BUDGET

Board of …

County Commissioners	Library Trustees
Appoint Library Board of Trustees	Hire and evaluate the Library Director
Countywide financial authority and budget allocations	Manages Library finances, operations and programs
Set County strategic goals	Sets Library policy and advocates for community programming and outreach

JEC: Job Evaluation Committee

- All Library positions are Washoe County employees and follow same policies, ordinances, and collective bargaining agreements.

- Revisions to or creation of class specifications (job descriptions) are reviewed and approved by the JEC.

- Requests for new or reclassification of position are reviewed and approved by the JEC, Budget, and the Board of County Commissioners (BCC).

- The JEC is comprised of Washoe County employees thoroughly trained in the County's adopted job evaluation methodology. The County uses job evaluation methodology of Korn Ferry, a third-party consulting firm that specializes in organizational consulting and classification.

Budgeting vs Spending

- Budget allocation process / Budget cycle
  - Prior year adopted budget becomes the starting point of the new year budget
  - Existing positions are budgeted; accounting for applicable adjustments (i.e merit, COLA, PERS, etc.)
  - All communicated base and above base funding requests are vetted, and available resources are allocated throughout all County departments based on community needs and strategic goals

- Departments are accountable for ensuring their budget is managed responsibly
  - Spend as needed within assigned budget
  - Save when possible to allow for unanticipated “rainy day” needs

Standardized GL Accounts

- Consistent throughout entire County as well as other government agencies

- Mandatory expenditures and internal services which are monitored and processed on the department's behalf by County departments and personnel
  - County wide contracts (building leases, copy machines, etc.)
  - Utilities (telephone, water, sewer, etc.)
  - Equipment Services (maintenance, fuel, asset management, etc.)

Budget vs Actual

Description	FY27 Budget	FY26 Budget	FY26 Actual	FY25 Budget	FY25 Actual
Salaries and Benefits	$ 14,768,146	$ 14,382,739	$ 13,430,107	$ 14,046,834	$ 13,736,174
Services and Supplies: Standardized Accounts	$ 769,007	$ 833,357	$ 800,077	$ 794,863	$ 802,404
Services and Supplies: Department Discretion	$ 2,195,983	$ 2,195,983	$ 2,093,039	$ 2,195,983	$ 1,800,000
Over/(Under) Spent			($ 102,943)		($ 395,982)
Total	$ 17,733,136	$ 17,412,079	$ 16,323,223	$ 17,037,680	$ 16,338,578

Plan and Actuals exclude one-time adjustments
FY26 financial are unaudited

Budget FY 2027: July 1, 2026 – June 30, 2027

Description	Original GF Portion		Expansion Portion		Total New GF Budget	
Salaries and Benefits	$	12,126,966	$	2,641,180	$	**14,768,146**
Services and Supplies	$	1,061,019	$	1,903,971	$	**2,964,990**
Total	**$**	**13,187,985**	**$**	**4,545,151**	**$**	17,733,136

Thank you