



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 \$ 351,520,639

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

This budget contains 22 governmental fund types with estimated expenditures of \$ 826,295,473 and
6 proprietary funds with estimated expenses of \$ 156,679,281

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, 2026

SCHEDULED PUBLIC HEARING:

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

Publication Date May 5, 2026

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

COUNTY OF WASHOE BUDGET DOCUMENTS
Fiscal Year 2026-2027

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Executive Summary of Fiscal Year 2026-2027 Tentative Budget

Attached is the Fiscal Year 2026-2027 (Fiscal Year 2027; FY 2027) Washoe County Tentative Budget. The budget, summarized in Schedule A, is comprised of 22 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$826,295,743 and Proprietary Funds expenses total \$156,679,281. Neither of these figures include transfers out, contingencies or other uses; that information is provided below. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

The Washoe County Board of County Commissioners has a clear vision and is actively updating the Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in January 2026 for a public Budget Workshop and has the first of three follow-up strategic workshops next week (April 21).

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

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

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

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



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

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

The largest source of Washoe County revenue is property tax. Property tax revenue is estimated to increase 5.2% across all funds (including the County's General Fund).

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

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

Increases above 3.7% result in a structural deficit.

Due to the familiar and ongoing picture of increasing costs outpacing increasing revenues, the County Manager's Fiscal Year 2027 Recommended Budget reflects a vigilant and restrained approach to service delivery, which emphasizes careful monitoring, risk mitigation, and measured action. It also adheres to the Board's strategic vision focus areas as well as the County's continued goals over the last several years of:

- Maintain Services
 - Make progress on Fundamental Service Review
- Commitment to Our Employees: Keep Employees Working
 - No layoffs/furloughs



- Use Reserves Wisely
 - Stabilize expenditure growth to bring into alignment with revenues.
 - Stabilization will ensure sufficient working cash to pay the bills and preserve fund balance for compliance with the Board's policy and Nevada Revised statute.

Total Fiscal Year 2027 appropriations for 22 Governmental and 6 Proprietary funds are \$1.13 billion, see chart below.

Washoe County Budget				
	Fiscal Year 2026	Fiscal Year 2027	Change from Prior Year	
	Final	Tentative	\$	%
Total Budget Appropriations*				
Governmental Funds				
General Fund	\$ 549,296,292	\$ 588,374,936	\$ 39,078,644	7%
Special Revenue Funds	\$ 324,466,280	\$ 328,250,653	\$ 3,784,373	1%
Capital Project Funds	\$ 48,873,241	\$ 47,554,028	\$ (1,319,213)	-3%
Debt Service Funds	\$ 13,251,261	\$ 12,015,282	\$ (1,235,979)	-9%
Total Governmental Funds	\$ 935,887,074	\$ 976,194,899	\$ 40,307,825	4%
Proprietary Funds				
Enterprise Funds	32,054,659	37,061,374	\$ 5,006,715	16%
Internal Service Funds	108,047,286	119,889,876	\$ 11,842,589	11%
Total Proprietary Funds	140,101,945	156,951,250	\$ 16,849,305	12%
Total Appropriations - All Funds	1,075,989,019	1,133,146,149	57,157,130	5%

*Total appropriations include expenditures, contingencies and transfers out

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

FY27 budget re-appropriation is estimated at \$80 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

Overall Revenue Trends

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

Overall, FY 2027 revenues for governmental funds are estimated at \$801 million, which is a \$47.1 million increase (6.2%) over FY 2026 budgeted revenues of \$754 million. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that are carried forward from the prior year. Those



estimates are included with the FY 2026 estimates to complete and will be reconciled in FY 2027 based on FY 2026 year-end actuals and closeout.

Property taxes are the largest source of revenue across all county funds. For FY 2027, total property taxes are projected by the State Department of Taxation to increase 5.2%, from \$334.1 million in FY 2026 to \$351.5 million in FY 2027. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2027 is mostly attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all ongoing/recurring 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 down. The County's C-Tax receipts have been slowing down over the past two years. In addition, due to the modernization of technology systems at the State of Nevada Department of Taxation, the information we have available is not comparable for annual trends. For example, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. The final FY 2025 C-Tax distribution was received in September 2025, making year-to-date comparisons based on prior year distributions extremely challenging. The County has responded by revising its Fiscal Year 2026 year-end forecast for C-Tax from the originally budgeted increase of 2.5% to an estimated increase of 4.5% over the prior fiscal year. In addition, the Fiscal Year 2027 Budget assumes a 3.0% increase in Consolidated Tax (C-Tax) with annual increases expected in the five-year forecast of 2.5% in Fiscal Years 2028 through 2031.

Overall Expenditure/Expense Trends

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

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 5%, comprising of increases of 4% in governmental funds and an increase of 12% in proprietary funds.

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

- General Fund - budgeted salary savings of three percent (3.0%) - representing savings based on *normal* turnover
- No net new positions
 - Note there may be reallocations between departments



- Reclassifications that result in higher pay grades only approved with a validated permanent funding offset
- Remaining ARPA-funded positions will be funded with already accrued ARPA interest beginning in FY27
- Due to urgent funding issues and community public health needs, an increase of the General Fund transfer to Northern Nevada Public Health (see additional information below)
- Due to urgent funding constraints and infrastructure needs, an increase of the General Fund transfer to the Roads Fund (see additional information below)
- Library – FY27 recommended budget is reflected entirely in the General Fund
- No General Fund budget carryforward for encumbrances (Purchase Orders)
 - No “automatic” carry forward for any fund

Other notable Fiscal Year 2027 General Fund items include:

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

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

General Fund

Revenues

The General Fund is the largest and primary operating fund of the County and encompasses many functions/operations such as public safety for the Sheriff, juvenile services, medical examiner, public guardian and the Public Administrator; judicial functions such as the District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions such as the Board of County Commissioners, County Clerk, County Recorder, County Treasurer, County Assessor, county manager’s office, human resources, technology services, and



registrar of voters; regional library services; regional parks and recreation; human (social) services; and other functions.

While the last few fiscal years' financial results provided non-recurring resources to pay for one-time needs, such as property tax refunds per a legal settlement, and needed asset maintenance and capital improvements, challenges remain. Many priorities were considered in developing the Fiscal Year 2027 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs.

Total FY 2027 General Fund revenues are forecasted to increase from \$552.5 million to \$580.1 million, or \$27.6 million, 5.0%, compared to FY 2026 estimates. However, this increase includes one-time revenues of \$10 million that have been accounted for in the General Fund forecasts. As discussed above, the C-Tax has shown increased growth to date in FY 2026 and it is estimated to grow 3.0% in FY 2027, compared to FY 2026 estimated of \$170.3 million, to \$175.4 million. C-Tax represents 32% of the County's General Fund ongoing/recurrent revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund ongoing/recurrent revenues. General Fund ad-valorem taxes are estimated to increase \$14.7 million, or 5.2%.

Expenditures

Total budgeted expenditures, not including contingency or transfers out, for FY 2027 are \$482.3 million. This is a \$24.8 million, or 5.4%, increase over FY 2026 estimated expenditures of \$457.5 million. This also reflects an increase of \$25.5 million, or 5.6%, compared to the adopted FY 2026 budget.

Salaries and benefits remain the largest category of expenditures and total \$381.1 million, or 79% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$17.3 million, or 4.8%, compared to the adopted FY 2026 budget. The increase in FY 2027 General Fund personnel expenditures reflects continuation of the FY 2024 implementation of a comprehensive classification and compensation study, the historical FY 2024 and FY 2026 PERS rate increases, finalized Collective Bargaining Agreements, and FY 2027 budgeted salary savings of three percent. Services and Supplies show an increase of \$8.2 million, or 8.8%, compared to the adopted FY 2026 budget, due almost exclusively to inflationary expenditure increases.

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

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



Fund Balance

The General Fund FY 2027 ending fund balance is budgeted at 150.7 million, or 26.1% of total expenditures and transfers out. However, after accounting for the General Fund stabilization reserve of \$4 million, and other restrictions and commitments, the actual unassigned ending fund balance is estimated to be \$143.6 million, or 24.8% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent. See the FY 2027 Tentative General Fund Sources and Uses below.

The Fiscal Year 2027 Tentative/Recommended Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$5.7 million. The largest portion of this reduction is due to the contingency budget of \$9.6 million based on multiple unknown impacts, including the 2027 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 2027 Tentative/Recommended Budget, Sources and Uses, on the following page.

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Washoe County FY 2027 General Fund Tentative Budget						
Sources and Uses	FY 2025 Actual	FY 2026 Final	FY 2026 Estimated	FY 2027 Tentative	FY27 Tent. vs. FY26 Year-End Estimate	
					% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	259,935,878	285,086,625	285,086,625	299,830,766	5.2%	14,744,141
Licenses and permits	14,490,574	14,995,691	14,128,370	14,353,370	1.6%	225,000
Consolidated taxes - Actual	162,944,143	162,079,122	170,276,630	175,384,929	3.0%	5,108,299
SCCRT AB104	20,506,418	20,126,294	20,710,879	21,332,205	3.0%	621,326
Other intergovernmental	9,009,766	10,939,052	10,934,532	10,925,177	-0.1%	(9,355)
Charges for services	27,944,315	30,519,218	29,337,203	29,849,230	1.7%	512,027
Fine and forfeitures	7,495,633	6,768,382	7,068,382	7,068,382	0.0%	-
Miscellaneous	21,519,700	9,379,305	14,965,165	11,402,070	-23.8%	(3,563,095)
Miscellaneous - One Time	-	-	-	10,000,000		10,000,000
Total revenues	523,846,426	539,893,689	552,507,785	580,146,129	5.0%	27,638,344
Other sources, transfers in	1,027,284	943,367	943,367	861,945	-8.6%	(81,422)
Other sources, transfers in - one-time		6,000,000	6,000,000	1,700,000	-71.7%	(4,300,000)
Other sources, debt issued (GASB 87)	22,133,906					
TOTAL SOURCES	547,007,615	546,837,056	559,451,152	582,708,074	4.2%	23,256,922
Uses:						
Expenditures and Other Uses:						
Salaries and wages	225,380,196	234,388,088	227,106,349	247,384,071	8.9%	20,277,722
Vacancy Savings		(7,073,962)	(162,422)	(7,429,904)	4474.4%	(7,267,482)
Subtotal	225,380,196	227,314,126	226,943,927	239,954,167	5.7%	13,010,240
Employee benefits	123,523,337	140,695,145	137,394,539	145,484,679	5.9%	8,090,140
Vacancy Savings		(4,247,629)	(1,031,156)	(4,357,617)	322.6%	(3,326,461)
Subtotal	123,523,337	136,447,516	136,363,383	141,127,062	3.5%	4,763,679
Services and supplies	76,708,040	92,494,771	93,659,339	100,672,082	7.5%	7,012,743
Settlement payments (one-time)	1,656					-
Capital outlay	1,184,372	479,507	520,716	515,707	-1.0%	(5,009)
Capital outlay (GASB 87)	22,133,906					
Debt Service (GASB 87)	7,268,272					
Total expenditures	456,199,780	456,735,920	457,487,365	482,269,018	5.4%	24,781,653
Transfers out	81,411,659	85,760,372	85,782,372	93,060,919	8.5%	7,278,547
Transfers out (one-time)	-		17,000,000	3,400,000	-80.0%	(13,600,000)
Contingency	-	6,800,000	6,372,064	9,645,000	51.4%	3,272,936
TOTAL USES	537,611,438	549,296,292	566,641,801	588,374,937	3.8%	21,733,136
Net Change in Fund Balance	9,396,177	(2,459,236)	(7,190,649)	(5,666,863)	-21.2%	1,523,786
Beginning Fund Balance	154,152,738	141,217,062	163,548,915	156,358,267		
Ending Fund Balance	163,548,915	138,757,826	156,358,267	150,691,404		
Unassigned Ending Fund Balance	\$ 157,738,255	\$ 129,207,826	\$ 146,927,202	\$ 143,638,940		
Unassigned Ending Fund Balance%	30.7%	23.8%	26.2%	24.8%		
*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 \$147.3 million, while operating expenses and transfers out total \$156.2 million. Total net income for proprietary funds is estimated at \$8.4 million. The net income is the result of the net impact of planned FY 2027 expenses in the Health Benefits, Risk Management and Building and Safety Funds offset with net income in the Equipment Services and Utility Funds.

Conclusion

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

Respectfully submitted,

Abigail Yacoben
Chief Financial Officer

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FU			PROPRIETARY	TOTAL
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)	FUNDS BUDGET YEAR 6/30/2027 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	311,294,478	334,139,433	351,520,639	-	351,520,639
Other Taxes	3,590,986	3,799,362	3,756,121	-	3,756,121
Licenses and Permits	21,636,144	20,942,687	20,709,976	-	20,709,976
Intergovernmental Resources	347,883,004	394,596,305	311,167,270	-	311,167,270
Charges for Services	58,283,031	61,268,586	62,866,751	153,832,820	216,699,572
Fines and Forfeits	10,278,814	10,093,100	10,081,081	-	10,081,081
Miscellaneous	60,751,121	41,593,635	41,077,905	8,266,409	49,344,314
TOTAL REVENUES	813,717,578	866,433,109	801,179,742	162,099,229	963,278,972
EXPENDITURES-EXPENSES					
General Government	93,833,156	126,157,397	96,814,047	119,889,876	216,703,922
Judicial	117,721,170	146,840,473	132,393,381	-	132,393,381
Public Safety	268,664,555	333,652,049	281,964,109	-	281,964,109
Public Works	43,103,764	64,030,424	53,278,332	-	53,278,332
Health	40,389,197	68,554,492	40,787,159	-	40,787,159
Welfare	165,573,223	179,359,866	158,581,137	-	158,581,137
Culture and Recreation	33,883,012	53,446,489	33,291,136	-	33,291,136
Community Support	477,041	382,760	537,760	-	537,760
Intergovernmental Expenditures	14,971,755	16,508,308	16,634,130	-	16,634,130
Contingencies **	-	6,372,064	9,645,000	-	9,645,000
Utilities	-	-	-	26,864,646	26,864,646
Building and Safety	-	-	-	5,556,766	5,556,766
Golf Fund	-	-	-	3,646,208	3,646,208
Debt Service - Principal	11,819,316	10,842,291	10,068,389	-	10,068,389
Interest Costs	2,692,577	2,330,935	1,871,393	721,785	2,593,178
Escrow on Refunding	-	-	-	-	-
Service Fees	230,927	77,035	74,500	-	74,500
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	793,359,694	1,008,554,583	835,940,473	156,679,281	992,619,754
Excess of Revenues over (under) Expenditures-Expenses	20,357,884	(142,121,474)	(34,760,731)	5,419,948	(29,340,782)

BUDGET SUMMARY FOR WASHOE COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	3,159	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	22,133,906	-	-	-	-
Operating Transfers In	141,872,522	183,977,447	137,526,395	3,000,000	140,526,395
Operating Transfers (Out)	(143,402,267)	(183,619,133)	(140,254,426)	(271,969)	(140,526,395)
TOTAL OTHER FINANCING SOURCES (USES)	20,607,320	358,313	(2,728,031)	2,928,031	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	40,965,205	(141,763,160)	(37,488,762)	8,347,979	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	437,082,461	478,047,664	336,284,503	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR:	478,047,665	336,284,503	298,795,742	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027
General Government	354.9	357.6	356.8
Judicial	610.1	604.8	610.6
Public Safety	1,122.9	1,128.6	1,115.0
Public Works	147.6	147.6	146.2
Sanitation	0.0	0.0	0.0
Health	211.4	205.5	203.8
Welfare	458.8	475.8	476.4
Culture and Recreation	188.2	189.2	190.2
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	3,093.8	3,109.1	3,099.2
Utilities	37.0	37.0	37.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	26.1	26.1	26.9
Golf	0.0	0.0	0.00
TOTAL	3,156.9	3,172.2	3,163.0

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

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

Assessed Valuation Excluding NPM	30,518,273,929	31,977,127,540	32,332,547,782
Net Proceeds of Mines	20,346,352	5,830,327	6,247,666
TOTAL ASSESSED VALUE	30,538,620,281	31,982,957,867	32,338,795,448
TAX RATE			
General Fund	1.1345	1.1588	1.1586
Special Revenue Funds	0.1700	0.1500	0.1500
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0100	0.0057	0.0059
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 2026-2027

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

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$4,564,714 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY
SCHEDULE S-3 PROPERTY TAX RATE
AND REVENUE RECONCILIATION

ESTIMATED REVENUES AND OTHER RESOURCES
 SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Washoe County
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	156,358,266	175,384,929	299,165,766	1.1858	105,595,434	-	2,561,945	739,066,340
Health	9,981,248	-	-	0.0000	19,106,118	-	11,516,856	40,604,223
Library Expansion	0	-	-	0.0000	-	-	-	0
Animal Services	7,287,657	-	7,628,199	0.0300	665,000	-	-	15,580,856
Marijuana Establishments	1,309,551	-	-	0.0000	1,300,000	-	-	2,609,551
Regional Communication System	2,774,595	-	-	0.0000	7,559,385	-	27,372	10,361,352
Reg. Computer Aided Dispatch/Records Mgt	59,113	-	-	0.0000	408,252	-	1,145,385	1,612,750
Regional Permits System	503,315	-	-	0.0000	700,098	-	140,000	1,343,413
Indigent Tax Levy	16,771,656	-	15,256,399	0.0600	9,368,619	-	26,320,492	67,717,166
Homelessness Fund	26,583,643	-	-	0.0000	3,881,530	-	35,030,709	65,495,882
Child Protective Services	10,959,897	-	10,170,932	0.0400	55,776,772	-	13,585,763	90,493,364
Senior Services	5,196,985	-	2,542,733	0.0100	942,811	-	4,441,689	13,124,218
Enhanced 911	7,745,152	-	-	0.0000	7,466,979	-	-	15,212,131
Regional Public Safety	833,950	-	-	0.0000	1,092,700	-	-	1,926,650
Central Truckee Meadows Remediation District	3,285,709	-	-	0.0000	1,307,858	-	-	4,593,567
Truckee River Flood Mgt Infrastructure	3,417,768	-	-	0.0000	16,882,482	-	-	20,300,249
Roads Special Revenue Fund	6,349,104	-	-	0.0000	12,662,380	-	13,037,592	32,049,076
Other Restricted Special Revenue	986,082	-	2,542,733	0.0100	28,207,392	-	-	31,736,207
Capital Facilities Tax	3,750,199	-	12,713,665	0.0500	30,000	-	-	16,493,864
Parks Construction	5,673,342	-	-	0.0000	682,063	-	-	6,355,405
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	269,827,230	175,384,929	350,020,427	1.3858	273,635,874	-	107,807,803	1,176,676,263
PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for

Washoe County

(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	61,249,615	-	-	-	62,500	-	19,352,616	80,664,731
Washoe County Debt Ad Valorem	230,192	-	1,500,212	0.0059	-	-	-	1,730,404
Washoe County Debt Operating	2,216,396	-	-	-	-	-	10,365,976	12,582,372
SAD Debt	2,761,071	-	-	-	575,800	-	-	3,336,871
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	66,457,273	-	1,500,212	0.0059	638,300	-	29,718,592	98,314,377
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	-	-		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	336,284,503	175,384,929	351,520,639	1.3917	274,274,174	-	137,526,395	1,274,990,641

STIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		239,954,167	141,127,062	100,672,082	515,707	9,645,000	96,460,919	150,691,404	739,066,340
Health	R	19,173,834	10,399,846	6,573,270	100,000	-	140,000	4,217,274	40,604,223
Library Expansion	R	-	-	-	-	-	-	0	0
Animal Services	R	4,229,189	2,384,836	2,641,801	82,100	-	-	6,242,929	15,580,856
Marijuana Establishments	R	-	-	113,000	-	-	1,187,000	1,309,551	2,609,551
Regional Communications System	R	582,006	291,144	1,238,180	175,000	-	5,276,816	2,798,206	10,361,352
Reg. Computer Aided Dispatch/Records M	R	-	-	1,553,637	-	-	-	59,113	1,612,750
Regional Permits System	R	-	-	1,168,955	-	-	-	174,458	1,343,413
Indigent Tax Levy	R	994,857	551,582	20,796,250	-	-	27,533,828	17,840,649	67,717,166
Homelessness	R	10,297,005	5,729,086	27,566,909	-	-	-	21,902,882	65,495,882
Child Protective Services	R	30,898,069	17,190,552	31,676,923	15,000	-	-	10,712,820	90,493,364
Senior Services	R	3,872,157	2,271,667	3,372,477	-	-	-	3,607,917	13,124,218
Enhanced 911	R	300,610	154,904	6,878,308	1,150,000	-	800,942	5,927,367	15,212,131
Regional Public Safety	R	455,595	260,092	480,279	486,000	-	-	244,684	1,926,650
Central Truckee Meadows Remediation Dis	R	715,304	390,249	3,100,005	-	-	-	388,009	4,593,567
Truckee River Flood Mgt Infrastructure	R	897,915	474,767	13,027,000	-	-	2,482,800	3,417,768	20,300,249
Roads Special Revenue Fund	R	5,192,252	2,833,601	8,448,949	8,286,000	-	-	7,288,274	32,049,076
Other Restricted Special Revenue	R	11,366,372	6,982,315	8,764,365	272,933	-	3,972,121	378,102	31,736,207
Capital Facilities	C	-	-	8,674,188	-	-	2,400,000	5,419,676	16,493,864
Parks Construction	C	-	-	3,060,283	1,033,464	-	-	2,261,658	6,355,405
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		328,929,331	191,041,702	249,806,861	12,116,204	9,645,000	140,254,426	244,882,740	1,176,676,263

* FUND TYPES: R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Washoe County
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	99,077	58,111	4,193,669	28,035,236	-	-	48,278,638	80,664,731
Washoe County Debt Ad Valorem	D	-	-	1,443,175	-	-	-	287,229	1,730,404
Washoe County Debt Operating	D	-	-	10,365,976	-	-	-	2,216,396	12,582,372
SAD Debt	D	-	-	206,131	-	-	-	3,130,740	3,336,871
SUBTOTAL		99,077	58,111	16,208,951	28,035,236	-	-	53,913,002	98,314,377
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		329,028,408	191,099,813	266,015,812	40,151,440	9,645,000	140,254,426	298,795,742	1,274,990,641

* FUND TYPES: R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Includes Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Washoe County
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON-OPERATING REVENUES (3)	NON-OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Building & Safety	E	3,157,245	5,554,766	170,426	2,000	-	-	(2,229,095)
Utilities	E	26,943,960	26,839,646	13,367,985	746,785	-	97,969	12,627,545
Golf Course	E	305,000	3,644,908	46,495	1,300	3,000,000	174,000	(468,713)
Health Benefits	I	92,307,542	95,375,510	603,000	-	-	-	(2,464,968)
Risk Management	I	9,235,841	10,891,302	327,200	-	-	-	(1,328,261)
Equipment Services	I	15,334,534	13,623,064	500,000	-	-	-	2,211,470
TOTAL		147,284,122	155,929,196	15,015,107	750,085	3,000,000	271,969	8,347,979

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

** Includes Depreciation

*** Includes Debt Services Requirement.

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

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

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

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

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

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

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Public Guardian (157-0)					
Salaries and Wages	1,847,343	1,917,996	2,020,362		
Employee Benefits	992,352	1,096,087	1,110,726		
Services and Supplies	102,332	124,373	139,430		
Capital Outlay	-	-	-		
Subtotal	2,942,027	3,138,455	3,270,519		-
Protective Services Subtotal	10,737,222	9,438,295	7,819,304		-
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(564,506)	-		-
Employee Benefits	-	(1,227,389)	-		-
Services and Supplies	-	28,097	-		-
Capital Outlay	-	-	-		-
Subtotal	-	(1,763,798)	-		-
PUBLIC SAFETY FUNCTION SUBTOTAL					
Salaries and Wages	110,157,494	106,681,374	109,886,944		-
Employee Benefits	66,039,308	72,739,227	73,981,168		-
Services and Supplies	36,097,247	39,015,031	41,889,242		-
Capital Outlay	593,600	77,351	67,500		-
PUBLIC SAFETY FUNCTION SUBTOTAL	212,887,649	218,512,983	225,824,853		-
PUBLIC WORKS FUNCTION					
Community Services (105-0)					
Salaries and Wages	8,227,364	8,523,031	8,360,181		-
Employee Benefits	4,371,971	4,810,603	4,613,356		-
Services and Supplies	7,154,353	7,521,269	7,545,580		-
Capital Outlay	246,043	224,007	224,007		-
Subtotal	19,999,731	21,078,910	20,743,125		-
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(415,809)	-		-
Employee Benefits	-	(235,889)	-		-
Services and Supplies	-	24,268	-		-
Capital Outlay	-	-	-		-
Subtotal	-	(627,430)	-		-
PUBLIC WORKS FUNCTION SUBTOTAL					
Salaries and Wages	8,227,364	8,107,222	8,360,181		-
Employee Benefits	4,371,971	4,574,714	4,613,356		-
Services and Supplies	7,154,353	7,545,536	7,545,580		-
Capital Outlay	246,043	224,007	224,007		-
PUBLIC WORKS FUNCTION SUBTOTAL	19,999,731	20,451,480	20,743,125		-
WELFARE FUNCTION					
Human Services (179-0)					
Salaries and Wages	1,085,547	1,307,270	1,377,189		-
Employee Benefits	550,675	693,042	715,541		-
Services and Supplies	570,289	330,905	340,271		-
Capital Outlay	-	-	-		-
Subtotal	2,206,511	2,331,216	2,433,002		-
Human Services - Indigent Services (179-4)					
Net Appropriation 4.5% increase per NRS 428.295 reflects on Page 18-Transfer to Indigent Fund					
Centrally Managed Activities (199-0)					
Salaries and Wages	-	(38,837)	-		-
Employee Benefits	-	(17,257)	-		-
Services and Supplies	-	-	-		-
Capital Outlay	-	-	-		-
Subtotal	-	(56,094)	-		-
WELFARE FUNCTION SUBTOTAL	2,206,511	2,275,122	2,433,002		-

WASHOE COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTIONS - PUBLIC SAFETY, PUBLIC WORKS, AND WELFARE

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

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

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	5,249,257	5,222,317	4,764,606	-
Subtotal	5,249,257	5,222,317	4,764,606	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	11,322,151	16,005,592	5,864,123	-
State Grants	660,928	576,924	587,276	-
Other	956,402	1,263,484	1,263,484	-
Subtotal	12,939,480	17,845,999	7,714,882	-
CHARGES FOR SERVICES				
Health and Sanitation	5,058,446	4,295,303	5,276,694	-
Reimbursements	-	-	-	-
Subtotal	5,058,446	4,295,303	5,276,694	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	9,969	6,800	1,800	-
Other	2,683,195	1,489,527	1,348,137	-
Subtotal	2,693,164	1,496,327	1,349,937	-
Subtotal Revenues	25,940,347	28,859,947	19,106,118	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	9,521,528	10,516,856	11,516,856	-
Subtotal Other Sources	9,521,528	10,516,856	11,516,856	-
BEGINNING FUND BALANCE	16,020,680	15,892,658	9,981,248	-
TOTAL AVAILABLE RESOURCES	51,482,555	55,269,460	40,604,223	-
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	17,173,381	17,929,082	19,173,834	-
Employee Benefits	8,878,109	9,614,918	10,399,846	-
Services and Supplies	6,931,151	9,403,883	6,573,270	-
Capital Outlay	237,608	905,221	100,000	-
HEALTH FUNCTION SUBTOTAL	33,220,250	37,853,104	36,246,949	-
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Regional Permits Fund	113,296	193,208	140,000	-
Capital Improvements Fund	2,256,352	7,241,900	-	-
Subtotal Other Uses	2,369,647	7,435,108	140,000	-
ENDING FUND BALANCE	15,892,658	9,981,248	4,217,274	-
TOTAL COMMITMENTS AND FUND BALANCE	51,482,555	55,269,460	40,604,223	-

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 204
FUND - LIBRARY EXPANSION

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 205
FUND - ANIMAL SERVICES

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,235,076	1,300,000	1,300,000	-
Subtotal	1,235,076	1,300,000	1,300,000	-
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	43,317	-	-	-
Net increase (decrease) in the fair value of investments	27,832	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	71,148	-	-	-
Subtotal Revenues	1,306,224	1,300,000	1,300,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	0	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	0	-	-	-
BEGINNING FUND BALANCE	1,090,894	1,309,551	1,309,551	-
TOTAL AVAILABLE RESOURCES	2,397,118	2,609,551	2,609,551	-
USES				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	567	113,000	113,000	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	567	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	600,000	600,000	-
Subtotal Other Uses	1,087,000	1,187,000	1,187,000	-
ENDING FUND BALANCE	1,309,551	1,309,551	1,309,551	-
TOTAL COMMITMENTS AND FUND BALANCE	2,397,118	2,609,551	2,609,551	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 207
FUND-MARIJUANA ESTABLISHMENTS

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 210
FUND - REGIONAL COMMUNICATIONS SYSTEM

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants		-	-	-
Local Government Contributions	1,918,158	374,286	408,252	-
Subtotal	1,918,158	374,286	408,252	-
MISCELLANEOUS				
Investment Earnings	47,916	-	-	-
Net increase (decrease) in the fair value of investments	11,687	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	59,603	-	-	-
Subtotal Revenues	1,977,761	374,286	408,252	-
OTHER FINANCING SOURCES				
Transfer from General Fund	-	32,520	344,443	-
Transfer from E911	-	-	800,942	-
Operating Transfers In (Schedule T)	-	32,520	1,145,385	-
BEGINNING FUND BALANCE	-	59,565	59,113	-
TOTAL AVAILABLE RESOURCES	1,977,761	466,371	1,612,750	-
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	490	83,987	1,553,637	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	490	83,987	1,553,637	-
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	59,565	59,113	59,113	-
TOTAL COMMITMENTS AND FUND BALANCE	1,977,761	466,371	1,612,750	-

WASHOE COUNTY
(Local Government)

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

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
REVENUE			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Local Government Contributions	456,964	787,182	506,000	-
Subtotal	456,964	787,182	506,000	-
CHARGES FOR SERVICES				
Other Fees	185,297	178,326	179,098	-
Subtotal	185,297	178,326	179,098	-
MISCELLANEOUS				
Investment Earnings	22,008	2,700	15,000	-
Net increase (decrease) in the fair value of investments	23,726	-	-	-
Reimbursements	-	-	-	-
Subtotal	45,734	2,700	15,000	-
Subtotal Revenues	687,995	968,208	700,098	-
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	113,296	193,208	140,000	-
Operating Transfers In (Schedule T)	113,296	193,208	140,000	-
BEGINNING FUND BALANCE	885,253	907,547	503,315	-
TOTAL AVAILABLE RESOURCES	1,686,544	2,068,963	1,343,413	-
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	778,997	1,565,648	1,168,955	-
Capital Outlay	-	-	-	-
Subtotal Expenditures	778,997	1,565,648	1,168,955	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	907,547	503,315	174,458	-
TOTAL COMMITMENTS AND FUND BALANCE	1,686,544	2,068,963	1,343,413	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 230
FUND - REGIONAL PERMITS SYSTEM

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 221
FUND - INDIGENT TAX LEVY

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 223
FUND - HOMELESSNESS

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	8,993,947	9,668,023	10,170,932	-
Subtotal	8,993,947	9,668,023	10,170,932	-
LICENSES AND PERMITS				
Day care licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	22,764,468	27,837,370	23,570,416	-
State Grants	21,791,301	25,455,138	24,172,028	-
Subtotal	44,555,770	53,292,509	47,742,444	-
CHARGES FOR SERVICES:				
Reimbursements	5,380,051	7,170,060	7,509,339	-
Subtotal	5,380,051	7,170,060	7,509,339	-
MISCELLANEOUS:				
Contributions and Donations from Private Sources	80,675	29,050	-	-
Reimbursements	780,200	966,408	524,989	-
Subtotal	860,874	995,458	524,989	-
Subtotal Revenues	59,790,642	71,126,049	65,947,704	-
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	1,500	-	-	-
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	12,585,763	12,585,763	13,585,763	-
General Fund	-	2,000	-	-
Subtotal Other Sources	12,587,263	12,587,763	13,585,763	-
BEGINNING FUND BALANCE	16,655,157	10,989,424	10,959,897	-
TOTAL AVAILABLE RESOURCES	89,033,062	94,703,236	90,493,364	-
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	29,338,797	31,091,280	30,898,069	-
Employee Benefits	15,479,567	17,672,344	17,190,552	-
Services and Supplies	32,993,507	34,860,515	31,676,923	-
Capital Outlay	231,768	119,200	15,000	-
Subtotal Expenditures	78,043,639	83,743,339	79,780,545	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	10,989,424	10,959,897	10,712,820	-
TOTAL COMMITMENTS AND FUND BALANCE	89,033,062	94,703,236	90,493,364	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 228
FUND - CHILD PROTECTIVE SERVICES

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 225
FUND - SENIOR SERVICES

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 208
FUND - ENHANCED 911

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 209

FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

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

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	4,472	4,472	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	856,104	875,600	875,600	-
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	4,292,735	4,399,800	4,399,800	-
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,135,538	2,185,800	2,185,800	-
Motor VFTax 3.6/2.35 cents-NRS 365.550	4,126,079	4,212,600	4,212,600	-
Local Governmental Grants/Other	-	-	-	-
Subtotal	11,414,929	11,678,272	11,673,800	-
CHARGES FOR SERVICES				
Street Curb Gutter program	715,053	800,000	800,000	-
Other	-	-	-	-
Subtotal	715,053	800,000	800,000	-
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	98,573	88,580	88,580	-
Net Increase (decrease) in the fair value of investments	94,481	-	-	-
Other	111,577	100,000	100,000	-
Subtotal	304,632	188,580	188,580	-
Subtotal Revenues	12,434,612	12,666,852	12,662,380	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,656,125	6,637,592	10,637,592	-
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	5,175,000	2,400,000	2,400,000	-
Surplus Equipment Sales	91,248	-	-	-
Subtotal Other Sources	6,922,373	9,037,592	13,037,592	-
BEGINNING FUND BALANCE	5,946,431	5,325,389	6,349,104	-
TOTAL AVAILABLE RESOURCES	25,303,416	27,029,833	32,049,076	-
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	4,671,574	4,715,828	5,192,252	-
Employee Benefits	2,485,432	2,641,746	2,833,601	-
Services and Supplies	8,146,264	8,555,476	8,448,949	-
Capital Outlay	4,674,757	4,767,679	8,286,000	-
Subtotal	19,978,027	20,680,729	24,760,802	-
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	19,978,027	20,680,729	24,760,802	-
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	5,325,389	6,349,104	7,288,274	-
TOTAL COMMITMENTS AND FUND BALANCE	25,303,416	27,029,833	32,049,076	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 216
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 266
FUND - CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT

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Schedule B-14

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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

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

WASHOE COUNTY

(Local Government)

SCHEDULE B - 270

FUND - OTHER RESTRICTED SPECIAL REVENUE

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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

WASHOE COUNTY
(Local Government)

SCHEDULE B - 270
FUND - OTHER RESTRICTED SPECIAL REVENUE

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

WASHOE COUNTY
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE AND RECREATION				
Library Department (130-0)				
Salaries and Wages	-	41	-	-
Employee Benefits	-	20	-	-
Services and Supplies	42,532	84,921	-	-
Capital Outlay	58,510	-	-	-
Subtotal	101,042	84,982	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	53,026	54,162	56,014	-
Employee Benefits	34,619	37,412	37,988	-
Services and Supplies	29,053	550,760	401,000	-
Capital Outlay	-	-	-	-
Subtotal	116,698	642,334	495,003	-
CSD - May Center (270-6)				
Salaries and Wages	285,772	295,053	354,070	-
Employee Benefits	97,975	91,395	122,198	-
Services and Supplies	267,220	496,721	423,135	-
Capital Outlay	-	-	-	-
Subtotal	650,967	883,170	899,403	-
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	652,395	1,199,520	-	-
Capital Outlay	10,768	-	-	-
Subtotal	663,163	1,199,520	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL				
Salaries and Wages	338,797	349,256	410,084	-
Employee Benefits	132,594	128,827	160,187	-
Services and Supplies	991,201	2,331,922	824,135	-
Capital Outlay	69,277	-	-	-
CULTURE AND RECREATION FUNCTION SUBTOTAL	1,531,870	2,810,005	1,394,406	-
COMMUNITY SUPPORT				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	2,247,943	2,417,006	2,542,733	-
Subtotal	2,247,943	2,417,006	2,542,733	-
INTERGOVERNMENTAL EXPENDITURES SUBTOTAL	2,247,943	2,417,006.00	2,542,733.00	-
TOTAL EXPENDITURES- ALL FUNCTIONS	39,891,335	110,199,326	27,385,984	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
General Fund	281,092	6,000,000	1,700,000	-
Debt Service	2,278,000	2,170,362	2,272,121	-
Capital Improvements Fund	20,174,257	23,441,921	-	-
Subtotal Other Uses	22,733,349	31,612,283	3,972,121	-
ENDING FUND BALANCE	51,819,438	986,082	378,102	-
TOTAL COMMITMENTS AND FUND BALANCE	114,444,122	142,797,691	31,736,207	-

WASHOE COUNTY
(Local Government)
SCHEDULE B - 270

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FUND - OTHER RESTRICTED SPECIAL REVENUE

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

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
EXPENDITURES			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
State of Nevada Apportionment	6,703,627	7,251,017	7,251,017	-
Reno/Sparks Apportionment	1,227,657	1,359,566	1,359,566	-
Property Tax processing Fees&other services&supplies	57,318	57,000	63,605	-
Subtotal	7,988,602	8,667,583	8,674,188	-
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	7,988,602	8,667,583	8,674,188	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-
Operating Transfers Out (Schedule T)				
Capital Improvements Fund	-	-	-	-
Roads Special Revenue Fund	5,175,000	2,400,000	2,400,000	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	5,175,000	2,400,000	2,400,000	-
ENDING FUND BALANCE	2,702,753	3,750,199	5,419,676	-
TOTAL COMMITMENTS AND FUND BALANCE	15,866,354	14,817,782	16,493,864	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 489
FUND - CAPITAL FACILITIES TAX

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Schedule B-13

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

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

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	ET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT FUNCTION:				
Salaries and Wages	21,015	86,546	99,077	-
Employee Benefits	10,999	50,286	58,111	-
Services and Supplies	791,242	374,800	374,800	-
Capital Outlay	995,557	21,037,872	14,756,620	-
Subtotal	1,818,812	21,549,504	15,288,608	-
JUDICIAL FUNCTION:				
Services and Supplies	188,506	324,525	315,600	-
Capital Outlay	1,304,746	3,775,121	400,000	-
Subtotal	1,493,253	4,099,646	715,600	-
PUBLIC SAFETY FUNCTION:				
Services and Supplies	5,761,468	2,009,572	1,820,269	-
Capital Outlay	5,537,971	42,460,305	6,278,616	-
Subtotal	11,299,440	44,469,876	8,098,885	-
PUBLIC WORKS FUNCTION:				
Services and Supplies	631,234	1,139,619	736,200	-
Capital Outlay	1,329,919	20,579,340	6,000,000	-
Subtotal	1,961,153	21,718,960	6,736,200	-
HEALTH				
Services and Supplies	982,864	315,600	315,600	-
Capital Outlay	1,890,857	24,954,539	-	-
Subtotal	2,873,720	25,270,139	315,600	-
WELFARE				
Services and Supplies	1,451,629	237,250	315,600	-
Capital Outlay	17,549,043	9,321,625	600,000	-
Subtotal	19,000,671	9,558,875	915,600	-
CULTURE AND RECREATION FUNCTION:				
Services and Supplies	830,190	315,600	315,600	-
Capital Outlay	4,095,765	11,459,785	-	-
Subtotal	4,925,954	11,775,385	315,600	-
DEBT SERVICE:				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	43,373,003	138,442,385	32,386,093	-
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	121,865,424	61,249,615	48,278,638	-
TOTAL COMMITMENTS AND FUND BALANCE	165,238,427	199,691,999	80,664,731	-

WASHOE COUNTY
(Local Government)

SCHEDULE B - 402
FUND - CAPITAL IMPROVEMENTS

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

WASHOE COUNTY
(Local Government)

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

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Schedule C-15

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

WASHOE COUNTY
(Local Government)

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

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

WASHOE COUNTY
(Local Government)

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

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Schedule C-17

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

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-15

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

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-16

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

WASHOE COUNTY
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,488,276	4,110,000	3,157,245	-
Cash payments for personnel costs	(3,085,096)	(3,313,699)	(3,961,915)	-
Cash payments for services & supplies	(1,008,537)	(1,734,500)	(1,567,551)	-
a. Net cash provided (used) by operating activities	(605,357)	(938,199)	(2,372,221)	-
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	462,234	168,426	168,426	-
d. Net cash provided (used) by investing activities	462,234	168,426	168,426	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(143,123)	(839,773)	(2,273,795)	-
CASH AND CASH EQUIVALENTS AT JULY 1	8,531,188	8,388,065	7,548,292	-
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	8,388,065	7,548,292	5,274,497	-

WASHOE COUNTY
(Local Government)

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

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

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

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

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	71,388,130	77,667,412	87,727,240	-
Miscellaneous	6,803,817	3,799,629	4,580,302	-
Total Operating Revenue	78,191,947	81,467,041	92,307,542	-
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	585,426	600,203	594,912	-
Employee Benefits	295,256	322,622	316,688	-
Services and Supplies	79,995,974	83,139,978	94,463,909	-
Depreciation	-	-	-	-
Total Operating Expense	80,876,656	84,062,803	95,375,510	-
Operating Income or (Loss)	(2,684,709)	(2,595,762)	(3,067,968)	-
NONOPERATING REVENUE				
Investment earnings	691,081	108,000	103,000	-
Net increase (decrease) in the fair value of investment	599,976	-	-	-
Other non operating revenue	283,208	-	-	-
Federal Grant	544,177	425,000	500,000	-
Total Nonoperating Revenues	2,118,442	533,000	603,000	-
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(566,267)	(2,062,762)	(2,464,968)	-
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(566,267)	(2,062,762)	(2,464,968)	-

WASHOE COUNTY
(Local Government)

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

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

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	7,096,449	8,130,911	9,185,841	-
Miscellaneous				
Reimbursements	-			
Subrogation recoveries	78,272	35,000	35,000	-
Other	38,357	15,000	15,000	-
Total Operating Revenue	7,213,077	8,180,911	9,235,841	-
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	524,518	607,510	669,949	-
Employee Benefits	249,906	316,766	344,206	-
Services and Supplies	9,100,967	9,799,201	9,877,146	-
Depreciation	-	-	-	-
Total Operating Expense	9,875,391	10,723,478	10,891,302	-
Operating Income or (Loss)	(2,662,314)	(2,542,567)	(1,655,461)	-
NONOPERATING REVENUE				
Investment earnings	1,181,988	327,200	327,200	-
Net increase in the fair value of investments	996,409	-	-	-
Gain (loss) on asset disposition	39,300	-	-	-
Other (Donations, Contributions, etc.)	-	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	2,217,697	327,200	327,200	-
NONOPERATING EXPENSE				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(444,617)	(2,215,367)	(1,328,261)	-
Operating Transfers (Schedule T)				
General Fund - In	1,595,524	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	1,595,524	-	-	-
NET INCOME (LOSS)	1,150,907	(2,215,367)	(1,328,261)	-

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

WASHOE COUNTY
(Local Government)

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

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

WASHOE COUNTY
(Local Government)

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

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

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 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(10) PRINCIPAL PAYABLE	(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: Debt Service											
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	5.30	3,806,200	153,091	1,835,400	1,988,491	
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2051	7.0	7,566,822	188,489	71,511	260,000	
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	6,610,000	214,408	645,000	859,408	
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	6,395,000	194,706	560,000	754,706	
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	3,960,000	166,625	1,255,000	1,421,625	
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	4,641,000	48,296	2,127,000	2,175,296	
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	6,735,000	213,225	555,000	768,225	
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	8,805,000	360,350	700,000	1,060,350	
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	1,000,000	50,000	1,000,000	1,050,000	
TOTAL ALL DEBT SERVICE			102,669,845				49,519,022	1,589,190	8,748,911.00	10,338,101	

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

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

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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN				TRANSFERS OUT					
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	11	Utilities	56	97,969.00	General	18	Health Fund	19	11,516,856
	General	11	Marijuana Establishmts	22	587,000	General	18	Senior Services	29	3,428,882
	General	11	Indigent Tax Levy	26	176,976	General	18	Capital Improvements	46	14,400,000
	General	11	Other Restricted Rev	41	1,700,000	General	18	Debt Service	48	5,140,227
						General	18	Roads Special Rev	33	10,637,592
						General	18	Other Restricted	36	-
						General	18	Reg CAD & RMS	24	344,443
						General	18	Health Benefits Fund	60	-
						General	18	Reg Permits System	25	-
						General	18	Indigent Tax Levy	26	26,320,492
						General	18	Homelessness Fund	27	21,672,427
						General	18	Reg Communications	23	-
						General	18	Golf	58	3,000,000
Subtotal					2,561,945	Subtotal				96,460,919

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

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

Transfer Schedule for Fiscal Year 2026-2027

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

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

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Building & Safety	54	Equipment Services	64	-	Utilities	56	General	11	97,969
	Utilities	56	Equipment Services	64	-	Golf Fund	58	Capital Improvements	46	174,000
	Golf Fund	58	General Fund	18	3,000,000					
Subtotal					3,000,000					271,969
INTERNAL SERVICE FUNDS	Health Benefits Fund	60	General Fund	18	-	Equipment Services	64	General	11	-
						Equipment Services	64	Building & Safety	54	-
						Equipment Services	64	Utilities	56	-
Subtotal					-	Equipment Services	64	Golf Fund	58	-
						Subtotal				-
TOTAL TRANSFERS					140,526,395					140,526,395

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

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 1, 2027 to June 1, 2027

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

Entity: Washoe County

Budget Year 2026-2027

Local Government: Washoe County

Contact: Mark Stewart, Purchasing & Contracts Manager

E-mail Address: mstewart@washoeocounty.gov

Daytime Telephone: 775-328-2281

Schedule of Existing Contracts

Budget Year 2025-2026

Total Number of Existing Contracts: 64

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

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

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

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
	Total				\$ -	\$ -		-		