



FINANCE

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

This budget contains 8 funds, including Debt Service, requiring property tax revenues totaling \$ 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 of \$ 787,635,107 and
6 proprietary funds with estimated expenses of \$ 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: April 14, 2025

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

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2025-2026

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Executive Summary of Fiscal Year 2025-2026 Tentative Budget

Attached is the Fiscal Year 2025-2026 (Fiscal Year 2026) Washoe County Tentative Budget. The budget, summarized in Schedule A, is comprised of 23 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$787,635,107 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. The Board affirmed its priority areas of focus from prior years (Serving Seniors, Mental Health, Capital Improvement Projects/Infrastructure).

The Board was briefed and 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, general price inflation, and the recently confirmed increase in PERS rate contributions for next year, the forecast reflects unsustainable structural deficits in earlier years than previously anticipated.

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 County to work together to identify and implement creative and innovative solutions based on a service inventory and using technology and new processes to help us achieve maximum productivity and maintain 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 Recommended Budget reflects consideration of service needs and anticipated resources. It also adheres to the BCC strategic vision focus areas as well as the County’s continued goals over the last several years of:

- Maintain Services
 - Make progress on Fundamental Service Review
 - Provide time for department heads/elected officials to collaborate with alternative service delivery options
- Commitment to Our Employees: Keep Employees Working
 - No layoffs/furloughs
- Use Reserves Wisely
 - Stabilize expenditure growth to bring into alignment with revenues.
 - 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 \$1.06 billion, see chart below. This represents a \$93.5 million, or 8%, 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 \$60 million – see note below chart.

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

*Total appropriations include expenditures, contingencies and transfers out

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

FY26 budget re-appropriation is estimated at \$60 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

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 0.8%. 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 reconciled 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 \$4.5 million, or 4.7%. 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 four percent are budgeted.

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to decrease 8%, comprising of decreases of 10% in governmental funds and an increase of 4% in proprietary funds.

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

Hiring freeze with vacancy review process established for departments

The Library budget will be flat (i.e., no reductions, no increases).

- The remaining Library Expansion Fund balance will be spent in FY26 and additional General Fund resources of ~\$1.3 million will be funded.



- Note that the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund 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

Reduction of Special District Funds of \$400,000

Commissioners' funds to be reduced from \$100,000 each to \$20,000 each

ARPA-funded positions will be funded with ARPA interest (does not include ARPA support positions). 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 - \$25.2million
 - 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. Total budgeted expenditures, not including contingency or transfers out, for FY 2026 are \$455 million. This is an increase over FY 2025 estimated expenditures of \$435 million, or 4.6%. This also reflects an increase of \$23.7 million, or 5.5%, compared to the adopted FY 2025 budget.

While the last few fiscal years' financial results provided non-recurring resources to pay for one-time needs, such as property tax refunds per a legal settlement, and needed asset maintenance and capital improvements, challenges remain. Many priorities were considered in developing the Fiscal Year 2026 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs.

Revenues

Total FY 2026 General Fund revenues are forecasted to increase from \$506.9 million to \$538.4 million, or \$31.5 million, 6.2%, 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 32% of the County's General Fund revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund revenues. General Fund ad valorem taxes are estimated to increase \$24.5 million, or 9.4%. 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.

Expenditures

Salaries and benefits remain the largest category of expenditures and total \$362.7 million, or 78.5% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$18.1 million, or 5.3%, 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 \$6.1 million, or 7.2%, compared to the adopted FY 2025 budget, due almost exclusively to inflationary expenditure increases.

Other notable Fiscal Year 2025 General Fund items have been discussed above.

Fund Balance

The General Fund FY 2026 ending fund balance 127.7 million, or 23.4% 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 \$123 million, or 22.8% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent. See the FY 2026 Tentative General Fund Sources and Uses below.

The Fiscal Year 2026 Tentative/Recommended Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$8.3 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. 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 Tentative/Recommended Budget, Sources and Uses, on the following page.



Washoe County FY 2026 Recommended Budget (Tentative)						
Sources and Uses	FY 2024 Actual	FY 2025 Final	FY 2025 Estimated	FY 2026 Tentative	FY26 Tent. vs. FY25 Year-End Estimate	
					% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	242,782,117	260,606,144	260,606,144	285,086,625	9.4%	24,480,481
Licenses and permits	15,211,894	14,967,049	14,935,691	14,995,691	0.4%	60,000
Consolidated taxes - Actual	158,901,100	160,175,176	158,901,100	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	19,823,791	19,927,024	20,126,294	1.0%	199,270
Other intergovernmental	10,806,919	9,120,947	9,396,342	10,939,052	16.4%	1,542,710
Charges for services	26,331,833	26,343,770	27,805,602	30,519,218	9.8%	2,713,616
Fine and forfeitures	7,074,596	8,158,708	7,958,708	6,768,382	-15.0%	(1,190,326)
Miscellaneous	15,061,922	3,984,305	7,384,305	7,879,305	6.7%	495,000
Total revenues	496,097,405	503,179,890	506,914,916	538,393,689	6.2%	31,478,773
Other sources, transfers in	14,192,938	746,168	746,168	854,057	14.5%	107,888
Other sources, debt issued (GASB 87)						
TOTAL SOURCES	510,290,343	503,926,058	507,661,085	539,247,746	6.2%	31,586,661
Uses:						
Expenditures and Other Uses:						
Salaries and wages	205,888,848	220,491,857	222,240,320	233,676,457		
Vacancy Savings		-	(1,324,956)	(7,065,669)		
<i>Subtotal</i>	205,888,848	220,491,857	220,915,364	226,610,788	2.6%	5,695,424
Employee benefits	114,204,547	124,052,673	124,999,297	140,308,903		
Vacancy Savings		-	(743,844)	(4,249,562)		
<i>Subtotal</i>	114,204,547	124,052,673	124,255,453	136,059,341	9.5%	11,803,888
Services and supplies	75,453,607	85,077,389	88,114,165	91,805,371	4.2%	3,691,206
Settlement payments (one-time)	3,219,949	600,000	-	-		-
Capital outlay	1,715,460	1,003,657	1,732,636	479,507	-72.3%	(1,253,129)
Capital outlay (GASB 87)	12,940,175					
Debt Service (GASB 87)	2,220,973	-	-	-		
Total expenditures	415,643,559	431,225,577	435,017,619	454,955,008	4.6%	19,937,389
Transfers out	77,566,356	78,361,487	78,382,987	85,760,372	9.4%	7,377,385
Transfers out (one-time)	16,500,000	-	-	-		
Contingency	-	12,500,000	12,400,000	6,800,000	-45.2%	(5,600,000)
TOTAL USES	509,709,915	522,087,064	525,800,606	547,515,380	4.1%	21,714,774
Net Change in Fund Balance	580,427	(18,161,006)	(18,139,521)	(8,267,634)	-54%	9,871,887
Beginning Fund Balance	153,572,311	123,888,506	154,152,738	136,013,217		
Ending Fund Balance	154,152,738	105,727,500	136,013,217	127,745,583		
Unassigned Ending Fund Balance	\$ 145,354,042	\$ 96,118,352	\$ 131,263,217	\$ 122,995,583		
Unassigned Ending Fund Balance	28.6%	18.9%	25.7%	22.8%		

*as % of Expense & Transfers less Capital



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 \$139.2 million. The reason for the variance is due to the net impact of planned FY 2026 expenses in the Health Benefits and Risk Management Funds offset with net income in the Utility Fund.

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 Tentative Fiscal Year 2025-2026 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

Respectfully submitted,

Abigail Yacoben
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
	ACTUAL PRIOR YEAR 6/30/2024 (1)	ESTIMATED CURRENT YEAR 6/30/2025 (2)	BUDGET YEAR 6/30/2026 (3)	BUDGET YEAR 6/30/2026 (4)	COLUMNS 3+4 (5)
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	45,212,464	25,266,643	7,100,333	32,366,976
TOTAL REVENUES	766,780,366	867,122,589	753,654,009	149,605,169	903,259,178
EXPENDITURES-EXPENSES					
General Government	84,420,705	108,356,949	82,388,763	108,047,286	190,436,049
Judicial	108,612,026	143,817,039	125,350,708	-	125,350,708
Public Safety	239,813,256	318,056,340	275,491,151	-	275,491,151
Public Works	42,595,182	64,998,898	44,470,529	-	44,470,529
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	16,478,095	-	16,478,095
Contingencies **	-	12,400,000	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	989,681,163	794,435,107	139,743,632	934,178,739
Excess of Revenues over (under) Expenditures-Expenses	11,713,212	(122,558,574)	(40,781,098)	9,861,537	(30,919,561)

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	130,229,917	-	130,229,917
Operating Transfers (Out)	(145,661,037)	(171,185,128)	(129,960,914)	(269,003)	(130,229,917)
TOTAL OTHER FINANCING SOURCES (USES)	12,970,055	0	269,003	(69,003)	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	24,683,267	(122,558,574)	(40,512,095)	9,792,534	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	412,399,196	437,082,461	314,523,887	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	437,082,463	314,523,887	274,011,792	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	611.1
Public Safety	1,112.1	1,122.9	1,131.6
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	476.8
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	3,119.4
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	3,182.5

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.

WASHOE COUNTY
SCHEDULE S-2 STATISTICAL DATA

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	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:	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 TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	136,013,218	162,079,122	284,421,625	1.1860	91,892,942	-	854,057	675,260,963
Health	14,056,284	-	-	0.0000	19,426,555	-	10,516,856	43,999,695
Library Expansion	4,009,910	-	-	0.0000	-	-	-	4,009,910
Animal Services	7,232,069	-	7,251,017	0.0300	665,000	-	-	15,148,086
Marijuana Establishments	1,090,894	-	-	0.0000	1,300,000	-	-	2,390,894
Regional Communication System	2,054,452	-	-	0.0000	6,424,983	-	27,372	8,506,807
Reg. Computer Aided Dispatch/Records Mgt	20,452	-	-	0.0000	374,286	-	32,520	427,258
Regional Permits System	725,933	-	-	0.0000	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	-	-	0.0000	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	-	-	0.0000	7,298,203	-	-	11,775,723
Regional Public Safety	906,192	-	-	0.0000	1,036,738	-	-	1,942,930
Central Truckee Meadows Remediation District	3,199,158	-	-	0.0000	1,307,858	-	-	4,507,017
Truckee River Flood Mgt Infrastructure	2,708,006	-	-	0.0000	15,431,112	-	-	18,139,118
Roads Special Revenue Fund	2,444,613	-	-	0.0000	12,662,380	-	9,037,592	24,144,585
Other Restricted Special Revenue	16,381,945	-	2,417,006	0.0100	27,226,489	-	-	46,025,440
Capital Facilities Tax	2,441,197	-	12,085,029	0.0500	30,000	-	-	14,556,226
Parks Construction	8,388,318	-	-	0.0000	682,063	-	-	9,070,381
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	260,296,522	162,079,122	332,761,740	1.3860	256,613,154	-	98,591,141	1,110,341,679
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget For Fiscal Year Ending June 30, 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 TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 - This Page	54,227,365	-	1,377,693	0.0057	822,300	-	31,638,777	88,066,134
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	-	-		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	314,523,887	162,079,122	334,139,433	1.3917	257,435,454	-	130,229,917	1,198,407,813

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		226,610,788	136,059,341	91,805,371	479,507	6,800,000	85,760,372	127,745,583	675,260,963
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/Records Mg	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 Remediation Dis	R	728,449	396,866	3,104,835	-	-	-	276,867	4,507,017
Truckee River Flood Mgt Infrastructure	R	854,437	462,087	11,631,538	-	-	2,483,050	2,708,006	18,139,118
Roads Special Revenue Fund	R	4,920,803	2,743,739	8,396,412	4,286,000	-	-	3,797,631	24,144,585
Other Restricted Special Revenue	R	11,547,896	7,087,690	9,108,314	294,242	-	2,940,362	15,046,937	46,025,440
Capital Facilities	C	-	-	8,637,370	-	-	2,400,000	3,518,856	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		314,532,992	185,969,319	236,032,830	8,744,413	6,800,000	129,960,914	228,301,210	1,110,341,679

* 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	24,703,746	-	-	40,131,941	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	24,703,746	-	-	45,710,582	88,066,134
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		314,664,753	186,043,434	253,478,760	33,448,159	6,800,000	129,960,914	274,011,792	1,198,407,813

* 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 (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	3,510,000	5,038,569	170,426	2,000	-	-	(1,360,142)
Utilities	E	26,047,352	25,238,731	14,322,582	785,785	-	95,003	14,250,415
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	-	269,003	9,792,534

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

** Includes Depreciation

*** Includes Debt Services Requirement.

REVENUES	(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
TAXES				
Ad valorem				
General	213,529,857	229,344,177	251,755,311	-
Detention Facility	16,254,285	17,457,946	18,707,624	-
Indigent Insurance Program	3,150,072	3,383,323	3,625,508	-
AB 104	3,871,243	4,049,160	4,339,008	-
China Springs support	1,281,661	1,375,885	1,353,523	-
Family Court	4,032,102	4,330,653	4,640,651	-
NRS 354.59813 Makeup Rev.	2	-	-	-
SUBTOTAL AD VALOREM	242,119,222	259,941,144	284,421,625	-
Room Tax	662,897	665,000	665,000	-
SUBTOTAL TAXES	242,782,119	260,606,144	285,086,625	-
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	1,075,077	1,100,000	1,100,000	-
Franchise Fees-Electric/Telecom	8,663,191	8,637,321	8,612,321	-
Short Term Rentals	447,233	492,870	462,870	-
Franchise Fees-Gas	416,026	400,000	420,000	-
Liquor Licenses	338,974	260,000	300,000	-
Franchise Fees-Sanitation	1,234,612	1,350,000	1,350,000	-
Franchise Fees-Cable Television	1,055,087	1,000,000	1,000,000	-
County Gaming Licenses	710,438	745,000	700,000	-
AB 104 - Gaming Licenses	1,136,983	800,000	900,000	-
Nonbusiness Licenses and Permits				
Marriage Affidavits	119,805	150,000	150,000	-
Mobile Home Permits	28	200	200	-
Other	14,438	300	300	-
SUBTOTAL LICENSES AND PERMITS	15,211,892	14,935,691	14,995,691	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	2,111,280	313,057	150,000	-
Federal Payments in Lieu of Taxes	4,472,019	4,472,000	4,472,000	-
Federal Incarceration Charges	3,044,100	3,300,000	5,000,000	-
State Grants	-	-	-	-
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	121,829	130,000	130,000	-
RPTT- AB104	850,713	975,000	975,000	-
SCCRT - AB104 Makeup	19,927,024	19,927,024	20,126,294	-
Consolidated Taxes	158,901,112	158,901,100	162,079,122	-
State Extraditions	55,069	48,000	48,000	-
Local Contributions:	151,898	158,285	164,052	-
Miscellaneous Other Government Receipts	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	189,635,044	188,224,466	193,144,468	-
CHARGES FOR SERVICES				
General Government				
Clerk Fees	119,017	250,750	250,750	-
Recorder Fees	2,092,232	2,103,500	2,103,500	-
Map Fees	12,064	1,600	1,600	-
PTx Commission NRS 361.530	3,244,362	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	-
Other	629,994	364,194	364,194	-
SUBTOTAL	14,252,234	14,946,631	17,581,547	-
Judicial				
Clerk's Court Fees	359,139	350,000	350,000	-
Other	860,097	838,900	838,900	-
SUBTOTAL	1,219,236	1,188,900	1,188,900	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(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	
Public Safety					
Police					
Sheriffs Fees	367,416	410,000	410,000		-
Medical Examiner Fees	1,591,067	1,859,343	1,859,343		-
Others	6,393,733	7,416,664	7,416,664		-
Corrections	140,066	1,500	1,500		-
Protective Services	558,758	380,000	380,000		-
SUBTOTAL	9,051,040	10,067,507	10,067,507		-
Public Works	492,944	594,489	644,489		-
Welfare	25	-	-		-
Cultural and Recreation	1,316,353	1,008,075	1,036,775		-
SUBTOTAL CHARGES FOR SERVICES	26,331,832	27,805,602	30,519,218		-
FINES AND FORFEITS					
Fines					
Library	6,739	10,000	10,000		-
Court	3,561,371	1,429,850	1,429,850		-
Penalties	3,201,734	3,681,500	3,681,500		-
Legal Services	-	1,190,326	-		-
Forfeits/Bail	304,752	1,647,032	1,647,032		-
SUBTOTAL FINES AND FORFEITS	7,074,596	7,958,708	6,768,382		-
MISCELLANEOUS					
Investment Earnings	7,369,464	5,022,030	5,522,030		-
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		-
SUBTOTAL MISCELLANEOUS	15,061,922	7,384,305	7,879,305		-
SUBTOTAL REVENUE ALL SOURCES	496,097,405	506,914,916	538,393,689		-
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)					
Utilities Fund	-	-	95,003		-
Indigent Tax Levy Fund	130,514	159,168	172,054		-
Child Protective Services Fund	-	-	-		-
Senior Services Fund	-	-	-		-
Other Restricted Special Revenue Fund	532,588	-	-		-
Marijuana Establishments Fund	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		-
TOTAL BEGINNING FUND BALANCE	153,572,311	154,152,738	136,013,218		-
TOTAL AVAILABLE RESOURCES	663,862,653	661,813,823	675,260,963		-

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		FINAL APPROVED
GENERAL GOVERNMENT FUNCTION					
Legislative - Commissioners (100-0)					
Salaries and Wages	364,159	358,380	376,504		-
Employee Benefits	204,780	217,878	236,908		-
Services and Supplies	486,619	634,574	259,611		-
Capital Outlay	-	-	-		-
Legislative Subtotal	1,055,558	1,210,833	873,023		-
Executive					
County Manager Department (101-0) *					
Salaries and Wages	2,938,326	3,362,599	3,426,216		-
Employee Benefits	1,446,405	1,661,844	1,815,018		-
Services and Supplies	1,978,309	2,350,962	1,835,725		-
Capital Outlay	13,530	45,000	-		-
Executive Activity Subtotal	6,376,570	7,420,406	7,076,959		-
Elections					
Registrar of Voters (112-0)					
Salaries and Wages	1,968,221	2,340,783	1,821,596		-
Employee Benefits	603,359	726,887	824,353		-
Services and Supplies	3,063,445	2,477,971	2,467,760		-
Capital Outlay	49,087	45,000	45,000		-
Subtotal	5,684,112	5,590,642	5,158,710		-
Finance					
Finance Department/Comptroller's Office (103-0)					
Salaries and Wages	3,539,497	3,886,396	3,973,980		-
Employee Benefits	1,840,629	1,991,169	2,139,515		-
Services and Supplies	592,414	799,654	835,553		-
Capital Outlay	-	-	-		-
Subtotal	5,972,540	6,677,219	6,949,048		-
Treasurer (113-0)					
Salaries and Wages	1,509,121	1,637,899	1,753,229		-
Employee Benefits	866,632	929,483	1,052,375		-
Services and Supplies	732,723	684,527	714,883		-
Capital Outlay	-	-	-		-
Subtotal	3,108,476	3,251,909	3,520,487		-
Assessor (102-0)					
Salaries and Wages	5,295,735	5,667,753	5,811,245		-
Employee Benefits	2,943,939	3,093,095	3,325,665		-
Services and Supplies	756,684	885,173	770,091		-
Capital Outlay	-	-	-		-
Subtotal	8,996,358	9,646,020	9,907,001		-
Finance Activity Subtotal	18,077,374	19,575,148	20,376,536		-
Other					
Human Resources (109-0)					
Salaries and Wages	1,757,550	1,940,557	2,019,095		-
Employee Benefits	878,406	925,242	999,270		-
Services and Supplies	876,870	1,397,273	1,307,025		-
Capital Outlay	-	-	-		-
Subtotal	3,512,826	4,263,072	4,325,390		-
Clerk (104-0)					
Salaries and Wages	1,144,088	1,232,409	1,331,156		-
Employee Benefits	643,614	692,941	785,587		-
Services and Supplies	73,671	210,262	256,049		-
Capital Outlay	-	-	-		-
Subtotal	1,861,373	2,135,612	2,372,793		-
FUNCTION CONTINUED					

WASHOE COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

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	FINAL APPROVED	
Recorder (111-0)					
Salaries and Wages	1,507,315	1,568,647	1,664,613	-	-
Employee Benefits	876,432	894,648	995,298	-	-
Services and Supplies	90,625	191,581	179,516	-	-
Capital Outlay	14,909	-	-	-	-
Subtotal	2,489,281	2,654,875	2,839,428	-	-
Technology Services Department (108-0)					
Salaries and Wages	7,525,572	8,312,779	8,704,307	-	-
Employee Benefits	3,990,918	4,365,102	4,779,277	-	-
Services and Supplies	8,277,686	9,573,266	10,808,106	-	-
Capital Outlay	9,957	-	-	-	-
Subtotal	19,804,133	22,251,146	24,291,690	-	-
Accrued Benefits (182010)					
Salaries and Wages	3,253,565	2,950,000	3,141,828	-	-
Employee Benefits	55,777	50,000	58,182	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	3,309,342	3,000,000	3,200,010	-	-
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(191,596)	11,554	-	-
Employee Benefits	-	(89,571)	-	-	-
Services and Supplies	1,095,057	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	-	-
Other Activities Subtotal	47,233,160	35,196,062	38,213,389	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL					
Salaries and Wages	30,803,149	33,066,606	34,035,323	-	-
Employee Benefits	14,350,891	15,458,718	17,011,449	-	-
Services and Supplies	18,024,103	20,377,766	20,606,845	-	-
Capital Outlay	13,027,658	90,000	45,000	-	-
Debt service-principal (GASB 87)	2,220,973	-	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	78,426,774	68,993,090	71,698,617	-	-

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

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

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	FINAL APPROVED	
PUBLIC SAFETY FUNCTION					
Sheriff and Detention (150-0)					
Salaries and Wages	79,982,511	86,711,626	85,818,753	-	-
Employee Benefits	50,264,014	56,226,260	60,571,570	-	-
Services and Supplies	24,008,131	24,739,910	30,886,900	-	-
Capital Outlay	844,105	722,843	-	-	-
Sheriff Subtotal	155,098,761	168,400,638	177,277,223	-	-
Medical Examiner (153-0)					
Salaries and Wages	3,790,417	3,964,754	4,036,918	-	-
Employee Benefits	1,510,399	1,594,502	1,768,563	-	-
Services and Supplies	882,407	1,052,798	996,526	-	-
Capital Outlay	-	-	-	-	-
Subtotal	6,183,223	6,612,054	6,802,007	-	-
Police Activity Subtotal	161,281,984	175,012,692	184,079,230	-	-
Manager's Office (101-11)					
Salaries and Wages	120,949	128,134	126,853	-	-
Employee Benefits	65,985	68,536	71,651	-	-
Services and Supplies	2,735,841	2,622,671	2,480,177	-	-
Capital Outlay	30,372	67,500	67,500	-	-
Subtotal	2,953,147	2,886,841	2,746,180	-	-
Juvenile Services Department (127-0)					
Salaries and Wages	9,940,724	10,813,062	11,615,464	-	-
Employee Benefits	6,185,023	6,580,359	7,443,307	-	-
Services and Supplies	1,562,610	1,678,502	1,668,798	-	-
Capital Outlay	-	-	-	-	-
Subtotal	17,688,357	19,071,923	20,727,569	-	-
Corrections Activity Subtotal	17,688,357	19,071,923	20,727,569	-	-
Protective Services					
Alternative Sentencing (154-0)					
Salaries and Wages	2,247,905	2,006,480	2,074,827	-	-
Employee Benefits	891,432	920,856	1,027,714	-	-
Services and Supplies	1,163,454	1,125,713	1,098,784	-	-
Capital Outlay	-	-	-	-	-
Subtotal	4,302,791	4,053,049	4,201,325	-	-
Emergency Management (101-5)					
Salaries and Wages	357,092	352,864	360,938	-	-
Employee Benefits	186,047	186,975	199,819	-	-
Services and Supplies	42,124	61,923	68,661	-	-
Capital Outlay	-	-	-	-	-
Subtotal	585,263	601,762	629,417	-	-
Fire Suppression (187-0)					
Salaries and Wages	-	-	-	-	-
Employee Benefits	(124)	6,900	6,691	-	-
Services and Supplies	1,359,329	1,306,225	1,327,373	-	-
Capital Outlay	-	-	-	-	-
Subtotal	1,359,205	1,313,125	1,334,064	-	-
Public Administrator (159-0)					
Salaries and Wages	916,544	1,020,700	1,035,835	-	-
Employee Benefits	536,308	570,528	607,225	-	-
Services and Supplies	61,882	87,970	85,581	-	-
Capital Outlay	-	-	-	-	-
Subtotal	1,514,734	1,679,198	1,728,640	-	-
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	FINAL APPROVED	
Public Guardian (157-0)					
Salaries and Wages	1,848,761	1,822,850	1,870,187	-	-
Employee Benefits	1,010,315	987,744	1,052,591	-	-
Services and Supplies	103,201	136,633	135,766	-	-
Capital Outlay	-	-	-	-	-
Subtotal	2,962,277	2,947,226	3,058,545	-	-
Protective Services Subtotal	10,724,270	10,594,361	10,951,992	-	-
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(574,513)	-	-	-
Employee Benefits	-	(386,799)	-	-	-
Services and Supplies	-	3,000,000	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	2,038,688	-	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL					
Salaries and Wages	99,204,903	106,245,957	106,939,776	-	-
Employee Benefits	60,649,399	66,755,860	72,749,130	-	-
Services and Supplies	31,918,979	35,812,345	38,748,565	-	-
Capital Outlay	874,477	790,343	67,500	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	192,647,758	209,604,505	218,504,971		-
PUBLIC WORKS FUNCTION					
Community Services (105-0)					
Salaries and Wages	7,633,543	7,992,932	8,199,453	-	-
Employee Benefits	4,113,064	4,303,803	4,629,045	-	-
Services and Supplies	6,819,543	7,952,499	7,294,165	-	-
Capital Outlay	244,219	572,987	224,007	-	-
Subtotal	18,810,369	20,822,221	20,346,670	-	-
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	-	-
Employee Benefits	4,113,064	4,279,009	4,629,045	-	-
Services and Supplies	6,819,543	7,952,499	7,294,165	-	-
Capital Outlay	244,219	572,987	224,007	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	18,810,369	20,751,381	20,346,670		-
WELFARE FUNCTION					
Human Services (retitled in FY15 from Social Services Department) (179-0)					
Salaries and Wages	922,510	1,083,853	1,268,433	-	-
Employee Benefits	503,112	554,554	675,785	-	-
Services and Supplies	327,504	576,432	330,905	-	-
Capital Outlay	-	-	-	-	-
Subtotal	1,753,126	2,214,839	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		-

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		FINAL APPROVED
CULTURE AND RECREATION FUNCTION					
Library Department(130-0)					
Salaries and Wages	6,933,327	7,536,619	7,736,496		-
Employee Benefits	3,728,790	3,981,691	4,283,776		-
Services and Supplies	1,008,052	1,094,430	2,353,896		-
Capital Outlay	-	-	-		-
Subtotal	11,670,169	12,612,740	14,374,168		-
Regional Parks and Open Space Department (140-0)					
Salaries and Wages	3,423,022	3,756,167	3,892,346		-
Employee Benefits	1,723,187	1,879,629	2,045,777		-
Services and Supplies	3,255,517	3,451,975	3,181,352		-
Capital Outlay	509,281	279,305	143,000		-
Subtotal	8,911,007	9,367,076	9,262,475		-
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(65,056)	-		-
Employee Benefits	-	(33,766)	-		-
Services and Supplies	-	-	-		-
Capital Outlay	-	-	-		-
Subtotal	-	(98,822)	-		-
CULTURE AND RECREATION FUNCTION SUBTOTAL					
Salaries and Wages	10,356,349	11,227,731	11,628,842		-
Employee Benefits	5,451,977	5,827,554	6,329,554		-
Services and Supplies	4,263,569	4,546,404	5,535,248		-
Capital Outlay	509,281	279,305	143,000		-
CULTURE AND RECREATION FUNCTION SUBTOTAL	20,581,176	21,880,994	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	FINAL APPROVED	
PAGE FUNCTION SUMMARY					
13 General Government	78,426,774	68,993,090	71,698,617	-	-
14 Judicial	98,577,592	105,887,296	112,686,506	-	-
17 Public Safety	192,647,758	209,604,505	218,504,971	-	-
17 Public Works	18,810,369	20,751,381	20,346,670	-	-
17 Welfare	1,753,126	2,205,400	2,275,122	-	-
17 Culture and Recreation	20,581,176	21,880,994	23,636,643	-	-
Community Support (181-0)	366,920	520,114	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	-	-
China Springs Youth Facility-NRS 62B.150(180240)	997,363	1,445,008	1,445,008	-	-
Ethics Commission Assessment (180270)	28,113	27,707	27,707	-	-
Groundwater Basins (180290)	-	-	-	-	-
TM Regional Planning (180280)	307,723	318,801	325,496	-	-
TOTAL EXPENDITURES - ALL FUNCTIONS	415,643,559	435,017,619	454,955,008		
OTHER USES:					
Contingency for general use NRS 354.608	-	12,400,000	6,800,000	-	-
CONTINGENCY (Not to exceed 3% of Total Expenditures)	XXXXXXXXXX	12,400,000	6,800,000		
OPERATING TRANSFERS					
Health Fund	9,516,856	9,518,356	10,516,856	-	-
Animal Services				-	-
Library Expansion Fund			32,520	-	-
CAD & RMS Fund	-	-	-	-	-
Regional Permits Fund				-	-
Regional Permits Capital Fund				-	-
Child Protective Services Fund	-	-	-	-	-
Senior Services Fund	3,430,882	3,428,882	3,428,882	-	-
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	23,064,558	24,102,463	25,187,074	-	-
Homelessness Fund	21,899,354	21,830,409	21,761,286	-	-
Capital Improvements Fund	27,500,000	12,000,000	13,152,620	-	-
Debt Service Fund	6,158,439	6,167,624	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	-	-
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		
SUBTOTAL OTHER USES	94,066,356	90,782,987	92,560,372		
TOTAL EXPENDITURES & OTHER USES	509,709,915	525,800,606	547,515,380		
TOTAL ENDING FUND BALANCE	154,152,738	136,013,218	127,745,583		
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	663,862,653	661,813,823	675,260,963		

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

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				
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	-
TOTAL AVAILABLE RESOURCES	8,196,213	8,476,914	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	-
Employee Benefits	755,072	817,846	903,499	-
Services and Supplies	1,867,784	2,017,853	1,385,443	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	4,116,654	4,464,930	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)	-
TOTAL COMMITMENTS AND FUND BALANCE	8,196,213	8,476,914	4,009,910	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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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 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,356,200	1,200,000	1,300,000	-
Subtotal	1,356,200	1,200,000	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	-
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	-
TOTAL AVAILABLE RESOURCES	2,178,183	2,290,894	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	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	289	113,000	113,000	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	-	-	-	-
General Fund	587,000	587,000	587,000	-
Homelessness Fund	500,000	500,000	600,000	-
Subtotal Other Uses	1,087,000	1,087,000	1,187,000	-
ENDING FUND BALANCE	1,090,894	1,090,894	1,090,894	-
TOTAL COMMITMENTS AND FUND BALANCE	2,178,183	2,290,894	2,390,894	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 207
FUND-MARIJUANA
ESTABLISHMENTS

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				
Federal Grants				-
Local Government Contributions	2,687,475	2,877,873	6,412,983	-
Subtotal	2,687,475	2,877,873	6,412,983	-
MISCELLANEOUS				
Investment Earnings	112,371	12,000	12,000	-
Net increase (decrease) in the fair value of investments	32,293	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	144,664	12,000	12,000	-
Subtotal Revenues	2,832,139	2,889,873	6,424,983	-
OTHER FINANCING SOURCES				
Transfer from General Fund	27,609	27,372	27,372	-
Other	-	-	-	-
Operating Transfers In (Schedule T)	27,609	27,372	27,372	-
BEGINNING FUND BALANCE	1,547,916	2,031,233	2,054,452	-
TOTAL AVAILABLE RESOURCES	4,407,664	4,948,477	8,506,807	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	612,399	588,419	655,481	-
Employee Benefits	291,473	284,850	325,117	-
Services and Supplies	885,213	1,307,680	1,123,163	-
Capital Outlay	89,651	214,877	175,000	-
Subtotal Expenditures	1,878,736	2,395,825	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	-
Capital Improvement Fund	-	-	4,170,381	-
Subtotal Other Uses	497,695	498,200	4,668,581	-
ENDING FUND BALANCE	2,031,233	2,054,452	1,559,465	-
TOTAL COMMITMENTS AND FUND BALANCE	4,407,664	4,948,477	8,506,807	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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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 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Federal Grants		-	-	-
Local Government Contributions	-	1,918,158	374,286	-
Subtotal	-	1,918,158	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	-
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	32,520	-
Operating Transfers In (Schedule T)	-	-	32,520	-
BEGINNING FUND BALANCE	-	-	20,452	-
TOTAL AVAILABLE RESOURCES	-	1,938,158	427,258	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	83,987	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	-	-	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	-
Subtotal Other Uses	-	1,917,706	323,271	-
ENDING FUND BALANCE	-	20,452	20,000	-
TOTAL COMMITMENTS AND FUND BALANCE	-	1,938,158	427,258	-

WASHOE COUNTY
(Local Government)

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

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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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 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	12,600,266	13,533,291	14,502,034	-
Subtotal	12,600,266	13,533,291	14,502,034	-
INTERGOVERNMENTAL:				
Federal Grants	167,926	240,635	196,475	-
State Grants	-	-	-	-
Subtotal	167,926	240,635	196,475	-
CHARGES FOR SERVICES:				
Other	666,130	541,576	551,737	-
Subtotal	666,130	541,576	551,737	-
MISCELLANEOUS:				
Investment Earnings	419,346	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	-
Subtotal	7,623,165	8,775,727	8,496,615	-
Subtotal Revenues	21,057,487	23,091,228	23,746,860	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	23,064,558	24,102,463	25,187,074	-
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	14,262,575	16,515,496	15,273,241	-
TOTAL AVAILABLE RESOURCES	58,384,620	63,709,188	64,207,175	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	1,265,533	1,414,014	1,083,399	-
Employee Benefits	682,276	719,118	620,368	-
Services and Supplies	15,950,732	19,473,163	19,550,534	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	17,898,541	21,606,296	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	-
Homelessness Fund	12,053,605	13,668,694	13,873,724	-
Other Restricted Fund	-	-	-	-
Senior Services	928,538	328,538	492,807	-
Capital Improvement Fund	11,982	87,488	2,880,723	-
General Fund	130,515	159,168	172,054	-
Subtotal Other Uses	23,970,583	26,829,651	30,005,070	-
ENDING FUND BALANCE	16,515,496	15,273,241	12,947,804	-
TOTAL COMMITMENTS AND FUND BALANCE	58,384,620	63,709,188	64,207,175	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	2,567,615	1,220,653	6,097	-
State and Local Grants	231,274	686,216	-	-
Subtotal	2,798,889	1,906,869	6,097	-
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	2,636,789	3,222,810	3,383,950	-
Other	1,020	-	80,000	-
Subtotal	2,637,809	3,222,810	3,463,950	-
MISCELLANEOUS:				
Investment Earnings	405,208	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	-
Subtotal	895,171	355,759	250,607	-
Subtotal Revenues	6,331,869	5,485,438	3,720,654	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	21,899,354	21,830,409	21,761,286	-
Indigent Fund	12,053,605	13,668,694	13,873,724	-
Senior Services Fund	-	-	-	-
Child Protective Services Fund	-	-	-	-
Marijuana Fund	500,000	500,000	600,000	-
Subtotal Other Financing Sources	34,452,959	35,999,103	36,235,010	-
BEGINNING FUND BALANCE	12,108,703	19,913,160	23,953,822	-
TOTAL AVAILABLE RESOURCES	52,893,531	61,397,701	63,909,486	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	7,609,734	9,058,627	9,750,038	-
Employee Benefits	4,296,160	4,862,736	5,542,414	-
Services and Supplies	20,824,843	23,431,776	27,036,534	-
Capital Outlay	249,634	90,739	-	-
Subtotal Expenditures	32,980,371	37,443,879	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	-
TOTAL COMMITMENTS AND FUND BALANCE	52,893,531	61,397,701	63,909,486	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 223
FUND - HOMELESSNESS

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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 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	8,400,147	9,022,194	9,668,023	-
Subtotal	8,400,147	9,022,194	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	-
State Grants	21,304,932	22,576,257	22,347,328	-
Subtotal	46,594,932	46,389,638	48,238,628	-
CHARGES FOR SERVICES:				
Reimbursements	6,763,095	7,160,750	7,170,060	-
Subtotal	6,763,095	7,160,750	7,170,060	-
MISCELLANEOUS:				
Contributions and Donations from Private Sources	95,768	33,388	-	-
Reimbursements	645,677	840,653	496,554	-
Subtotal	741,446	874,040	496,554	-
Subtotal Revenues	62,520,800	63,491,623	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	-
General Fund	-	-	-	-
Subtotal Other Sources	10,846,209	12,585,763	12,585,763	-
BEGINNING FUND BALANCE	17,150,824	16,655,157	8,869,452	-
TOTAL AVAILABLE RESOURCES	90,517,833	92,732,543	87,028,481	-
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	26,166,973	30,084,849	29,707,479	-
Employee Benefits	14,130,376	15,893,193	16,704,828	-
Services and Supplies	33,405,683	37,610,848	31,364,026	-
Capital Outlay	159,643	274,200	119,200	-
Subtotal Expenditures	73,862,675	83,863,091	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	-
TOTAL COMMITMENTS AND FUND BALANCE	90,517,833	92,732,543	87,028,481	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

RESOURCES	(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
REVENUE				
TAXES:				
Ad valorem	2,100,059	2,255,548	2,417,006	-
Subtotal	2,100,059	2,255,548	2,417,006	-
INTERGOVERNMENTAL:				
Federal Grants	1,200,131	1,203,640	-	-
State and Local Grants	1,159,702	1,440,313	335,093	-
Subtotal	2,359,833	2,643,953	335,093	-
CHARGES FOR SERVICES:				
Senior law project fees	50,889	50,395	50,000	-
Program Income	99,407	123,054	-	-
Other	756,323	539,793	561,070	-
Subtotal	906,619	713,242	611,070	-
MISCELLANEOUS:				
Contributions and Donations	12,897	10,249	-	-
Reimbursements	41,487	20,450	40,450	-
Other	28,435	415,995	29,000	-
Subtotal	82,819	446,694	69,450	-
Subtotal Revenues	5,449,331	6,059,437	3,432,619	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,430,882	3,428,882	3,428,882	-
Indigent Fund	928,538	328,538	492,807	-
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	4,359,420	3,757,420	3,921,689	-
BEGINNING FUND BALANCE	5,933,506	6,955,781	6,049,847	-
TOTAL AVAILABLE RESOURCES	15,742,257	16,772,638	13,404,155	-
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	2,965,767	3,627,011	3,562,506	-
Employee Benefits	1,616,191	1,945,317	2,106,568	-
Services and Supplies	3,662,154	4,959,338	2,537,984	-
Capital Outlay	542,364	191,124	-	-
Subtotal Expenditures	8,786,476	10,722,791	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	-
TOTAL COMMITMENTS AND FUND BALANCE	15,742,257	16,772,638	13,404,155	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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Schedule B-14

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	-
Subtotal	7,258,190	7,010,603	7,290,603	-
MISCELLANEOUS:				
Reimbursements/Other	-	-	-	-
Investment Earnings	179,963	7,600	7,600	-
Net Increase (decrease) in the fair value of investments	58,142	-	-	-
Subtotal	238,105	7,600	7,600	-
Subtotal Revenues	7,496,295	7,018,203	7,298,203	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	5,880,487	6,375,674	4,477,520	-
TOTAL AVAILABLE RESOURCES	13,376,782	13,393,877	11,775,723	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	262,859	257,360	274,815	-
Employee Benefits	111,419	131,120	145,863	-
Services and Supplies	5,376,830	8,277,877	6,363,772	-
Capital Outlay	-	-	1,500,000	-
Subtotal Expenditures	5,751,108	8,666,358	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	-
TOTAL COMMITMENTS AND FUND BALANCE	13,376,782	13,393,877	11,775,723	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	974,116	974,738	974,738	-
Training Fees - Workshops	13,500	15,000	15,000	-
Subtotal	987,616	989,738	989,738	-
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	40,949	5,000	5,000	-
Net Increase (decrease) in the fair value of investments	29,347			-
Rental Income	81,809	30,000	30,000	-
Other/ Reimbursements	-	12,000	12,000	-
Subtotal	152,105	47,000	47,000	-
Subtotal Revenues	1,139,721	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	-
TOTAL AVAILABLE RESOURCES	2,692,964	2,511,031	1,942,930	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	355,717	417,579	471,452	-
Employee Benefits	202,020	220,621	268,334	-
Services and Supplies	556,872	480,640	532,302	-
Capital Outlay	104,062	486,000	486,000	-
Subtotal Expenditures	1,218,671	1,604,839	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	-
TOTAL COMMITMENTS AND FUND BALANCE	2,692,964	2,511,031	1,942,930	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209
FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2026	
	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	-
Subtotal	15,054,292	14,340,952	14,340,952	-
MISCELLANEOUS				
Investment Earnings	2,485	1,000	1,000	-
Net Increase (decrease) in the fair value of investment	2,003	-	-	-
Other	1,311,333	1,089,160	1,089,160	-
Subtotal	1,315,822	1,090,160	1,090,160	-
Subtotal Revenues	16,370,113	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	-
TOTAL AVAILABLE RESOURCES	19,017,406	18,139,118	18,139,118	-
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	775,532	818,000	854,437	-
Employee Benefits	408,433	411,440	462,087	-
Services and Supplies	12,592,692	11,712,747	11,631,538	-
Capital Outlay	0	-	-	-
Subtotal	13,776,656	12,942,187	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	-
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	-
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,532,744	2,488,925	2,483,050	-
Special Item:				
ENDING FUND BALANCE	2,708,006	2,708,006	2,708,006	-
TOTAL COMMITMENTS AND FUND BALANCE	19,017,406	18,139,118	18,139,118	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 211
FUND - TRUCKEE RIVER FLOOD MGT INFRASTRUCTURE

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Schedule B-14

RESOURCES	(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
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	18,161	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	822,731	996,491	875,600	-
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	4,094,646	4,137,000	4,399,800	-
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,061,102	2,088,000	2,185,800	-
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,957,015	3,818,509	4,212,600	-
Local Governmental Grants/Other	210,810	-	-	-
Subtotal	11,164,465	11,040,000	11,673,800	-
CHARGES FOR SERVICES				
Street Curb Gutter program	808,854	700,000	800,000	-
Other	-	-	-	-
Subtotal	808,854	700,000	800,000	-
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	119,522	88,580	88,580	-
Net Increase (decrease) in the fair value of investments	(1,481)	-	-	-
Other	126,508	100,000	100,000	-
Subtotal	244,549	188,580	188,580	-
Subtotal Revenues	12,217,868	11,928,580	12,662,380	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	2,496,267	1,325,253	6,637,592	-
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,950,000	5,175,000	2,400,000	-
Surplus Equipment Sales	20,786	-	-	-
Subtotal Other Sources	4,467,053	6,500,253	9,037,592	-
BEGINNING FUND BALANCE	7,396,075	5,946,430	2,444,613	-
TOTAL AVAILABLE RESOURCES	24,080,996	24,375,263	24,144,585	-
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	4,565,561	4,666,478	4,920,803	-
Employee Benefits	2,474,739	2,506,019	2,743,739	-
Services and Supplies	7,635,805	8,888,527	8,396,412	-
Capital Outlay	3,458,460	5,869,626	4,286,000	-
Subtotal	18,134,565	21,930,650	20,346,954	-
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	18,134,565	21,930,650	20,346,954	-
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	-
TOTAL COMMITMENTS AND FUND BALANCE	24,080,996	24,375,263	24,144,585	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 216
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,247,691	1,214,152	1,250,000	-
Subtotal	1,247,691	1,214,152	1,250,000	-
MISCELLANEOUS				
Reimbursements				
Investment Earnings	140,576	57,858	57,858	-
Net Increase (decrease) in the fair value of investm	35,391	-	-	-
Other	-	-	-	-
Subtotal	175,967	57,858	57,858	-
Subtotal Revenues	1,423,657	1,272,011	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	-
TOTAL AVAILABLE RESOURCES	6,507,008	5,694,316	4,507,017	-
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	505,569	623,115	728,449	-
Employee Benefits	276,912	326,776	396,866	-
Services and Supplies	1,302,222	1,545,267	3,104,835	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	2,084,703	2,495,158	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	-
TOTAL COMMITMENTS AND FUND BALANCE	6,507,008	5,694,316	4,507,017	-

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	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem	2,100,059	2,255,548	2,417,006	-
Car Rental Fee	2,220,620	2,050,820	2,170,362	-
SUBTOTAL TAXES	4,320,679	4,306,368	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	-
Federal/State Narc. Forfeitures	53,889	110,800	110,800	-
State Grants	2,952,252	3,253,135	1,933,433	-
Local Government Contribution	1,030,092	909,320	908,201	-
SUBTOTAL INTERGOVERNMENTAL	41,905,768	97,706,433	12,188,630	-
CHARGES FOR SERVICES:				
General Government:				
Clerk Fees	28,455	6,000	6,000	-
Recorder Fees	329,355	402,000	417,087	-
Map Fees	83,920	96,000	96,000	-
PTx Commission NRS 361.530	1,081,338	923,275	1,072,785	-
Other	-	-	-	-
Subtotal	1,523,068	1,427,275	1,591,872	-
Judicial:				
Clerk's court fees-only JU	6,111	10,000	10,000	-
Other	1,151,697	1,406,500	1,406,500	-
Subtotal	1,157,808	1,416,500	1,416,500	-
Public Safety:				
Coroner Fees	115,577	125,000	125,000	-
Other	1,461,018	1,003,213	1,090,000	-
Subtotal	1,576,595	1,128,213	1,215,000	-
Public Works:				
Other	86,734	110,695	110,695	-
Subtotal	86,734	110,695	110,695	-
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	271,608	345,000	350,000	-
Subtotal	271,608	345,000	350,000	-
SUBTOTAL CHARGES FOR SERVICES	4,615,813	4,427,684	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	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
FINES AND FORFEITS				
Judicial:				
Fines	2,264,395	3,465,244	2,462,878	-
Forfeits	11,964	50,000	50,000	-
Subtotal	2,276,359	3,515,244	2,512,878	-
Public Safety:				
Fines	284,566	366,432	450,190	-
Forfeits	18,933	30,100	30,100	-
Subtotal	303,499	396,532	480,290	-
SUBTOTAL FINES AND FORFEITS	2,579,858	3,911,775	2,993,168	-
MISCELLANEOUS				
Interest Earnings	3,951,804	768,016	1,257,947	-
Net Increase (decrease) in the fair value of investments	97,253	-	-	-
Donations and Contributions	385,645	776,171	300,000	-
NonGovernmental Grants	3,016,774	11,131,432	3,308,050	-
Reimbursements	1,055	-	-	-
Other Revenue	3,965,200	5,176,831	324,264	-
SUBTOTAL MISCELLANEOUS	11,417,731	17,852,450	5,190,262	-
SUBTOTAL REVENUES ALL SOURCES	64,854,779	128,204,711	29,643,495	-
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	-
TOTAL AVAILABLE RESOURCES	99,894,787	173,471,796	46,025,440	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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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	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY FUNCTION AND ACTIVITY				
GENERAL GOVERNMENT FUNCTION				
Executive				
County Manager (101-0)				
Salaries and Wages	-	85,925	-	-
Employee Benefits	-	43,231	5,617	-
Services and Supplies	53,239	10,328,483	-	-
Capital Outlay	-	-	-	-
Subtotal	53,239	10,457,639	5,617	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	271,923	143,921	258,940	-
Employee Benefits	136,155	79,201	145,079	-
Services and Supplies	1,088,833	4,492,742	-	-
Capital Outlay	-	-	-	-
Subtotal	1,496,911	4,715,864	404,018	-
Opioid Settlements				
Other Restricted (270-9)				
Salaries and Wages	24,066	126,936	93,423	-
Employee Benefits	10,971	61,407	50,841	-
Services and Supplies	4,930	1,405,941	-	-
Capital Outlay	-	-	-	-
Subtotal	39,967	1,594,284	144,264	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	270,111	301,181	-
Employee Benefits	-	100,795	167,904	-
Services and Supplies	474,787	3,637,842	603,700	-
Capital Outlay	-	150,000	-	-
Subtotal	474,787	4,158,748	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	-
Capital Outlay	-	-	-	-
Subtotal	39	162,012	6,050	-
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	72,180	228,020	96,000	-
Capital Outlay	-	-	-	-
Subtotal	72,180	228,020	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	-
Employee Benefits	48,178	49,111	55,932	-
Services and Supplies	134,968	3,964,492	273,142	-
Capital Outlay	-	-	-	-
Subtotal	289,892	4,128,350	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	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
GENERAL GOVERNMENT FUNCTION SUBTOTAL				
Salaries and Wages	402,735	741,642	776,557	-
Employee Benefits	195,304	333,744	425,373	-
Services and Supplies	2,292,005	24,500,451	978,892	-
Capital Outlay	585,437	429,600	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	3,475,481	26,005,437	2,180,822	-
JUDICIAL FUNCTION				
District Court (120-0)				
Salaries and Wages	563,131	1,309,002	1,190,947	-
Employee Benefits	552,053	699,431	691,576	-
Services and Supplies	1,198,356	13,218,079	1,580,771	-
Capital Outlay	-	326,799	294,242	-
Subtotal	2,313,540	15,553,310	3,757,536	-
District Attorney (106-0)				
Salaries and Wages	2,294,168	3,124,246	3,115,460	-
Employee Benefits	1,280,482	1,703,215	1,838,611	-
Services and Supplies	751,126	2,356,421	298,851	-
Capital Outlay	-	-	-	-
Subtotal	4,325,776	7,183,882	5,252,922	-
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	26,402	44,500	44,500	-
Employee Benefits	1,424	-	-	-
Services and Supplies	250,879	1,001,400	347,698	-
Capital Outlay	-	-	-	-
Subtotal	278,705	1,045,900	392,198	-
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	81,191	33,095	33,095	-
Employee Benefits	4,315	4,137	-	-
Services and Supplies	443,258	5,094,519	864,905	-
Capital Outlay	-	-	-	-
Subtotal	528,764	5,131,750	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	TENTATIVE APPROVED	FINAL APPROVED
JUDICIAL FUNCTION SUBTOTAL				
Salaries and Wages	3,501,177	5,126,213	5,002,410.80	-
Employee Benefits	2,134,906	2,718,388	2,859,724	-
Services and Supplies	2,747,696	23,630,642	3,092,225	-
Capital Outlay	-	326,799	294,242	-
JUDICIAL FUNCTION SUBTOTAL	8,383,779	31,802,042	11,248,602	-
PUBLIC SAFETY				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	2,932,117	5,616,867	3,956,131	-
Employee Benefits	1,497,943	3,043,997	2,949,501	-
Services and Supplies	1,889,587	16,086,185	292,900	-
Capital Outlay	270,479	417,410	-	-
Subtotal	6,590,126	25,164,459	7,198,531	-
Medical Examiner (153-0)				
Salaries and Wages	82,358	178,032	89,754	-
Employee Benefits	45,535	120,342	56,305	-
Services and Supplies	76,607	761,007	126,700	-
Capital Outlay	-	-	-	-
Subtotal	204,500	1,059,381	272,760	-
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	374,009	491,831	536,020	-
Employee Benefits	176,884	190,222	202,554	-
Services and Supplies	947,641	2,721,661	341,426	-
Capital Outlay	-	-	-	-
Subtotal	1,498,534	3,403,715	1,080,000	-
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	321,552	425,246	377,615	-
Employee Benefits	193,558	213,947	250,028	-
Services and Supplies	227,889	1,044,857	112,647	-
Capital Outlay	-	-	-	-
Subtotal	742,999	1,684,050	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	-
Employee Benefits	6,973	34,278	37,163	-
Services and Supplies	643,593	1,212,103	9,925	-
Capital Outlay	123,948	-	-	-
Subtotal	788,923	1,330,056	212,974	-
FUNCTION CONTINUED				

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
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	-
Employee Benefits	1,987,677	3,672,679	3,600,097	-
Services and Supplies	3,885,115	23,361,278	883,598	-
Capital Outlay	427,260	417,410	-	-
PUBLIC SAFETY FUNCTION SUBTOTAL	10,130,226	34,362,339	9,779,307	-
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	58,662	26,413	79,085	-
Employee Benefits	36,045	18,567	47,637	-
Services and Supplies	1,009,936	1,009,173	913,983	-
Capital Outlay	-	-	-	-
Subtotal	1,104,643	1,054,154	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 SUBTOTAL	1,125,091	1,404,154	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	-	-

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	TENTATIVE APPROVED	FINAL APPROVED
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	-
Employee Benefits	26,547	34,622	37,502	-
Services and Supplies	22,720	114,246	401,000	-
Capital Outlay	-	-	-	-
Subtotal	90,865	201,897	492,687	-
CSD - May Center (270-6)				
Salaries and Wages	296,326	336,694	340,045	-
Employee Benefits	117,184	109,538	117,359	-
Services and Supplies	261,133	432,577	421,609	-
Capital Outlay	-	-	-	-
Subtotal	674,643	878,810	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	-
Employee Benefits	143,731	144,160	154,860	-
Services and Supplies	1,564,334	2,477,580	822,609	-
Capital Outlay	85,900	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	2,131,889	3,011,464	1,371,700	-
INTERGOVERNMENTAL				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	2,099,948	2,255,548	2,417,006	-
Subtotal	2,099,948	2,255,548	2,417,006	-
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	2,099,948	2,255,548	2,417,006	-
TOTAL EXPENDITURES- ALL FUNCTIONS	35,681,961	113,219,854	28,038,141	-
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	-	-	-
Debt Service	2,150,206	2,050,820	2,170,362	-
Capital Improvements Fund	16,272,946	41,819,176	770,000	-
Subtotal Other Uses	18,955,740	43,869,996	2,940,362	-
ENDING FUND BALANCE	45,257,085	16,381,945	15,046,937	-
TOTAL COMMITMENTS AND FUND BALANCE	99,894,787	173,471,796	46,025,440	-

RESOURCES	(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
REVENUE				
TAXES				
Ad valorem	10,500,252	11,277,743	12,085,029	-
Subtotal	10,500,252	11,277,743	12,085,029	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	136,318	30,000	30,000	-
Net Increase (decrease) in the fair value of investments	39,657	-	-	-
Other	-	-	-	-
Subtotal	175,975	30,000	30,000	-
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	10,676,227	11,307,743	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	-
TOTAL AVAILABLE RESOURCES	13,781,234	15,675,570	14,556,226	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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Schedule B-12

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
EXPENDITURES				
INTERGOVERNMENTAL:				
State of Nevada Apportionment	6,259,906	6,766,646	7,251,017	-
Reno/Sparks Apportionment	1,146,397	1,240,552	1,329,353	-
Property Tax processing Fees&other services&supplies	57,103	52,175	57,000	-
Subtotal	7,463,407	8,059,373	8,637,370	-
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	-
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	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,950,000	5,175,000	2,400,000	-
ENDING FUND BALANCE	4,367,827	2,441,197	3,518,856	-
TOTAL COMMITMENTS AND FUND BALANCE	13,781,234	15,675,570	14,556,226	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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Schedule B-13

RESOURCES	(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
REVENUE				
TAXES:				
Residential construction tax	451,768	476,000	474,000	-
Subtotal	451,768	476,000	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	-
Net Increase (decrease) in the fair value of investments	82,528	-	-	-
Contributions and Donations	4,327	-	-	-
Other	-	-	-	-
Subtotal	423,984	180,631	208,063	-
Subtotal Revenues	1,528,261	3,788,686	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	-
TOTAL AVAILABLE RESOURCES	14,162,918	16,438,408	9,070,381	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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Schedule B-13

EXPENDITURES	(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
CULTURE AND RECREATION FUNCTION				
Services and Supplies	443,020	1,238,617	3,060,283	-
Parks (9000) Capital Outlay				
District one	543,729	626,726	265,000	-
District two	-	450,000	754,464	-
District three	-	-	-	-
District four	-	30,000	-	-
Special Projects	508,947	2,078,520	-	-
Bond Projects	17,500	2,753,578	14,000	-
Subtotal	1,070,175	5,938,823	1,033,464	-
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	1,513,196	7,177,440	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	-
TOTAL COMMITMENTS AND FUND BALANCE	14,162,918	16,438,408	9,070,381	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 404
FUND - PARKS CAPITAL

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Schedule B-13

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	DSTIMATDD CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	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	-
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	-
Subtotal Revenues	14,708,476	26,650,006	62,500	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	27,500,000	12,000,000	13,152,620	-
Health	1,112,757	9,498,251	-	-
Regional Communications System	-	-	4,170,381	-
Reg CAD & RMS	-	1,917,706	323,271	-
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	16,272,946	41,819,176	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	-
Enhanced 911 Fund	1,250,000	250,000	-	-
Parks Capital	-	872,650	-	-
Golf Course	-	-	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	-
BEGINNING FUND BALANCE	95,344,506	101,113,370	47,702,737	-
TOTAL AVAILABLE RESOURCES	156,329,409	194,414,409	69,236,232	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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Schedule B-12

EXPENDITURES	(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
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	-	56,339	131,761	-
Employee Benefits	-	28,268	74,116	-
Services and Supplies	1,287,127	581,718	374,800	-
Capital Outlay	529,401	11,651,437	6,249,000	-
Subtotal	1,816,528	12,317,761	6,829,677	-
JUDICIAL FUNCTION:				
Services and Supplies	570,528	216,700	315,600	-
Capital Outlay	1,080,127	5,911,001	1,100,000	-
Subtotal	1,650,655	6,127,701	1,415,600	-
PUBLIC SAFETY FUNCTION:				
Services and Supplies	4,582,511	324,000	1,821,269	-
Capital Outlay	2,585,310	40,024,165	11,202,784	-
Subtotal	7,167,822	40,348,165	13,024,053	-
PUBLIC WORKS FUNCTION:				
Services and Supplies	395,992	737,709	736,200	-
Capital Outlay	4,129,164	20,175,004	2,000,000	-
Subtotal	4,525,156	20,912,714	2,736,200	-
HEALTH				
Services and Supplies	860,880	-	315,600	-
Capital Outlay	5,604,762	26,711,520	-	-
Subtotal	6,465,642	26,711,520	315,600	-
WELFARE				
Services and Supplies	1,673,698	257,500	315,600	-
Capital Outlay	30,780,704	25,130,596	2,531,962	-
Subtotal	32,454,402	25,388,096	2,847,562	-
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	509,085	-	315,600	-
Capital Outlay	626,749	14,905,715	1,620,000	-
Subtotal	1,135,834	14,905,715	1,935,600	-
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	55,216,039	146,711,672	29,104,291	-
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	-
TOTAL COMMITMENTS AND FUND BALANCE	156,329,409	194,414,409	69,236,232	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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Schedule B-13

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	-	-	-	-
Bond Premium	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	6,131,180	6,140,252	5,016,170	-
Truckee River Flood Management	2,532,744	2,488,925	2,483,050	-
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	497,345	498,200	498,200	-
Baseball Stadium	2,150,206	2,050,820	2,170,362	-
Subtotal Transfers	11,311,475	11,178,197	10,167,782	-
Subtotal Other Financing Sources	11,311,475	11,178,197	10,167,782	-
BEGINNING FUND BALANCE	2,123,089	2,166,584	2,166,584	-
TOTAL AVAILABLE RESOURCES	13,434,564	13,344,781	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	
EXPENDITURES AND RESERVES			TENTATIVE APPROVED	FINAL APPROVED
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	5,892,000	6,159,000	5,286,000	-
Interest	1,794,843	1,538,007	1,284,425	-
Bond Issuance Cost	-	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	3,670	3,770	3,770	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	1,085,000	1,140,000	1,195,000	-
Interest	341,875	286,250	227,875	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	385	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	-
Interest	405,999	459,712	405,508	-
Bond Issuance Cost/Other Costs	-	20,000	20,000	-
Debt Service Fees	4,020	3,630	3,630	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,166,584	2,166,584	2,166,584	-
TOTAL COMMITMENTS AND FUND BALANCE	13,434,563	13,344,781	12,334,366	-

WASHOE COUNTY
(Local Government)

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

Page 49
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	FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,166,335	2,255,548	1,377,693	-
Subtotal	2,166,335	2,255,548	1,377,693	-
MISCELLANEOUS:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	2,166,335	2,255,548	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	-
TOTAL AVAILABLE RESOURCES	5,066,846	4,489,508	3,011,366	-

WASHOE COUNTY
(Local Government)

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

Page 50
Schedule C-17

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
TYPE: G.O. AD VALOREM DEBT (301-1)			TENTATIVE APPROVED	FINAL APPROVED
Principal	2,215,000	2,340,000	2,460,000	-
Interest	603,500	492,750	375,750	-
Bond Issuance Cost	-	-	-	-
Services & Supplies	12,112	12,735	12,735	-
Debt Service Fees	2,275	10,350	10,350	-
Pay Princ/Escrow Refunded Debt	-	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,233,960	1,633,673	152,531	-
ENDING FUND BALANCE	2,233,960	1,633,673	152,531	-
TOTAL COMMITMENTS AND FUND BALANCE	5,066,846	4,489,508	3,011,366	-

(600,287)

WASHOE COUNTY
(Local Government)

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

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Schedule C-18

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	FINAL APPROVED
TAXES				
Other				
Special Assessments - principal	309,649	490,000	490,000	-
Subtotal	309,649	490,000	490,000	-
FINES and FORFEITURES				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings	41,467	10,800	10,800	-
Net increase (decrease) fair value of investments	23,571	-	-	-
Special Assessments - interest	90,712	245,000	245,000	-
Other Misc Government Revenue	-	-	-	-
Penalties	15,086	14,000	14,000	-
Subtotal	170,836	269,800	269,800	-
Subtotal Revenues	480,485	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	-
TOTAL AVAILABLE RESOURCES	2,574,755	2,964,088	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	-
Interest	55,639	45,837	37,377	-
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	24,990	26,200	26,200	-
Subtotal	369,900	238,717	223,644	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,204,288	2,724,371	2,724,371	-
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	567	1,000	1,000	-
Capital Outlay	-	-	-	-
Subtotal	567	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	-
TOTAL COMMITMENTS AND FUND BALANCE	2,574,755	2,964,088	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

Page 53
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 6/30/2026		
			TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Public Safety					
Charges for Services					
Building permits	4,228,862	3,250,000	3,500,000		-
TRPA	-	-	-		-
Other	12,205	10,000	10,000		-
Miscellaneous					
Reimbursements	-	-	-		-
Short Term Rentals	51,525				
Total Operating Revenue	4,292,592	3,260,000	3,510,000		-
OPERATING EXPENSES					
Public Safety Function:					
Building & Safety					
Salaries and Wages	1,865,448	2,174,920	2,493,203		-
Employee Benefits	1,862,527	1,157,271	1,389,065		-
Services and Supplies	799,650	1,157,847	1,134,500		-
Depreciation/amortization	20,058	21,800	21,800		-
Total Operating Expense	4,547,683	4,511,837	5,038,569		-
Operating Income or (Loss)	(255,091)	(1,251,837)	(1,528,569)		-
NONOPERATING REVENUE					
Investment earnings	224,100	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		-
NONOPERATING EXPENSE					
Invest Pool Allocation Expense	2,384	2,000	2,000		-
Total Nonoperating Expenses	2,384	2,000	2,000		-
Net Income before Operating Transfers	26,538	(1,083,411)	(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)		-

WASHOE COUNTY
(Local Government)

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

Page 54
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		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers & other funds & sources	3,857,924	3,260,000	3,510,000		-
Cash payments for personnel costs	(2,804,430)	(3,328,690)	(3,878,768)		-
Cash payments for services & supplies	(787,808)	(1,157,847)	(1,134,500)		-
a. Net cash provided (used) by operating activities	265,686	(1,226,537)	(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)		-
c. Net cash provided (used) by capital and related financing activities	-	(70,000)	(70,000)		-
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	275,220	168,426	168,426		-
d. Net cash provided (used) by investing activities	275,220	168,426	168,426		-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	540,906	(1,128,111)	(1,404,842)		-
CASH AND CASH EQUIVALENTS AT JULY 1	7,990,282	8,531,188	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		-

WASHOE COUNTY
(Local Government)

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

Page 55
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	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	24,036,188	25,157,684	26,047,352	-
Total Operating Revenue	24,036,188	25,157,684	26,047,352	-
OPERATING EXPENSE-Utilities				
Salaries and Wages	1,998,112	2,900,723	3,541,553	-
Employee Benefits	1,765,195	1,557,283	1,964,588	-
Services and Supplies	8,048,861	10,555,455	13,117,831	-
Depreciation/amortization	5,334,626	6,051,495	6,614,759	-
Total Operating Expense	17,146,794	21,064,956	25,238,731	-
Operating Income or (Loss)	6,889,394	4,092,728	808,621	-
NONOPERATING REVENUE				
Investment earnings	2,674,868	2,173,849	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	-
NONOPERATING EXPENSE				
Loss on asset disposition	(31,350)	-	-	-
Interest/bond issuance costs	670,965	619,409	760,785	-
Connection fee refunds	(12,868)	25,000	25,000	-
Total Nonoperating Expenses	626,747	644,409	785,785	-
Income (Loss) before Contributions and Transfers	10,439,060	5,622,168	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	-
Contributions from contractors	834,498	2,530,000	2,530,000	-
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	8,791,740	11,280,000	12,149,000	-
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	95,003	-
Equipment Services Fund	(174,170)	-	-	-
Total Transfers OUT	(174,170)	-	95,003	-
Net Operating Transfers (Transfers In less Transfer Out)	(174,170)	-	(95,003)	-
NET INCOME (LOSS)	19,056,630	16,902,168	14,250,415	-

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	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	23,274,041	24,603,094	25,492,762	-
Cash received from services to other funds	4,504	7,000	7,000	-
Cash received from program loans	3,077	2,255	2,255	-
Other operating receipts	689,917	546,635	546,635	-
Cash payments for personnel costs	(3,197,933)	(4,458,006)	(5,506,140)	-
Cash payments for services & supplies	(8,105,357)	(10,555,455)	(13,117,832)	-
Cash payments for program loans	-	-	(20,000)	-
Cash refund of hookup fees	12,868	(25,000)	(25,000)	-
Cash Portion of dispsal of water utility operations	-	-	-	-
a. Net cash provided (used) by operating activities	12,681,117	10,120,523	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	-
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)	-
Interest paid on financing	(648,994)	(605,585)	(760,785)	-
Bond issuance	-	-	-	-
Proceeds from asset disposition	31,350	-	-	-
Acquisition of capital assets	(37,804,831)	(26,864,000)	(52,162,000)	-
c. Net cash provided (used) by capital and related financing activities	(31,604,384)	(9,861,288)	(45,517,964)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	4,127,352	2,172,549	2,172,282	-
Equipment supply deposit paid	-	-	-	-
d. Net cash provided (used) by investing activities	4,127,352	2,172,549	2,172,282	-
TRANSFERS				
Transfer to General Fund	-	-	(95,003)	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(14,795,915)	2,431,784	(36,061,005)	-
CASH AND CASH EQUIVALENTS AT JULY 1	141,600,556	126,804,641	129,236,425	-
CASH AND CASH EQUIVALENTS AT JUNE 30	126,804,641	129,236,425	93,175,420	-

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	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	199,766	277,000	155,000	-
Other	137,063	150,000	150,000	-
Total Operating Revenue	336,828	427,000	305,000	-
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	14	-	-	-
Employee Benefits	173	-	-	-
Services and Supplies	193,170	3,635,507	561,261	-
Depreciation/amortization	34,465	68,700	68,700	-
Total Operating Expense	227,821	3,704,207	629,961	-
Operating Income or (Loss)	109,007	(3,277,207)	(324,961)	-
NONOPERATING REVENUE				
Investment earnings	110,756	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	-
NONOPERATING EXPENSE				
Interest Costs	1,177	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	-
Net Income before Operating Transfers	714,083	(3,232,012)	(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	-
Total Transfers Out	-	-	174,000	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	(174,000)	-
NET INCOME (LOSS)	714,083	(3,232,012)	(453,766)	-

WASHOE COUNTY
(Local Government)

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

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	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	321,912	427,000	305,000	-
Cash payments for personnel costs	(303)	-	-	-
Cash payments for services & supplies	(218,170)	(3,635,507)	(561,261)	-
a. Net cash provided (used) by operating activities	103,439	(3,208,507)	(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)	-
Disposition of capital assets	-	-	-	-
Acquisition of fixed assets	-	(75,000)	(75,000)	-
c. Net cash provided (used) by capital and related financing activities	-	(76,300)	(76,300)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	133,720	46,495	46,495	-
d. Net cash provided (used) by investing activities	133,720	46,495	46,495	-
TRANSFERS				
Transfer to Capital Improvement Fund	-	-	(174,000)	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	237,159	(3,238,312)	(460,066)	-
CASH AND CASH EQUIVALENTS AT JULY 1	4,086,781	4,323,940	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	-

WASHOE COUNTY
(Local Government)

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

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	33,948,623	44,081,761	43,885,812	-
Cash received from other funds	30,835,803	34,320,329	37,581,229	-
Cash received from others	5,464,177	-	-	-
Cash payments for personnel costs	(763,847)	(824,978)	(954,107)	-
Cash payments for services & supplies	(67,369,846)	(75,927,024)	(83,522,278)	-
a. Net cash provided (used) by operating activities	2,114,910	1,650,088	(3,009,344)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	542,037	400,000	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	-
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	-
d. Net cash provided (used) by investing activities	745,123	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)	-
CASH AND CASH EQUIVALENTS AT JULY 1	17,211,446	20,613,516	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	-

WASHOE COUNTY
(Local Government)

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	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	6,428,333	7,643,587	8,130,911	-
Miscellaneous				
Reimbursements	-			
Subrogation recoveries	119,947	35,000	35,000	-
Other	24,124	15,000	15,000	-
Total Operating Revenue	6,572,404	7,693,587	8,180,911	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	509,997	533,937	616,440	-
Employee Benefits	240,291	264,915	321,564	-
Services and Supplies	8,701,719	8,230,232	9,799,201	-
Depreciation	-	-	-	-
Total Operating Expense	9,452,007	9,029,084	10,737,206	-
Operating Income or (Loss)	(2,879,603)	(1,335,497)	(2,556,295)	-
NONOPERATING REVENUE				
Investment earnings	766,751	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	-
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,608,033)	(1,008,297)	(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)	-

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) 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	-
Cash received from others	94,806	50,000	50,000	-
Cash payments for personnel costs	(714,166)	(798,852)	(938,004)	-
Cash payments for services & supplies	(7,748,247)	(6,430,232)	(7,999,201)	-
a. Net cash provided (used) by operating activities	(1,939,274)	464,503	(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 ACTUATES				
	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	-
d. Net cash provided (used) by investing activities	1,220,939	327,200	327,200	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(689,360)	791,703	(429,095)	-
CASH AND CASH EQUIVALENTS AT JULY 1	41,730,051	41,040,691	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	-

WASHOE COUNTY
(Local Government)

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	BUDGET YEAR ENDING FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	12,650,263	14,259,385	14,345,161	-
Other	50,136	50,000	50,000	-
Total Operating Revenue	12,700,399	14,309,385	14,395,161	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,517,740	1,600,581	1,733,333	-
Employee Benefits	915,339	977,859	1,101,103	-
Services and Supplies	4,973,833	5,712,717	5,925,110	-
Depreciation	4,048,305	4,434,822	4,456,450	-
Total Operating Expense	11,455,217	12,725,979	13,215,996	-
Operating Income or (Loss)	1,245,182	1,583,406	1,179,165	-
NONOPERATING REVENUE				
Investment earnings	45,345	-	-	-
Gain on asset disposition	395,732	200,000	200,000	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	441,077	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	-
CAPITAL CONTRIBUTIONS				
Donations/Contributions Capital	1,411,963	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	-

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	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	-
Cash received from others	50,136	50,000	50,000	-
Cash payments for personnel costs	(2,387,962)	(2,578,440)	(2,834,436)	-
Cash payments for services & supplies	(4,444,582)	(5,712,717)	(5,925,110)	-
a. Net cash provided (used) by operating activities	5,867,855	6,018,228	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	-
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)	-
c. Net cash provided (used) by capital and related financing activities	(6,420,873)	(3,654,574)	(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	-
CASH AND CASH EQUIVALENTS AT JULY 1	3,087,022	4,872,546	7,236,200	-
CASH AND CASH EQUIVALENTS AT JUNE 30	4,872,546	7,236,200	7,342,071	-

WASHOE COUNTY
(Local Government)

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	5.30	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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		(10) PRINCIPAL PAYABLE	(11) TOTAL
								(9) INTEREST PAYABLE	(10) 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	95,003	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	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					854,057	Subtotal			

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	Marijuana Establishmts	22	General Fund	11	587,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmts	22	Homelessness Fund	27	600,000
	Reg Permits System	25	Health Fund	19	193,208	Health Fund	19	Reg Permits System	25	193,208
	Roads Special Rev	33	Capital Facilities Tax	43	2,400,000	Health Fund	19	Capital Improvements	46	-
	Indigent Tax Levy	26	General Fund	18	25,187,074	Indigent Tax Levy	26	General Fund	11	172,054
	Child Protective Svcs	28	Indigent Tax Levy	26	12,585,763	Indigent Tax Levy	26	Child Protective Svcs	28	12,585,763
	Child Protective Svcs	28	General Fund	18	-	Indigent Tax Levy	26	Homelessness Fund	27	13,873,724
	Homelessness Fund	27	Marijuana Establishments	22	600,000	Indigent Tax Levy	26	Senior Services	29	492,807
	Homelessness Fund	27	General Fund	18	21,761,286	Indigent Tax Levy	26	Capital Improvements	46	2,880,723
	Homelessness Fund	27	Indigent Tax Levy	26	13,873,724	E911 Fund	30	Capital Improvements	46	-
	Homelessness Fund	27	Senior Services Fund	29	-	Reg Communications	23	Capital Improvements	46	4,170,381
	Reg CAD & RMS	24	General Fund	18	32,520	Reg Communications	23	Debt Services	48	498,200
						Reg CAD & RMS	24	Capital Improvements	46	323,271
	Subtotal					97,737,084	Subtotal			

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
CAPITAL PROJECTS FUNDS	Capital Improvements	46	General	18	13,152,620	Capital Facilities	43	Roads Special Rev	33	2,400,000
	Capital Improvements	46	Health Fund	19	-					
	Capital Improvements	46	Reg CAD & RMS	24	323,271					
	Capital Improvements	46	Other Restricted Rev	41	770,000					
	Capital Improvements	46	Indigent Tax Levy Fund	26	2,880,723					
	Capital Improvements	46	Child Protective Svcs	28	-					
	Capital Improvements	46	Roads	33	-					
	Capital Improvements	46	Reg Communications	23	4,170,381					
	Capital Improvements	46	Animal Services	21	-					
	Capital Improvements	46	Golf Fund	58	174,000					
	Capital Improvements	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	95,003
	Utilities	56	Equipment Services	64	-	Golf Fund	58	Capital Improvements	46	174,000
	Golf Fund	58	Equipment Services	64	-					
Subtotal					-	Subtotal				269,003
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	-
						Equipment Services	64	Golf Fund	58	-
Subtotal					-	Subtotal				-
TOTAL TRANSFERS					130,229,917					130,229,917

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Local Government: Washoe County

Schedule of Existing Contracts

Mark Stewart, Purchasing &

Contact: Contracts Manager

Budget Year 2025-2026

E-mail Address: mstewart@washoecounty.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@washoecounty.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	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	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		