	-	-	1,187,000	1,090,894	2,390,894
Regional Communications System	R	655,481	325,117	1,123,163	175,000	-	4,668,581	1,559,465	8,506,807
Reg. Computer Aided Dispatch/Recd	R	-	-	83,987	-	-	323,271	20,000	427,258
Regional Permits System	R	-	-	1,565,648	-	-	-	321,701	1,887,349
Indigent Tax Levy	R	1,083,399	620,368	19,550,534	-	-	30,005,070	12,947,804	64,207,175
Homelessness	R	9,750,038	5,542,414	27,036,534	-	-	-	21,580,500	63,909,486
Child Protective Services	R	29,707,479	16,704,828	31,364,026	119,200	-	-	9,132,949	87,028,481
Senior Services	R	3,562,506	2,106,568	2,537,984	-	-	-	5,197,097	13,404,155
Enhanced 911	R	274,815	145,863	6,363,772	1,500,000	-	-	3,491,273	11,775,723
Regional Public Safety	R	471,452	268,334	532,302	486,000	-	-	184,842	1,942,930
Central Truckee Meadows Remedial	R	728,449	396,866	3,104,835	-	-	-	276,867	4,507,017
Truckee River Flood Mgt Infrastruct	R	854,437	462,087	11,631,538	-	-	2,483,050	2,708,006	18,139,118
Roads Special Revenue Fund	R	4,994,777	2,786,281	8,396,412	4,286,000	-	-	3,681,115	24,144,585
Other Restricted Special Revenue	R	10,875,655	6,715,723	9,108,314	294,242	-	8,940,362	9,046,937	44,981,232
Capital Facilities	C	-	-	8,667,583	-	-	2,400,000	3,488,643	14,556,226
Parks Construction	C	-	-	3,060,283	1,033,464	-	-	4,976,634	9,070,381
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		314,726,912	186,075,909	236,615,754	8,744,413	6,800,000	135,960,914	233,166,725	1,122,090,626

*** 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, 2026

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	131,761	74,116	4,194,669	29,311,366	-	-	35,524,321	69,236,232
Washoe County Debt Ad Valorem	D	-	-	2,858,835	-	-	-	152,531	3,011,366
Washoe County Debt Operating	D	-	-	10,167,782	-	-	-	2,166,584	12,334,366
SAD Debt	D	-	-	224,644	-	-	-	3,259,527	3,484,171
SUBTOTAL		131,761	74,116	17,445,930	29,311,366	-	-	41,102,962	88,066,134
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		314,858,672	186,150,025	254,061,683	38,055,779	6,800,000	135,960,914	274,269,687	1,210,156,761

* 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, 2026

Budget Summary for Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME (7)
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	
Building & Safety	E	3,510,000	5,038,569	170,426	2,000	-	-	(1,360,142)
Utilities	E	26,047,352	25,238,731	14,322,582	785,785	-	184,313	14,161,105
Golf Course	E	305,000	629,961	46,495	1,300	-	174,000	(453,766)
Health Benefit	I	81,467,041	84,094,085	533,000	-	-	-	(2,094,044)
Risk Management	I	8,180,911	10,737,206	327,200	-	-	-	(2,229,095)
Equipment Services	I	14,395,161	13,215,996	500,000	-	-	-	1,679,165
TOTAL		133,905,465	138,954,547	15,899,704	789,085	-	358,313	9,703,224

*FUND TYPES: E-Enterprise

I-Internal Service

N-Nonexpendable Trust

** Includes Depreciation

*** Includes Debt Services Requirement.

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR ENDING 6/30/2026	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem				
General	213,529,857	229,344,177	251,755,311	251,755,311
Detention Facility	16,254,285	17,457,946	18,707,624	18,707,624
Indigent Insurance Program	3,150,072	3,383,323	3,625,508	3,625,508
AB 104	3,871,243	4,049,160	4,339,008	4,339,008
China Springs support	1,281,661	1,375,885	1,353,523	1,353,523
Family Court	4,032,102	4,330,653	4,640,651	4,640,651
NRS 354.59813 Makeup Rev.	2	-	-	-
SUBTOTAL AD VALOREM	242,119,222	259,941,144	284,421,625	284,421,625
Room Tax	662,897	665,000	665,000	665,000
SUBTOTAL TAXES	242,782,119	260,606,144	285,086,625	285,086,625
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	1,075,077	1,100,000	1,100,000	1,100,000
Franchise Fees-Electric/Telecom	8,663,191	8,637,321	8,612,321	8,612,321
Short Term Rentals	447,233	492,870	462,870	462,870
Franchise Fees-Gas	416,026	400,000	420,000	420,000
Liquor Licenses	338,974	260,000	300,000	300,000
Franchise Fees-Sanitation	1,234,612	1,350,000	1,350,000	1,350,000
Franchise Fees-Cable Television	1,055,087	1,000,000	1,000,000	1,000,000
County Gaming Licenses	710,438	745,000	700,000	700,000
AB 104 - Gaming Licenses	1,136,983	800,000	900,000	900,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	119,805	150,000	150,000	150,000
Mobile Home Permits	28	200	200	200
Other	14,438	300	300	300
SUBTOTAL LICENSES AND PERMITS	15,211,892	14,935,691	14,995,691	14,995,691
INTERGOVERNMENTAL REVENUE				
Federal Grants	2,111,280	313,057	150,000	150,000
Federal Payments in Lieu of Taxes	4,472,019	4,472,000	4,472,000	4,472,000
Federal Incarceration Charges	3,044,100	3,300,000	5,000,000	5,000,000
State Grants	-	-	-	-
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	121,829	130,000	130,000	130,000
RPTT- AB104	850,713	975,000	975,000	975,000
SCCRT - AB104 Makeup	19,927,024	19,927,024	20,126,294	20,126,294
Consolidated Taxes	158,901,112	158,901,100	162,079,122	162,079,122
State Extraditions	55,069	48,000	48,000	48,000
Local Contributions:	151,898	158,285	164,052	164,052
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	189,635,044	188,224,466	193,144,468	193,144,468
CHARGES FOR SERVICES				
General Government				
Clerk Fees	119,017	250,750	250,750	250,750
Recorder Fees	2,092,232	2,103,500	2,103,500	2,103,500
Map Fees	12,064	1,600	1,600	1,600
PTx Commission NRS 361.530	3,244,362	3,000,000	3,000,000	3,000,000
Building and Zoning Fees	-	-	-	-
Central Service billings (gl 461101-461766)	8,154,565	9,226,587	11,861,503	11,861,503
Other	629,994	364,194	364,194	364,194
SUBTOTAL	14,252,234	14,946,631	17,581,547	17,581,547

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
Judicial				
Clerk's Court Fees	359,139	350,000	350,000	350,000
Other	860,097	838,900	838,900	838,900
SUBTOTAL	1,219,236	1,188,900	1,188,900	1,188,900
Public Safety				
Police				
Sheriffs Fees	367,416	410,000	410,000	410,000
Medical Examiner Fees	1,591,067	1,859,343	1,859,343	1,859,343
Others	6,393,733	7,416,664	7,416,664	7,416,664
Corrections	140,066	1,500	1,500	1,500
Protective Services	558,758	380,000	380,000	380,000
SUBTOTAL	9,051,040	10,067,507	10,067,507	10,067,507
Public Works	492,944	594,489	644,489	644,489
Welfare	25	-	-	-
Cultural and Recreation	1,316,353	1,008,075	1,036,775	1,036,775
SUBTOTAL CHARGES FOR SERVICES	26,331,832	27,805,602	30,519,218	30,519,218
FINES AND FORFEITS				
Fines				
Library	6,739	10,000	10,000	10,000
Court	3,561,371	1,429,850	1,429,850	1,429,850
Penalties	3,201,734	3,681,500	3,681,500	3,681,500
Legal Services	-	1,190,326	-	-
Forfeits/Bail	304,752	1,647,032	1,647,032	1,647,032
SUBTOTAL FINES AND FORFEITS	7,074,596	7,958,708	6,768,382	6,768,382
MISCELLANEOUS				
Investment Earnings	7,369,464	10,022,030	5,522,030	7,022,030
Net increase (decrease) in the fair value of investments	4,932,869	-	-	-
Rents and Royalties	47,653	-	-	-
Contributions and Donations from Private Sources	-	-	-	-
Other	2,711,936	2,362,275	2,357,275	2,357,275
SUBTOTAL MISCELLANEOUS	15,061,922	12,384,305	7,879,305	9,379,305
SUBTOTAL REVENUE ALL SOURCES	496,097,405	511,914,916	538,393,689	539,893,689
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Utilities Fund	-	-	95,003	184,313
Indigent Tax Levy Fund	130,514	159,168	172,054	172,054
Child Protective Services Fund	-	-	-	-
Senior Services Fund	-	-	-	-
Other Restricted Special Revenue Fund	532,588	-	-	6,000,000
Marijuana Establishments Fund	587,000	587,000	587,000	587,000
Other:				
Proceeds from asset disposition	2,660	-	-	-
Intangible right to use assets (GASB 87)	12,940,175	-	-	-
Insurance Reimbursements	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	14,192,937	746,168	854,057	6,943,367
TOTAL BEGINNING FUND BALANCE	153,572,311	154,152,738	136,013,218	141,217,063
TOTAL AVAILABLE RESOURCES	663,862,653	666,813,823	675,260,963	688,054,119

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Legislative - Commissioners (100-0)				
Salaries and Wages	364,159	358,380	376,504	376,504
Employee Benefits	204,780	217,878	236,908	236,908
Services and Supplies	486,619	634,574	259,611	659,611
Capital Outlay	-	-	-	-
Legislative Subtotal	1,055,558	1,210,833	873,023	1,273,023
Executive				
County Manager Department (101-0) *				
Salaries and Wages	2,938,326	3,362,599	3,426,216	3,426,216
Employee Benefits	1,446,405	1,661,844	1,815,018	1,815,018
Services and Supplies	1,978,309	2,350,962	1,835,725	1,835,725
Capital Outlay	13,530	45,000	-	-
Executive Activity Subtotal	6,376,570	7,420,406	7,076,959	7,076,959
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	1,968,221	2,340,783	1,821,596	1,821,596
Employee Benefits	603,359	726,887	824,353	824,353
Services and Supplies	3,063,445	2,477,971	2,467,760	2,467,760
Capital Outlay	49,087	45,000	45,000	45,000
Subtotal	5,684,112	5,590,642	5,158,710	5,158,710
Finance				
Finance Department/Comptroller's Office (103-0)				
Salaries and Wages	3,539,497	3,886,396	3,973,980	3,973,980
Employee Benefits	1,840,629	1,991,169	2,139,515	2,139,515
Services and Supplies	592,414	799,654	835,553	835,553
Capital Outlay	-	-	-	-
Subtotal	5,972,540	6,677,219	6,949,048	6,949,048
Treasurer (113-0)				
Salaries and Wages	1,509,121	1,637,899	1,753,229	1,753,229
Employee Benefits	866,632	929,483	1,052,375	1,052,375
Services and Supplies	732,723	684,527	714,883	714,883
Capital Outlay	-	-	-	-
Subtotal	3,108,476	3,251,909	3,520,487	3,520,487
Assessor (102-0)				
Salaries and Wages	5,295,735	5,667,753	5,811,245	5,811,245
Employee Benefits	2,943,939	3,093,095	3,325,665	3,325,665
Services and Supplies	756,684	885,173	770,091	770,091
Capital Outlay	-	-	-	-
Subtotal	8,996,358	9,646,020	9,907,001	9,907,001
Finance Activity Subtotal	18,077,374	19,575,148	20,376,536	20,376,536
Other				
Human Resources (109-0)				
Salaries and Wages	1,757,550	1,940,557	2,019,095	2,019,095
Employee Benefits	878,406	925,242	999,270	999,270
Services and Supplies	876,870	1,397,273	1,307,025	1,307,025
Capital Outlay	-	-	-	-
Subtotal	3,512,826	4,263,072	4,325,390	4,325,390
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
Clerk (104-0)				
Salaries and Wages	1,144,088	1,232,409	1,331,156	1,331,156
Employee Benefits	643,614	692,941	785,587	785,587
Services and Supplies	73,671	210,262	256,049	258,949
Capital Outlay	-	-	-	-
Subtotal	1,861,373	2,135,612	2,372,793	2,375,693
Recorder (111-0)				
Salaries and Wages	1,507,315	1,568,647	1,664,613	1,664,613
Employee Benefits	876,432	894,648	995,298	995,298
Services and Supplies	90,625	191,581	179,516	179,516
Capital Outlay	14,909	-	-	-
Subtotal	2,489,281	2,654,875	2,839,428	2,839,428
Technology Services Department (108-0)				
Salaries and Wages	7,525,572	8,312,779	8,704,307	8,704,307
Employee Benefits	3,990,918	4,365,102	4,779,277	4,779,277
Services and Supplies	8,277,686	9,573,266	10,808,106	10,808,106
Capital Outlay	9,957	-	-	-
Subtotal	19,804,133	22,251,146	24,291,690	24,291,690
Accrued Benefits (182010)				
Salaries and Wages	3,253,565	2,950,000	3,141,828	3,141,818
Employee Benefits	55,777	50,000	58,182	58,182
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	3,309,342	3,000,000	3,200,010	3,200,000
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(191,596)	11,554	11,554
Employee Benefits	-	(89,571)	-	-
Services and Supplies	1,095,057	1,172,524	1,172,524	1,172,524
Capital Outlay	12,940,175	-	-	-
Debt service-principal (GASB 87)	2,220,973	-	-	-
Subtotal	16,256,205	891,357	1,184,078	1,184,078
Other Activities Subtotal	47,233,160	35,196,062	38,213,389	38,216,279
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	30,803,149	33,066,606	34,035,323	34,035,313
Employee Benefits	14,350,891	15,458,718	17,011,449	17,011,449
Services and Supplies	18,024,103	20,377,766	20,606,845	21,009,745
Capital Outlay	13,027,658	90,000	45,000	45,000
Debt service-principal (GASB 87)	2,220,973	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	78,426,774	68,993,090	71,698,617	72,101,507

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
JUDICIAL FUNCTION				
District Courts (120-0)				
Salaries and Wages	16,248,458	16,916,937	17,584,578	17,666,747
Employee Benefits	8,360,795	8,882,811	9,607,825	9,653,874
Services and Supplies	4,554,267	4,959,480	5,564,506	5,564,506
Capital Outlay	-	-	-	-
District Courts Subtotal	29,163,520	30,759,228	32,756,908	32,885,127
District Attorney (106-0)				
Salaries and Wages	19,704,819	21,449,628	22,577,871	22,577,871
Employee Benefits	10,228,527	11,160,618	12,373,832	12,373,832
Services and Supplies	1,743,439	1,810,705	2,269,975	2,269,975
Capital Outlay	-	-	-	-
Subtotal	31,676,785	34,420,950	37,221,679	37,221,679
Public Defense				
Public Defender (124-0)				
Salaries and Wages	8,680,415	9,523,996	10,006,393	10,542,633
Employee Benefits	4,300,355	4,637,399	5,151,053	5,434,540
Services and Supplies	713,916	698,293	786,993	786,993
Capital Outlay	-	-	-	-
Subtotal	13,694,686	14,859,689	15,944,439	16,764,165
Alternate Public Defender (128-0)				
Salaries and Wages	3,051,549	3,574,356	3,769,973	3,769,973
Employee Benefits	1,471,266	1,722,407	1,921,696	1,921,696
Services and Supplies	231,646	285,096	203,634	203,634
Capital Outlay	-	-	-	-
Subtotal	4,754,461	5,581,859	5,895,303	5,895,303
Conflict Counsel (129-0)				
Salaries and Wages	56,794	61,493	59,156	59,156
Employee Benefits	33,416	38,694	40,237	40,237
Services and Supplies	4,160,988	3,597,044	3,389,371	3,389,371
Capital Outlay	-	-	-	-
Subtotal	4,251,198	3,697,231	3,488,764	3,488,764
Public Defense Subtotal	22,700,345	24,138,779	25,328,506	26,148,232
Justice Courts (125-0)				
Salaries and Wages	9,226,360	10,179,645	10,540,991	10,540,991
Employee Benefits	4,741,745	5,090,840	5,569,736	5,569,736
Services and Supplies	1,068,837	1,078,101	1,093,687	1,093,687
Capital Outlay	-	-	-	-
Subtotal	15,036,942	16,348,586	17,204,413	17,204,413
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(355,480)	-	-
Employee Benefits	-	(149,815)	-	-
Services and Supplies	-	725,047	175,000	175,000
Capital Outlay	-	-	-	-
Subtotal	-	219,752	175,000	175,000
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	56,968,395	61,350,576	64,538,962	65,157,371
Employee Benefits	29,136,104	31,382,954	34,664,379	34,993,915
Services and Supplies	12,473,093	13,153,767	13,483,165	13,483,165
Capital Outlay	-	-	-	-
JUDICIAL FUNCTION SUBTOTAL	98,577,592	105,887,296	112,686,506	113,634,451

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
PUBLIC SAFETY FUNCTION				
Sheriff and Detention (150-0)				
Salaries and Wages	79,982,511	86,711,626	85,818,753	85,822,335
Employee Benefits	50,264,014	56,226,260	60,571,570	60,573,503
Services and Supplies	24,008,131	29,936,065	30,886,900	30,886,900
Capital Outlay	844,105	722,843	-	-
Sheriff Subtotal	155,098,761	173,596,793	177,277,223	177,282,738
Medical Examiner (153-0)				
Salaries and Wages	3,790,417	3,964,754	4,036,918	4,036,918
Employee Benefits	1,510,399	1,594,502	1,768,563	1,768,563
Services and Supplies	882,407	1,052,798	996,526	996,526
Capital Outlay	-	-	-	-
Subtotal	6,183,223	6,612,054	6,802,007	6,802,007
Police Activity Subtotal	161,281,984	180,208,847	184,079,230	184,084,744
Manager's Office (101-11)				
Salaries and Wages	120,949	128,134	126,853	126,853
Employee Benefits	65,985	68,536	71,651	71,651
Services and Supplies	2,735,841	2,622,671	2,480,177	2,480,177
Capital Outlay	30,372	67,500	67,500	67,500
Subtotal	2,953,147	2,886,841	2,746,180	2,746,180
Juvenile Services Department (127-0)				
Salaries and Wages	9,940,724	10,813,062	11,615,464	11,785,670
Employee Benefits	6,185,023	6,580,359	7,443,307	7,547,853
Services and Supplies	1,562,610	1,678,502	1,668,798	1,668,798
Capital Outlay	-	-	-	-
Subtotal	17,688,357	19,071,923	20,727,569	21,002,321
Corrections Activity Subtotal	17,688,357	19,071,923	20,727,569	21,002,321
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	2,247,905	2,006,480	2,074,827	2,074,827
Employee Benefits	891,432	920,856	1,027,714	1,027,714
Services and Supplies	1,163,454	1,125,713	1,098,784	1,098,784
Capital Outlay	-	-	-	-
Subtotal	4,302,791	4,053,049	4,201,325	4,201,325
Emergency Management (101-5)				
Salaries and Wages	357,092	352,864	360,938	360,938
Employee Benefits	186,047	186,975	199,819	199,819
Services and Supplies	42,124	61,923	68,661	68,661
Capital Outlay	-	-	-	-
Subtotal	585,263	601,762	629,417	629,417
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	(124)	6,900	6,691	6,691
Services and Supplies	1,359,329	1,306,225	1,327,373	1,327,373
Capital Outlay	-	-	-	-
Subtotal	1,359,205	1,313,125	1,334,064	1,334,064
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
Public Administrator (159-0)				
Salaries and Wages	916,544	1,020,700	1,035,835	1,035,835
Employee Benefits	536,308	570,528	607,225	607,225
Services and Supplies	61,882	87,970	85,581	85,581
Capital Outlay	-	-	-	-
Subtotal	1,514,734	1,679,198	1,728,640	1,728,640
Public Guardian (157-0)				
Salaries and Wages	1,848,761	1,822,850	1,870,187	1,870,187
Employee Benefits	1,010,315	987,744	1,052,591	1,052,591
Services and Supplies	103,201	136,633	135,766	135,766
Capital Outlay	-	-	-	-
Subtotal	2,962,277	2,947,226	3,058,545	3,058,545
Protective Services Subtotal	10,724,270	10,594,361	10,951,992	10,951,992
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(574,513)	-	-
Employee Benefits	-	(386,799)	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	(961,312)	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	99,204,903	106,245,957	106,939,776	107,113,563
Employee Benefits	60,649,399	66,755,860	72,749,130	72,855,609
Services and Supplies	31,918,979	38,008,500	38,748,565	38,748,565
Capital Outlay	874,477	790,343	67,500	67,500
PUBLIC SAFETY FUNCTION SUBTOTAL	192,647,758	211,800,660	218,504,971	218,785,237
PUBLIC WORKS FUNCTION				
Community Services (105-0)				
Salaries and Wages	7,633,543	7,992,932	8,199,453	8,199,453
Employee Benefits	4,113,064	4,303,803	4,629,045	4,629,045
Services and Supplies	6,819,543	7,952,499	7,294,165	7,443,975
Capital Outlay	244,219	572,987	224,007	224,007
Subtotal	18,810,369	20,822,221	20,346,670	20,496,480
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(46,046)	-	-
Employee Benefits	-	(24,794)	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	(70,840)	-	-
PUBLIC WORKS FUNCTION SUBTOTAL				
Salaries and Wages	7,633,543	7,946,886	8,199,453	8,199,453
Employee Benefits	4,113,064	4,279,009	4,629,045	4,629,045
Services and Supplies	6,819,543	7,952,499	7,294,165	7,443,975
Capital Outlay	244,219	572,987	224,007	224,007
PUBLIC WORKS FUNCTION SUBTOTAL	18,810,369	20,751,381	20,346,670	20,496,480

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
WELFARE FUNCTION				
Human Services (retitled in FY15 from Social Services Department) (179-0)				
Salaries and Wages	922,510	1,083,853	1,268,433	1,268,433
Employee Benefits	503,112	554,554	675,785	675,785
Services and Supplies	327,504	576,432	330,905	330,905
Capital Outlay	-	-	-	-
Subtotal	1,753,126	2,214,839	2,275,122	2,275,122
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	-	(6,244)	-	-
Employee Benefits	-	(3,195)	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	(9,439)	-	-
WELFARE FUNCTION SUBTOTAL	1,753,126	2,205,400	2,275,122	2,275,122
CULTURE AND RECREATION FUNCTION				
Library Department(130-0)				
Salaries and Wages	6,933,327	7,536,619	7,736,496	7,736,496
Employee Benefits	3,728,790	3,981,691	4,283,776	4,283,776
Services and Supplies	1,008,052	1,094,430	2,353,896	993,896
Capital Outlay	-	-	-	-
Subtotal	11,670,169	12,612,740	14,374,168	13,014,168
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	3,423,022	3,756,167	3,892,346	3,892,346
Employee Benefits	1,723,187	1,879,629	2,045,777	2,045,777
Services and Supplies	3,255,517	3,451,975	3,181,352	3,181,352
Capital Outlay	509,281	279,305	143,000	143,000
Subtotal	8,911,007	9,367,076	9,262,475	9,262,475
Centrally Managed Activities (199-0)				
Salaries and Wages	-	(65,056)	-	-
Employee Benefits	-	(33,766)	-	-
Services and Supplies	-	-	-	1,360,000
Capital Outlay	-	-	-	-
Subtotal	-	(98,822)	-	1,360,000
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	10,356,349	11,227,731	11,628,842	11,628,842
Employee Benefits	5,451,977	5,827,554	6,329,554	6,329,554
Services and Supplies	4,263,569	4,546,404	5,535,248	5,535,248
Capital Outlay	509,281	279,305	143,000	143,000
CULTURE AND RECREATION FUNCTION SUBTOTAL	20,581,176	21,880,994	23,636,643	23,636,643

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
PAGE FUNCTION SUMMARY				
13 General Government	78,426,774	68,993,090	71,698,617	72,101,507
14 Judicial	98,577,592	105,887,296	112,686,506	113,634,451
17 Public Safety	192,647,758	211,800,660	218,504,971	218,785,237
17 Public Works	18,810,369	20,751,381	20,346,670	20,496,480
17 Welfare	1,753,126	2,205,400	2,275,122	2,275,122
17 Culture and Recreation	20,581,176	21,880,994	23,636,643	23,636,643
Community Support (181-0)	366,920	520,114	382,760	382,760
Health and Sanitation (184-0)				
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	3,146,645	3,383,323	3,625,508	3,625,508
China Springs Youth Facility-NRS 62B.150(180240)	997,363	1,445,008	1,445,008	1,445,008
Ethics Commission Assessment (180270)	28,113	27,707	27,707	27,707
Groundwater Basins (180290)	-	-	-	-
TM Regional Planning (180280)	307,723	318,801	325,496	325,496
TOTAL EXPENDITURES - ALL FUNCTIONS	415,643,559	437,213,774	454,955,008	456,735,920
OTHER USES:				
Contingency for general use NRS 354.608	-	10,000,000	6,800,000	6,800,000
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	10,000,000	6,800,000	6,800,000
OPERATING TRANSFERS				
Health Fund	9,516,856	9,518,356	10,516,856	10,516,856
Animal Services				
Library Expansion Fund				
CAD & RMS Fund	-	-	32,520	32,520
Regional Permits Fund			-	-
Regional Permits Capital Fund				
Child Protective Services Fund	-	-	-	-
Senior Services Fund	3,430,882	3,428,882	3,428,882	3,428,882
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. in	23,064,558	24,102,463	25,187,074	25,187,074
Homelessness Fund	21,899,354	21,830,409	21,761,286	21,761,286
Capital Improvements Fund	27,500,000	12,000,000	13,152,620	13,152,620
Debt Service Fund	6,158,439	6,167,624	5,043,542	5,043,542
Regional Communications Fund				
Golf Course Fund				
Health Benefits Fund		-		
Risk Management Fund				
Equipment Services Fund				
Parks Capital Fund				
Roads Special Revenue Fund	2,496,267	1,325,253	6,637,592	6,637,592
Building and Safety				
Regional Public Safety Training Center				
Other Restricted Special Revenue Fund	-	10,000	-	-
SUBTOTAL OPERATING TRANSFERS	94,066,356	78,382,987	85,760,372	85,760,372
SUBTOTAL OTHER USES	94,066,356	88,382,987	92,560,372	92,560,372
TOTAL EXPENDITURES & OTHER USES	509,709,915	525,596,761	547,515,380	549,296,292
TOTAL ENDING FUND BALANCE	154,152,738	141,217,063	127,745,583	138,757,827
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	663,862,653	666,813,823	675,260,963	688,054,119

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	4,443,826	4,391,532	5,255,257	5,255,257
Subtotal	4,443,826	4,391,532	5,255,257	5,255,257
INTERGOVERNMENTAL REVENUES				
Federal Grants	15,249,371	18,878,523	6,720,439	6,720,439
State Grants	686,039	513,408	701,122	701,122
Other	1,075,181	1,250,277	1,263,484	1,263,484
Subtotal	17,010,592	20,642,209	8,685,044	8,685,044
CHARGES FOR SERVICES				
Health and Sanitation	3,837,869	5,944,621	4,733,666	4,733,666
Reimbursements	-	-	-	-
Subtotal	3,837,869	5,944,621	4,733,666	4,733,666
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributions and Donations from Private	18,135	1,862	2,600	2,600
Other	184,851	2,657,946	749,987	749,987
Subtotal	202,985	2,659,808	752,587	752,587
Subtotal Revenues	25,495,273	33,638,170	19,426,555	19,426,555
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	9,516,856	9,518,356	10,516,856	10,516,856
Subtotal Other Sources	9,516,856	9,518,356	10,516,856	10,516,856
BEGINNING FUND BALANCE	18,875,599	16,020,680	14,056,284	14,056,284
TOTAL AVAILABLE RESOURCES	53,887,728	59,177,205	43,999,695	43,999,695
USES				
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	15,942,676	17,877,076	18,695,326	18,695,326
Employee Benefits	8,455,212	9,219,163	10,354,746	10,354,746
Services and Supplies	11,075,043	8,077,524	6,270,856	6,270,856
Capital Outlay	1,171,939	339,907	100,000	100,000
HEALTH FUNCTION SUBTOTAL	36,644,870	35,513,670	35,420,928	35,420,928
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Fund	109,420	109,000	193,208	193,208
Capital Improvements Fund	1,112,757	9,498,251	-	-
Subtotal Other Uses	1,222,177	9,607,251	193,208	193,208
ENDING FUND BALANCE	16,020,680	14,056,284	8,385,558	8,385,558
TOTAL COMMITMENTS AND FUND BALANCE	53,887,727	59,177,205	43,999,695	43,999,695

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	4,200,120	4,511,097	-	-
Subtotal	4,200,120	4,511,097	-	-
MISCELLANEOUS:				
Investment Earnings	92,307	15,000		-
Net increase (decrease) in the fair value of investments	59,926	-	-	-
Other	-	-	-	-
Subtotal	152,233	15,000	-	-
Subtotal Revenues	4,352,353	4,526,097	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,843,860	3,950,817	4,009,910	4,009,910
TOTAL AVAILABLE RESOURCES	8,196,213	8,476,914	4,009,910	4,009,910
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	1,493,798	1,629,231	1,720,967	1,720,967
Employee Benefits	755,072	817,846	903,499	903,499
Services and Supplies	1,867,784	2,017,853	1,385,443	1,385,443
Capital Outlay	-	-	-	-
Subtotal Expenditures	4,116,654	4,464,930	4,009,910	4,009,910
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction	128,742	2,075	-	-
Subtotal Other Uses	128,742	2,075	-	-
ENDING FUND BALANCE	3,950,817	4,009,910	(0)	(0)
TOTAL COMMITMENTS AND FUND BALANCE	8,196,213	8,476,914	4,009,910	4,009,910

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	6,493,659	6,766,645	7,251,017	7,251,017
Subtotal	6,493,659	6,766,645	7,251,017	7,251,017
LICENSES AND PERMITS				
Animal Licenses	348,586	292,000	292,000	292,000
Subtotal	348,586	292,000	292,000	292,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	181,155	218,000	218,000	218,000
Subtotal	181,155	218,000	218,000	218,000
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	219,696	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	58,900	-	-	-
Contributions & Donations	61,037	42,026	-	-
Other	193,817	157,500	55,000	55,000
Subtotal	533,450	299,526	155,000	155,000
Subtotal Revenues	7,556,850	7,576,171	7,916,017	7,916,017
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	182	-	-	-
Subtotal Other Sources	182	-	-	-
BEGINNING FUND BALANCE	7,676,952	7,991,706	7,232,069	7,232,069
TOTAL AVAILABLE RESOURCES	15,233,984	15,567,877	15,148,086	15,148,086
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	3,267,350	3,633,094	3,949,155	3,949,155
Employee Benefits	1,803,918	2,003,096	2,247,857	2,247,857
Services and Supplies	2,171,010	2,193,932	2,361,459	2,361,459
Capital Outlay	-	302,000	271,000	271,000
Subtotal Expenditures	7,242,278	8,132,122	8,829,472	8,829,472
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
PW Contruction	-	203,686	-	-
Subtotal Other Uses	-	203,686	-	-
ENDING FUND BALANCE	7,991,706	7,232,069	6,318,614	6,318,614
TOTAL COMMITMENTS AND FUND BALANCE	15,233,984	15,567,877	15,148,086	15,148,086

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,356,200	1,200,000	1,300,000	1,300,000
Subtotal	1,356,200	1,200,000	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	21,122	-	-	-
Net increase (decrease) in the fair value of investments	14,116	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	35,238	-	-	-
Subtotal Revenues	1,391,438	1,200,000	1,300,000	1,300,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	786,745	1,090,894	1,090,894	1,090,894
TOTAL AVAILABLE RESOURCES	2,178,183	2,290,894	2,390,894	2,390,894
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	289	113,000	113,000	113,000
Capital Outlay	-	-	-	-
Subtotal Expenditures	289	113,000	113,000	113,000
OTHER USES:				
<u>CONTINGENCY</u> (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
<u>Operating Transfers Out</u> (Schedule T)				
General Fund	587,000	587,000	587,000	587,000
Homelessness Fund	500,000	500,000	600,000	600,000
Subtotal Other Uses	1,087,000	1,087,000	1,187,000	1,187,000
ENDING FUND BALANCE	1,090,894	1,090,894	1,090,894	1,090,894
TOTAL COMMITMENTS AND FUND BALANCE	2,178,183	2,290,894	2,390,894	2,390,894

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	2,687,475	2,877,873	6,412,983	6,412,983
Subtotal	2,687,475	2,877,873	6,412,983	6,412,983
MISCELLANEOUS				
Investment Earnings	112,371	12,000	12,000	12,000
Net increase (decrease) in the fair value of investments	32,293	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	144,664	12,000	12,000	12,000
Subtotal Revenues	2,832,139	2,889,873	6,424,983	6,424,983
OTHER FINANCING SOURCES				
Transfer from General Fund	27,609	27,372	27,372	27,372
Other	-	-	-	-
Operating Transfers In (Schedule T)	27,609	27,372	27,372	27,372
BEGINNING FUND BALANCE	1,547,916	2,031,233	2,054,452	2,054,452
TOTAL AVAILABLE RESOURCES	4,407,664	4,948,477	8,506,807	8,506,807
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	612,399	588,419	655,481	655,481
Employee Benefits	291,473	284,850	325,117	325,117
Services and Supplies	885,213	1,307,680	1,123,163	1,123,163
Capital Outlay	89,651	214,877	175,000	175,000
Subtotal Expenditures	1,878,736	2,395,825	2,278,761	2,278,761
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	497,695	498,200	498,200	498,200
Capital Improvement Fund	-	-	4,170,381	4,170,381
Subtotal Other Uses	497,695	498,200	4,668,581	4,668,581
ENDING FUND BALANCE	2,031,233	2,054,452	1,559,465	1,559,465
TOTAL COMMITMENTS AND FUND BALANCE	4,407,664	4,948,477	8,506,807	8,506,807

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				
Local Government Contributions	-	1,918,158	374,286	374,286
Subtotal	-	1,918,158	374,286	374,286
MISCELLANEOUS				
Investment Earnings	-	20,000	-	-
Net increase (decrease) in the fair value of investments	-	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	-	20,000	-	-
Subtotal Revenues	-	1,938,158	374,286	374,286
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	32,520	32,520
Operating Transfers In (Schedule T)	-	-	32,520	32,520
BEGINNING FUND BALANCE	-	-	20,452	20,452
TOTAL AVAILABLE RESOURCES	-	1,938,158	427,258	427,258
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	83,987	83,987
Capital Outlay	-	-	-	-
Subtotal Expenditures	-	-	83,987	83,987
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	-	-	-	-
Capital Improvement Fund	-	1,917,706	323,271	323,271
Subtotal Other Uses	-	1,917,706	323,271	323,271
ENDING FUND BALANCE	-	20,452	20,000	20,000
TOTAL COMMITMENTS AND FUND BALANCE	-	1,938,158	427,258	427,258

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	420,550	447,000	787,182	787,182
Subtotal	420,550	447,000	787,182	787,182
CHARGES FOR SERVICES				
Other Fees	201,128	208,641	178,326	178,326
Subtotal	201,128	208,641	178,326	178,326
MISCELLANEOUS				
Investment Earnings	12,318	2,700	2,700	2,700
Net increase (decrease) in the fair value of investments	(791)	-	-	-
Reimbursements	-	-	-	-
Subtotal	11,527	2,700	2,700	2,700
Subtotal Revenues	633,205	658,341	968,208	968,208
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	109,420	109,000	193,208	193,208
Operating Transfers In (Schedule T)	109,420	109,000	193,208	193,208
BEGINNING FUND BALANCE	843,694	885,253	725,933	725,933
TOTAL AVAILABLE RESOURCES	1,586,319	1,652,594	1,887,349	1,887,349
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	701,066	926,661	1,565,648	1,565,648
Capital Outlay	-	-	-	-
Subtotal Expenditures	701,066	926,661	1,565,648	1,565,648
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	885,253	725,933	321,701	321,701
TOTAL COMMITMENTS AND FUND BALANCE	1,586,319	1,652,594	1,887,349	1,887,349

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	12,600,266	13,533,291	14,502,034	14,502,034
Subtotal	12,600,266	13,533,291	14,502,034	14,502,034
INTERGOVERNMENTAL:				
Federal Grants	167,926	240,635	196,475	196,475
State Grants	-	-	-	-
Subtotal	167,926	240,635	196,475	196,475
CHARGES FOR SERVICES:				
Other	666,130	541,576	551,737	551,737
Subtotal	666,130	541,576	551,737	551,737
MISCELLANEOUS:				
Investment Earnings	419,346	60,000	60,000	60,000
Net increase (decrease) in the fair value of investments	310,381	170,846	-	-
Other	6,893,439	8,544,881	8,436,615	8,436,615
Subtotal	7,623,165	8,775,727	8,496,615	8,496,615
Subtotal Revenues	21,057,487	23,091,228	23,746,860	23,746,860
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	23,064,558	24,102,463	25,187,074	25,187,074
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	14,262,575	16,515,496	15,273,241	15,273,241
TOTAL AVAILABLE RESOURCES	58,384,620	63,709,188	64,207,175	64,207,175
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	1,265,533	1,414,014	1,083,399	1,083,399
Employee Benefits	682,276	719,118	620,368	620,368
Services and Supplies	15,950,732	19,473,163	19,550,534	19,550,534
Capital Outlay	-	-	-	-
Subtotal Expenditures	17,898,541	21,606,296	21,254,301	21,254,301
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Child Protective Services	10,845,943	12,585,763	12,585,763	12,585,763
Homelessness Fund	12,053,605	13,668,694	13,873,724	13,873,724
Other Restricted Fund	-	-	-	-
Senior Services	928,538	328,538	492,807	492,807
Capital Improvement Fund	11,982	87,488	2,880,723	2,880,723
General Fund	130,515	159,168	172,054	172,054
Subtotal Other Uses	23,970,583	26,829,651	30,005,070	30,005,070
ENDING FUND BALANCE	16,515,496	15,273,241	12,947,804	12,947,804
TOTAL COMMITMENTS AND FUND BALANCE	58,384,620	63,709,188	64,207,175	64,207,175

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	2,567,615	1,220,653	6,097	6,097
State and Local Grants	231,274	686,216	-	-
Subtotal	2,798,889	1,906,869	6,097	6,097
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	2,636,789	3,222,810	3,383,950	3,383,950
Other	1,020	-	80,000	80,000
Subtotal	2,637,809	3,222,810	3,463,950	3,463,950
MISCELLANEOUS:				
Investment Earnings	405,208	190,000	190,000	190,000
Net increase (decrease) in the fair value of investments	264,001	-	-	-
Donations and Contributions	29,300	6,299	-	-
Other	196,662	159,460	60,607	60,607
Subtotal	895,171	355,759	250,607	250,607
Subtotal Revenues	6,331,869	5,485,438	3,720,654	3,720,654
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	21,899,354	21,830,409	21,761,286	21,761,286
Indigent Fund	12,053,605	13,668,694	13,873,724	13,873,724
Senior Services Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Marijuana Fund	500,000	500,000	600,000	600,000
Subtotal Other Financing Sources	34,452,959	35,999,103	36,235,010	36,235,010
BEGINNING FUND BALANCE	12,108,703	19,913,160	23,953,822	23,953,822
TOTAL AVAILABLE RESOURCES	52,893,531	61,397,701	63,909,486	63,909,486
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	7,609,734	9,058,627	9,750,038	9,750,038
Employee Benefits	4,296,160	4,862,736	5,542,414	5,542,414
Services and Supplies	20,824,843	23,431,776	27,036,534	27,036,534
Capital Outlay	249,634	90,739	-	-
Subtotal Expenditures	32,980,371	37,443,879	42,328,987	42,328,987
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	19,913,160	23,953,822	21,580,500	21,580,500
TOTAL COMMITMENTS AND FUND BALANCE	52,893,531	61,397,701	63,909,486	63,909,486

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	8,400,147	9,022,194	9,668,023	9,668,023
Subtotal	8,400,147	9,022,194	9,668,023	9,668,023
LICENSES AND PERMITS				
Day care licenses	21,180	45,000	-	-
Subtotal	21,180	45,000	-	-
INTERGOVERNMENTAL:				
Federal Grants	25,290,000	23,813,381	25,891,300	25,891,300
State Grants	21,304,932	22,576,257	22,347,328	22,347,328
Subtotal	46,594,932	46,389,638	48,238,628	48,238,628
CHARGES FOR SERVICES:				
Reimbursements	6,763,095	7,160,750	7,170,060	7,170,060
Subtotal	6,763,095	7,160,750	7,170,060	7,170,060
MISCELLANEOUS:				
Contributions and Donations from Private Sources	95,768	33,388	-	-
Reimbursements	645,677	840,653	496,554	496,554
Subtotal	741,446	874,040	496,554	496,554
Subtotal Revenues	62,520,800	63,491,623	65,573,266	65,573,266
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	266			
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	10,845,943	12,585,763	12,585,763	12,585,763
General Fund	-	-	-	-
Subtotal Other Sources	10,846,209	12,585,763	12,585,763	12,585,763
BEGINNING FUND BALANCE	17,150,824	16,655,157	8,869,452	8,869,452
TOTAL AVAILABLE RESOURCES	90,517,833	92,732,543	87,028,481	87,028,481
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	26,166,973	30,084,849	29,707,479	29,707,479
Employee Benefits	14,130,376	15,893,193	16,704,828	16,704,828
Services and Supplies	33,405,683	37,610,848	31,364,026	31,364,026
Capital Outlay	159,643	274,200	119,200	119,200
Subtotal Expenditures	73,862,675	83,863,091	77,895,532	77,895,532
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	16,655,157	8,869,452	9,132,949	9,132,949
TOTAL COMMITMENTS AND FUND BALANCE	90,517,833	92,732,543	87,028,481	87,028,481

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	2,100,059	2,255,548	2,417,006	2,417,006
Subtotal	2,100,059	2,255,548	2,417,006	2,417,006
INTERGOVERNMENTAL:				
Federal Grants	1,200,131	1,203,640	-	-
State and Local Grants	1,159,702	1,440,313	335,093	335,093
Subtotal	2,359,833	2,643,953	335,093	335,093
CHARGES FOR SERVICES:				
Senior law project fees	50,889	50,395	50,000	50,000
Program Income	99,407	123,054	-	-
Other	756,323	539,793	561,070	561,070
Subtotal	906,619	713,242	611,070	611,070
MISCELLANEOUS:				
Contributions and Donations	12,897	10,249	-	-
Reimbursements	41,487	20,450	40,450	40,450
Other	28,435	415,995	29,000	29,000
Subtotal	82,819	446,694	69,450	69,450
Subtotal Revenues	5,449,331	6,059,437	3,432,619	3,432,619
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,430,882	3,428,882	3,428,882	3,428,882
Indigent Fund	928,538	328,538	492,807	492,807
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	4,359,420	3,757,420	3,921,689	3,921,689
BEGINNING FUND BALANCE	5,933,506	6,955,781	6,049,847	6,049,847
TOTAL AVAILABLE RESOURCES	15,742,257	16,772,638	13,404,155	13,404,155
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	2,965,767	3,627,011	3,562,506	3,562,506
Employee Benefits	1,616,191	1,945,317	2,106,568	2,106,568
Services and Supplies	3,662,154	4,959,338	2,537,984	2,537,984
Capital Outlay	542,364	191,124	-	-
Subtotal Expenditures	8,786,476	10,722,791	8,207,058	8,207,058
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Homelessness Fund	-	-	-	-
General Fund				
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	6,955,781	6,049,847	5,197,097	5,197,097
TOTAL COMMITMENTS AND FUND BALANCE	15,742,257	16,772,638	13,404,155	13,404,155

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	7,258,190	7,010,603	7,290,603	7,290,603
Subtotal	7,258,190	7,010,603	7,290,603	7,290,603
MISCELLANEOUS:				
Reimbursements/Other	-	-	-	-
Investment Earnings	179,963	7,600	7,600	7,600
Net Increase (decrease) in the fair value of investments	58,142	-	-	-
Subtotal	238,105	7,600	7,600	7,600
Subtotal Revenues	7,496,295	7,018,203	7,298,203	7,298,203
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	5,880,487	6,375,674	4,477,520	4,477,520
TOTAL AVAILABLE RESOURCES	13,376,782	13,393,877	11,775,723	11,775,723
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	262,859	257,360	274,815	274,815
Employee Benefits	111,419	131,120	145,863	145,863
Services and Supplies	5,376,830	8,277,877	6,363,772	6,363,772
Capital Outlay	-	-	1,500,000	1,500,000
Subtotal Expenditures	5,751,108	8,666,358	8,284,450	8,284,450
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Transfer to Capital Improvements	1,250,000	250,000	-	-
Subtotal Other Uses	1,250,000	250,000	-	-
ENDING FUND BALANCE	6,375,674	4,477,520	3,491,273	3,491,273
TOTAL COMMITMENTS AND FUND BALANCE	13,376,782	13,393,877	11,775,723	11,775,723

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	974,116	974,738	974,738	974,738
Training Fees - Workshops	13,500	15,000	15,000	15,000
Subtotal	987,616	989,738	989,738	989,738
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	40,949	5,000	5,000	5,000
Net Increase (decrease) in the fair value of investments	29,347	-	-	-
Rental Income	81,809	30,000	30,000	30,000
Other/ Reimbursements	-	12,000	12,000	12,000
Subtotal	152,105	47,000	47,000	47,000
Subtotal Revenues	1,139,721	1,036,738	1,036,738	1,036,738
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	1,553,243	1,474,293	906,192	906,192
TOTAL AVAILABLE RESOURCES	2,692,964	2,511,031	1,942,930	1,942,930
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	355,717	417,579	471,452	471,452
Employee Benefits	202,020	220,621	268,334	268,334
Services and Supplies	556,872	480,640	532,302	532,302
Capital Outlay	104,062	486,000	486,000	486,000
Subtotal Expenditures	1,218,671	1,604,839	1,758,088	1,758,088
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,474,293	906,192	184,842	184,842
TOTAL COMMITMENTS AND FUND BALANCE	2,692,964	2,511,031	1,942,930	1,942,930

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	15,054,292	14,340,952	14,340,952	14,340,952
Subtotal	15,054,292	14,340,952	14,340,952	14,340,952
MISCELLANEOUS				
Investment Earnings	2,485	1,000	1,000	1,000
Net Increase (decrease) in the fair value of investments	2,003	-	-	-
Other	1,311,333	1,089,160	1,089,160	1,089,160
Subtotal	1,315,822	1,090,160	1,090,160	1,090,160
Subtotal Revenues	16,370,113	15,431,112	15,431,112	15,431,112
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,647,293	2,708,006	2,708,006	2,708,006
TOTAL AVAILABLE RESOURCES	19,017,406	18,139,118	18,139,118	18,139,118
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	775,532	818,000	854,437	854,437
Employee Benefits	408,433	411,440	462,087	462,087
Services and Supplies	12,592,692	11,712,747	11,631,538	11,631,538
Capital Outlay	0	-	-	-
Subtotal	13,776,656	12,942,187	12,948,062	12,948,062
DEBT SERVICE:				
Bond Issuance Costs	0	-	-	-
Debt Service Fees	0	-	-	-
Subtotal	0	-	-	-
Subtotal Expenditures	13,776,656	12,942,187	12,948,062	12,948,062
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,532,744	2,488,925	2,483,050	2,483,050
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,532,744	2,488,925	2,483,050	2,483,050
Special Item:				
ENDING FUND BALANCE	2,708,006	2,708,006	2,708,006	2,708,006
TOTAL COMMITMENTS AND FUND BALANCE	19,017,406	18,139,118	18,139,118	18,139,118

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	18,161	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	822,731	996,491	875,600	875,600
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	4,094,646	4,137,000	4,399,800	4,399,800
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,061,102	2,088,000	2,185,800	2,185,800
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,957,015	3,818,509	4,212,600	4,212,600
Local Governmental Grants/Other	210,810	-	-	-
Subtotal	11,164,465	11,040,000	11,673,800	11,673,800
CHARGES FOR SERVICES				
Street Curb Gutter program	808,854	700,000	800,000	800,000
Other	-	-	-	-
Subtotal	808,854	700,000	800,000	800,000
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	119,522	88,580	88,580	88,580
Net Increase (decrease) in the fair value of investments	(1,481)	-	-	-
Other	126,508	100,000	100,000	100,000
Subtotal	244,549	188,580	188,580	188,580
Subtotal Revenues	12,217,868	11,928,580	12,662,380	12,662,380
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	2,496,267	1,325,253	6,637,592	6,637,592
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,950,000	5,175,000	2,400,000	2,400,000
Surplus Equipment Sales	20,786	-	-	-
Subtotal Other Sources	4,467,053	6,500,253	9,037,592	9,037,592
BEGINNING FUND BALANCE	7,396,075	5,946,430	2,444,613	2,444,613
TOTAL AVAILABLE RESOURCES	24,080,996	24,375,263	24,144,585	24,144,585
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	4,565,561	4,666,478	4,920,803	4,994,777
Employee Benefits	2,474,739	2,506,019	2,743,739	2,786,281
Services and Supplies	7,635,805	8,888,527	8,396,412	8,396,412
Capital Outlay	3,458,460	5,869,626	4,286,000	4,286,000
Subtotal	18,134,565	21,930,650	20,346,954	20,463,470
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	18,134,565	21,930,650	20,346,954	20,463,470
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out to PW Construction (Schedule T)	-	-	-	-
ENDING FUND BALANCE	5,946,430	2,444,613	3,797,631	3,681,115
TOTAL COMMITMENTS AND FUND BALANCE	24,080,996	24,375,263	24,144,585	24,144,585

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,247,691	1,214,152	1,250,000	1,250,000
Subtotal	1,247,691	1,214,152	1,250,000	1,250,000
MISCELLANEOUS				
Reimbursements				
Investment Earnings	140,576	57,858	57,858	57,858
Net Increase (decrease) in the fair value of investments	35,391	-	-	-
Other	-	-	-	-
Subtotal	175,967	57,858	57,858	57,858
Subtotal Revenues	1,423,657	1,272,011	1,307,858	1,307,858
OTHER FINANCING SOURCES				
Cash from Utilities	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
Utilities Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	5,083,351	4,422,305	3,199,158	3,199,158
TOTAL AVAILABLE RESOURCES	6,507,008	5,694,316	4,507,017	4,507,017
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	505,569	623,115	728,449	728,449
Employee Benefits	276,912	326,776	396,866	396,866
Services and Supplies	1,302,222	1,545,267	3,104,835	3,104,835
Capital Outlay	-	-	-	-
Subtotal Expenditures	2,084,703	2,495,158	4,230,150	4,230,150
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,422,305	3,199,158	276,867	276,867
TOTAL COMMITMENTS AND FUND BALANCE	6,507,008	5,694,316	4,507,017	4,507,017

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	2,100,059	2,255,548	2,417,006	2,417,006
Car Rental Fee	2,220,620	2,050,820	2,170,362	2,170,362
SUBTOTAL TAXES	4,320,679	4,306,368	4,587,368	4,587,368
LICENSES AND PERMITS				
Cable television franchise fees	14,930	-	-	-
Other	-	-	-	-
SUBTOTAL LICENSES AND PERMITS	14,930	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	37,869,535	93,433,178	9,236,196	9,236,196
Federal/State Narc. Forfeitures	53,889	110,800	110,800	110,800
State Grants	2,952,252	3,253,135	1,933,433	1,933,433
Local Government Contribution	1,030,092	909,320	908,201	908,201
SUBTOTAL INTERGOVERNMENTAL	41,905,768	97,706,433	12,188,630	12,188,630
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	28,455	6,000	6,000	6,000
Recorder Fees	329,355	402,000	417,087	417,087
Map Fees	83,920	96,000	96,000	96,000
PTx Commission NRS 361.530	1,081,338	923,275	1,072,785	1,072,785
Other	-	-	-	-
Subtotal	1,523,068	1,427,275	1,591,872	1,591,872
Judicial:				
Clerk's court fees-only JU	6,111	10,000	10,000	10,000
Other	1,151,697	1,406,500	1,406,500	1,406,500
Subtotal	1,157,808	1,416,500	1,416,500	1,416,500
Public Safety:				
Coroner Fees	115,577	125,000	125,000	125,000
Other	1,461,018	1,003,213	1,090,000	1,090,000
Subtotal	1,576,595	1,128,213	1,215,000	1,215,000
Public Works:				
Other	86,734	110,695	110,695	110,695
Subtotal	86,734	110,695	110,695	110,695
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	271,608	345,000	350,000	350,000
Subtotal	271,608	345,000	350,000	350,000
SUBTOTAL CHARGES FOR SERVICES	4,615,813	4,427,684	4,684,067	4,684,067

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
REVENUE				
FINES AND FORFEITS				
Judicial:				
Fines	2,264,395	3,465,244	2,462,878	2,462,878
Forfeits	11,964	50,000	50,000	50,000
Subtotal	2,276,359	3,515,244	2,512,878	2,512,878
Public Safety:				
Fines	284,566	366,432	450,190	450,190
Forfeits	18,933	30,100	30,100	30,100
Subtotal	303,499	396,532	480,290	480,290
SUBTOTAL FINES AND FORFEITS	2,579,858	3,911,775	2,993,168	2,993,168
MISCELLANEOUS				
Interest Earnings	3,951,804	768,016	1,257,947	35,250
Net Increase (decrease) in the fair value of investments	97,253	-	-	-
Donations and Contributions	385,645	776,171	300,000	300,000
NonGovernmental Grants	3,016,774	11,131,432	3,308,050	3,486,540
Reimbursements	1,055	-	-	-
Other Revenue	3,965,200	5,176,831	324,264	324,264
SUBTOTAL MISCELLANEOUS	11,417,731	17,852,450	5,190,262	4,146,054
SUBTOTAL REVENUES ALL SOURCES	64,854,779	128,204,711	29,643,495	28,599,287
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	10,000	-	-
	-	-	-	-
Total Transfers In	-	10,000	-	-
Other:				
Proceeds from Asset Disposition	5,986	-	-	-
Insurance Reimbursement from Asset Loss	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	5,986	-	-	-
BEGINNING FUND BALANCE	35,034,022	45,257,085	16,381,945	16,381,945
TOTAL AVAILABLE RESOURCES	99,894,787	173,471,796	46,025,440	44,981,232

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) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION				
Executive				
County Manager (101-0)				
Salaries and Wages	-	85,925	-	116,374
Employee Benefits	-	43,231	5,617	67,733
Services and Supplies	53,239	10,328,483	-	-
Capital Outlay	-	-	-	-
Subtotal	53,239	10,457,639	5,617	184,106
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	271,923	143,921	258,940	258,940
Employee Benefits	136,155	79,201	145,079	145,079
Services and Supplies	1,088,833	4,492,742	-	-
Capital Outlay	-	-	-	-
Subtotal	1,496,911	4,715,864	404,018	404,018
Opioid Settlements				
Other Restricted (270-9)				
Salaries and Wages	24,066	126,936	93,423	93,423
Employee Benefits	10,971	61,407	50,841	50,841
Services and Supplies	4,930	1,405,941	-	-
Capital Outlay	-	-	-	-
Subtotal	39,967	1,594,284	144,264	144,264
Financial				
Assessor (102-0)				
Salaries and Wages	-	270,111	301,181	301,181
Employee Benefits	-	100,795	167,904	167,904
Services and Supplies	474,787	3,637,842	603,700	603,700
Capital Outlay	-	150,000	-	-
Subtotal	474,787	4,158,748	1,072,785	1,072,785
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	461,283	277,544	-	-
Capital Outlay	585,437	279,600	-	-
Subtotal	1,046,720	557,144	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	39	162,012	6,050	6,050
Capital Outlay	-	-	-	-
Subtotal	39	162,012	6,050	6,050
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	72,180	228,020	96,000	96,000
Capital Outlay	-	-	-	-
Subtotal	72,180	228,020	96,000	96,000
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,746	3,377	-	-
Capital Outlay	-	-	-	-
Subtotal	1,746	3,377	-	-
County Recorder (111-0)				
Salaries and Wages	106,746	114,748	123,013	123,013
Employee Benefits	48,178	49,111	55,932	55,932
Services and Supplies	134,968	3,964,492	273,142	273,142
Capital Outlay	-	-	-	-
Subtotal	289,892	4,128,350	452,087	452,087
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	402,735	741,642	776,557	892,931
Employee Benefits	195,304	333,744	425,373	487,488
Services and Supplies	2,292,005	24,500,451	978,892	978,892
Capital Outlay	585,437	429,600	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	3,475,481	26,005,437	2,180,822	2,359,311
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	563,131	1,309,002	1,190,947	1,190,947
Employee Benefits	552,053	699,431	691,576	691,576
Services and Supplies	1,198,356	13,218,079	1,580,771	1,580,771
Capital Outlay	-	326,799	294,242	294,242
Subtotal	2,313,540	15,553,310	3,757,536	3,757,536
District Attorney (106-0)				
Salaries and Wages	2,294,168	3,124,246	3,115,460	3,115,460
Employee Benefits	1,280,482	1,703,215	1,838,611	1,838,611
Services and Supplies	751,126	2,356,421	298,851	298,851
Capital Outlay	-	-	-	-
Subtotal	4,325,776	7,183,882	5,252,922	5,252,922
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	26,402	44,500	44,500	44,500
Employee Benefits	1,424	-	-	-
Services and Supplies	250,879	1,001,400	347,698	347,698
Capital Outlay	-	-	-	-
Subtotal	278,705	1,045,900	392,198	392,198
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	81,191	33,095	33,095	33,095
Employee Benefits	4,315	4,137	-	-
Services and Supplies	443,258	5,094,519	864,905	864,905
Capital Outlay	-	-	-	-
Subtotal	528,764	5,131,750	898,000	898,000
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	536,284	615,370	-	-
Employee Benefits	296,632	311,605	-	-
Services and Supplies	104,077	1,843,853	-	-
Capital Outlay	-	-	-	-
Subtotal	936,993	2,770,828	-	-
Other Restricted Admin (270-1)				
Salaries and Wages	-	-	618,409	-
Employee Benefits	-	-	329,536	-
Services and Supplies	-	116,370	-	-
Capital Outlay	-	-	-	-
Subtotal	-	116,370	947,945	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	3,501,177	5,126,213	5,002,410.80	4,384,002
Employee Benefits	2,134,906	2,718,388	2,859,724	2,530,187
Services and Supplies	2,747,696	23,630,642	3,092,225	3,092,225
Capital Outlay	-	326,799	294,242	294,242
JUDICIAL FUNCTION SUBTOTAL	8,383,779	31,802,042	11,248,602	10,300,656
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	2,932,117	5,616,867	3,956,131	3,956,131
Employee Benefits	1,497,943	3,043,997	2,949,501	2,949,501
Services and Supplies	1,889,587	16,086,185	292,900	292,900
Capital Outlay	270,479	417,410	-	-
Subtotal	6,590,126	25,164,459	7,198,531	7,198,531
Medical Examiner (153-0)				
Salaries and Wages	82,358	178,032	89,754	89,754
Employee Benefits	45,535	120,342	56,305	56,305
Services and Supplies	76,607	761,007	126,700	126,700
Capital Outlay	-	-	-	-
Subtotal	204,500	1,059,381	272,760	272,760
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	374,009	491,831	536,020	536,020
Employee Benefits	176,884	190,222	202,554	202,554
Services and Supplies	947,641	2,721,661	341,426	341,426
Capital Outlay	-	-	-	-
Subtotal	1,498,534	3,403,715	1,080,000	1,080,000
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	321,552	425,246	377,615	377,615
Employee Benefits	193,558	213,947	250,028	250,028
Services and Supplies	227,889	1,044,857	112,647	112,647
Capital Outlay	-	-	-	-
Subtotal	742,999	1,684,050	740,290	740,290
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	105,729	115,323	-	-
Employee Benefits	66,784	69,892	-	-
Services and Supplies	99,798	1,516,217	-	-
Capital Outlay	32,833	-	-	-
Subtotal	305,144	1,701,431	-	-
Emergency Management (101-5)				
Salaries and Wages	14,409	83,674	165,887	165,887
Employee Benefits	6,973	34,278	37,163	37,163
Services and Supplies	643,593	1,212,103	9,925	9,925
Capital Outlay	123,948	-	-	-
Subtotal	788,923	1,330,056	212,974	212,974
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2026	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
EXPENDITURES BY FUNCTION AND ACTIVITY	6/30/2024	YEAR ENDING	APPROVED	APPROVED
	6/30/2025			
Other Restricted Agmin (270-1)				
Salaries and Wages	-	-	170,205	-
Employee Benefits	-	-	104,546	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	274,752	-
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	19,247	-	-
Capital Outlay	-	-	-	-
Subtotal	-	19,247	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL				
Salaries and Wages	3,830,174	6,910,972	5,295,612	5,125,407
Employee Benefits	1,987,677	3,672,679	3,600,097	3,495,551
Services and Supplies	3,885,115	23,361,278	883,598	883,598
Capital Outlay	427,260	417,410	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	10,130,226	34,362,339	9,779,307	9,504,556
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	58,662	26,413	79,085	79,085
Employee Benefits	36,045	18,567	47,637	47,637
Services and Supplies	1,009,936	1,009,173	913,983	913,983
Capital Outlay	-	-	-	-
Subtotal	1,104,643	1,054,154	1,040,705	1,040,705
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	20,448	350,000	-	-
Capital Outlay	-	-	-	-
Subtotal	20,448	350,000	-	-
PUBLIC WORKS FUNCTION SUBOTAL	1,125,091	1,404,154	1,040,705	1,040,705
HEALTH & SANITATION FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	2,100,038	4,667,800	-	-
Capital Outlay	-	-	-	-
HEALTH & SANITATION FUNCTION SUBTOTAL	2,100,038	4,667,800	-	-
Opioid Settlements				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	1,000,000	-	-
Capital Outlay	-	-	-	-
Subtotal	-	1,000,000	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	526,499	(67,348)	-	-
Employee Benefits	308,089	(26,711)	-	-
Services and Supplies	5,222,136	8,805,130	-	-
Capital Outlay	178,786	-	-	-
Subtotal	6,235,510	8,711,072	-	-
WELFARE FUNCTION				
Salaries and Wages	526,499	(67,348)	-	-
Employee Benefits	308,089	(26,711)	-	-
Services and Supplies	5,222,136	9,805,130	-	-
Capital Outlay	178,786	-	-	-
WELFARE FUNCTION SUBTOTAL	6,235,510	9,711,072	-	-

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2026
EXPENDITURES BY FUNCTION AND ACTIVITY				
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	104,961	67,120	-	-
Capital Outlay	70,598	-	-	-
Subtotal	175,559	67,120	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	41,598	53,030	54,186	54,186
Employee Benefits	26,547	34,622	37,502	37,502
Services and Supplies	22,720	114,246	401,000	401,000
Capital Outlay	-	-	-	-
Subtotal	90,865	201,897	492,687	492,687
CSD - May Center (270-6)				
Salaries and Wages	296,326	336,694	340,045	340,045
Employee Benefits	117,184	109,538	117,359	117,359
Services and Supplies	261,133	432,577	421,609	421,609
Capital Outlay	-	-	-	-
Subtotal	674,643	878,810	879,013	879,013
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,175,520	1,863,637	-	-
Capital Outlay	15,302	-	-	-
Subtotal	1,190,822	1,863,637	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	337,924	389,724	394,231	394,231
Employee Benefits	143,731	144,160	154,860	154,860
Services and Supplies	1,564,334	2,477,580	822,609	822,609
Capital Outlay	85,900	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	2,131,889	3,011,464	1,371,700	1,371,700
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	2,099,948	2,255,548	2,417,006	2,417,006
Subtotal	2,099,948	2,255,548	2,417,006	2,417,006
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	2,099,948	2,255,548	2,417,006	2,417,006
TOTAL EXPENDITURES- ALL FUNCTIONS	35,681,961	113,219,854	28,038,141	26,993,934
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)				
General Fund	532,588			6,000,000
Debt Service	2,150,206	2,050,820	2,170,362	2,170,362
Capital Improvements Fund	16,272,946	41,819,176	770,000	770,000
Subtotal Other Uses	18,955,740	43,869,996	2,940,362	8,940,362
ENDING FUND BALANCE	45,257,085	16,381,945	15,046,937	9,046,937
TOTAL COMMITMENTS AND FUND BALANCE	99,894,787	173,471,796	46,025,440	44,981,232

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	10,500,252	11,277,743	12,085,029	12,085,029
Subtotal	10,500,252	11,277,743	12,085,029	12,085,029
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	136,318	30,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	39,657	-	-	-
Other	-	-	-	-
Subtotal	175,975	30,000	30,000	30,000
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	10,676,227	11,307,743	12,115,029	12,115,029
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	3,105,007	4,367,827	2,441,197	2,441,197
TOTAL AVAILABLE RESOURCES	13,781,234	15,675,570	14,556,226	14,556,226

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
INTERGOVERNMENTAL:				
State of Nevada Apportionment	6,259,906	6,766,646	7,251,017	7,251,017
Reno/Sparks Apportionment	1,146,397	1,240,552	1,329,353	1,359,566
Property Tax processing Fees&other services&supplies	57,103	52,175	57,000	57,000
Subtotal	7,463,407	8,059,373	8,637,370	8,667,583
GENERAL GOVERNMENT:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
JUDICIAL:				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC SAFETY:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
PUBLIC WORKS:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
WELFARE				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
CULTURE AND RECREATION:				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
DEBT SERVICE:				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,463,407	8,059,373	8,637,370	8,667,583
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvements Fund	-	-	-	-
Roads Special Revenue Fund	1,950,000	5,175,000	2,400,000	2,400,000
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,950,000	5,175,000	2,400,000	2,400,000
ENDING FUND BALANCE	4,367,827	2,441,197	3,518,856	3,488,643
TOTAL COMMITMENTS AND FUND BALANCE	13,781,234	15,675,570	14,556,226	14,556,226

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	451,768	476,000	474,000	474,000
Subtotal	451,768	476,000	474,000	474,000
INTERGOVERNMENTAL:				
Federal Grants	534,952	2,157,072	-	-
State and Local Grants	117,557	974,983	-	-
Subtotal	652,509	3,132,055	-	-
MISCELLANEOUS:				
Investment Earnings	337,130	180,631	208,063	208,063
Net Increase (decrease) in the fair value of investments	82,528	-	-	-
Contributions and Donations	4,327	-	-	-
Other	-	-	-	-
Subtotal	423,984	180,631	208,063	208,063
Subtotal Revenues	1,528,261	3,788,686	682,063	682,063
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	12,634,657	12,649,722	8,388,318	8,388,318
TOTAL AVAILABLE RESOURCES	14,162,918	16,438,408	9,070,381	9,070,381

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Services and Supplies	443,020	1,238,617	3,060,283	3,060,283
Parks (9000) Capital Outlay				
District one	543,729	626,726	265,000	265,000
District two	-	450,000	754,464	754,464
District three	-	-	-	-
District four	-	30,000	-	-
Special Projects	508,947	2,078,520	-	-
Bond Projects	17,500	2,753,578	14,000	14,000
Subtotal	1,070,175	5,938,823	1,033,464	1,033,464
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	1,513,196	7,177,440	4,093,747	4,093,747
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	872,650	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	-	872,650	-	-
TOTAL ENDING FUND BALANCE	12,649,722	8,388,318	4,976,634	4,976,634
TOTAL COMMITMENTS AND FUND BALANCE	14,162,918	16,438,408	9,070,381	9,070,381

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	DSTIMATDD CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	5,622,682	22,007,180	-	-
State Grants	2,415,975	-	-	-
Local Contributions	521,185	-	-	-
Subtotal	8,559,842	22,007,180	-	-
CHARGES FOR SERVICES				
Reimbursements	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	2,549,960	62,500	62,500	62,500
Net Increase (decrease) in the fair value of investments	598,674	-	-	-
Contributions and Donations	-	100,000	-	-
Other	3,000,000	4,480,326	-	-
Subtotal	6,148,634	4,642,826	62,500	62,500
Subtotal Revenues	14,708,476	26,650,006	62,500	62,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	27,500,000	12,000,000	13,152,620	13,152,620
Health	1,112,757	9,498,251	-	-
Regional Communications System	-	-	4,170,381	4,170,381
Reg CAD & RMS	-	1,917,706	323,271	323,271
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	16,272,946	41,819,176	770,000	770,000
Marijuana Fund	-	-	-	-
Roads Fund	-	-	-	-
Library Expansion Fund	128,742	2,075	-	-
Animal Services Fund	-	203,686	-	-
Capital Facilities	-	-	-	-
Indigent Fund	11,982	87,488	2,880,723	2,880,723
Enhanced 911 Fund	1,250,000	250,000	-	-
Parks Capital	-	872,650	-	-
Golf Course	-	-	174,000	174,000
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	46,276,427	66,651,033	21,470,995	21,470,995
BEGINNING FUND BALANCE	95,344,506	101,113,370	47,702,737	47,702,737
TOTAL AVAILABLE RESOURCES	156,329,409	194,414,409	69,236,232	69,236,232

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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Schedule B-12

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	56,339	131,761	131,761
Employee Benefits	-	28,268	74,116	74,116
Services and Supplies	1,287,127	581,718	374,800	374,800
Capital Outlay	529,401	11,651,437	6,249,000	10,856,620
Subtotal	1,816,528	12,317,761	6,829,677	11,437,297
JUDICIAL FUNCTION:				
Services and Supplies	570,528	216,700	315,600	315,600
Capital Outlay	1,080,127	5,911,001	1,100,000	1,100,000
Subtotal	1,650,655	6,127,701	1,415,600	1,415,600
PUBLIC SAFETY FUNCTION:				
Services and Supplies	4,582,511	324,000	1,821,269	1,821,269
Capital Outlay	2,585,310	40,024,165	11,202,784	11,202,784
Subtotal	7,167,822	40,348,165	13,024,053	13,024,053
PUBLIC WORKS FUNCTION:				
Services and Supplies	395,992	737,709	736,200	736,200
Capital Outlay	4,129,164	20,175,004	2,000,000	2,000,000
Subtotal	4,525,156	20,912,714	2,736,200	2,736,200
HEALTH				
Services and Supplies	860,880	-	315,600	315,600
Capital Outlay	5,604,762	26,711,520	-	-
Subtotal	6,465,642	26,711,520	315,600	315,600
WELFARE				
Services and Supplies	1,673,698	257,500	315,600	315,600
Capital Outlay	30,780,704	25,130,596	2,531,962	2,531,962
Subtotal	32,454,402	25,388,096	2,847,562	2,847,562
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	509,085	-	315,600	315,600
Capital Outlay	626,749	14,905,715	1,620,000	1,620,000
Subtotal	1,135,834	14,905,715	1,935,600	1,935,600
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	55,216,039	146,711,672	29,104,291	33,711,911
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Capital Facilities	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
SAD Debt Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	101,113,370	47,702,737	40,131,941	35,524,321
TOTAL COMMITMENTS AND FUND BALANCE	156,329,409	194,414,409	69,236,232	69,236,232

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 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	6,131,180	6,140,252	5,016,170	5,016,170
Truckee River Flood Management	2,532,744	2,488,925	2,483,050	2,483,050
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	497,345	498,200	498,200	498,200
Baseball Stadium	2,150,206	2,050,820	2,170,362	2,170,362
Subtotal Transfers	11,311,475	11,178,197	10,167,782	10,167,782
Subtotal Other Financing Sources	11,311,475	11,178,197	10,167,782	10,167,782
BEGINNING FUND BALANCE	2,123,089	2,166,584	2,166,584	2,166,584
TOTAL AVAILABLE RESOURCES	13,434,564	13,344,781	12,334,366	12,334,366

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	5,892,000	6,159,000	5,286,000	5,286,000
Interest	1,794,843	1,538,007	1,284,425	1,284,425
Bond Issuance Cost	-	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	3,670	3,770	3,770	3,770
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	1,085,000	1,140,000	1,195,000	1,195,000
Interest	341,875	286,250	227,875	227,875
Bond Issuance Cost	-	-	-	-
Debt Service Fees	385	350	350	350
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	1,740,188	1,567,478	1,741,224	1,741,224
Interest	405,999	459,712	405,508	405,508
Bond Issuance Cost/Other Costs	-	20,000	20,000	20,000
Debt Service Fees	4,020	3,630	3,630	3,630
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,166,584	2,166,584	2,166,584	2,166,584
TOTAL COMMITMENTS AND FUND BALANCE	13,434,563	13,344,781	12,334,366	12,334,366

WASHOE COUNTY
(Local Government)

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

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Schedule C-16

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,166,335	2,255,548	1,377,693	1,377,693
Subtotal	2,166,335	2,255,548	1,377,693	1,377,693
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	2,166,335	2,255,548	1,377,693	1,377,693
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	2,900,512	2,233,960	1,633,673	1,633,673
TOTAL AVAILABLE RESOURCES	5,066,846	4,489,508	3,011,366	3,011,366

WASHOE COUNTY
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	309,649	490,000	490,000	490,000
Subtotal	309,649	490,000	490,000	490,000
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	41,467	10,800	10,800	10,800
Net increase (decrease) fair value of investments	23,571	-	-	-
Special Assessments - interest	90,712	245,000	245,000	245,000
Other Misc Government Revenue	-	-	-	-
Penalties	15,086	14,000	14,000	14,000
Subtotal	170,836	269,800	269,800	269,800
Subtotal Revenues	480,485	759,800	759,800	759,800
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,094,270	2,204,288	2,724,371	2,724,371
TOTAL AVAILABLE RESOURCES	2,574,755	2,964,088	3,484,171	3,484,171

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	289,271	166,680	160,067	160,067
Interest	55,639	45,837	37,377	37,377
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	24,990	26,200	26,200	26,200
Subtotal	369,900	238,717	223,644	223,644
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,204,288	2,724,371	2,724,371	3,259,527
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	567	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	567	1,000	1,000	1,000
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	2,204,288	2,724,371	3,259,527	3,259,527
TOTAL COMMITMENTS AND FUND BALANCE	2,574,755	2,964,088	3,484,171	3,484,171

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	4,228,862	3,250,000	3,500,000	3,500,000
TRPA	-	-	-	-
Other	12,205	10,000	10,000	10,000
Miscellaneous				
Reimbursements	-	-	-	-
Short Term Rentals	51,525	-	-	-
Total Operating Revenue	4,292,592	3,260,000	3,510,000	3,510,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,865,448	2,174,920	2,493,203	2,493,203
Employee Benefits	1,862,527	1,157,271	1,389,065	1,389,065
Services and Supplies	799,650	1,157,847	1,134,500	1,134,500
Depreciation/amortization	20,058	21,800	21,800	21,800
Total Operating Expense	4,547,683	4,511,837	5,038,569	5,038,569
Operating Income or (Loss)	(255,091)	(1,251,837)	(1,528,569)	(1,528,569)
NONOPERATING REVENUE				
Investment earnings	224,100	170,426	170,426	170,426
Net increase (decrease) in fair value of investments	59,913	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	284,014	170,426	170,426	170,426
NONOPERATING EXPENSE				
Invest Pool Allocation Expense	2,384	2,000	2,000	2,000
Total Nonoperating Expenses	2,384	2,000	2,000	2,000
Net Income before Operating Transfers	26,538	(1,083,411)	(1,360,142)	(1,360,142)
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	26,538	(1,083,411)	(1,360,142)	(1,360,142)

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,857,924	3,260,000	3,510,000	3,510,000
Cash payments for personnel costs	(2,804,430)	(3,328,690)	(3,878,768)	(3,878,768)
Cash payments for services & supplies	(787,808)	(1,157,847)	(1,134,500)	(1,134,500)
a. Net cash provided (used) by operating activities	265,686	(1,226,537)	(1,503,269)	(1,503,269)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	-	(70,000)	(70,000)	(70,000)
c. Net cash provided (used) by capital and related financing activities	-	(70,000)	(70,000)	(70,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	275,220	168,426	168,426	168,426
d. Net cash provided (used) by investing activities	275,220	168,426	168,426	168,426
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	540,906	(1,128,111)	(1,404,842)	(1,404,842)
CASH AND CASH EQUIVALENTS AT JULY 1	7,990,282	8,531,188	7,403,077	7,403,077
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	8,531,188	7,403,077	5,998,235	5,998,235

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	24,036,188	25,157,684	26,047,352	26,047,352
Total Operating Revenue	24,036,188	25,157,684	26,047,352	26,047,352
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,998,112	2,900,723	3,541,553	3,541,553
Employee Benefits	1,765,195	1,557,283	1,964,588	1,964,588
Services and Supplies	8,048,861	10,555,455	13,117,831	13,117,831
Depreciation/amortization	5,334,626	6,051,495	6,614,759	6,614,759
Total Operating Expense	17,146,794	21,064,956	25,238,731	25,238,731
Operating Income or (Loss)	6,889,394	4,092,728	808,621	808,621
NONOPERATING REVENUE				
Investment earnings	2,674,868	2,173,849	2,173,582	2,173,582
Net Increase/(decrease) in fair value of Investments	1,501,545	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	-	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	4,176,413	2,173,849	2,173,582	2,173,582
NONOPERATING EXPENSE				
Loss on asset disposition	(31,350)	-	-	-
Interest/bond issuance costs	670,965	619,409	760,785	760,785
Connection fee refunds	(12,868)	25,000	25,000	25,000
Total Nonoperating Expenses	626,747	644,409	785,785	785,785
Income (Loss) before Contributions and Transfers	10,439,060	5,622,168	2,196,418	2,196,418
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	7,957,242	8,750,000	9,619,000	9,619,000
Contributions from contractors	834,498	2,530,000	2,530,000	2,530,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	8,791,740	11,280,000	12,149,000	12,149,000
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	95,003	184,313
Equipment Services Fund	(174,170)	-	-	-
Total Transfers OUT	(174,170)	-	95,003	184,313
Net Operating Transfers (Transfers In less Transfer Out)	(174,170)	-	(95,003)	(184,313)
NET INCOME (LOSS)	19,056,630	16,902,168	14,250,415	14,161,105

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	23,274,041	24,603,094	25,492,762	25,492,762
Cash received from services to other funds	4,504	7,000	7,000	7,000
Cash received from program loans	3,077	2,255	2,255	2,255
Other operating receipts	689,917	546,635	546,635	546,635
Cash payments for personnel costs	(3,197,933)	(4,458,006)	(5,506,140)	(5,506,140)
Cash payments for services & supplies	(8,105,357)	(10,555,455)	(13,117,832)	(13,117,832)
Cash payments for program loans	-	-	(20,000)	(20,000)
Cash refund of hookup fees	12,868	(25,000)	(25,000)	(25,000)
Cash Portion of disposal of water utility operations	-	-	-	-
a. Net cash provided (used) by operating activities	12,681,117	10,120,523	7,379,680	7,379,680
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED				
FINANCING ACTIVITIES				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	8,488,596	8,750,000	9,619,000	9,619,000
Other capital contributions	(257)	-	-	-
Other nonoperating receipts	-	-	-	-
Proceeds from debt issued	-	10,718,305	-	-
Principal paid on financing	(1,670,248)	(1,860,008)	(2,214,179)	(2,214,179)
Interest paid on financing	(648,994)	(605,585)	(760,785)	(760,785)
Bond issuance	-	-	-	-
Proceeds from asset disposition	31,350	-	-	-
Acquisition of capital assets	(37,804,831)	(26,864,000)	(52,162,000)	(75,062,000)
c. Net cash provided (used) by capital and related financing activities	(31,604,384)	(9,861,288)	(45,517,964)	(68,417,964)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	4,127,352	2,172,549	2,172,282	2,172,282
Equipment supply deposit paid	-	-	-	-
d. Net cash provided (used) by investing activities	4,127,352	2,172,549	2,172,282	2,172,282
TRANSFERS				
Transfer to General Fund	-	-	(95,003)	(95,003)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(14,795,915)	2,431,784	(36,061,005)	(58,961,005)
CASH AND CASH EQUIVALENTS AT JULY 1	141,600,556	126,804,641	129,236,425	129,236,425
CASH AND CASH EQUIVALENTS AT JUNE 30	126,804,641	129,236,425	93,175,420	70,275,420

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	199,766	277,000	155,000	155,000
Other	137,063	150,000	150,000	150,000
Total Operating Revenue	336,828	427,000	305,000	305,000
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	14	-	-	-
Employee Benefits	173	-	-	-
Services and Supplies	193,170	3,635,507	561,261	561,261
Depreciation/amortization	34,465	68,700	68,700	68,700
Total Operating Expense	227,821	3,704,207	629,961	629,961
Operating Income or (Loss)	109,007	(3,277,207)	(324,961)	(324,961)
NONOPERATING REVENUE				
Investment earnings	110,756	46,495	46,495	46,495
Net increase (decrease) on fair value of investments	27,253	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Miscellaneous	468,243	-	-	-
Total Nonoperating Revenues	606,252	46,495	46,495	46,495
NONOPERATING EXPENSE				
Interest Costs	1,177	1,300	1,300	1,300
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	1,177	1,300	1,300	1,300
Net Income before Operating Transfers	714,083	(3,232,012)	(279,766)	(279,766)
CAPITAL CONTRIBUTIONS				
Donation, Contribution-Cap	-	-	-	-
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
Transfer Out				
Capital Improvement Fund	-	-	174,000	174,000
Total Transfers Out	-	-	174,000	174,000
Net Operating Transfers (Transfers In less Transfer Out)	-	-	(174,000)	(174,000)
NET INCOME (LOSS)	714,083	(3,232,012)	(453,766)	(453,766)

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	321,912	427,000	305,000	305,000
Cash payments for personnel costs	(303)	-	-	-
Cash payments for services & supplies	(218,170)	(3,635,507)	(561,261)	(561,261)
a. Net cash provided (used) by operating activities	103,439	(3,208,507)	(256,261)	(256,261)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Proceeds from other	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Early extinguishment of debt & other	-	(1,300)	(1,300)	(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)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	133,720	46,495	46,495	46,495
d. Net cash provided (used) by investing activities	133,720	46,495	46,495	46,495
TRANSFERS				
Transfer to Capital Improvement Fund	-	-	(174,000)	(174,000)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	237,159	(3,238,312)	(460,066)	(460,066)
CASH AND CASH EQUIVALENTS AT JULY 1	4,086,781	4,323,940	1,085,628	1,085,628
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	4,323,940	1,085,628	625,563	625,563

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	66,752,707	75,332,961	77,667,412	77,667,412
Miscellaneous	5,335,784	3,069,129	3,799,629	3,799,629
Total Operating Revenue	72,088,491	78,402,090	81,467,041	81,467,041
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	514,783	568,803	622,802	622,802
Employee Benefits	269,671	256,175	331,305	331,305
Services and Supplies	70,302,456	78,762,024	83,139,978	83,139,978
Depreciation	-	-	-	-
Total Operating Expense	71,086,910	79,587,002	84,094,085	84,094,085
Operating Income or (Loss)	1,001,581	(1,184,912)	(2,627,044)	(2,627,044)
NONOPERATING REVENUE				
Investment earnings	448,787	108,000	108,000	108,000
Net increase (decrease) in the fair value of investments	324,952	-	-	-
Other non operating revenue	128,393	-	-	-
Federal Grant	542,037	400,000	425,000	425,000
Total Nonoperating Revenues	1,444,169	508,000	533,000	533,000
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,445,750	(676,912)	(2,094,044)	(2,094,044)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	2,445,750	(676,912)	(2,094,044)	(2,094,044)

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	33,948,623	44,081,761	43,885,812	43,885,812
Cash received from other funds	30,835,803	34,320,329	37,581,229	37,581,229
Cash received from others	5,464,177	-	-	-
Cash payments for personnel costs	(763,847)	(824,978)	(954,107)	(954,107)
Cash payments for services & supplies	(67,369,846)	(75,927,024)	(83,522,278)	(83,522,278)
a. Net cash provided (used) by operating activities	2,114,910	1,650,088	(3,009,344)	(3,009,344)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	542,037	400,000	425,000	425,000
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	542,037	400,000	425,000	425,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	745,123	108,000	108,000	108,000
d. Net cash provided (used) by investing activities	745,123	108,000	108,000	108,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,402,070	2,158,088	(2,476,344)	(2,476,344)
CASH AND CASH EQUIVALENTS AT JULY 1	17,211,446	20,613,516	22,771,604	22,771,604
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	20,613,516	22,771,604	20,295,260	20,295,260

WASHOE COUNTY
(Local Government)

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

Page 61
Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	6,428,333	7,643,587	8,130,911	8,130,911
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Subrogation recoveries	119,947	35,000	35,000	35,000
Other	24,124	15,000	15,000	15,000
Total Operating Revenue	6,572,404	7,693,587	8,180,911	8,180,911
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	509,997	533,937	616,440	616,440
Employee Benefits	240,291	264,915	321,564	321,564
Services and Supplies	8,701,719	8,230,232	9,799,201	9,799,201
Depreciation	-	-	-	-
Total Operating Expense	9,452,007	9,029,084	10,737,206	10,737,206
Operating Income or (Loss)	(2,879,603)	(1,335,497)	(2,556,295)	(2,556,295)
NONOPERATING REVENUE				
Investment earnings	766,751	327,200	327,200	327,200
Net increase in the fair value of investments	475,844	-	-	-
Gain (loss) on asset disposition	28,975	-	-	-
Other (Donations, Contributions, etc.)	-	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	1,271,570	327,200	327,200	327,200
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,608,033)	(1,008,297)	(2,229,095)	(2,229,095)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(1,608,033)	(1,008,297)	(2,229,095)	(2,229,095)

WASHOE COUNTY
(Local Government)

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

Page 62
Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	6,428,333	7,643,587	8,130,911	8,130,911
Cash received from others	94,806	50,000	50,000	50,000
Cash payments for personnel costs	(714,166)	(798,852)	(938,004)	(938,004)
Cash payments for services & supplies	(7,748,247)	(6,430,232)	(7,999,201)	(7,999,201)
a. Net cash provided (used) by operating activities	(1,939,274)	464,503	(756,295)	(756,295)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In/(Out)	-	-	-	-
Federal Grant/Donations	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	28,975	-	-	-
c. Net cash provided (used) by capital and related financing activities	28,975	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	1,220,939	327,200	327,200	327,200
d. Net cash provided (used) by investing activities	1,220,939	327,200	327,200	327,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(689,360)	791,703	(429,095)	(429,095)
CASH AND CASH EQUIVALENTS AT JULY 1	41,730,051	41,040,691	41,832,394	41,832,394
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	41,040,691	41,832,394	41,403,299	41,403,299

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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	12,650,263	14,259,385	14,345,161	14,345,161
Other	50,136	50,000	50,000	50,000
Total Operating Revenue	12,700,399	14,309,385	14,395,161	14,395,161
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,517,740	1,600,581	1,733,333	1,733,333
Employee Benefits	915,339	977,859	1,101,103	1,101,103
Services and Supplies	4,973,833	5,712,717	5,925,110	5,925,110
Depreciation	4,048,305	4,434,822	4,456,450	4,456,450
Total Operating Expense	11,455,217	12,725,979	13,215,996	13,215,996
Operating Income or (Loss)	1,245,182	1,583,406	1,179,165	1,179,165
NONOPERATING REVENUE				
Investment earnings	45,345	-	-	-
Gain on asset disposition	395,732	200,000	200,000	200,000
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	441,077	200,000	200,000	200,000
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,686,259	1,783,406	1,379,165	1,379,165
CAPITAL CONTRIBUTIONS				
Donations/Contributions Capital	1,411,963	300,000	300,000	300,000
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	-
Building and Safety Fund	-	-	-	-
Utilities Fund	174,170	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
Total Transfers IN	174,170	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	174,170	-	-	-
NET INCOME (LOSS)	3,272,391	2,083,406	1,679,165	1,679,165

WASHOE COUNTY
(Local Government)

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

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/2026 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	12,650,263	14,259,385	14,345,161	14,345,161
Cash received from others	50,136	50,000	50,000	50,000
Cash payments for personnel costs	(2,387,962)	(2,578,440)	(2,834,436)	(2,834,436)
Cash payments for services & supplies	(4,444,582)	(5,712,717)	(5,925,110)	(5,925,110)
a. Net cash provided (used) by operating activities	5,867,855	6,018,228	5,635,615	5,635,615
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Utilities	174,170	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	174,170	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
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	(6,669,337)	(3,854,574)	(5,729,744)	(5,729,744)
c. Net cash provided (used) by capital and related financing activities	(6,420,873)	(3,654,574)	(5,529,744)	(5,529,744)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest.earnings allocated to fund)	-	-	-	-
Proceeds from assets held for sale	-	-	-	-
Equipment Supply Deposits	2,164,372	-	-	-
d. Net cash provided (used) by investing activities	2,164,372	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,785,524	2,363,654	105,871	105,871
CASH AND CASH EQUIVALENTS AT JULY 1	3,087,022	4,872,546	7,236,200	7,236,200
CASH AND CASH EQUIVALENTS AT JUNE 30	4,872,546	7,236,200	7,342,071	7,342,071

WASHOE COUNTY
(Local Government)

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

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Schedule F-2

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

* - Type

1 - General Obligation Bonds

2 - General Obligation Revenue
Supported Bonds

3 - General Obligation Special
Assessment Bonds

4 - Revenue Bonds

5 - Medium-term Financing

6 - Medium-term Financing - Lease
Purchase

7 - Capital Leases

8 - Special Assessment Bonds

9 - Mortgages

10 - Other (Specify Type)

11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		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	5,481,800	246,132	1,675,600	1,921,732
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2051	7.0	7,916,350	159,376	65,624	225,000
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	7,240,000	233,308	630,000	863,308
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	6,945,000	205,707	550,000	755,707
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	5,155,000	227,875	1,195,000	1,422,875
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	5,742,000	70,085	1,101,000	1,171,085
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	7,265,000	240,350	530,000	770,350
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	9,470,000	394,475	665,000	1,059,475
2022B Refunding (2012B;2002A;2004;Lib2004; PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	2,810,000	140,500	1,810,000	1,950,500
TOTAL ALL DEBT SERVICE			102,669,845				58,025,150	1,917,808	8,222,223.85	10,140,032

SCHEDULE C-1 - INDEBTEDNESS

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

* - Type

1 - General Obligation Bonds

2 - General Obligation Revenue
Supported Bonds

3 - General Obligation Special
Assessment Bonds

4 - Revenue Bonds

5 - Medium-term Financing

6 - Medium-term Financing - Lease
Purchase

7 - Capital Leases

8 - Special Assessment Bonds

9 - Mortgages

10 - Other (Specify Type)

11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	7,515,000	375,750	2,460,000	2,835,750
TOTAL ALL DEBT SERVICE			14,130,000				7,515,000	375,750	2,460,000	2,835,750

SCHEDULE C-1 - INDEBTEDNESS

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

* - Type

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd (700320)	8	20	8,592,787	12/2011	11/2031	3.48	1,031,403	34,607	146,937	181,544
S.A.D. #37-Spanish Springs Sewer Phase 1a (700370)	8	20	728,813	5/2007	5/2027	4.35	18,920	823	10,854	11,677
S.A.D. #39-Lightning W Water Supply (700390)	8	20	999,268	6/2009	5/2029	7.18	27,371	1,947	2,276	4,223
TOTAL ALL DEBT SERVICE			10,320,868				1,077,694	37,377	160,067	197,444

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

* - Type

1 - General Obligation Bonds

2 - General Obligation Revenue
Supported Bonds

3 - General Obligation Special
Assessment Bonds

4 - Revenue Bonds

5 - Medium-term Financing

6 - Medium-term Financing - Lease
Purchase

7 - Capital Leases

8 - Special Assessment Bonds

9 - Mortgages

10 - Other (Specify Type)

11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	940,693	17,786	726,722	744,508
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	24,623,582	412,777	798,938	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	22,635,608	330,222	688,519	1,018,741
TOTAL ALL DEBT SERVICE			67,386,176				48,199,883	760,785	2,214,179	2,974,964

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2025-2026

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	184,313	General	18	Health Fund	19	10,516,856
	General	11	Marijuana Establishmts	22	587,000	General	18	Senior Services	29	3,428,882
	General	11	Indigent Tax Levy	26	172,054	General	18	Capital Improvements	46	13,152,620
	General	11	Other Restricted	41	6,000,000	General	18	Debt Service	48	5,043,542
						General	18	Roads Special Rev	33	6,637,592
						General	18	Other Restricted	36	-
						General	18	Reg CAD & RMS	24	32,520
						General	18	Health Benefits Fund	60	-
						General	18	Reg Permits System	25	-
						General	18	Indigent Tax Levy	26	25,187,074
						General	18	Homelessness Fund	27	21,761,286
						General	18	Reg Communications	23	-
Subtotal					6,943,367	Subtotal				85,760,372.00
SPECIAL REVENUE FUNDS	Health	19	General Fund	18	10,516,856	Truckee RiverFloodMgt	32	Debt Service	48	2,483,050
	Senior Services	29	General Fund	18	3,428,882	Other Restricted Rev	41	Capital Improvements	46	770,000
	Senior Services	29	Indigent Tax Levy	26	492,807	Other Restricted Rev	41	Debt Service	48	2,170,362
	Roads Special Rev	33	General Fund	18	6,637,592	Other Restricted Rev	41	General Fund	11	6,000,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmts	22	General Fund	11	587,000
	Reg Permits System	25	Health Fund	19	193,208	Marijuana Establishmts	22	Homelessness Fund	27	600,000
	Roads Special Rev	33	Capital Facilities Tax	43	2,400,000	Health Fund	19	Reg Permits System	25	193,208
	Indigent Tax Levy	26	General Fund	18	25,187,074	Health Fund	19	Capital Improvements	46	-
	Child Protective Svcs	28	Indigent Tax Levy	26	12,585,763	Indigent Tax Levy	26	General Fund	11	172,054
	Child Protective Svcs	28	General Fund	18	-	Indigent Tax Levy	26	Child Protective Svcs	28	12,585,763
	Homelessness Fund	27	Marijuana Establishmen	22	600,000	Indigent Tax Levy	26	Homelessness Fund	27	13,873,724
	Homelessness Fund	27	General Fund	18	21,761,286	Indigent Tax Levy	26	Senior Services	29	492,807
	Homelessness Fund	27	Indigent Tax Levy	26	13,873,724	Indigent Tax Levy	26	Capital Improvements	46	2,880,723
	Homelessness Fund	27	Senior Services Fund	29	-	E911 Fund	30	Capital Improvements	46	-
	Reg CAD & RMS	24	General Fund	18	32,520	Reg Communications	23	Capital Improvements	46	4,170,381
						Reg Communications	23	Debt Services	48	498,200
						Reg CAD & RMS	24	Capital Improvements	46	323,271
						Subtotal				47,800,542
Subtotal					97,737,084					

Transfer Schedule for Fiscal Year 2025-2026

FUND TYPE	TRANSFERS IN					FROM FUND	PAGE	TRANSFERS OUT		
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT			TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvement	46	General	18	13,152,620	Capital Facilities	43	Roads Special Rev	33	2,400,000
	Capital Improvement	46	Health Fund	19	-					
	Capital Improvement	46	Reg CAD & RMS	24	323,271					
	Capital Improvement	46	Other Restricted Rev	41	770,000					
	Capital Improvement	46	Indigent Tax Levy Fund	26	2,880,723					
	Capital Improvement	46	Child Protective Srvcs	28	-					
	Capital Improvement	46	Roads	33	-					
	Capital Improvement	46	Reg Communications	23	4,170,381					
	Capital Improvement	46	Animal Services	21	-					
	Capital Improvement	46	Golf Fund	58	174,000					
	Capital Improvement	46	Enhanced 911	30	-					
Subtotal					21,470,995	Subtotal				2,400,000
EXPENDABLE TRUST FUNDS										
Subtotal					-					-
DEBT SERVICE	Debt Service	48	General	18	5,016,170					
	Debt Service	48	TruckeeRiverFloodMgt	32	2,483,050					
	Debt Service	48	Other Restricted Rev	41	2,170,362					
	Debt Service	48	Reg Communications	23	498,200					
Subtotal					10,167,782					-

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2025-2026

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	184,313
	Utilities	56	Equipment Services	64	-	Golf Fund	58	Capital Improvements	46	174,000
	Golf Fund	58	Equipment Services	64	-					
Subtotal					-	Subtotal				358,313
INTERNAL SERVICE FUNDS	Health Benefits Fund	60	General Fund	18	-	Equipment Services	64	General	11	-
						Equipment Services	64	Building & Safety	54	-
						Equipment Services	64	Utilities	56	-
Subtotal					-	Equipment Services	64	Golf Fund	58	-
TOTAL TRANSFERS					136,319,227	Subtotal				-
										136,319,227

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

Local Government: Washoe County
Mark Stewart, Purchasing

Schedule of Existing Contracts

Contact: & Contracts Manager

Budget Year 2025-2026

E-mail Address: mstewart@washoeocounty.gov

Daytime Telephone: 775-328-2281

Total Number of Existing Contracts: 32

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	ACRO SERVICE CORP	7/1/2024	6/30/2025	\$ 90,003	\$ -	Temporary Health District Staffing
2	MARATHON STAFFING GROUP INC	10/11/2024	12/31/2026	\$ 300,000	\$ -	Temporary District Attorney Staffing - ARPA
3	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2025	\$ 11,985	\$ -	Temporary Community Services Staff - Administration
4	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2025	\$ 19,958	\$ -	Temporary Community Services Staff - Bldg. & Safety
5	MANPOWER TEMPORARY SERVICES	6/1/2020	6/30/2025	\$ 26,225	\$ -	Temporary Community Services Staff - Utilities
6	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2025	\$ 13,410	\$ -	Temporary Community Services Staff - Utilities
7	MANPOWER TEMPORARY SERVICES	4/12/2021	6/30/2025	\$ 4,212	\$ -	Temporary Community Services Staff - Roads
8	MANPOWER TEMPORARY SERVICES	7/1/2021	6/30/2025	\$ 8,139	\$ -	Temporary Juvenile Services Staff
9	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	7/31/2025	\$ 36,432	\$ -	Temporary Staffing-Technology Services CES
10	MY NEXT CAREER PATH STAFFING LLC	9/5/2022	6/30/2025	\$ 32,837	\$ -	Temporary District Attorney Staff-Legal Assistants
11	MY NEXT CAREER PATH STAFFING LLC	9/1/2022	6/30/2025	\$ 22,503	\$ -	Temporary District Attorney Staff-Legal Assistants
12	MARATHON STAFFING GROUP INC	2/1/2023	12/21/2025	\$ 23,244	\$ -	Temporary District Attorney Staff-Clerical
13	MANPOWER TEMPORARY SERVICES	8/21/2023	6/30/2025	\$ 150,000	\$ -	Temporary Assessor Staff-Clerical
14	MANPOWER TEMPORARY SERVICES	12/1/2023	6/30/2025	\$ 13,430	\$ -	Temporary Community Services Staff-Short Term Rentals
15	MY NEXT CAREER PATH STAFFING LLC	1/11/2024	6/30/2025	\$ 23,000	\$ -	Temporary Staffing-District Court
16	ROBER HALF INTERNATIONAL	2/27/2024	12/31/2026	\$ 152,302	\$ -	Temporary Comptroller's Staff-ARPA Accounting
17	MY NEXT CAREER PATH STAFFING LLC	6/5/2024	6/30/2025	\$ 5,563	\$ -	Temporary Staffing-District Court
18	MY NEXT CAREER PATH STAFFING LLC	6/5/2024	6/30/2025	\$ 7,156	\$ -	Temporary Staffing-District Court
19	MARATHON STAFFING GROUP INC	7/1/2024	6/30/2025	\$ 100,000	\$ -	Temporary District Attorney Staff-Clerical
20	ACCUFORCE HR SOLUTIONS LLC	7/1/2024	6/30/2025	\$ 100,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
21	MY NEXT CAREER PATH STAFFING LLC	7/1/2024	6/30/2025	\$ 100,000	\$ -	Temporary Staffing-Treasurer's Office
22	SAVARD LABOR & MARINE INC	7/1/2022	7/31/2026	\$ 264,138	\$ -	Temporary Health District Staffing-COVID ELC
23	EPLUS TECHNOLOGY INC	7/24/2024	9/30/2025	\$ 104,000	\$ -	Temporary Staffing-Technology Services CES
24	MY NEXT CAREER PATH STAFFING LLC	5/1/2024	4/30/2025	\$ 23,400	\$ -	Temporary Health District Staffing-Hep B
25	SAVARD LABOR & MARINE INC	7/1/2024	3/31/2025	\$ 264,138	\$ -	Temporary Human Services Staffing
26	MANPOWER TEMPORARY SERVICES	10/31/2024	6/30/2025	\$ 21,336	\$ -	Temporary Alt Public Defender Staff-ARPA
27	MANPOWER TEMPORARY SERVICES	9/2/2024	6/30/2025	\$ 17,000	\$ -	Temporary Manager's Office Staff-Communications
28	MANPOWER TEMPORARY SERVICES	11/18/2024	11/30/2024	\$ 49,000	\$ -	Temporary Community Services Staff - Capital
29	SAVARD LABOR & MARINE INC	8/1/2024	9/30/2024	\$ 462,764	\$ -	Temporary Human Services Staffing
30	MANPOWER TEMPORARY SERVICES	3/24/2025	6/30/2025	\$ 50,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
31	MARATHON STAFFING GROUP INC	4/1/2024	6/30/2025	\$ 50,000	\$ -	Temporary Community Services Staff - Bldg. & Safety
32	MARATHON STAFFING GROUP INC	4/1/2025	12/31/2025	\$ 45,000		Temporary Manager's Office Staff-Emergency Mgt.
Total Proposed Expenditures				\$ 2,591,173	\$ -	

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

Local Government: Washoe County Nevada

Contact: Mark Stewart, Purchasing & Contracts Manager

E-mail Address: mstewart@washoeocounty.gov

Daytime Telephone: 775-328-2281

**Schedule of Privatization Contracts
Budget Year 2025-2026**

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Position Class or Grade	of FTEs employed by Position Class or	t hourly wage of FTEs by Position Class or	Reason or need for contract:
1	CRISIS CALL CENTER	4/18/2022	6/30/2025	3.20	\$ 66,000	\$ -	Office Assistant	0.97	\$ 32.58	After Hours Call Service for Washoe311
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
Total					\$ 66,000	\$ -		0.97		