STATE OF NEVADA

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

NEVADA CONSERVATION AND RECREATION PROGRAM

GRANT FUNDING AGREEMENT

This Funding Agreement is made this 16th day of June, 2026 by and between the Nevada State Department of Conservation and Natural Resources, Nevada Conservation and Recreation Program, hereby ("PROGRAM"), Washoe County, hereby ("RECIPIENT"), and collectively as ("PARTIES"). The PARTIES hereby agree that any approval of RECIPIENT'S Project, and subsequent award of funds, if any, are expressly conditioned upon, and subject to the terms and conditions herein.

RECITALS

WHEREAS: The PROGRAM was established by the 80th Session of the Nevada Legislature through the 2019 Statutes of Nevada, Chapter 480, authorizing the issuance of general obligations bonds to protect, preserve, and obtain the benefits of the property and natural and cultural resources of the State of Nevada; and

WHEREAS: The Nevada legislature authorized the issuance of bonds for the PROGRAM; and

WHEREAS: The PROGRAM adopted regulations for the administration and implementation of grants per the 2019 Statutes of Nevada, Chapter 480, Section 2(10) posted to the programs website through LCB File No. R025-22; and

WHEREAS: This Funding Agreement shall not become effective, and no grant shall issue, unless this Funding Agreement is both duly approved by the Director of the PROGRAM and duly executed by the PARTIES; and

WHEREAS: Upon satisfaction of all condition precedents and successful award of grant under the PROGRAM, this Funding Agreement shall be a binding agreement between the PARTIES, expressly

governing the relative rights, obligations, and responsibilities of the PARTIES upon which this grant is expressly conditioned; and

WHEREAS: This Funding agreement is subject to the laws and decisions of the State of Nevada and does not supersede any provision of law, regulations, codes, ordinances, or decisions of the State of Nevada. To the extent any term herein is vague, or ambiguous, or conflicts with any provision of law, regulations, codes, ordinances, or decisions of the State of Nevada, including, but not limited to (the 2019 Statutes of Nevada, Nevada Revised Statute 480, and PROGRAM regulations) that provision of law, regulation, code, ordinance, or decision of the State of Nevada shall govern; and

WHEREAS: The PROGRAM shall have sole, exclusive, and absolute authority including, but not limited to, its sole, exclusive, and absolute right to consider, reject, approve, deny, modify, or condition any request, modification, change, or alteration under this Funding Agreement proposed or petitioned by RECIPIENT to the fullest extent permitted by law. Nothing in this Funding Agreement shall be construed otherwise, nor construed to create an affirmative duty on behalf of the PROGRAM in conflict of its sole, absolute, and exclusive discretionary authority.

DEFINITIONS

1. Nevada Conservation and Recreation Program ("PROGRAM"): The Conserve Nevada Program, housed in the NDCNR Director's Office, responsible for the administration of the Nevada Conservation and Recreation Fund of the Nevada Department of Conservation and Natural Resources pursuant to its authority under the 2019 Statutes of Nevada, and Nevada Revised Statute 480, including its agencies, political subdivisions, officers, Director, employees, and immune contractors.
2. RECIPIENT: shall include, the entity or person, and its successors, assignees, employees, subcontractors, directors, agents, and any other entity or person to whom the RECIPIENT owes a legal duty to indemnify, including those who RECIPIENT may be held vicariously liable for.

3. Bond Cash on Hand: Bond proceeds held, as unexpended, by the recipient during any stage of a covered project.
4. Advance: Direct transfer of funds to cover eligible expenditures that will occur within 90 days of transfer.
5. Reimbursement: Direct payment to the recipient for eligible actual expenditures incurred after April 30, 2024.
6. Department: The Nevada Department of Conservation and Natural Resources (NDCNR).
7. Director: The Director of the Nevada Department of Conservation and Natural Resources or their successor, substitute or designee.
8. Eligible Expenses: Expenses that are directly related to the PROJECT that are approved by the PROGRAM including but not limited to, appropriate expenses related to the project's scope which may include those expenditures approved by the PROGRAM as direct project costs.
9. Form: Documentation, paperwork, or digital grant management system utilized for the administration of the PROGRAM. The PROGRAM has the sole discretion to amend, update, or modify the forms and processes for grant management including the modification of the documentation, or method in which a quarterly report, draw request, work program, is submitted to the program. This may include the adoption of a grant management system for the administration of the program.
10. Match: Money and/or value of services, material or equipment that have been or will be expended or utilized prior to the completion of a covered project as an allowable expenditure under the approved project budget and/or PROJECT SCOPE. Funding, work, items supported by the PROGRAM may not be used as match for the program.
11. Work Plan: A Work Plan is a form available by the PROGRAM for reporting purposes. This form is utilized for initial authorization of a project by the Director of the PROGRAM.

12. Project: Exclusively that which is described under the heading PROJECT SCOPE.
13. Draw Request: A request for reimbursement or advance submitted to the PROGRAM through the Nevada Infrastructure Finance System or system designated by the PROGRAM for consideration by the PROGRAM.
14. Quarterly Report: A quarterly update on the progress of the Project that must be submitted through the Nevada Infrastructure Finance System or system designated by the PROGRAM.
15. State: the State of Nevada, its Department of Conservation and Natural Resources and its agencies, political subdivisions, officers, directors, employees, and immune contractors.

PROJECT SCOPE

The PROGRAM has awarded the following grant to the RECIPIENT for the Canepa-Carcione Ranch Bridge Development Project as Conserve Nevada project number CNP9623-16. The PROGRAM will provide up to Seven-Hundred and Seventy-Thousand Dollars ($770,000.00) in reimbursements for eligible expenses. The RECIPIENT will provide a minimum of Seventy-Seven Thousand Dollars ($77,000.00) in match that must be separate from those provided for other Conserve Nevada Projects. The scope of work includes planning, design, and permitting for a bicycle and pedestrian bridge across the Truckee River connecting the Canepa Ranch and Carcione properties. A prefabricated bridge design will be used with abutments appropriate for the site. Work will include bridge siting and feasibility to select the final location, structural design for the bridge and abutments using a prefabricated bridge, geotechnical and hydraulic surveys and reports, environmental and cultural surveys and reports, NEPA review required for USACE permitting, and submittal of permit applications for all required federal, state, and local permits. Any funding remaining from this phase of work may be permitted for construction costs at the discretion of the PROGRAM. The RECIPIENT will provide the PROGRAM will all documents produced utilizing PROGRAM funding. The RECIPIENT will provide copies of all

contracts, permits, design documents, and bid documents related to this project to the PROGRAM. The RECIPIENT will maintain and submit regular updates including a gannt chart outlining the project schedule to the PROGRAM. The RECIPIENT will at all times coordinate with land management agencies impacted by the project. The RECIPIENT will provide construction updates, photos, permits to the PROGRAM. The RECIPIENT shall comply with all laws and regulations pertaining to project implementation.

INCORPORATION OF DOCUMENTS

This funding agreement incorporates the following documents as part of the agreement.

1. 2019 Statutes of Nevada, Chapter 480
2. Conserve Nevada Program Regulations, LCB File No. R025-22
3. Grant Application

SECTION I

GENERAL DUTIES AND OBLIGATIONS PRIOR TO PROJECT APPROVAL

1.

2. RECIPIENT shall provide a brief description of its proposed project by providing the following information to the PROGRAM:

    a) Project name and narrative project description.

    b) Project contact information.

    c) An explanation justifying use and eligibility of Conserve Nevada funds.

    d) A state vendor number

    c) A project schedule which shall include all major project stages and the substantial completion and final completion date.

d) Project budget to include specific line items and Conserve Nevada funding request.

e) All contracts associated with the project and any purchasing materials.

e) A twenty-year maintenance plan.

f) If applicable, identification and demonstration of required match for bond funds.

3. RECIPIENT hereby warrants and acknowledges that the failure to satisfy these requirements in their entirety, or the failure to otherwise qualify under the regulations of the PROGRAM shall result in immediate rejection of RECIPIENT's prospective Project.

SECTION II

POST PROJECT APPROVAL

1. **RESPONSBILITY OF FUNDS:** RECIPIENT hereby warrants that it shall bear the full responsibility of properly administering funds allocated by the PROGRAM. RECIPIENT further warrants that it shall abide by commercially reasonable accounting measures, specifically including, but not limited to, regularly retaining a complete and accurate accounting of all funds, including Match. RECIPIENT hereby acknowledges and agrees that it is the RECIPIENT's sole and exclusive responsibility to prevent project overruns, budget deficits or other shortfalls. RECIPIENT hereby acknowledges and agrees that the State shall not be obligated to supplement project funds in excess of any approved project budget.

2. **TIMELINE:** RECIPIENT hereby acknowledges and warrants that it shall meet the applicable timelines established by the PROGRAM.

    1. RECIPIENT shall complete the scope of work on this Project prior to January 1, 2029.
    2. RECIPIENT shall expend 85% of all PROGRAM awarded funds by October 1, 2028.

3. RECIPIENT shall provide proof of commitment of funds and a project timeline prior to September 30, 2026. Any funds not committed by the deadline will be reapportioned to other projects by the PROGRAM.

4. RECIPIENT shall expend PROGRAM funding at regular intervals. If the recipient fails to respond to a funding inquiry within thirty (30) days the PROGRAM may reapportion this grant award to another project.

3. **LIMITATION(S) ON USE OF FUNDS**: RECIPIENT hereby warrants that any program funding and match approved under this agreement shall only be used for the authorized project. RECIPIENT further acknowledges that no reimbursement for ineligible or unsupported expenses shall be considered by the PROGRAM. All expenditures must align with program regulations and applicable law. The PROGRAM shall have sole discretion in determining eligible expenditures when considering the disbursement of funds or acceptance of match.

4. **STANDARD OF CARE:** RECIPIENT hereby warrants that all acts taken by RECIPIENT in furtherance of this Funding Agreement, including, but not limited to, expenditures and procurement activities shall be in strict compliance with all applicable provisions of law, regulations, codes, ordinances, or decisions of the State of Nevada, and any other binding authority, including, but not limited to the enabling legislation, program regulations, customary norms and practices, and commercially reasonable accounting principles. RECIPIENT further warrants that it shall review all documents for correctness and accuracy prior to submittal to the PROGRAM. RECIPIENT further warrants that all submittals shall be timely, and that any errors, omissions, mistakes or misrepresentations within documents post-submittal are immediately brought to the attention of the PROGRAM.

5. **APPROVAL REQUIRED:** RECIPIENT hereby warrants that it shall receive approval from the Director prior to authorizing, modifying, or entering into any agreements that may affect, or alter the approved Project. RECIPIENT further warrants that any and all changes to the approved Project's scope, budget, or schedule shall be documented and submitted to the PROGRAM through the Nevada Infrastructure and Finance System or designated system and approved by the PROGRAM prior to their implementation by RECIPIENT.

6. **SIGNAGE AND MEDIA**: RECIPIENT shall display a sign at the project site stating, "Project Funded by the Nevada Department of Conservation and Natural Resources - Conserve Nevada Program". The sign must be easily visible at the project location and maintained for the duration of the project. The RECIPIENT further agrees to prominently recognize the PROGRAM as: the "Conserve Nevada Program" in Project signage, press releases, or communications when referring to the sources of RECIPIENT'S funding for its approved Project. RECIPIENT further warrants it shall include the logo of the PROGRAM in a morally appropriate fashion in all approved Project signage. RECIPIENT further warrants that it shall coordinate with the PROGRAM prior to any press release related to approved projects.

7. **PERIODIC REPORTING**: RECIPIENT shall submit Quarterly Reports to the PROGRAM on a form prescribed by the PROGRAM. The Quarterly Report shall include a narrative project status update of scope and tasks completed and in progress, scheduled milestones completed and in progress, problems encountered, and any significant budget or schedule risks to the project that could result in time delays or adjustment to the completion date. Quarterly Reports shall, if applicable, include support materials such as photos, press releases/media outreach, or other documentation of progress. Quarterly Reports must be

submitted on or before the following dates for work completed during their corresponding time period:

a. **July 1 – September 30 due October 15**

b. **October 1- December 31 due January 15**

c. **January 1- March 31 due April 15**

d. **April 1- June 30 due July 15**

NOTICE: Supplementation of the quarterly reporting requirement in this section may be required in accordance with General Requirements set forth above.

RECIPIENT shall submit a final report on a form provided by the PROGRAM no later than thirty (30) days after the completion of the Project. RECIPIENT shall include with its final report a summary of completed project activities, photos, program metrics and other supporting materials as may be requested by the PROGRAM. Final reimbursement will not be made until satisfactory completion of the final report.

SECTION III

REIMBURSEMENT

RECIPIENT's request for Reimbursements shall follow the prescribed regulations, and are subject to the following additional conditions:

a) If a recipient requests a reimbursement it must be submitted on the draw request form provided by the PROGRAM and must be accounted for on at least a quarterly basis until funds have been expended.

b) Requests for an advance may not exceed the total amount approved for a project by Conserve Nevada Program through the Director.

c) Requests for reimbursements may not exceed the total amount approved (bond share) for a given project.

d) Funds will not be disbursed for the purpose of accruing interest. Any interest earned on Conserve Nevada Program funds must be reverted to the Conserve Nevada Program budget account.

e) The recipient should not commingle Conserve Nevada Program expenditures/funds with non-Conserve Nevada related expenditures/funds and must separately account for expenditures and revenue sources.

f) The recipient shall provide an itemized expense ledger along with the draw request form.

1. Reimbursements, if approved, shall be made by direct payment to the recipient for Eligible Expenses incurred during a project period. No request for cash reimbursement shall be considered by the PROGRAM unless such request is made on the PROGRAM'S draw request form, and submitted with all relevant and appropriate receipts, invoices, proof of payments and other supporting materials for expenditures submitted through the Nevada Infrastructure Finance System or designated system. All reimbursement requests shall be submitted by RECIPIENT at least quarterly. Upon approval of a new reimbursement, the PROGRAM shall not disperse any monetary payment unless, and until RECIPIENT has submitted proof of payment, that is true and accurate.

BOND CASH ON HAND, EXCESS BALANCES

1. Bond Cash on Hand, or other excess balances are subject to the following additional conditions:

2. Bond Cash on Hand must be spent within 1 year of receipt. The PROGRAM may

require the return of any unspent advance amount at the end of a 90-day period. Any funds not spent within 1 year from receipt shall be automatically reverted to the PROGRAM Budget, unless a request for extension is granted or pre-approved by the PROGRAM in writing. Approval of a request for an extension shall be at the discretion of the Director. Without limitation, the Director may reallocate available bond proceeds to another project if it becomes evident that recipient is unable to expend available funds within 3 years of a bond sale.

3. Bond Cash on Hand may be subject to arbitrage penalties which the recipient may be required to pay from sources other than bond proceeds at the sole discretion of the PROGRAM.

4. Any interest earned on bond proceeds shall be accounted for and returned to the PROGRAM's Account.

MATCH

1. Any subject related to Match is subject to the following additional conditions:

2.. RECIPIENT shall initially provide cash or in-kind match to project funds received through the PROGRAM. A minimum of a 10% match is required. RECIPIENT Match may be greater than 10% if specified by RECIPIENT in its application. Eligible items for Match credit are expressly limited to eligible project expenses, including actual cash expended and/or in-kind services, material or equipment incurred during the project, and specified within a project work plan.

3. Written records must be submitted with Draw Requests to substantiate Match, including but not limited to signed timesheets, documentation and justification of values utilized for labor, equipment, materials, etc. All accounting documentation must be maintained by the recipient and is subject to audit. The PROGRAM reserves the right in its sole and absolute discretion to request additional documentation from RECIPIENT regarding proffered documentation of Match. PROGRAM reserves the

right in its sole and absolute discretion to reject all or part of any proffered substantiation of RECIPIENT's Match.

4. Improperly or insufficiently matched bond payments will be subject to repayment by RECIPIENT (from non-PROGRAM derived sources), in part or in total.

REAL PROPERTY

1. Any subject derived under this Funding Agreement related to the acquisition, disposition, encumberment, or other event related to any interest in Real Property is subject to the following additional conditions:

2. RECIPIENT shall provide a Letter signed by the property owner supporting the transaction in which the RECIPIENT outlines the potential transaction. This non-binding document should outline the conceptual terms of any future transaction and ensure the owner is generally supportive. This document shall be completed within thirty (30) days of this agreement. This document does not serve as Letter of Intent on behalf of the State or PROGRAM.

3. RECIPIENT shall conduct due diligence in relation to a Real Property transaction this shall include all items required by the PROGRAM including the minimum of a title report which shall be completed within ninety (90) days of this agreement. The RECIPIENT shall ensure that real property transactions supported by the PROGRAM are free and clear of liens, mortgages, deed restrictions, covenants and that the interest and project intent is not adversely impacted by issues related to right of way, mineral rights, or water rights. If an environmental concern is present the RECIPIENT shall notify the PROGRAM. The PROGRAM may require a Phase I Environmental Site Assessment at its discretion. The RECIPIENT shall ensure that any item found within due diligence that

could jeopardize the intent of the project, or limit the interest of the State is rectified prior to project completion. The RECIPIENT shall submit all due diligence documents and reports to the program upon their completion.

4. RECIPIENT shall conduct an independent appraisal or valuation of the property as prescribed by the PROGRAM. If federal funding is being utilized the RECIPIENT shall ensure that an independent appraisal is completed in compliance with the Uniform Appraisal Standards for Federal Land Acquisition.

5. RECIPIENT shall coordinate with the Nevada Division of State Lands and the PROGRAM prior to the transfer of title or establishment of a conservation easement or nonrevocable deed restriction with an appropriate reversionary clause as specified by the Director. The PROGRAM and the Director in coordination with the Division of State Lands and any of its subdivisions shall review and approve documents pertaining to these actions in accordance with the 2019 Statutes of Nevada, Chapter 480 and the laws and regulations of the State of Nevada prior to their execution.

6. RECIPIENT shall provide a certified copy of all final recorded documents, sale agreement, or any other document related to the transaction to the PROGRAM prior to Project completion.

7. RECIPIENT agrees to conform to all program regulations pertaining to the acquisition of real estate/water or interest in land/water and will comply with Section 36 of the Conserve Nevada Program Regulations.

ADDITIONAL PROVISIONS

1. AUDITS: RECIPIENT hereby consents to audits or site visits upon request by the PROGRAM and must allow PROGRAM access to applicable records or project sites. If any audit finding detects a discrepancy, error, or other indicia indicating an overpayment was made by the PROGRAM, or

ineligible costs were incurred (either match or bond proceeds), the overpayment or the ineligible expense shall be repaid to the PROGRAM within thirty (30) days of demand for repayment. Should RECIPIENT fail to repay within 30 days, PROGRAM may invoke any remedy available under this Funding Agreement, or any other remedy available to it by law or equity.

2. **INDEMNIFICATION**: To the fullest extent permitted by NRS Chapter 41, RECIPIENT shall indemnify, hold harmless and defend, not excluding the other's right to participate, the PROGRAM, its directors, employees, contractors, agents, agencies, departments, or affiliated agencies from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of RECIPIENT under this agreement, or any alleged negligent or willful acts or omissions of RECIPIENT, its officers, employees and agents. The obligation to indemnify shall apply in all cases except for claims arising solely from the PROGRAM's own negligence or willful misconduct. The duty to defend may be invoked pending commencement of litigation at the request of the PROGRAM arising from this Funding Agreement.

3. FUNDING AGREEMENT TERMINATION:

A. Termination Without Cause. PROGRAM unilaterally may terminate this Funding Agreement without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 21, Notices*. If this Funding Agreement is unilaterally terminated by the State, RECIPIENT shall use its best efforts to minimize cost to the State and RECIPIENT will not be paid for any cost that RECIPIENT could have avoided.

B. PROGRAM Termination for Non-Appropriation. The continuation of this Funding Agreement beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available to the PROGRAM. The PROGRAM may terminate this Funding Agreement, and RECIPIENT waives any and all claims(s) for damages, effective immediately upon

receipt of written notice (or any date specified therein) if for any reason the PROGRAM's funding is not appropriated or is withdrawn, limited, or impaired.

C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Funding Agreement, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under subsection D. This Funding Agreement may be terminated by either party upon written notice of breach to the other party on the following grounds:

1) If RECIPIENT fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Funding Agreement within the time requirements specified in this Funding Agreement or within any granted extension of those time requirements; or
2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by RECIPIENT to provide the goods or services required by this Funding Agreement is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
3) If RECIPIENT becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
4) If the PROGRAM materially breaches any material duty under this Funding Agreement and any such breach impairs RECIPIENT'S ability to perform; or
5) If it is found by the PROGRAM that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by RECIPIENT, or any agent or representative of RECIPIENT, to any officer or employee of the State of Nevada with a view toward securing a Funding Agreement or securing favorable treatment with

respect to awarding, extending, amending, or making any determination with respect to the performing of such Funding Agreement; or

6) If it is found by the PROGRAM that RECIPIENT has failed to disclose any material conflict of interest relative to the performance of this Funding Agreement.

D. Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in *Section 21, Notice*, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the Funding Agreement upon breach under subsection 3C, above, shall run concurrently, unless the notice expressly states otherwise.

E. Winding Up Affairs Upon Termination. In the event of termination of this Funding Agreement for any reason, the PARTIES agree that the provisions of this Section survive termination:

1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Funding Agreement. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;

2) RECIPIENT shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the PROGRAM;

3) RECIPIENT shall execute any documents and take any actions necessary to effectuate an assignment of this Funding Agreement if so requested by the PROGRAM;

4) RECIPIENT shall preserve, protect and promptly deliver into PROGRAM possession all proprietary information in accordance with *Section 11, State Ownership of Proprietary Information*.

4. **REMEDIES**. Except as otherwise provided for by law or this Funding Agreement, the rights and remedies of the PARTIES shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. For purposes of an award of attorneys' fees to either party, the parties stipulate and agree that a reasonable hourly rate of attorneys' fees shall be one hundred and fifty dollars ($150.00) per hour. The PROGRAM may set off consideration against any unpaid obligation of RECIPIENT to any State agency. In the event the RECIPIENT voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the PROGRAM may set off consideration against any unpaid obligation of RECIPIENT to PROGRAM, to the extent allowed by bankruptcy law.

5. **LIMITED LIABILITY**. The PROGRAM will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Funding Agreement liability of both parties shall not be subject to punitive damages. Damages for any PROGRAM breach shall never exceed the amount of funds appropriated for payment under this Funding Agreement, but not yet paid to RECIPIENT, for the Fiscal Year budget in existence at the time of the breach. RECIPIENT'S tort liability shall not be limited.

6. **FORCE MAJEURE**. Neither party shall be deemed to be in violation of this Funding Agreement if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused

party is obligated to promptly perform in accordance with the terms of the Funding Agreement after the intervening cause ceases.

7. **COMPLIANCE WITH LEGAL OBLIGATIONS.** RECIPIENT shall procure and maintain for the duration of this Funding Agreement any state, county, city or federal license, authorization, waiver, permit qualification or certification required by statute, ordinance, law, or regulation to be held by RECIPIENT to provide the goods or services required by this Funding Agreement. RECIPIENT shall provide proof of its compliance upon request of the PROGRAM. RECIPIENT will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of RECIPIENT in accordance with NRS 361.157 and NRS 361.159. RECIPIENT agrees to be responsible for payment of any such government obligations not paid by RECIPIENT during performance of this Funding Agreement. RECIPIENT shall agree to comply with all laws, policies, and regulations pertaining to the PROGRAM and must submit project and budget information on forms prescribed by the PROGRAM and within specified deadlines.
8. **WAIVER OF BREACH**. Failure to declare a breach or the actual waiver of any particular breach of the Funding Agreement or its material or non-material terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
9. **SEVERABILITY.** If any provision contained in this Funding Agreement is held to be unenforceable by a court of law or equity, this Funding Agreement shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Funding Agreement unenforceable.
10. **ASSIGNMENT/DELEGATION.** To the extent that any assignment of any right under this

Funding Agreement changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Funding Agreement, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by the PROGRAM, such offending portion of the assignment shall be void, and shall be a breach of this Funding Agreement. RECIPIENT shall neither assign, transfer nor delegate any rights, obligations nor duties under this Funding Agreement without the prior written consent of the PROGRAM.

11. **PROGRAM OWNERSHIP OF PROPRIETARY INFORMATION**. Any data or information provided by the PROGRAM to RECIPIENT and any documents or materials provided by the PROGRAM to RECIPIENT in the course of this Funding Agreement ("Program Materials") shall be and remain the exclusive property of the PROGRAM and all such Program Materials shall be delivered into PROGRAM possession by RECIPIENT upon completion, termination, or cancellation of this Funding Agreement.

12. **PUBLIC RECORDS**. Pursuant to NRS 239.010, information or documents received from RECIPIENT may be open to public inspection and copying. The PROGRAM has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. RECIPIENT may label specific parts of an individual document as a "trade secret" or "confidential" provided that RECIPIENT thereby agrees to indemnify and defend the PROGRAM for honoring such a designation. The failure to so label any document that is released by the PROGRAM shall constitute a complete waiver of any and all claims for damages caused by any release of the records.

13. **PRESERVATION**. RECIPIENT shall maintain all records relevant to their PROGRAM projects for which funds were allocated in accordance with NRS Chapter 239; additionally, RECIPIENT must keep records at least six (6) years from the end of the state fiscal year (July-

June) in which each project was completed. If any litigation concerning the Project is commenced before the expiration of this six (6) year period, the individual file must be retained for six (6) calendar years from the date of resolution of the litigation. Before any files are destroyed the recipient must contact the DCNR Director's Office to obtain and verify final disposition instructions. Examples of records subject to retention provisions include but are not limited to: all fiscal/accounting records and reports; all drawings, blueprints, renderings, architect and/or engineering reports; agreements, financial estimates, fee schedules, site proposals, photos, maps, copies of easements, copies of deed restrictions, copies of building permits, copies of inspections related correspondence; and records related to all procurement activities, including RECIPIENT'S proposals and rates.

14. **CONFIDENTIALITY**. RECIPIENT shall keep confidential all information, in whatever form, produced, prepared, observed or received by RECIPIENT to the extent that such information is confidential by law or otherwise required by this Funding Agreement.

15. **LOBBYING**. The PARTIES agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Funding Agreement will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

    A. Any federal, state, county or local agency, legislature, commission, council or board;

    B. Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

    C. Any officer or employee of any federal, state, county or local agency; legislature, commission, council or board.

16. **GENERAL WARRANTY**. RECIPIENT warrants that all services, deliverables, and/or work

products under this Funding Agreement shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.

17. **PROPER AUTHORITY**. The PARTIES hereto represent and warrant that the person executing this Funding Agreement on behalf of each party has full power and authority to enter into this Funding Agreement. RECIPIENT acknowledges that as required by statute or regulation this Funding Agreement is effective only after approval by the Director. Any services performed by RECIPIENT before this Funding Agreement is effective or after it ceases to be effective are performed at the sole risk of RECIPIENT.

18. **ASSIGNMENT OF ANTITRUST CLAIMS**. RECIPIENT irrevocably assigns to the PROGRAM any claim for relief or cause of action which RECIPIENT now has or which may accrue to RECIPIENT in the future by reason of any violation of State of Nevada or federal antitrust laws in connection with any goods or services provided under this Funding Agreement.

19. **GOVERNING LAW AND JURISDICTION**. This Funding Agreement and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The Parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Funding Agreement, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Funding Agreement.

20. ENTIRE FUNDING AGREEMENT AND MODIFICATION. This Funding Agreement and its integrated attachment(s), if any, constitute the entire agreement of the parties and such

are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Funding Agreement specifically displays a mutual intent to amend a particular part of this Funding Agreement, general conflicts in language between any such attachment and this Funding Agreement shall be construed consistent with the terms of the Funding Agreement and Conserve Nevada Program regulations. Program Regulations shall continue in effect even upon the dissolution of this Funding Agreement. Through acceptance of funding the recipient agrees to comply and to abide by all program regulations in effect, amended, or adopted by the Conserve Nevada Program. Unless otherwise expressly authorized by the terms of this Funding Agreement or by regulation, no modification or amendment to this Funding Agreement excluding amendments to regulation shall be binding upon the recipient unless in writing and signed by the respective parties hereto.

21. **NOTICES.** All notices or other communications hereunder shall be sufficiently given and shall be deemed given when: (a) hand delivered; (b) mailed by registered or certified United States mail, postage; or (c) via email to the parties hereinafter set forth at the following addresses:

Joanne Lowden
Natural Resource Planner Coordinator
Washoe County, CSD, Regional Parks & Open Space
1001 E. 9th Street
Reno, NV 89512
(775) 328-2039
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Brandon Bishop

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IN WITNESS THEREOF, the parties have executed this funding agreement on the dates set forth below.

_____ _____

Recipient Date

Receipt Name: _____

Title: _____

_____ _____

Vinson Guthreau Date

Director, Dept. of Conservation & Natural Resources

_____ _____

Attorney General Date

(Signature as to form)

Attachment 1: 2019 Statutes of Nevada, Chapter

Assembly Bill No. 84–Committee on Ways and Means

CHAPTER 480

[Approved: June 7, 2019]

AN ACT relating to state resources; providing for the issuance of state general obligation bonds to protect, preserve and obtain the benefits of the property and natural and cultural resources of the State of Nevada; providing for the use of the proceeds of the bonds; repealing the prospective extension of the period for the issuance of certain bonds; making an appropriation; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

At the general election held on November 5, 2002, the Legislature submitted to the voters of this State and the voters approved a proposal to issue general obligation bonds of the State to protect, preserve and obtain the benefits of the property and natural resources of this State in an amount not to exceed $200,000,000. The ballot question allocated specific amounts of the bond proceeds to various governmental entities for specified programs and projects. (Chapter 6, Statutes of Nevada 2001, 17th Special Session, p. 104) This bill requires the State Board of Finance to issue an additional $217,500,000 in state general obligation bonds to continue to protect, preserve and obtain the benefits of the property and natural and cultural resources of this State. This bill also allocates specific amounts of the bond proceeds to various governmental entities for specified programs and projects, some of which are the same programs and projects specified in the 2002 ballot question.

The Nevada Constitution limits the amount of debt of the State of Nevada to 2 percent of the assessed valuation of the State, but exempts from that limitation debt incurred for the protection and preservation of the State's property or natural resources or for the purposes of obtaining the benefits thereof. (Nev. Const. Art. 9, § 3) This bill makes a legislative declaration that, with certain exceptions, the issuance of the bonds required by this bill is necessary for the protection and preservation of the property and natural resources of the State and constitutes an exercise of the constitutional authority to enter into contracts for those purposes.

Existing law includes a limitation on the issuance or sale of bonds more than 6 years after an election that is required to authorize their issuance. (NRS 349.078) In 2007, 2013 and 2017, the Legislature made exceptions to this 6-year limitation for the bonds issued pursuant to the 2002 ballot question by extending the period for the *issuance of those bonds until December 31, 2011, June 30, 2019, and June 30, 2024, respectively.*

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issuance of those bonds until December 31, 2011, June 30, 2019, and June 30, 2024, respectively. (Chapter 291, Statutes of Nevada 2007, p. 1089, chapter 251, Statutes of Nevada 2013, p. 1055, chapter 33, Statutes of Nevada 2017, p. 139) **Section 9** of this bill repeals the June 30, 2024, extension, thereby expiring the period for issuance of bonds pursuant to the 2002 ballot question on June 30, 2019.

EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~[omitted material]~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. 1. The State Board of Finance shall issue general obligation bonds of the State of Nevada in a total face amount of not more than $217,500,000 to protect, preserve and obtain the benefits of the property and natural and cultural resources of the State of Nevada.

2. The bonds required to be issued pursuant to subsection 1 may be issued at one time or from time to time.

3. The Legislature shall levy such tax as may be necessary to pay the principal and interest on the bonds. The proceeds of such tax together with any amounts appropriated to pay the principal of and interest on the bonds when due must be deposited in the Consolidated Bond Interest and Redemption Fund created by NRS 349.090.

Sec. 2. Except as otherwise provided in subsection 9 of section 3 of this act, of the total bonds issued pursuant to section 1 of this act:

1. An amount of $30,000,000 must be allocated to the Division of State Parks of the State Department of Conservation and Natural Resources to protect and preserve the property or natural resources of this State or to obtain the benefits thereof for the following purposes:

(a) For the acquisition of real or personal property or interests in real or personal property for purposes related to parks and recreation; or

(b) For the planning, design and construction of capital improvements and renovations of facilities in state parks.

2. An amount of $30,000,000 must be allocated to the Department of Wildlife for the following purposes:

(a) For the acquisition of real or personal property or interests in real or personal property to enhance, protect and manage wildlife habitat or enhance recreational opportunities related to wildlife, or both; or

(b) For the development and renovation of facilities or the improvement or restoration of wildlife and fish habitats.

3. An amount of $30,000,000 must be allocated to the Las Vegas Springs Preserve in Clark County for the following purposes:

(a) Providing wildlife habitat;

(b) Constructing buildings and other facilities for the Preserve; or

(c) Providing other infrastructure for the Preserve.

4. An amount of $10,000,000 must be allocated to Clark County for the Clark County Wetlands Park and the Lower Las Vegas Wash. The money allocated pursuant to this subsection must be used to:

(a) Divert water, control erosion and make improvements to restore the existing wetlands, and to create new wetlands;

(b) Acquire and develop land and water rights;

(c) Provide recreational facilities;

(d) Provide additional parking for and access to the Park; and

(e) Construct weirs in the Lower Las Vegas Wash.

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↓↘↧ Programs and projects paid for by the allocation made pursuant to this subsection must be for the protection and preservation of the property and natural resources of this State, or for the purposes of obtaining the benefits thereof.

5. An amount of $30,000,000 must be allocated to the Division of Museums and History of the Department of Tourism and Cultural Affairs to carry out the purposes set forth in this subsection. The money allocated pursuant to this subsection must be used for:

(a) The expansion of the Nevada State Railroad Museum in Boulder City;

(b) The rehabilitation and improvement of the East Ely Depot Museum; and

(c) The establishment or improvement of any museum in the state system of museums within the Division, including, without limitation, for:

(1) The planning, design or construction of such a museum;

(2) The improvement of such a museum;

(3) Moving exhibits within the state system of museums; or

(4) Creating new or improving existing exhibits.

6. An amount of $5,000,000 must be allocated to the State Land Registrar of the Division of State Lands of the State Department of Conservation and Natural Resources to purchase or enter into a public-private partnership, or both, for the preservation, rehabilitation, restoration, reconstruction or adaptive reuse of properties in this State listed on the National Register of Historic Places maintained pursuant to 54 U.S.C. § 302101, including, without limitation, at least $2,000,000 for the Caliente Railroad Depot in Caliente, Nevada.

7. An amount of $10,000,000 must be allocated to Clark County to disburse to a nonprofit organization to plan, design, construct or develop the Las Vegas Valley Rim Trail.

8. An amount of $10,000,000 must be allocated to the State Department of Conservation and Natural Resources for grants to state agencies, local governments, water conservancy districts, conservation districts and nonprofit organizations that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection to enhance and restore the Truckee River corridor and watershed and the Carson River corridor and watershed. The Director of the State Department of Conservation and Natural Resources shall adopt such regulations as the Director determines are necessary to make the grants described in this subsection. The regulations adopted by the Director must state whether and to what degree applicants for grants must match any money awarded.

9. An amount of $5,000,000 must be allocated to the State Department of Conservation and Natural Resources for grants to Douglas County, Washoe County or Carson City and municipalities located within those counties that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection to enhance and develop the Lake Tahoe Path System. Money awarded pursuant to this subsection must be used to acquire land for the path system or develop the path system. The Director of the State Department of Conservation and Natural Resources shall adopt such regulations as the Director determines are necessary to make the grants described in this subsection. The regulations adopted by the Director must state whether and to what degree applicants for grants must match any money awarded.

10. An amount of $57,500,000 must be allocated to the State Department of Conservation and Natural Resources to carry out the purposes set forth in this subsection. The money allocated pursuant to this subsection must be used for the following purposes:

(a) To make the following grants:

(1) Grants to state agencies, local governments or nonprofit organizations that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection, as appropriate, for the design and construction of recreational facilities, campsites and trails, including, without limitation, hiking, equestrian and bicycle trails. Programs and projects paid for by grants made pursuant to this subparagraph must be for the protection and preservation of the property and natural resources of this State, or for the purposes of obtaining the benefits thereof. Grants made pursuant to this subparagraph must be coordinated with the Division of State Parks of the State Department of Conservation and Natural Resources.

(2) Grants to counties and municipalities for the acquisition of land and water rights or interests in land and water rights to protect and enhance wildlife habitat, sensitive or unique vegetation, historic or cultural resources, riparian corridors, wetlands and other environmental resources pursuant to an adopted plan for open spaces. Grants made pursuant to this subparagraph must be coordinated with the Division of State Lands of the State Department of Conservation and Natural Resources.

(3) Grants to state agencies, counties, municipalities, conservation districts or nonprofit organizations that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection, as appropriate, for the acquisition of credits through a system that awards credits to persons, federal and state agencies, counties, municipalities, conservation districts and nonprofit organizations who take measures to protect, enhance or restore sagebrush ecosystems established by the Sagebrush Ecosystem Council created by NRS 232.162. Credits may only be acquired pursuant to this subparagraph for the purpose of the retirement of the credits.

(4) Grants to state agencies, local governments, conservation districts and nonprofit organizations that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection, as appropriate, for the purposes of carrying out projects to create resilient landscapes by reducing the threat of catastrophic wildfire, improving the condition and ecological health of watersheds or rehabilitating lands damaged by wildland fires. Grants made pursuant to this subparagraph must be coordinated with the Division of Forestry of the State Department of Conservation and Natural Resources and the Department of Wildlife.

(5) Grants to state agencies, local governments, conservation districts and nonprofit organizations that qualify for grants pursuant to the regulations adopted by the Director of the State Department of Conservation and Natural Resources pursuant to this subsection, as appropriate, for the inventory, enhancement and restoration of wetlands. Grants made pursuant to this subparagraph must be coordinated with the Nevada Natural Heritage Program within the State Department of Conservation and Natural Resources and the Department of Wildlife.

(b) To carry out contracts or agreements under which nonprofit conservation organizations may acquire land and water or interests in land and water for the public benefit, to protect and enhance wildlife habitat, sensitive or unique vegetation, historic or cultural resources, riparian corridors, floodplains and wetlands and other environmental resources. The investment of this State in any property acquired pursuant to this paragraph must be secured by an interest in the property.

The Director of the State Department of Conservation and Natural Resources shall adopt such regulations as the Director determines are necessary to carry out the programs and projects and make the grants described in this subsection. The regulations adopted by the Director must state whether and to what degree applicants for grants must match any money awarded.

Sec. 3. 1. The proceeds of the bonds issued pursuant to section 1 of this act must be accounted for separately in the State General Fund.

2. The Director of the State Department of Conservation and Natural Resources shall administer the account created pursuant to subsection 1 and prescribe the method pursuant to which the governmental entities which administer the programs and projects described in section 2 of this act may request money from the account in accordance with the allocations made pursuant to that section.

3. Any interest or income earned on the money in the account must be credited to the account. Any money remaining in the account at the end of the fiscal year does not revert to the State General Fund but remains in the account for authorized expenditure.

4. All claims against the account must be paid as other claims against the State are paid.

5. The State Department of Conservation and Natural Resources may use the proceeds from the bonds issued pursuant to section 1 of this act and the interest income thereon to defray the costs of administering the provisions of this act and may request an appropriation to defray the costs of administering this act if the money in the account is not sufficient. The money in the account must be used only for the purposes set forth in this act and must not be used to replace or supplant funding available from other sources.

6. Any interests in land or water acquired by the State pursuant to this act:

(a) Must be acquired and held by the Division of State Lands of the State Department of Conservation and Natural Resources pursuant to chapter 321 of NRS.

(b) Must not be acquired by condemnation or the power of eminent domain.

The acquisition of any water rights pursuant to this act must not have a negative impact on the distribution of water to other persons who hold valid water rights.

7. Any property acquired pursuant to the provisions of this act may include easements and other interests in land. Before acquiring any interest in land pursuant to this act, recipients of money pursuant to this act must consider such alternatives to the acquisition of fee simple title as may be available, including, without limitation, the acquisition of easements and remainders after life estates.

8. If any interests in land or water acquired by the State pursuant to this act, or portions thereof, are later determined not to be necessary to carry out the purposes of the act, those interests may be sold or leased by the Division *of State Lands pursuant to chapter 321 of NRS and the proceeds deposited in the account created pursuant to subsection 1.*

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of State Lands pursuant to chapter 321 of NRS and the proceeds deposited in the account created pursuant to subsection 1. The proceeds received from such transactions must be expended to carry out the purposes of this act.

9. Money may be reallocated among the purposes set forth in each subsection of section 2 of this act with the advance approval of the Interim Finance Committee.

10. The Interim Finance Committee must approve the issuance of any bonds issued pursuant to this act if the proceeds of which will be used for the purposes set forth in paragraph (a) of subsection 10 of section 2 of this act.

11. Except as otherwise provided in subsection 12, all money derived from bonds issued pursuant to this act and any interest earned thereon may be used only to pay, reimburse, finance or otherwise provide money for items which are capital expenditures as defined in the regulations adopted pursuant to section 150 of the Internal Revenue Code of 1986, as amended, 26 U.S.C. § 150. The State Treasurer may require certifications by recipients of bond proceeds as to compliance with the requirements of this subsection before the disbursement of bond proceeds.

12. The provisions of subsection 11 do not apply to an amount that does not exceed 2 percent of the proceeds of each issue of bonds issued pursuant to this act that is used as provided in subsection 5.

13. On or before February 1 of each year, the State Department of Conservation and Natural Resources shall prepare and submit to the Governor and the Director of the Legislative Counsel Bureau for transmittal to the Legislature a report regarding all programs and projects that received money from the account created pursuant to subsection 1 during the immediately preceding calendar year.

Sec. 4. The Legislature finds and declares that the issuance of bonds pursuant to this act, except the use of the proceeds of those bonds pursuant to subsections 3, 5 and 6 of section 2 of this act and subparagraph (3) of paragraph (a) of subsection 10 of section 2 of this act and paragraph (b) of subsection 10 of section 2 of this act:

1. Is necessary for the protection and preservation of the property and natural resources of this State and for the purpose of obtaining the benefits thereof; and

2. Constitutes an exercise of the authority conferred by the second paragraph of section 3 of article 9 of the Constitution of the State of Nevada.

Sec. 5. To the extent not inconsistent with the provisions of this act, the provisions of the State Securities Law, contained in chapter 349 of NRS, apply to the bonds issued pursuant to this act.

Sec. 6. Notwithstanding the provisions of NRS 361.453 to the contrary, any levy imposed by the Legislature for the repayment of bonded indebtedness issued pursuant to the provisions of this act must not be included in calculating the limitation set forth in subsection 1 of NRS 361.453 on the total ad valorem tax levied for all public purposes.

Sec. 7. If any provision of this act, or application thereof to any person, thing or circumstance, is held invalid, the invalidity shall not affect the provisions or application of this act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Sec. 8. 1. There is hereby appropriated from the State General Fund to the State Department of Conservation and Natural Resources, Administration, *the sum of $122,104 for Fiscal Year 2020-2021 for personnel and operating costs for the administration of the program created by this act.*

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the sum of $122,104 for Fiscal Year 2020-2021 for personnel and operating costs for the administration of the program created by this act.

2. Any remaining balance of the appropriation made by subsection 1 must not be committed for expenditure after June 30, 2021, by the entity to which the appropriation is made or any entity to which money from the appropriation is granted or otherwise transferred in any manner, and any portion of the appropriated money remaining must not be spent for any purpose after September 17, 2021, by either the entity to which the money was appropriated or the entity to which the money was subsequently granted or transferred, and must be reverted to the State General Fund on or before September 17, 2021.

Sec. 8.5. The provisions of subsection 1 of NRS 218D.380 do not apply to any provision of this act which adds or revises a requirement to submit a report to the Legislature.

Sec. 9. **Section 1 of chapter 33 of Statutes of Nevada 2017, at page 139**, is hereby repealed.

Sec. 10. 1. This section and section 9 of this act become effective upon passage and approval.

2. Sections 1 to 8.5, inclusive, of this act become effective on July 1, 2019.

APPROVED REGULATION OF

THE DIRECTOR OF THE STATE DEPARTMENT OF

CONSERVATION AND NATURAL RESOURCES

LCB File No. R025-22

Filed September 28, 2022

EXPLANATION – Matter in *italics* is new; matter in brackets [~~omitted material~~] is material to be omitted.

AUTHORITY: §§ 1-38, Sections 2 and 3 of Assembly Bill No. 84, chapter 480, Statutes of Nevada 2019, at pages 2861 and 2864.

A REGULATION relating to state resources; establishing requirements for the Nevada Conservation and Recreation Program; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

At the General Election held on November 5, 2002, the Legislature submitted to the voters of this State and the voters approved a proposal to issue general obligation bonds of the State to protect, preserve and obtain the benefits of the property and natural resources of this State in an amount not to exceed $200,000,000. The ballot question allocated specific amounts of the bond proceeds to various governmental entities for specified programs and projects. (Chapter 6, Statutes of Nevada 2001, 17th Special Session, at page 104) Assembly Bill No. 84 (A.B. 84) of the 80th Legislative Session: (1) required the State Board of Finance to issue an additional $217,500,000 in state general obligation bonds to continue to protect, preserve and obtain the benefits of the property and natural, historic and cultural resources of this State; and (2) directed that certain amounts of these bond proceeds be allocated to the State Department of Conservation and Natural Resources to make grants to state agencies, local governments, water conservancy districts, conservation districts and certain nonprofit organizations to protect, preserve and obtain the benefits of the property and natural, historic and cultural resources of this State. (Chapter 480, Statutes of Nevada 2019, at page 2860) This regulation establishes the Nevada Conservation and Recreation Program in the Department to make such grants.

Sections 2-28 of this regulation define various terms relating to the Program.

Section 29 of this regulation sets forth, in accordance with the requirements of A.B. 84: (1) the entities which are eligible to receive a grant; (2) the purposes for which a grant may be awarded; and (3) the amounts allocated to award grants to these entities for certain purposes.

Section 30 of this regulation provides that the Director of the Department may periodically solicit applications for grants and establish deadlines for the submission of applications for a grant. **Section 30** also sets forth the requirements for an application for a grant.

Section 31 of this regulation requires an applicant to provide a matching contribution in order to receive a grant and establishes the eligibility requirements for a matching contribution.

Section 32 of this regulation provides that an entity that wishes to apply for a grant from the Program may submit a preapplication or letter of intent to the Department to determine whether the entity and project are eligible to receive a grant.

Section 33 of this regulation provides that the Director will, if practicable, establish one or more advisory committees to review applications for grants and make recommendations.

Section 34 of this regulation requires the Program Manager of the Program or an advisory committee, as applicable, to rank applications in order of priority for awarding grants based on certain factors.

Sections 35 and 36 of this regulation require a grant recipient to enter into an agreement with the Department and sets forth various requirements for such an agreement.

Section 37 of this regulation: (1) prohibits, with certain exceptions, converting a project which was awarded a grant from the use or purpose for which the grant was awarded for a period of not less than 20 years; (2) provides that, with certain exceptions, a project which involves developing, acquiring, preserving or protecting property for recreational purposes or to ensure public access must maintain the public access in perpetuity; and (3) requires that, with certain exceptions, any land or water rights or any interest in land or water rights acquired with a grant must be held in perpetuity by the State.

Section 38 of this regulation provides that: (1) the Department may periodically review whether a grant recipient and project are in compliance with the requirements of the Program; (2) if the grant recipient or project are in violation of a requirement of the Program, the Director will send a letter of violation requiring the grant recipient to take corrective action; and (3) if the grant recipient fails to take corrective action or a grant recipient requests to terminate a project, the Director may pursue various remedies.

Section 1. Chapter 232 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 38, inclusive, of this regulation.

Sec. 2. ***As used in sections 2 to 38, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 28, inclusive, of this regulation, have the meanings ascribed to them in those sections.***

Sec. 3. ***"Acquisition" means the securing of the right of public use of real property or the benefit thereof by the purchase or donation of an interest in that real property.***

Sec. 4. *"Carson River corridor" includes, without limitation, the 100-year floodplain of the Carson River, land adjacent to the 100-year floodplain of the Carson River, sloughs or ponds of the Carson River, old meanders and oxbows of the Carson River and any tributary of the Carson River within its recognized hydrographic basins.*

Sec. 5. *"Conservation district" has the meaning ascribed to it in NRS 548.032.*

Sec. 6. *"Credit" has the meaning ascribed to it in NAC 232.410.*

Sec. 7. *"Department" means the State Department of Conservation and Natural Resources.*

Sec. 8. *"Director" means the Director of the Department or his or her designee.*

Sec. 9. *"Easement for conservation" has the meaning ascribed to it in NRS 111.410.*

Sec. 10. *"Historic or cultural resources" means any surviving evidence that relates to the history of the use of the land from the earliest human occupation to recent historical activities. Surviving evidence may include, without limitation, sites, structures, districts, objects, artifacts and historic documents associated with or representative of peoples, cultures, and human activities and events from any period of time, including, without limitation, the present.*

Sec. 11. *"Lake Tahoe Path System" means the pedestrian and bicycle shared use path system that extends from Incline Village, Nevada to Stateline, Nevada, as laid out in the 2020 Regional Transportation Plan of the Tahoe Regional Planning Agency. The term includes, without limitation, trail facilities, support infrastructure, mobility hubs, bicycle and pedestrian counters, trailheads, trail connectors and shared use pathways.*

Sec. 12. *"Local government" means any political subdivision of this State, including, without limitation, a county, city, town, general improvement district, conservancy district, water conservancy district or any other district that performs a governmental function.*

Sec. 13. *"Matching contribution" includes money or anything of value, including, without limitation, the use of personnel, materials or equipment that is expended on a project.*

Sec. 14. *"Nevada Conservation and Recreation Program" or "Program" means the grant program created pursuant to subsections 8, 9 and 10 of section 2 of Assembly Bill No. 84, chapter 480, Statutes of Nevada 2019, at page 2861, and sections 2 to 38, inclusive, of this regulation.*

Sec. 15. *"Nonprofit organization" means an entity or organization that is exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3).*

Sec. 16. *"Project" " includes, without limitation:*

1. The design and construction of outdoor recreational facilities, recreational trails and campsites;

2. The acquisition of land and water rights or interests in land and water rights to protect and enhance wildlife habitat, sensitive or unique vegetation, historic or cultural resources, riparian corridors, floodplains, wetlands, other environmental resources and open spaces;

3. The acquisition of credits to protect, enhance or restore sagebrush ecosystems;

4. The creation of resilient landscapes;

5. Catastrophic wildfire mitigation and restoration;

6. The maintenance or restoration of watersheds;

7. The maintenance or restoration of river corridors; and

8. Those activities, acquisitions, construction, design, planning, studies and environmental, cultural or other reviews that preserve and protect, or obtain the benefits of, the property and natural, historic or cultural resources of the State of Nevada.

Sec. 17. *"Public benefit" means the outcome of a project that obtains, protects, preserves, supports or enhances the benefits of property, natural, historic or cultural resources for current and future residents of the State of Nevada.*

Sec. 18. *"Recreational facility" means a facility for the use and enjoyment of a recreational area or trail that provides an opportunity for the observation, interpretation, outdoor recreation or enjoyment of natural, historic or cultural resources.*

Sec. 19. *"Recreational trail" means:*

1. A trail, pathway, water trail or similar area for walking, hiking, bicycling, horseback riding, exercising or any other outdoor recreational activity;

2. Trail infrastructure that provides public access to outdoor recreational resources, existing trail connections or pathways that facilitate access to natural, historic or cultural resources; and

3. Trail features, including, without limitation, trail junctions, points of interest, recreation stops, scenic points, sites of trail amenities and interpretive signage.

Sec. 20. *"Riparian corridor" means land related to or located on the bank of or adjacent to a natural or artificial waterway, including, without limitation, a river, intermittent or permanent creek or stream, gully where surface water collects, wetland, lake, pond or ditch, if the land exhibits plant types unique to areas with periodic or perennial water sources of a magnitude greater than the surrounding uplands.*

Sec. 21. *"Sensitive or unique vegetation" means any:*

1. Native species, cluster of native species or type of habitat that contains a rare, threatened or endangered native plant species designated by an appropriate federal or state agency;

2. Species of plant or network of vegetation that has characteristics that have been identified as worthy of special consideration; or

3. Species of plant or network of vegetation that is highly restricted in distribution or that occurs only in a specialized habitat or supports another rare, threatened or endangered species.

Sec. 22. *"State agency" means any agency, department or division of the Executive Department of this State, including, without limitation, the Nevada System of Higher Education.*

Sec. 23. *"Trailhead" means a point at which a recreational trail or path system begins, diverts or terminates, including, without limitation, restrooms, parking, signage, an interpretive site or any other item that provides public accessibility, information or support for the public utilization of a recreational trail or path system.*

Sec. 24. *"Truckee River corridor" includes, without limitation, the 100-year floodplain of the Truckee River, the land adjacent to the 100-year floodplain of the Truckee River, sloughs or ponds of the Truckee River, old meanders and oxbows of the Truckee River and any tributary of the Truckee River within the recognized hydrographic basins of the Truckee River.*

Sec. 25. *"Water conservancy district" has the meaning ascribed to it in NRS 541.020.*

Sec. 26. *"Wetland" means the transitional lands between terrestrial and aquatic systems, where the water table is usually at or near the surface or the land is covered by shallow water, which have a stable water source and:*

1. At least periodically, the land supports hydrophytes predominantly;

2. The substrate is predominantly undrained hydric soil; or

3. The substrate is saturated with water or covered by shallow water at some time during the growing season of each year.

Sec. 27. *"Wildlife habitat" means a diverse natural area with a combination of the necessary resources and environmental conditions that promote a population of at least one native wildlife species and allows the wildlife species to carry out any part of its lifecycle and persist.*

Sec. 28. *"Wildlife species" means any native species of animal, including, without limitation, insects, amphibians, reptiles and any other vertebrate or invertebrate.*

Sec. 29. *In accordance with subsections 8, 9 and 10 of section 2 of Assembly Bill No. 84, chapter 480, Statutes of Nevada 2019, at page 2861, the Director will implement the Nevada Conservation and Recreation Program to award grants of money from the sale of general obligation bonds of this State as follows:*

1. An amount not to exceed $10,000,000 for grants to state agencies, local governments and nonprofit organizations or subdivisions thereof to enhance and restore the Truckee River corridor and watershed and the Carson River corridor and watershed;

2. An amount not to exceed $5,000,000 for grants to Douglas County, Washoe County, Carson City or other local governments located within those counties to enhance the Lake Tahoe Path System; and

3. An amount not to exceed $57,500,000 for grants to:

(a) State agencies, local governments or nonprofit organizations for the design, planning or construction of recreational facilities, campsites and recreational trails and trailheads. Any project paid for by a grant awarded pursuant to this paragraph must be for the protection, preservation and sustainable public use of the property and natural resources of this State or for the purposes of obtaining the benefits thereof. The Director will coordinate with the Division of State Parks of the Department and the Division of Outdoor Recreation of the Department when awarding grants pursuant to this paragraph.

(b) Counties and other local governments for the acquisition of land and water rights or interests in land and water rights to protect and enhance wildlife habitat, sensitive or unique vegetation, historic or cultural resources, riparian corridors, wetlands and other environmental resources in accordance with an adopted plan for open spaces. The Director will coordinate with the Division of State Lands of the Department when awarding grants pursuant to this paragraph.

(c) State agencies, local governments and nonprofit organizations for the acquisition and retirement of credits for the protection, enhancement or restoration of sagebrush ecosystems in accordance with NAC 232.400 to 232.480, inclusive. Any credits acquired with grant money awarded pursuant to this paragraph may only be used for the purpose of the retirement of the credits and may not be used to meet environmental mitigation requirements.

(d) State agencies, local governments and nonprofit organizations for carrying out projects to create resilient landscapes by reducing the threat of catastrophic wildfire, improving the condition and ecological health of watersheds or rehabilitating lands damaged by wildland fires. The Director will coordinate with the Division of Forestry of the Department and the Department of Wildlife when awarding grants pursuant to this paragraph.

(e) State agencies, local governments and nonprofit organizations for the inventory, enhancement and restoration of wetlands. The Director will coordinate with the Division of Natural Heritage of the Department and the Department of Wildlife when awarding grants pursuant to this paragraph.

(f) To carry out contracts or agreements under which a nonprofit organization may acquire land and water rights or interests in land and water rights for the public benefit to protect and enhance wildlife habitat, sensitive or unique vegetation, historic or cultural resources, riparian corridors, wetlands and other environmental resources. The State must hold an interest in any property or interest in property acquired pursuant to this paragraph.

Sec. 30. *1. The Director may periodically solicit:*

(a) Applications for the grants described in section 29 of this regulation from state agencies, local governments and nonprofit organizations for the grants of money;

(b) Applications from nonprofit organizations for carrying out contracts or agreements to acquire land and water rights or interests in land and water rights for the Nevada Conservation and Recreation Program; and

(c) Project lists from state agencies, local governments and nonprofit organizations to help assess the need for projects of the Nevada Conservation and Recreation Program.

2. The Director will establish deadlines for the submission of applications solicited pursuant to subsection 1.

3. An application for a grant must be submitted on a form provided by the Department and include, without limitation:

(a) The total estimated cost of the project which must include, without limitation, the estimated costs for planning, design, acquisitions and construction, as applicable;

(b) A description of the manner in which the project meets the purpose of the grant, as described in section 29 of this regulation;

(c) A proposed schedule for the project which must include, without limitation, the planning and implementation phases of the project;

(d) If the applicant is a nonprofit organization, documentation of the qualifications of the nonprofit organization;

(e) A description of the matching contributions that will be provided by the applicant, including, without limitation, the matching contribution that is required pursuant to section 31 of this regulation;

(f) If the applicant is a nonprofit organization and the project includes the acquisition of land or water rights or any interest in land or water rights:

(1) The most current financial statement of the nonprofit organization and a copy of the Form 990 of the nonprofit organization filed with the Internal Revenue Service of the United States Department of the Treasury for the last 3 fiscal years; and

(2) Specific details concerning the manner in which the money of the State will be secured by an interest in the land or water rights;

(g) A map of the location of the project and a plan for the site of the project indicated in an appropriate scale on the map;

(h) Documentation that the project conforms to any applicable federal, state or local plans;

(i) Documentation and a statement by the applicant that the applicant has made a good faith effort to contact any property owners potentially impacted by the project, including, without limitation, any letters of support or opposition received by the applicant regarding the project;

(j) Documentation that the applicant has contacted any stakeholders, including, without limitation, local governments and federal, state or local land management agencies which must include, without limitation, any statements from any stakeholders affected by the project that details any issues or concerns about the project and whether the stakeholder supports or opposes the project;

(k) Any environmental reviews, site planning documents, archaeological or other site impact statements, reviews or permits required to proceed with the project;

(l) An identification of any known potential adverse impacts to the environment or a cultural site and proposed mitigation measures for such impacts;

(m) A summary of the proposed plan for the operation and maintenance of the project for a period of not less than 20 years, including, without limitation, the identity of the person or entity who will operate the project or provide continued maintenance on the project and any documentation or agreements made with the person or entity that will operate the project or provide continued maintenance;

(n) If applicable, proof that the applicant has:

(1) The necessary interests in land and water rights to complete the project;

(2) A letter of intent between the property owner and the applicant authorizing the applicant to implement the project on the land; or

(3) A letter of intent between the property owner and the applicant concerning obtaining the necessary interests in land and water rights to complete the project; and

(o) Any other information required by the Director.

Sec. 31. *1. To receive a grant from the Nevada Conservation and Recreation Program, an applicant must provide an eligible matching contribution to the project of not less than 10 percent of the total cost of the project.*

2. A matching contribution is eligible for purposes of this section if the matching contribution:

(a) Is for an expenditure for a project that was made not more than 2 years before receiving the grant from the Nevada Conservation and Recreation Program;

(b) Is directly related to the project; and

(c) Includes one or more of the following:

(1) Cash;

(2) In-kind contributions, including, without limitation, planning, labor, volunteer labor, appraisals, equipment rental and material costs;

(3) Federal or state contributions that are not part of the Program;

(4) Any costs associated with environmental information required for the project, documentation of which must be submitted with the application; or

(5) Any costs incurred in establishing a program to monitor the success of the project.

3. The following contributions do not qualify as eligible matching contributions:

(a) Any costs associated with the preparation of the application for a grant from the Program;

(b) In-kind services that do not relate to the project or the purposes of the Program;

(c) Money expended on the project 2 or more years before the application for a grant from the Program is approved;

(d) Money received from another grant from the Program; and

(e) Any other contribution the Director determines is an inappropriate matching contribution.

Sec. 32. *1. An entity that is eligible to apply for a grant from the Program may submit to the Department a preapplication or letter of intent to apply for a grant for an initial determination of the eligibility of the project to receive a grant.*

2. In reviewing the preapplication or letter of intent submitted pursuant to subsection 1, the Department will consider, without limitation, whether:

(a) The entity is eligible to apply for a grant from the Program;

(b) The proposed project is eligible for a grant from the Program; and

(c) The proposed project will provide a public benefit, as determined by the Department.

Sec. 33. *1. The Director will, if practicable, establish one or more advisory committees to:*

(a) Review applications for grants from the Program;

(b) Make recommendations for grants from the Program. Such recommendations may be taken into account when ranking applications pursuant to section 34 of this regulation; and

(c) Make recommendations for the ranking system used to rank applications for grants.

2. In appointing members to an advisory committee, the Director may consider the diversity, expertise, geographic distribution, community representation and any other elements necessary for the review and ranking of applications.

Sec. 34. *1. The Program Manager:*

(a) Shall rank applications received pursuant to section 30 of this regulation in order of priority for awarding grants using a ranking system authorized by the Director. Grants must be awarded for projects that, based on the application, are most appropriate for the receipt of a grant within the overall purpose of the Program.

(b) May request that an advisory committee, if established pursuant to section 33 of this regulation, rank applications in accordance with this section.

2. The Program Manager or advisory committee, as applicable, shall consider the following factors, without limitation, when ranking applications:

(a) The environmental significance of the project and the degree of conservation and protection of natural resources, including, without limitation, the preservation of a natural, scientific, cultural, archeological, agricultural, paleontological or historical site or a wetland or riparian corridor resource;

(b) The extent of the public benefit, including, without limitation, an overall advancement in the conservation and protection of the natural resources of this State, the enhancement of recreational opportunities, increased public access to lands and waters of this State and the achievement of the goals identified in an adopted open space, recreation or resource plan;

(c) Whether the objectives of the project are clearly stated in the application and the applicant has the ability to carry out those objectives;

(d) Whether the detail and design of the project is adequate and includes a detailed plan for the management of the project that specifies the manner in which the project will be maintained and how the project will remain consistent with the purposes of the Program;

(e) Whether the projected budget and associated costs of the project are reasonable and detailed, whether the amount and sources of matching contributions are set forth in the application and whether the project will meet the objectives stated in the application in a cost-effective manner;

(f) The extent to which the project is a cooperative effort with other agencies, organizations or persons;

(g) The extent of support for the project from local governments and other public entities;

(h) The extent to which climate resiliency or sustainability practices are incorporated into the project; and

(i) Any other factor that the Director considers important in the ranking process, which may include, without limitation:

(1) The urgency of the need for the project;

(2) Whether the applicant has provided for matching contributions that exceed the requirements of section 31 of this regulation;

(3) Whether any land acquisition associated with the application includes the acquisition of water rights or other interest that will remain with the land in perpetuity;

(4) Whether the project includes the retiring of water rights in a hydrographic basin that is over-appropriated;

(5) If the project does not include the acquisition of water rights, whether the applicant has demonstrated the existence of an adequate water supply to fulfill the purposes of the project;

(6) The existence of a local need for the project that warrants special attention for the project due to a lack of similar opportunities in the local area of the project;

(7) The potential benefits of the project to the residents of this State;

(8) If the project is related to public use, the ability of the public to access the project; and

(9) The completion and performance by the applicant of previous and similar work.

3. In determining whether to award a grant, the Director may consider any recommendations of the Program Manager or advisory committee, if established pursuant to section 33 of this regulation, and the rankings of the grant applications. The decision of the Director is final.

4. If an applicant is not awarded a grant by the Director, the application may be resubmitted during a future application period.

5. As used in this section:

(a) "Climate resiliency" means the adaptive capacity and ability to anticipate, prepare for and respond to a changing climate.

(b) "Program Manager" means the staff member of the Department who is tasked with administering the daily operations of the Program.

Sec. 35. *For each grant awarded from the Program, an agreement must be executed between the grant recipient and the Department, which must, without limitation:*

1. Authorize the grant recipient to use the grant to pay for:

(a) Except as otherwise provided in this section, all expenses directly related to the project, including, without limitation, any expenses related to the planning, design and construction of the project which must be calculated based on actual costs; and

(b) The administrative costs of the project, which may not exceed 3 percent of the total cost of the project;

2. Prohibit the grant recipient from using the grant to pay for:

(a) Any planning activity that is not directly related to the design and engineering of the project;

(b) The purchase of new equipment, unless the Director has determined that the new equipment is necessary as a one-time purchase specific to the project;

(c) Any work required by a public entity as mitigation or as a condition of approval of any other project;

(d) Any component of the project that the Director determines does not provide a direct public benefit;

(e) Any project that has already been completed; and

(f) Any other expense that the Director determines is not necessary or in compliance with the purposes of the Program; and

3. Set forth the timeline for the use of the grant and the reversion of interest and money not used.

Sec. 36. *1. In addition to the requirements of section 35 of this regulation, the agreement between the Department and a grant recipient must:*

(a) Require the grant recipient to provide a matching contribution of not less than 10 percent of the total cost of the project for which the grant is awarded.

(b) Provide a plan for the operation and maintenance of the project for a period of not less than 20 years after the date on which the project is completed.

(c) Require the grant recipient to agree to:

(1) Provide the State with the necessary interest in any property not held by the State or a local government that is deemed by the Director to be necessary for the project;

(2) Include any nonrevocable deed restrictions and appropriate reversionary clauses as appropriate in the determination of the Director to:

(I) Ensure that the land, water or other property acquired to preserve or protect the natural, historic or cultural resources of this State is maintained in a manner that is consistent with the purposes of the Program; and

(II) If the grant recipient is a local government or nonprofit organization and the project involves the acquisition of an interest in land or water rights, secure the interests of the State in the land or water rights;

(3) Include a stewardship statement that addresses the maintenance, monitoring and enforcement of weed control, dust control and other related issues; and

(4) The requirements set forth in section 37 of this regulation.

(d) Require the grant recipient to obtain any easements for conservation or other interests in land or water rights in perpetuity as determined by the Director to be necessary to carry out the project.

(e) If the project includes the acquisition of an interest in land or water rights on behalf of the State, acknowledge that any interest in land or water rights acquired by the grant recipient must be acquired and held by the Division of State Lands of the Department pursuant to chapter 321 of NRS.

(f) Prohibit the acquisition of any interest in land or water rights for a project by the grant recipient by condemnation or the power of eminent domain.

(g) Require the grant recipient to maintain an accurate accounting of all expenditures of the grant and allow the Department to require an independent audit or review the accounting upon request.

(h) Provide the Department with:

(1) Expense reports with supporting materials on a quarterly basis, which must include, without limitation, receipts and invoices.

(2) Quarterly project reports and updates on or before each January 31, April 30, July 31 and October 31 during the duration of the project which provides updates on the project schedule and summarizes the actions taken since the previous report and details the expenditures of the project. The report must be in the form prescribed by the Department and include, without limitation, photographs, receipts, invoices and any other project documents agreed upon by the Department and grant recipient.

(i) Provide the Department with a schedule for the implementation of the grant in which, except as otherwise provided in subsection 2, 85 percent of the grant will be spent not later than 3 years after the date on which the general obligation bonds for the grant are issued.

(j) Set forth a date of completion for the project.

(k) Provide that the Director may revoke a grant if the grant has not been spent in accordance with the schedule for implementation.

(l) Except as otherwise provided in section 37 of this regulation, provide that any land or water or interest in land or water that is acquired for public access must remain open to the public in perpetuity.

(m) Authorize visits to the site of the project by the Department for the lifetime of the project.

(n) Provide that the grant recipient agrees to the implementation of the remedies set forth in section 38 of this regulation and any other remedy set forth in the agreement in the case of a violation of the requirements of the Program or a provision of the agreement.

(o) Include any additional conditions the Director determines are necessary to carry out the purposes of the Program.

2. If the grant recipient requests that the entire amount of the grant or a portion thereof be provided in advance of an expenditure, the grant recipient must demonstrate an extraordinary need and the agreement must also require that any grant money provided in advance must be spent not later than 1 year after the date on which the money is received by the grant recipient, unless otherwise authorized by the Director. Any grant money provided in advance that is not spent within 1 year after receipt reverts to the Department.

Sec. 37. *1. Except as otherwise provided in subsections 2 and 3 or as otherwise authorized by the Director, a project that is awarded a grant from the Program may not be converted from the use or purpose of the project set forth on the application and approved through the grant award, work plan or agreement for a period of 20 years beginning on the date on which the grant is awarded.*

2. Except as otherwise provided in subsection 3, a project that is awarded a grant from the Program for the development, acquisition, preservation or protection of land or water for recreational purposes or with the express purpose of providing public access must ensure that public access is maintained in perpetuity other than any restrictions to public access established for the stewardship and management of the property to maintain the recreational value of the property.

3. Any land or water rights or interest in land or water rights that is acquired by the State or a grant recipient pursuant to the Program to preserve, protect or obtain the benefit of the property and natural, historic or cultural resources of the State must be held by the State or the grant recipient in perpetuity unless:

(a) If the interest in land or water rights is held by the State, the State Land Registrar, in consultation with the Director, determines that the land or water rights or interest in land or water rights no longer meets such purposes; or

(b) If the interest in land or water rights is held by a local government or nonprofit organization, the Director determines in accordance with a deed restriction acknowledged in the agreement with the grant recipient, the land or water rights or interest in land or water rights no longer meets such purposes.

4. Upon a determination made pursuant to subsection 3, the interest in land or water rights may be disposed of in accordance with subsection 8 of section 3 of Assembly Bill No. 84, chapter 480, Statutes of Nevada 2019, at page 2864, and any applicable deed restrictions.

Sec. 38. *1. The Department may periodically review whether the grant recipient and project are in compliance with all requirements of the Program and the provisions of the agreement executed between the Department and the grant recipient.*

2. If the Director determines that a grant recipient or project does not meet any requirement of the Program or is not in compliance with the provisions of the agreement, the Department will send a letter of violation to the grant recipient by certified mail. A letter of violation must, without limitation:

(a) Specify the requirement of the Program or the provision of the agreement that has been violated; and

(b) Explain how the violation may be corrected.

3. If a grant recipient receives a letter of violation pursuant to subsection 2 and fails to take action to correct the violation within 90 days after receiving the letter or a grant recipient requests the termination of a project, the Director may require the grant recipient to do one or more of the following:

(a) Repay to the Department the amount of the grant award received by the grant recipient plus interest thereon at the rate of 10 percent per annum, as calculated beginning from:

(1) If the project is completed, the date the project is completed until the date of repayment; or

(2) If the project is not completed, the date on which the grant was received by the grant recipient until the date of repayment.

(b) Convey for no consideration, any property or interest in property to be used for the intended purpose of the project to the State, a local government, a nonprofit organization or any other entity that the Director determines is authorized to receive the conveyance.

(c) Provide an equivalent property or project that meets the original purpose of the grant award as determined by the Director.

(d) Impose any other remedy set forth in the agreement entered into between the Department and the grant recipient pursuant to sections 35 and 36 of this regulation.

Attachment 3: Grant Application

CONSERVE NEVADA PROGRAM

Application ID	Entity	County	Project Name
CONNV1444	Washoe County	Washoe County	Carcione - Canepa Ranch Bridge Design and Permitting

Project General Information

Project Name:: Carcione Bridge

Project location street address: 10195 Mogul Rd.

Project location City: Reno

Project location State: Nevada

Project location Zipcode : 89523

Project location County: Washoe

Project Latitude: 39.51364

Project Longitude: -119.92334

What county parcels will be impacted by your project please provide specific Assessor's Parcel Number(s) (APN).: 038-150-18; 038-150-19; 038-150-14

Population served by the proposed project: 507280

Project Information

Acquisition of an interest in land or water : false

Wildfire mitigation/restoration: false

Retirement of sagebrush ecosystem credits: false

Enhancement or restoration of wetlands: false

Outdoor recreation facility development or trail construction: true

Carson or Truckee River corridor project: false

I have read and acknowledge the requirements stipulated in the program regulations available at: https://dcnr.nv.gov/divisions-boards/conserve-nevada. As an applicant my organization will be able to meet program requirements. : true

General obligation bonds of the State of Nevada are utilized to fund awarded projects. I certify that this

project will plan, develop, design, engineer, or construct a capital improvement that will last for minimum of 20-years. If a project fails to last for 20-years the grantee may be required to pay back the State of Nevada. : true

This project will acquire an interest in land, or water using State of Nevada general obligation bond funds. It is understood the program will require the State of Nevada's interest to be secured through a deed restriction, easement, or other appropriate legal mechanism as dictated by the program in perpetuity (as required by statute and regulation.): false

I understand that any funding awarded by the program may be terminated at anytime if the recipient fails to comply with program regulations, or the terms of a funding agreement. The applicant understands the program may upon notice to an award recipient terminate a funding award at anytime if funding becomes unavailable. : true

By submitting this grant application, I acknowledge that the Department of Conservation and Natural Resources may terminate grant funding for cause which may include grants that no longer effectuate program goals or agency priorities. : true

By submitting this grant application, I acknowledge that any current or future litigation brought against the State of Nevada or its political subdivisions may result in ineligibility for funding or termination of an active grant.: true

Organization Information

Organization Name:: Washoe County, Community Services Dept, Regional Parks & Open Space

Contact Person: : Joanne Lowden

Financial Contact Name: Jennifer Hoekstra

Mailing Address: : 1001 E. 9th St.

City: : Reno

State: : Nevada

9 Digit Zip Code: : 89512

Phone Number: : 7753282039

Email Address:: jlowden@washoecounty.gov

Unique Entity Identifier (UEI):: GPR1NY74XPQ5

TIN: (Taxpayer identification number): 88-6000138

State Vendor Number: : T40283400J

NV Business ID: : 88-6000138

Non-Profit : false

State Agency: false

County/City Agency: true

Local Municipal Entity: false

Conservation District: false

Other NV Political Subdivision: false

Project Narrative

Brief Description: Please provide a brief description of your project. : The Carcione – Canepa Ranch Bridge Design and Permitting project includes all planning, design, and permitting required to move forward with construction of a new bicycle and pedestrian bridge over the Truckee River. The bridge will connect public lands, transportation paths, and multi-use trails, from north to south. This project is included in the Carcione and Canepa Ranch Recreation Access Plan (2022) and will increase public access to the Truckee River, improve regional trail connectivity, support economic development, and enhance health and quality of life for the community.

Project Description: This project is focused on implementation of the Carcione and Canepa Ranch Recreation Access Plan (2022). The plan includes development of trailheads and trails, a connecting bridge across the Truckee River, protection of natural and cultural resources, and improved public access to the Truckee River and adjacent public lands managed by the Forest Service. Funding was secured through the Conserve Nevada Grant Program for design and construction of a trailhead on the Canepa Ranch property which is in progress and expected to be completed by September 2026. Additional funding is needed to implement the next phase of the plan which includes a bicycle and pedestrian bridge across the Truckee River connecting public lands and trail systems to the north and south. The scope of work includes planning, design, and permitting for a bicycle and pedestrian bridge across the Truckee River connecting the Canepa Ranch and Carcione properties. A prefabricated bridge design will be used with abutments appropriate for the site. Work will include bridge siting and feasibility to select the final location, structural design for the bridge and abutments using a prefabricated bridge, geotechnical and hydraulic surveys and reports, environmental and cultural surveys and reports, NEPA review required for USACE permitting, and submittal of permit applications for all required federal, state, and local permits.

What planning activities have taken place in preparation of this project? : The Carcione and Canepa Ranch Recreation Access Plan was adopted by the Washoe County Open Space and Regional Parks commission in June 2022. The plan was developed by Design Workshop in consultation with County staff after an extensive stakeholder and public input process. Key stakeholders included the Mogul Neighborhood Association, Nevada Department of Wildlife, Nevada Division of State Lands, One Truckee River, U.S. Forest Service, local trail groups, City of Reno, NV Energy, Steamboat Canal and Irrigation Company, and Truckee Meadows Water Authority. As part of the planning process, three potential bridge locations were evaluated and two of the locations were selected for inclusion in the conceptual site plan. The preferred location was identified on the west side of the property and would connect from the Carcione property to a parcel owned by the U.S. Forest Service. The bridge span would be approximately 200 feet. The alternative bridge location was identified in the middle of the property and would connect to another Washoe County open space parcel. The bridge span would be approximately 170 feet.

Describe how this project provides community need? : This project supports the goals and objectives of many local plans developed with extensive public and stakeholder input. The 2019 Washoe County Regional Parks and Open Space Master Plan shows that public use of trails and trailheads is high based on survey results and includes the objective of encouraging a multi-purpose regional trail system to connect residents to regional parks, neighborhood parks, special use facilities, and open space. The 2024 Truckee Meadows Regional Trails Plan identifies the planned Carcione and Canepa Ranch Recreation Area as a key location and trail hub for the community. The Truckee River Vision Plan adopted by the Reno City Council in 2024, shows that 89% of

survey respondents ranked parks and open space along the Truckee River as extremely important and showed strong support for adding river access points and improving the trail network through existing open spaces. Enhancement of the Carcione and Canepa Ranch Recreation Area is included as a priority recommendation in the plan. Washoe County's park and trail systems currently serve over 5 million visitors annually. This project is essential to increase public access to the Truckee River and surrounding public lands and will provide benefits to the community including supporting economic development, increasing regional trail connectivity, and enhancing health and quality of life for residents.

How will the project protect or enhance the environmental and/or cultural resources of the State of Nevada? : As part of the planning and permitting process, field surveys for natural and cultural resources will be completed. Based on survey results, project design features will be included to address any potential impact on resources. The Carcione and Canepa Ranch Recreation Access Plan (2022) includes the following design features that will be implemented within the Recreation Area: Trails will be designed to meet the "USFS Standard Specifications for Construction & Maintenance of Trails" which ensures trails will be sustainably built to reduce impacts to natural resources and reduce future maintenance needs; Gates and fencing around trailhead parking lots will restrict unauthorized motor vehicle access on public lands and reduce opportunities for illegal dumping; Dogs will be required to be on leash and signs will be posted to reduce impacts during winter deer migration; Trailhead amenities include trash receptacles and restrooms to reduce human use impacts on water quality in the Truckee River.

Please provide an overview of how the project will be maintained over the next 20-years? : The scope of work for this project includes planning, design, and permitting only. Bridge construction would occur in the next phase of the project. Once constructed, Washoe County Parks staff including the Trails Coordinator, Maintenance staff, and Park Rangers would patrol and perform routine maintenance of all infrastructure in the Carcione and Canepa Recreation Area including trails, trailheads, and the Truckee River bridge. Dedicated County funding is available to assist with infrastructure preservation and maintenance costs which would include the Truckee River bridge. Once constructed, Washoe County would commit to maintaining the Truckee River bridge for a minimum of 20 years.

In what way is this project collaborating with partner organizations? : Key stakeholders involved with the development of the Carcione and Canepa Ranch Recreation Access Plan (2022) included the Mogul Neighborhood Association, Nevada Department of Wildlife, Nevada Division of State Lands, One Truckee River, U.S. Forest Service, local trail groups, City of Reno, NV Energy, Steamboat Canal and Irrigation Company, and Truckee Meadows Water Authority. Washoe County Parks has been working collaboratively with the Truckee Meadows Water Authority (adjacent parcel owner) on the site plans for the Canepa Ranch Trailhead to incorporate drainage and public trail access that benefits both agencies. Washoe County Parks has also worked extensively with the U.S. Forest Service to plan expansion and improvements to the existing trail system on public lands. A preliminary trails plan was developed in partnership with the U.S. Forest Service and a National Environmental Policy Act (NEPA) review for the trail system work will be part of a future project phase. The Truckee River bridge is an important component to trail connectivity, and the U.S. Forest Service supports the bridge span potentially crossing onto their property. Washoe County Parks also works closely with the Tahoe-Pyramid Trail. Development of the Carcione and Canepa Ranch Recreation Area, especially the bridge over the Truckee River, represents opportunities for realignment of the Tahoe-Pyramid Trail off paved streets and closer to the river corridor. The City of Reno recently completed their Truckee River Vision Plan which includes development of the Carcione and Canepa Ranch Recreation Area. The Regional Transportation Commission (RTC) has hired a consultant to plan a multi-modal transportation corridor using portions of the Tahoe-Pyramid Trail and Washoe County Parks is involved in the process. As the corridor is developed and expanded, the Carcione and Canepa Ranch Recreation Area may play a key future role. Washoe County Parks is an active partner in the Truckee Meadows Trails Initiative, and the Carcione and Canepa Ranch Recreation Area will serve as a trail hub for the community and increase regional trail connectivity. This project will provide a key public access point for several regional scale trail projects that are in various stages of planning and implementation. Some examples are the Sierra Front – Belli Front Trail project with future connections to Verdi and the proposed "Connected Communities" Trail Plan through the Sierra Buttes Trail Stewardship.

Will your project be on private or public land? Have you received authorization for this project from the land manager? (Please provide contact information or a letter from the land manager): This project will

occur entirely on public lands. Two potential bridge locations were identified. The preferred option would span from the Carcione open space property owned by Washoe County Regional Parks & Open Space to a parcel managed by the U.S. Forest Service (USFS), Humboldt-Toiyabe National Forest (HTNF), Carson Ranger District (CRD). The second option would span from the Carcione open space property to another open space parcel owned by Washoe County Regional Parks & Open Space. The USFS-HTNF-CRD was involved with development of the Carcione and Canepa Ranch Recreation Access Plan (2022) and provided a letter of support for this project (see attached). A NEPA review is included with the scope of work for this project and would be required prior to constructing the bridge if it spans to Forest Service managed land.

Does any portion of the project expect to receive other state funding?: false

Does any portion of the project expect to receive other private funding?: false

Does any portion of the project expect to receive other federal funding?: false

How will the project leverage state funding to preserve and protect the natural and cultural resources of the State of Nevada (or benefit these resources)? : State grant funding will be leveraged with dedicated project funding from Washoe County Parks and staff support for project management to complete planning, design, and permitting for a new Truckee River bridge. While this phase of the project is in progress, Washoe County Parks will continue to seek funding opportunities to support construction of the bridge. As part of the planning and permitting process, field surveys for natural and cultural resources will be completed. Based on survey results, project design features will be included to address any potential impact on resources. The Carcione and Canepa Ranch Recreation Access Plan (2022) includes the following design features that will be implemented within the Recreation Area: Trails will be designed to meet the "USFS Standard Specifications for Construction & Maintenance of Trails" which ensures trails will be sustainably built to reduce impacts to natural resources and reduce future maintenance needs; Gates and fencing around trailhead parking lots will restrict unauthorized motor vehicle access on public lands and reduce opportunities for illegal dumping; Dogs will be required to be on leash and signs will be posted to reduce impacts during winter deer migration; Trailhead amenities include trash receptacles and restrooms to reduce human use impacts on water quality in the Truckee River.

Will there be an impact to environmental or cultural resources from your project? What mitigation is being done? : Natural and cultural resource surveys are part of the scope of work for this project and a National Environmental Policy Act (NEPA) review and National Historic Preservation Act Section 106 review will be completed. Any potential impacts would be identified and mitigated as part of this process. The proposed bridge will span the Truckee River and its riparian corridor with no in-river or channel impacts anticipated.

If the project is on federal land have you completed a National Environmental Policy Act and/or a National Historic Preservation Act Section 106 review? : The Truckee River is considered a USACE Civil Works Project, and therefore a Section 408 permission must be received prior to any work being conducted. A National Environmental Policy Act (NEPA) review and a National Historic Preservation Act Section 106 review will be required as part of the Section 408 permitting process. If the final bridge location chosen spans onto U.S. Forest Service managed lands, the NEPA review and Section 106 consultation will also be required. Natural and cultural resource surveys and reports, environmental assessment (EA), and Section 106 consultation are included as part of the scope of work for this project. The NEPA review will likely be conducted with the USACE as the lead agency and the U.S. Forest Service and Washoe County as partnering agencies.

Will your project require permitting? Have you received any permits to date? : The proposed bridge will span the Truckee River and its riparian corridor with no in-river or channel impacts anticipated. As a result of the bridge spanning, Clean Water Act Sections 404 and 401 permits should not be needed, and a Nevada Division of State Lands Authorization to Use State-Owned Submerged Lands Permit should not be needed. The Truckee River is considered a USACE Civil Works Project, and therefore a Section 408 permission must be received prior to any work being conducted. Groundwater is likely to be encountered during excavation for bridge footings. The following permits are anticipated to be required: • USACE Section 408 Permit • NDEP

Groundwater Discharge Permit • NDEP Construction Stormwater General Permit • City of Reno Building/Grading Permit • NNPH Dust Control Permit Preparing required information and submitting permit applications are part of the scope of work for this project.

What is your project timeline if awarded? : The estimated time needed to complete the project is 30 months (2.5 years) from the time of award notification. An additional 6-month contingency is added in case of unforeseen delays encountered during the planning, design, and permitting process. If an award notification was received in April 2026, the project would be complete, and the grant closed out by March 2029. Washoe County Parks will be seeking additional funding to support construction of the bridge during this timeframe with the goal of beginning construction once all permits are issued.

What is the useful life of the project (in years)?: 70

Describe any support your project has received from other public entities and the public? : The Carcione and Canepa Ranch Recreation Access Plan was adopted by the Washoe County Open Space and Regional Parks Commission on June 7, 2022. The plan was developed with public and stakeholder input gathered through public meetings and online surveys beginning in September 2021. Stakeholders included the Mogul Neighborhood Association, Nevada Department of Wildlife, Nevada Division of State Lands, One Truckee River, U.S. Forest Service - Humboldt-Toiyabe National Forest, Sierra Trail Works, City of Reno, NV Energy, Steamboat Canal and Irrigation Company, and the Truckee Meadows Water Authority. Letters of support for this grant application were provided by the City of Reno, One Truckee River, U.S. Forest Service – Humboldt-Toiyabe National Forest, Tahoe-Pyramid Trail, and the Truckee Meadows Regional Planning Agency as the host of the Truckee Meadows Trails Initiative.

Describe what practices you will employ in your project to ensure its long term viability? : Best management practices will be incorporated into the bridge design including stabilizing embankments, site restoration through revegetation, utilizing sustainability standards for trails and bridge approaches, and choosing a prefabricated bridge that uses long lasting materials with minimal maintenance needs.

If the project is related to public use, describe the ability of the public to access the project? are there any limitations? : The Canepa Ranch Trailhead construction project is in progress and expected to be completed by September 2026. Once construction is complete, the trailhead and recreation area will be accessible to the public and open during daylight hours from sunrise to sunset. Access to the trailhead parking lot follows paved roads from the Boomtown-Garson Road exit on I-80 and is expected to be open and accessible year-round. The scope of work for this phase of plan implementation includes planning, design, and permitting for the new Truckee River bridge only. After the bridge is constructed in a future project phase, it will be open and accessible to the public during daylight hours from sunrise to sunset. The bridge will be accessible from the Canepa Ranch Trailhead and the future Carcione Trailhead.

Provide an overview of your organizations experience managing other similar grants and projects? : Washoe County Parks routinely manages grants from federal, state, and local funding sources to help complete a variety of priority projects. Recent history includes managing grants from the Recreational Trails Program (RTP), Land and Water Conservation Fund (LWCF), Nevada Department of Wildlife (NDOW) Shooting Range, Commission for Cultural Centers and Historic Preservation (CCCHP), Nevada Division of Forestry (NDF), FEMA Flood Mitigation Assistance, Conserve Nevada Grant Program, Truckee River Fund (TRF), and other local sources such as the Pennington and Wilbur May Foundations. Washoe County has a robust grants management program with oversight by the County Grants Administrator who provides ongoing training and information on grant management policies to staff. Washoe County Parks staff have extensive experience completing recreation construction projects and work closely with Washoe County Capital Improvement Project staff on larger public works projects such as trailhead construction and bridges.

Please provide any additional information you would like us to consider? : Washoe County Parks received Conserve Nevada Grant Program funding to complete construction of the Canepa Ranch Trailhead as part of phase 1 implementation of the Carcione and Canepa Ranch Recreation Access Plan (2022). Construction of the Canepa Ranch Trailhead is expected to be completed by September 2026. The planning, design, and permitting for the Truckee River bridge represents the next phase of plan implementation. The estimated amount of time

needed to complete the planning, design, and permitting tasks required to move forward with bridge construction is 2.5 years. Since the State Bond funds must be used within 3 years and the total funding amount available is limited, the construction portion of the bridge project will occur separately as part of Phase 3 implementation. This approach allows Washoe County Parks to actively seek funding opportunities for the bridge construction while working through the lengthy process of planning, design, and permitting.

Budget Narrative

Budget Narrative: The total project cost is $874,400.00 The budget includes $850,000.00 ($781,960.00 program funds + $68,040.00 cash match) for one professional services contract. The contracted firm will provide all services required for planning, designing, and permitting the bridge. Work will include bridge siting and feasibility to select the final location (equivalent to PER), structural design for the bridge and abutments using a prefabricated bridge, geotechnical and hydraulic surveys and reports, environmental and cultural surveys and reports, NEPA review required for ACOE permitting, and all required permit applications. The budget also includes $10,000.00 for permit application fees ($5,000.00 program funds + $5,000.00 cash match) and $14,400 in Washoe County staff time match for project management.

Please provide an overview of how match will be calculated and whether in-kind match is being included.: A 10% match ($87,440.00) on the project total ($874,400.00) will be provided by Washoe County. The match will consist of cash match ($68,040.00) for the professional services contract and staff time ($14,400.00) for project management. Cash matching funds are provided through the Washoe County General Fund budget. The funds have already been secured and allocated to the project in the approved FY26 budget for Regional Parks & Open Space.

What is the source of grant match? (i.e. local, private, state, federal funding source) : Washoe County (local government)

Does your project have access to any other funding source that has not been listed? : false

Would the other funding you have listed be determinate on receiving a grant from Conserve Nevada? : false

Does your organization undergo annual independent audits? (please attach to application if conducted) : true

When was your last audit and were there any findings by the auditor? : Audits are completed annually. The last audit was completed for fiscal year 25 (ending June 30, 2025). See attached Annual Comprehensive Financial Report – Compliance Section (C-4) for findings and corrective action.

Has your organization ever been suspended, disbarred, or banned from a federal, state, local, or private funding source? : false

If your organization is a Non-Profit (501c3) are you able to provide a copy of your Form 990 for the last 3 fiscal years?: false

Describe how grant expenditures are separated in your accounting structure? : As part of the process of accepting a grant award, the Washoe County Comptroller creates an Internal Order (IO) account specific to the grant award where total expenditure and revenue (grant reimbursement) is tracked. A new parks project account (PK) is created and tied to the IO account for the grant. All grant-related expenses are initially charged to the PK account for tracking and then reconciled within the IO account. Cash match expenses are charged and tracked through a separate PK account assigned to the project. A unique Statistical Internal Order (SIO) number is also created for the grant to track staff time match for the project. The SIO number is entered into employee timesheets for the specific hours worked on the grant funded project each pay period.

Describe the process your organization completes in order to have permission to incur expenses? : The Board of County Commissioners must approve the grant award and direct the Comptroller to make the necessary budget adjustments prior to incurring any grant-related expenses. Once the grant award is approved, all expenses incurred as credit card purchases go through an approval process in the SAP budget system before they are paid (1- parks admin, 2- direct supervisor, 3-fiscal compliance officer). Purchase orders are required for all purchases over $10,000 and go through a verification and approval process in the SAP budget system (1-fiscal compliance officer, 2-direct supervisor, 3-division director) and then go to the Washoe County Purchasing Division. Purchasing verifies that all requirements have been met including service/construction agreements, bidding requirements, and insurance certificates prior to issuing a purchase order. The purchase order serves as Notice to Proceed and allows expenses to be incurred.

If you receive this award what percentage of your annual budget would this award represent? : The total approved Washoe County budget for Fiscal Year 26 is $1,075,989,019.00. This grant award represents 0.08% of the annual Washoe County budget for FY26.

Please describe the bid process utilized for contracted projects? : The bid process used for contracted projects follows all Nevada Revised Statute (NRS) requirements and is outlined in the Washoe County Purchasing Division – Purchasing Procedures Manual (2022). Public works projects are defined as supplies or services that relate to a project where a contractor's license is required and/or permits are required to be pulled: $0 - $25,000: solicit a proposal from at least one properly licensed contractor; $25,000.01 - $99,999: solicit written proposals from at least three properly licensed contractors; $100,000 and over: advertise in a newspaper and consistent with all other NRS 338 requirements for the formal bid process. Services and supplies purchases: $0 - $10,000 must be procured on Procurement Card (P-Card) with suppliers taking such; $10,001 - $50,000: Minimum two written quotes; $50,000 - $100,000: Minimum two written quotes unless exempt per NRS 332.115; $100,001 and above require advertised bid or RFP unless exempt under NRS 332.115. Professional services performed by an independent contractor within the scope of accounting, medicine, architecture, law, engineering or other licensed professions: Any amount - competitive soliciting not required when federal funds are NOT being used. May negotiate with the professional of choice or utilize the County procedure for grant funded selection. Purchasing Manager approval is required for contracts of more than $100,000. Board of County Commissioner approval is required for contracts in the aggregate more than $300,000.

Land and Water Acquisitions Only

Describe how your project will secure the State of Nevada's interest in any land or water acquired with State of Nevada general obligation bond funds (Please note the State may require additional protections which may include items like a reversionary clause or deed restriction on the property) :

Describe how you will ensure the stewardship of the property including maintenance, monitoring and enforcement of weed control, dust control and other related issues.:

How will you ensure that the property acquired to preserve or protect the natural, historic or cultural resources of this State is maintained or monitored in a manner that is consistent with the purposes of the Program: :

Will you utilize eminent domain for your project (Please note a "Yes" response will disqualify your project) : false

Will your organization provide future reporting and monitoring of the property? : false

Has your organization received State bond funding in the past for acquisitions? : false

Will your project include the purchase of water rights? : false

Will land or water purchased using State funds be protected in perpetuity? : false

Have alternates to fee title been explored for the acquisitions? : false

What steps have been taken to prepare these transactions for closing? (Please include details including appraisals, offer letters, due diligence) :

General Grantee Questions

Has your organization completed similar work before? : true

Will your organization be able to complete the project within 3-years of the bond issuance? : true

Will your project start expending funding within 6-months of award? : true

Will the project include the purchase of equipment? : false

Will you maintain accurate accounting of all expenditures of the grant? : true

Will the project include any work that is a condition of approval of any other entity (including mitigation)?: false

Will you provide quarterly reports on or before January 31, April 30, July 31, and October 31 during the duration of the project? : true

Will you authorize visits to the project site by the Department of Conservation and Natural Resources for the lifetime of the project? : true

Have you read, understand, and agree to comply with all the terms enumerated within program regulations and draft funding agreement? : true

Will you ensure program logos and reference to the funding source is made on project media and signage? : true

Support Documents

Project Dates

Project Dates

Construction: _____

Permitting Approval (Facility): 9/1/2028

Permitting Approval (Design): 9/1/2028

Date funding required: 7/15/2026

Initiation of Operations: 6/1/2026

Appraisal Date : _____

Acquisition Closing : _____

Project Costs

	Program Funds	Local Funding Source	Matching Funds	Total Costs	Other Funding Source
Planning costs including PER and ER development	$0.00	$0.00	$0.00	$0.00	
Design and Engineering including inspection	$781,960.00	$0.00	$68,040.00	$850,000.00	Washoe County
Land Acquistion	$0.00	$0.00	$0.00	$0.00	
Capital asset materials and equipment	$0.00	$0.00	$0.00	$0.00	
Construction costs	$0.00	$0.00	$0.00	$0.00	
Administrative Costs	$0.00	$0.00	$14,400.00	$14,400.00	Washoe County
Other	$5,000.00	$0.00	$5,000.00	$10,000.00	Washoe County
Totals	$786,960.00	$0.00	$87,440.00	$874,400.00	

Signature jlowden Date: 03/06/2026

By typing in my name and password I am digitally signing this application, I certify I am the authorized representative for the listed entity. I certify the information in this application is true and correct to the best of my ability.

Project Map

APPENDIX A

Preferred Concept Plan – Combined Properties

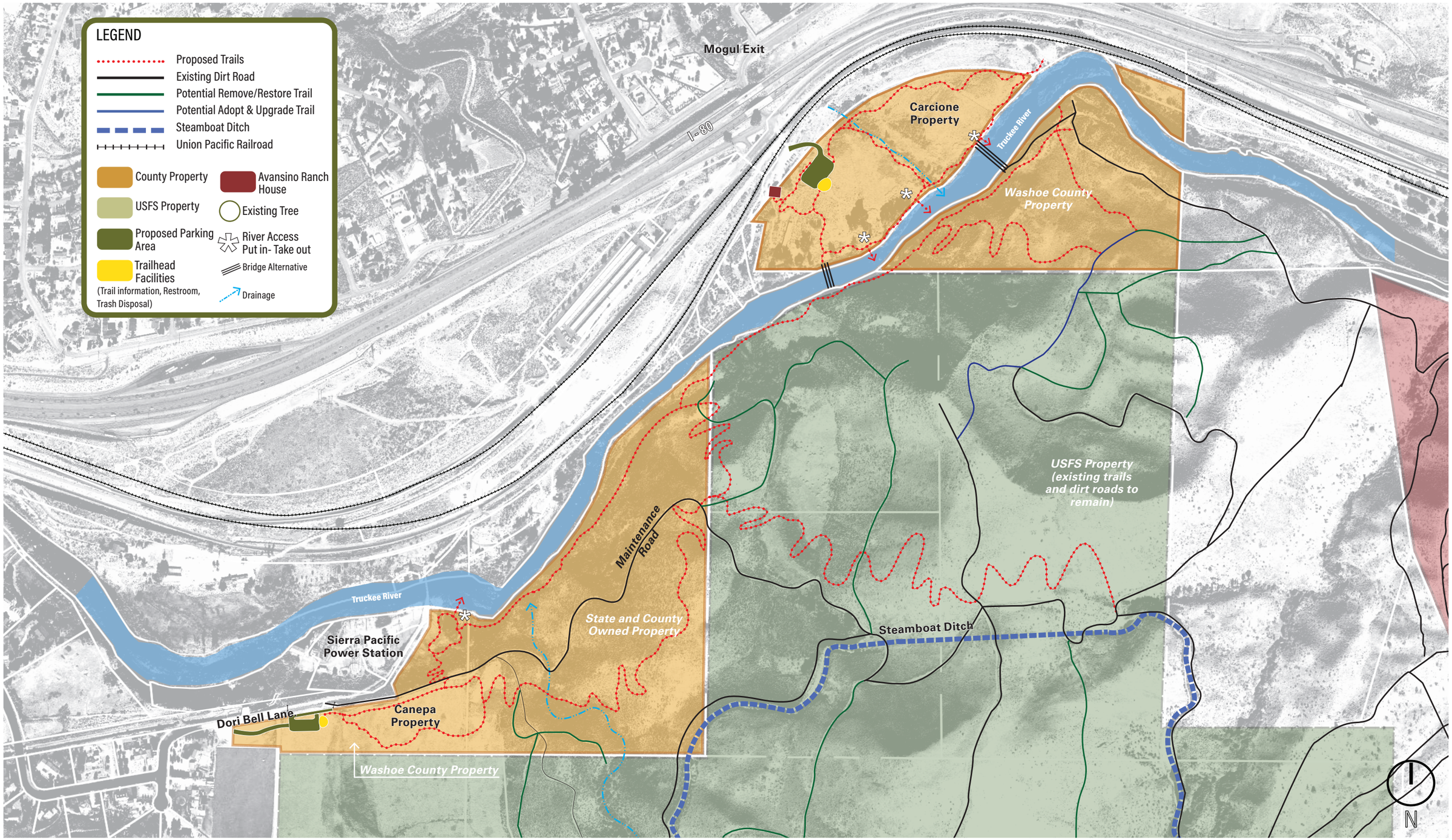


Figure 17: Preferred Concept Plan – Combined Properties

Preferred Concept Plan – Carcione Property

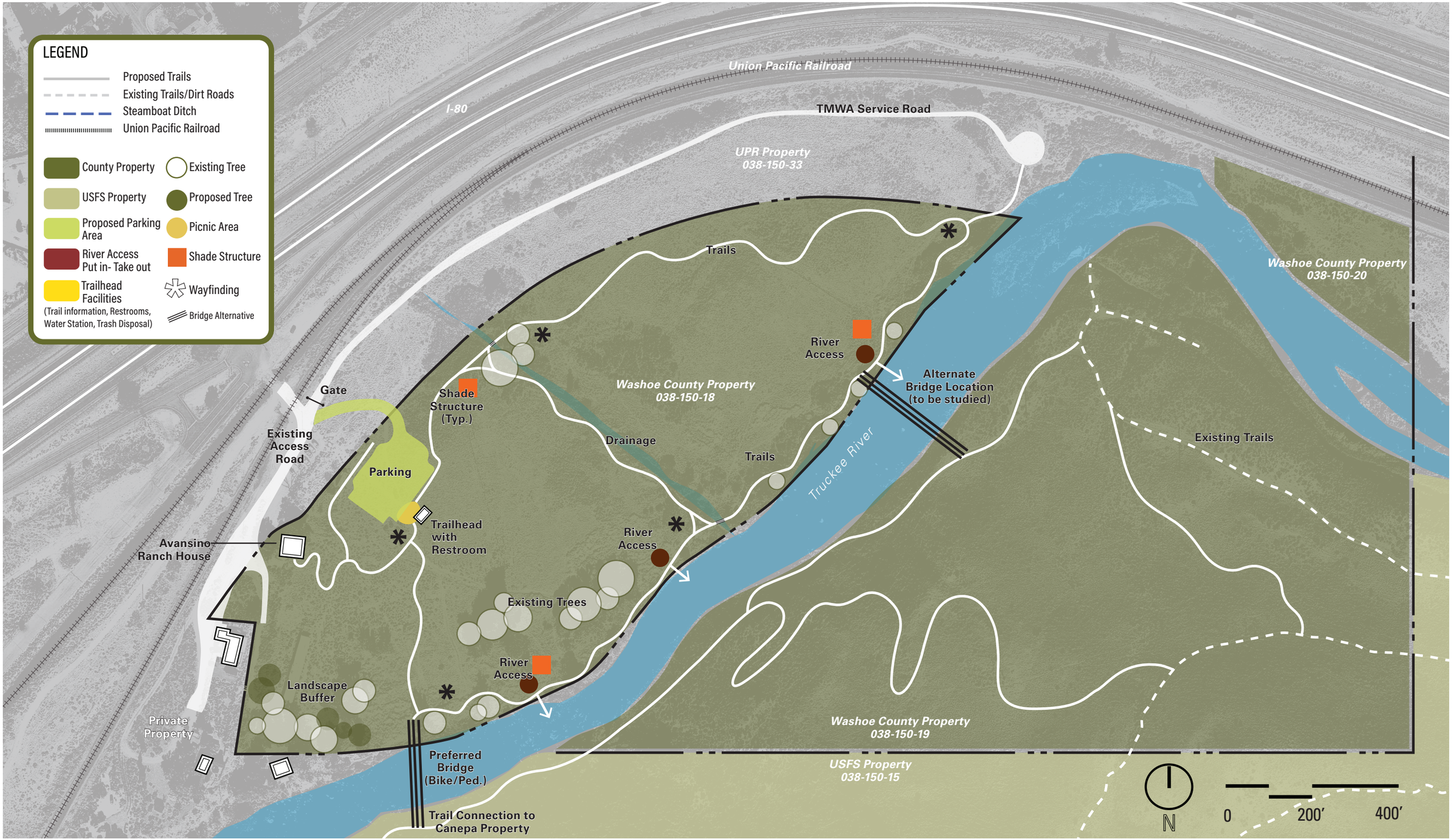


Figure 18: Preferred Concept Plan – Carcione Property

Project Timeline

APPENDIX B

Project Timeline - Carcione - Canepa Ranch Bridge Design and Permitting

Estimated time needed to complete project is 30 months (2.5 years) from time of award notification. 6 month contingency added for unforeseen delays

Task	Est. Time to complete	Est. Completion Date
Grant award notifications		April 2026
Board of County Commissioners accept grant funds and funding agreement is fully executed	2 months	June 2026
Bid and award professional services contract	1 month	July 2026
Bridge siting and feasiblity - Prepare feasiblity report, select final bridge location, and 15% plans	3 months	October 2026
Site topographic survey, hydrology/hydraulic study, and geotechical investigation - Prepare draft reports	3 months	January 2027
Field surveys (cultural, wildlife, sensitive plant, noxious weed) - Timing restrictions for surveys will apply depending on potential for species occurrence (April - July) - Draft resource reports	4 months	July 2027
Aquatic Resources Delineation and Report	4 months	July 2027
Draft memorandums for NEPA compliance	4 months	July 2027
Section 106 consuluation	2 months	July 2027
Complete draft environmental assessment (EA)	3 months	October 2027
Bridge abutment and embankment stabilization design - bridge plans and specs for prefabricated bridge - 90% plans (permit set)	6 months	December 2027
Engineer's opinion of probable cost		December 2027
USACE 408 permit submittal - permit issued	8 months	August 2028
State and local permit submittals - permits issued	2 months	September 2028
Add 6 months to timeline for unforseen delays	6 months	March 2029
Grant Closeout		**March 2029**

Governing Board Resolution authorizing you to apply for this grant. This may be a letter from your organization leadership

APPENDIX C

WASHOE COUNTY
OFFICE OF THE COUNTY MANAGER

1001 E. 9th Street
Reno, Nevada 89512
Phone: (775) 328-2000
Fax: (775) 328-2491
www.washoecounty.gov

2/26/2026

Dear Recipient,

The purpose of this letter is to confirm the request to apply for grant opportunities. The authority for Washoe County departments and divisions has been delegated from the Board of County Commissioners to the Chief Financial Officer through the Grants Administrator. Per County Code 15.160 which was effective 07/01/2022 and adopted by the Board on 06/21/2022 and has been provided with this letter of authority.

The request to apply has been granted by the undersigned Chief Financial Officer for the grant opportunity related to the following project:

- Carcione-Canepa Ranch Phase 2 Bridge Design and Permitting

For any questions or concerns regarding this approval please contact Washoe County Grants Administrator, Connie Lucido at 775-530-4299.

Sincerely,

Abbe Yacoben
775-325-8243
AYacoben@washoecounty.gov

1001 E. 9th Street
Reno, Nevada 89512
Phone: (775) 328-2000
Fax: (775) 328-2491
www.washoecounty.gov

15.160 Grant and contribution application submission and approval process; approval of grants and contributions by the board of county commissioners; reporting of cash donations; duties of employee or officer administering grants or contributions received by county; duties of comptroller.

1. A county officer or employee shall not submit a grant application or a request for contribution of money or property without first submitting a written request to the grants administrator for review in accordance with the applicable policies and procedures approved by the board. Upon approval from the chief financial officer or designee, and if applicable, the governing/managing board of the department or agency, the county officer or employee may then submit the application for the grant or contribution.
2. Upon notice of a grant award or a contribution of money or property, the county officer or employee shall seek approval of the grant or contribution from the board of county commissioners in accordance with the process set forth in the county's grant management policies and procedures. The officer or employee shall also forward all pertinent grant details to the comptroller so that the accounting records of the county can clearly reflect grant activity, and the comptroller can accurately account for all aspects of the county's financial operations.
3. An officer or employee of a county department or agency shall not accept, amend or supplement a grant, and except as otherwise provided in section 15.140(1)(e), shall not accept, amend or supplement a contribution of money or property without approval by the board of county commissioners.
4. All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account.
5. All property received, regardless of value, must be identified using the process prescribed by the comptroller and distributed, as appropriate, for risk management purposes, inventory control, recording in the financial records and ongoing maintenance.
6. The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review upon request.
7. Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.

{Ord. No. 1177, § 14; Ord. No. 1690, § 15, 6-21-22, eff. 7-1-22}

Proof of Interest in Land (or letter of support from land management agency)

APPENDIX D

DOC #3715697
12/29/2008 01:05:46 PM
Electronic Recording Requested By
TICOR TITLE RENO
Washoe County Recorder
Kathryn L. Burke - Recorder
Fee: $0 RPTT: $0
Page 1 of 7

APN: 038-150-19

Mail Tax Statements To:
Grantee at address stated below

When recorded, mail to:
Grantee at address stated below

Escrow No. 8006508-mm

Notice: Per NRS 239B.030, this document does not contain personal information as defined in NRS 603A.040

(Rev. 12-17-08)

GRANT, BARGAIN AND SALE DEED

Grantor: **Mary Kathleen Carcione,** Trustee under the Carcione Living Trust, dated June 16, 1992.
127 Hardie Drive
Moraga, CA 94556

Grantee: Washoe County, a political subdivision of the State of Nevada
c/o Regional Parks and Open Space
2601 Plumas Street
Reno, Nevada 89509

Grantor, for valuable consideration in hand and received, hereby grants, bargains and sells to Grantee all that real property located in the County of Washoe, State of Nevada, more particularly described in **Attachment A** hereto to have and to hold

TOGETHER WITH all and singular the tenements, hereditaments, and appurtenances thereunto belonging or in anywise appertaining to the real property, and the reversions, remainders, rents, issues and profits thereof, including, without limitation, any rights, title and interest of Seller, if any in and to (i) any strips and gores adjacent to the land and any land lying in the bed of any street, road, avenue, opened or proposed, in front of or adjoining the real property; (ii) all of the easements, rights, profits, privileges, and appurtenances belonging to or in any appertaining to the land and improvements; and (iii) all improvements on the real property; and (iv) all contracts and contract rights and all development or zoning entitlements appurtenant to the use of the real property.

BUT EXCLUDING and reserving to Grantor all water rights appurtenant to the Property.

SUBJECT TO such encumbrances indicated in a Preliminary Report issued by Ticor Title of Nevada Inc., Order No. 08006508-MM as of September 8, 2008 at 7:30 a.m., but no other liens or encumbrances done or permitted by Grantor.

Copy

Executed this 27 day of December, 2008.

Mary Kathleen Carcione
MARY KATHLEEN CARCIONE, Trustee under the
CARCIONE FAMILY REVOCABLE LIVING TRUST,
Dated June 16, 1992

State of California)
)
County of San Francisco)

Acknowledgement in representative capacity
(NRS 240.1665)

This instrument was acknowledged before me on 12/27/08
by MARY KATHLEEN CARCIONE, Trustee under the CARCIONE FAMILY REVOCABLE LIVING TRUST, dated June 16, 1992

Notary Public

KURT D. HUYSENTRUYT
COMM. # 1716327
NOTARY PUBLIC - CALIFORNIA
SAN FRANCISCO COUNTY
COMM. EXPIRES JAN. 13, 2011

COPY

ACCEPTED on behalf of the Board of County Commissioners: (NRS 244.275)

By Robert M Larkin Date 12/18/08
ROBERT M. LARKIN
Chairman, Board of County Commissioners

Attest:

By Amy Harvey Date 12/22/08
Amy Harvey, County Clerk

State of Nevada)
) **Acknowledgement in representative capacity**
County of Washoe) (NRS 240.1665)

This instrument was acknowledged before me on December 18, 2008 by ROBERT M. LARKIN as Chairman of the Board of County Commissioners of Washoe County, Nevada.

RITA LENCIONI
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No: 94-2090-2 - Expires September 28, 2010

Rita Lencioni
Notary Public

State of Nevada)
) **Acknowledgement in representative capacity**
County of Washoe) (NRS 240.1665)

This instrument was acknowledged before me on DEC 22 2008 by AMY HARVEY as County Clerk of Washoe County, Nevada.

GREGORY A. SALTER
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No:02-76632-2 - Expires June 20, 2010

Greg A Salter
Notary Public

COPY

Approved as to form and legality
RICHARD A GAMMICK
District Attorney

By Gregory A Salter
Deputy GREGORY A. SALTER

COPY

STATE OF CALIFORNIA
COUNTY OF SAN FRANCISCO

On December 27, 2008, before me, KURT D. HUYSENTRUYT, a notary public, personally appeared MARY KATHLEEN CARCIONE, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that, he/she/they executed the same in his/her/their authorized capacity(ies), and that be his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

KURT D. HUYSENTRUYT
Notary Public for the
State of California

KURT D. HUYSENTRUYT
COMM. # 1716327
NOTARY PUBLIC - CALIFORNIA
SAN FRANCISCO COUNTY
COMM. EXPIRES JAN. 13, 2011

COPY

Order No.: 08006508-MM

EXHIBIT A

All that certain piece or parcel of land situate in the County of Washoe, State of Nevada, being all that portion within the South Half of the Northeast Quarter of Section 14, Township 19 North, Range 18 East, M.D.B.&M., that is described as follows:

Beginning at the East one-quarter corner of said Section 14; thence running North 89°43'23" West and along the South line of the South Half of the Northeast Quarter of said Section 14, a distance of 2341.10 feet to the Southeast corner of parcel conveyed to Harry W. Shelly, et ux, by deed recorded June 12, 1958, under Document No. 288484, Washoe County, Nevada, records; thence along the Easterly and Northerly line of said Shelly parcel the two following courses and distances: North 13°39'07" East 268.50 feet and North 89°43'23" West 98.10 feet to a point on the Southeasterly right of way line of the Southern Pacific Company, last said point being 200 feet at right angle to centerline of the Southern Pacific Company's East bound track system; thence along the Southerly right of way line of said Southern Pacific Company, the following courses and distances: North 40°53'37" East a distance of 480.10 feet to a point, last said point being at right angle to Southern Pacific Company Engineer's Sta. 2258/41.30 B.C.T.I.; thence along a curve to the right through a central angle of 5°00' for an arc distance of 183.75 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. 2260/51.30 C.C.; thence along a curve to the right through a central angle of 54°31'11" for an arc distance of 1124.72 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. 2273/26.70 C.C.; thence along a curve to the right through a central angle of 6°00' for an arc distance of 214.08 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. "A" 2275/82.50 C.C.T.I.; thence along a curve to the right through a central angle of 5°00' for an arc distance of 236.25 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. "A" 2278/52.50 E.C.; thence South 68°35'12" East and along the said Southerly right of way line a distance of 542.10 feet to a point intersecting the East line of the Southeast Quarter of the Northeast Quarter of said Section 14; thence South 1°31'22" West and along the East line of the Southeast Quarter of the Northeast Quarter of said Section 14 a distance of 796.64 feet to the point of beginning.

EXCEPTING THEREFROM that portion of the herein described land lying Northerly, Northeasterly and Northwesterly of the Southwesterly, Southerly and Southeasterly line of the Truckee River.

ALSO EXCEPTING THEREFROM that portion of the herein described land that lies between the high water mark on banks of the Truckee River.

WASHOE COUNTY RECORDER

OFFICE OF THE RECORDER
KATHRYN L. BURKE, RECORDER

1001 E. NINTH STREET
POST OFFICE BOX 11130
RENO, NEVADA 89520-0027
PHONE (775) 328-3661
FAX (775) 325-8010

COPY

LEGIBILITY NOTICE

The Washoe County Recorder's Office has determined that the attached document may not be suitable for recording by the method used by the Recorder to preserve the Recorder's records. The customer was advised that copies reproduced from the recorded document would not be legible. However, the customer demanded that the document be recorded without delay as the parties rights may be adversely affected because of a delay in recording. Therefore, pursuant to NRS 247.120 (3), the County Recorder accepted the document conditionally, based on the undersigned's representation (1) that a suitable copy will be submitted at a later date (2) it is impossible or impracticable to submit a more suitable copy.

By my signing below, I acknowledge that I have been advised that once the document has been microfilmed it may not reproduce a legible copy.

Greg A Salter
Signature

Dec 18 2008
Date

GREGORY A SALTER Deputy District Attorney
Printed Name

DOC #4463403
04/28/2015 02:43:48 PM
Electronic Recording Requested By
TICOR TITLE - RENO (COMMERCIAL)
Washoe County Recorder
Lawrence R. Burtness
Fee: $0 RPTT: $0
Page 1 of 4

WHEN RECORDED MAIL TO:
Washoe County
c/o Community Services Department
1001 E. Ninth Street
Reno, NV 89512

MAIL TAX STATEMENTS TO:
SAME AS ABOVE

Escrow No. 1403953-CD

The undersigned hereby affirms that this document submitted for recording does not contain the social security number of any person or persons. (Pursuant to NRS 239b.030)

APN No.: 038-150-18 and 20

SPACE ABOVE FOR RECORDER'S USE ONLY

R.P.T.T. $
0.00EXEMPT

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

Joanne S. Grasso and Karen Loing, Successor Trustees of The Carcione Family Revocable Living Trust, dated June 16, 1992

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby Grant, Bargain, Sell and Convey to

Washoe County, a political subdivision of the state of Nevada

all that real property situated in the County of Washoe, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

Copy

The Carcione Family Revocable Living Trust
dated June 16, 1992

JoAnne S. Grasso
Joanne. S. Grasso, Successor Trustee

SIGNED IN COUNTERPART
Karen Loing, Successor Trustee

STATE OF NEVADA
COUNTY OF WASHOE } ss:

This instrument was acknowledged before me on , April 21, 2015
by Joanne S. Grasso ~~and Karen Loing,~~ Successor Trustees of The Carcione Family Revocable Living Trust, dated June 16, 1992

NOTARY PUBLIC

LOUISE ANN BARNES
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No: 03-80944-2 - Expires March 19, 2019

COPY

The Carcione Family Revocable Living Trust
dated June 16, 1992

SIGNED IN COUNTERPART
~~SIGNED IN COUNTERPART~~

Joanne S. Grasso, Successor Trustee

Karen Loing successor trustee

Karen Loing, Successor Trustee

STATE OF ~~NEVADA~~ Colorado
COUNTY OF ~~WASHOE~~ Boulder } ss:

This instrument was acknowledged before me on, April 22, 2015
by ~~Joanne S. Grasso and~~ Karen Loing, Successor Trustees of The Carcione Family Revocable Living Trust, dated June 16, 1992

Michelle L. Bernardoni
NOTARY PUBLIC

MICHELLE L. BERNARDONI
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20114001866
MY COMMISSION EXPIRES JANUARY 14, 2019

COPY

Escrow No. 1403953-CD

EXHIBIT A
LEGAL DESCRIPTION

All that certain real property situate in the County of Washoe, State of Nevada, described as follows:

All that portion within the South Half of the Northeast Quarter of Section 14, Township 19 North, Range 18 East, M.D.B.&M., that is described as follows:

Beginning at the East one-quarter corner of said Section 14;
Thence running North 89°43'23" West and along the South line of the South Half of the Northeast Quarter of said Section 14, a distance of 2341.10 feet to the Southeast corner of parcel conveyed to Harry W. Shelly, et ux, by deed recorded June 12, 1958, as Document No. 288484, Washoe County, Nevada, records;
Thence along the Easterly and Northerly line of said Shelly parcel the two following courses and distances: North 13°39'07" East 268.50 feet and North 89°43'23" West 98.10 feet to a point on the Southeasterly right of way line of the Southern Pacific Company, last said point being 200 feet at right angle to centerline of the Southern Pacific Company's East bound track system;
Thence along the Southerly right of way line of said Southern Pacific Company, the following courses and distances:
North 40°53'37" East a distance of 480.10 feet to a point, last said point being at right angle to Southern Pacific Company Engineer's Sta. 2258/41.30 B.C.T.I.;
Thence along a curve to the right through a central angle of 05°00' for an arc distance of 183.75 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. 2260/51.30 C.C.;
Thence along a curve to the right through a central angle of 54°31'11" for an arc distance of 1124.72 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. 2273/26.70 C.C.;
Thence along a curve to the right through a central angle of 06°00' for an arc distance of 214.08 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. "A" 2275/82.50 C.C.T.I.;
Thence along a curve to the right through a central angle of 05°00' for an arc distance of 236.25 feet to a point, last said point being 200 feet at right angle to Southern Pacific Company Engineer's Sta. "A" 2278/52.50 E.C.;
Thence South 68°35'12" East and along the said Southerly right of way line a distance of 542.10 feet to a point intersecting the East line of the Southeast Quarter of the Northeast Quarter of said Section 14;
Thence South 01°31'22" West and along the East line of the Southeast Quarter of the Northeast Quarter of said Section 14 a distance of 796.64 feet to the point of beginning.

EXCEPTING THEREFROM that portion of the herein described land that lies Southeasterly, Southerly and Southwesterly of the Northwesterly, Northerly and Northeasterly high water mark on bank of the Truckee River.

ALSO EXCEPTING THEREFROM all coal that now is, or may be hereafter discovered with full right and privilege to enter upon said land and mine for coal and remove the same as conveyed by instrument recorded June 11, 1868, in Book 2, Page 418, Deed Records.

APN: 038-150-18 and 20

Document No. 1583525 is provided pursuant to the requirements of Section 6.NRS 111.312.

DOC #3801644
09/14/2009 04:47:35 PM
Electronic Recording Requested By
WESTERN TITLE INC RIDGE
Washoe County Recorder
Kathryn L. Burke - Recorder
Fee: $0 RPTT: $0
Page 1 of 6

APN# : 038-150-14, 038-150-21, 038-530-29, 038-530-42

Recording Requested By:
Western Title Company, Inc.
Escrow No.: 019876-PAH

When Recorded Mail To:
MRS. JOSEPHINE LEONE
LAND LAW EXAMINER
USDA FOREST SERVICE
1200 FRANKLIN WAY
SPARKS, NEVADA 89431

Mail Tax Statements to: (deeds only)
SAME AS ABOVE

(space above for Recorder's use only)

I the undersigned hereby affirm that the attached document, including any exhibits, hereby submitted for recording does not contain the social security number of any person or persons.
(Per NRS 239B.030)

Signature _____
P HANSON **ESCROW OFFICER**

WARRANTY DEED

This page added to provide additional information required by NRS 111.312
(additional recording fee applies)

WHEN RECORDED MAIL TO:

Mrs. Josephine Leone
Land Law Examiner
USDA Forest Service
Humboldt-Toiyabe National Forest
1200 Franklin Way
Sparks, NV 89431
(775) 352-1243

APNs: 038-150-14, 038-150-21, 038-530-29, 038-530-42

WARRANTY DEED

THIS WARRANTY DEED is made this 25th day of August, 2009, between **WASHOE COUNTY, a political subdivision of the State of Nevada,** hereinafter called **GRANTOR**, and the **UNITED STATES OF AMERICA,** hereinafter called **GRANTEE**.

WITNESSETH: That the said Grantor, for and in consideration of the sum of **ONE MILLION FIVE HUNDRED TWENTY FIVE THOUSAND and NO/100 DOLLARS ($1,525,000.00),** and other good and valuable considerations, to the Grantor in hand paid by the Grantee, the receipt of which is hereby acknowledged, under the provisions of the Southern Nevada Public Land Management Act of October 19, 1998 (31 U.S.C. 6901note; P.L. 105-263; 112 Stat. 2343); and the Department of Agriculture Organic Act of August 3, 1956 (7 U.S.C. 428a; P.L. 84-979; 70 Stat. 1032), does by these presents grant, bargain, sell, convey, and confirm unto the said Grantee, and its successors and assigns, forever, all the certain lots, pieces, or parcels of land situate, lying, and being in the County of Washoe, State of Nevada, as more particularly described as follows, to-wit:

Checked as to price, acreage, description, and condition of purchase, and found to be correct.
8-7-09

Mt. Diablo Meridian

T. 19 N., R. 18 E.,
Sec. 14, SW¼SE¼, NW¼SE¼ lying south of the Truckee River;
Sec. 23, N½NW¼ **EXCEPTING THEREFROM** that portion lying within Division of Land Map No. 43; **ALSO EXCEPTING THEREFROM** that portion described in an Instrument recorded December 4, 1992, as File No. 1628107, Official Records, Washoe County, Nevada.

Containing 111.11 acres, more or less.

EXCEPTING THEREFROM ALL:

Applications and permits to appropriate any of the public waters;
Certificates of appropriations;
Adjudicated or unadjudicated water rights; and
Applications or permits to change the place of diversion, manner of use or place of use of water, which are appurtenant to the land and are presumed to be conveyed with the land.

SUBJECT TO:

1. That certain easement to construct, erect, alter, improve, repair, operate, and maintain an electric transmission line, and incidental purposes, granted to Truckee River Power Company, a corporation, by Instrument dated November 3, 1927, recorded April 30, 1928, as Document No. 43206, Book 73, pages 439-440, Deed Records of Washoe County, Nevada.

2. That certain easement to construct, erect, alter, improve, repair, operate, and maintain an electric transmission line, and incidental purposes, granted to Sierra Pacific Power Company, dated December 1, 1928, recorded December 22, 1928, as Document No. 45565, Book 75, page 224, Deed Records of Washoe County, Nevada.

3. That certain easement to construct, erect, alter, improve, repair, operate, and maintain an electric powerline, and incidental purposes, granted to Sierra Pacific Power Company, dated August 8, 1941, recorded August 20, 1941, as Document No. 98324, Book N, pages 314-316, Bonds and Agreements, Records of Washoe County, Nevada.

4. That certain easement for constructing and maintaining an irrigation canal, and incidental purposes, by Instrument dated November 16, 1878, recorded December 31, 1878, Book 7, page 591, Deed Records of Washoe County, Nevada.

5. Easement to construct, operate and maintain a telephone line and electric power transmission line, and incidental purposes, granted to Truckee River General Electric Company by Deed dated October 21, 1911, recorded May 11, 1912, as Document No. 957, Book 40, pages 375-380, Official Records of Washoe County, Nevada.

6. Provisions, reservations, easements, and the effect thereof, contained in Deed from the Central Pacific Railway Company, dated December 17, 1918, as Deed No. 794-F, recorded February 13, 1919, as Document No. 15389, Book 52, pages 297-299, Deed Records of Washoe County, Nevada.

7. That certain easement to construct, erect, alter, improve, repair, operate, and maintain an electric powerline, and incidental purposes, granted to Sierra Pacific Power Company by Instrument dated and recorded October 18, 1940, as Document No. 93672, Deed Records of Washoe County, Nevada.

8. Covenants, conditions, and restrictions as set forth in an Instrument dated July 30, 1947, recorded August 27, 1947, as Document No. 155423, Book 203, pages 254-255, Deed Records, Washoe County, Nevada.

TOGETHER WITH all and singular the tenements, hereditaments, improvements, and appurtenances thereunto belonging, or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues, and profits thereof.

TO HAVE AND TO HOLD all and singular the above mentioned and described premises, together with the appurtenances, unto the said Grantee and to its successors and assigns forever.

The acquiring agency is the U.S. Department of Agriculture, Forest Service.

IN WITNESS WHEREOF, the said Grantor has hereunto set its hand and seal on the day and year first above written.

WASHOE COUNTY,
a Political Subdivision of the State of Nevada

David E. Humke

DAVID E. HUMKE
Chairman, Board of County Commissioners

ACKNOWLEDGMENT

STATE OF NEVADA)
)ss
COUNTY OF WASHOE)

On this 25th day of August, 2009, before me, Rita Lencioni, a Notary Public in and for Washoe County, State of Nevada, personally appeared **DAVID E. HUMKE**, known or identified to me to be the Chairman, Board of County Commissioners, of **WASHOE COUNTY, a subdivision of the State of Nevada,** that executed the within instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first written above.

Rita Lencioni

RITA LENCIONI
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No. 94-2090-2 - Expires September 28, 2010

Notary Public for the State of Nevada
Residing in Washoe County
My Commission Expires September 28, 2010

EXCLUSIVE JURISDICTION STATEMENT

This statement is attached to the Warranty Deed from **WASHOE COUNTY, a Political Subdivision of the State of Nevada**, Grantor, to the **United States of America**, Grantee.

The United States of America does not seek exclusive jurisdiction over the property described in this Warranty Deed.

Jeanne A Evenden

JEANNE A. EVENDEN
Director of Lands
USDA Forest Service
Intermountain Region

08-21-09

DATE

COPY

ACKNOWLEDGMENT

STATE OF UTAH)
)ss
COUNTY OF WEBER)

On this 21st day of August, 2009, before me, Lori Blickfeldt, a Notary Public in and for Weber County, personally appeared **JEANNE A. EVENDEN**, Director of Lands, Intermountain Region, Forest Service, U.S. Department of Agriculture, the signer of the above Exclusive Jurisdiction Statement, who acknowledged to me that she executed said Statement by duly delegated authority.

LORI BLICKFELDT
NOTARY PUBLIC • STATE of UTAH
324 25TH STREET
OGDEN, UT 84401
COMM. EXP. 11/30/2011

Lori Blickfeldt

Notary Public for the State of Utah
Residing in Layton, UT
My Commission Expires 11/30/2011

RESOLUTION ACCEPTING BID OF $1,525,000.00 FROM THE UNITED STATES OF AMERICA FOR THE PURCHASE OF 111.1 ACRES OF CANEPA RANCH (PORTION) APN'S [038-150-14, 038-150-21, 038-530-29, 038-530-42] AND AUTHORIZING CHAIRMAN TO EXECUTE WARRANTY DEED, PURCHASE OPTION AND CONTRACT, EASEMENT AGREEMENTS AND ALL OTHER DOCUMENTS THAT MAY BE NECESSARY FOR SALE OF SAME.

WHEREAS, Washoe County, a political subdivision of the State of Nevada, owns parcels of real property situated in the County of Washoe, APN'S [038-150-14, 038-150-21, 038-530-29, 038-530-42], commonly known as Canepa Ranch (portion); and

WHEREAS, The United States, through its Department of Agriculture-Forest Service, with authorization from the Secretary of Agriculture, has identified the real property as a priority for open space conservation, safeguarding the Humboldt-Toiyabe National Forest, outdoor recreation, and wildlife habitat preservation (the "Project"); and

WHEREAS, The United States has obtained funding authorization to acquire the property through the Southern Nevada Public Land Management Act for the Project; and

WHEREAS, The United States desires to purchase from Washoe County for purposes of the Project and Washoe County desires to sell to the United States for purposes of the Project a portion of the Canepa Ranch property (111.1 acres), more particularly described in Exhibit "A" attached hereto (the "Property"), which is essential to the Project; and

WHEREAS, The United States has offered to Washoe County a purchase price for the Property equal to the appraised value in the amount of $1,525,000.00; now, therefore, be it

RESOLVED, That the Board of Washoe County Commissioners has determined that the best interests of the County and the public are served by accepting the United States' bid and ordering the sale of the Property, "AS IS, WHERE IS" to the United States for a total purchase price in the amount of $1,525,000.00; and authorize the Chairman to execute Warranty Deed, Purchase Option and Contract, Easement Agreements and all other documents associated with the sale.

This Resolution shall be effective upon execution.

ADOPTED this 25th day of August 2009.

David E. Humke, Chairman
Washoe County Commission

ATTEST:

Amy Harvey, County Clerk

Support documentation from property owner

APPENDIX E

United States Department of Agriculture | Forest Service | Humboldt-Toiyabe National Forest | Carson Ranger District
1536 South Carson Street
Carson City, NV 89701
775-882-2766

File Code: 1580
Date: February 20, 2026

Brandon Bishop
Program Manager
Nevada Conservation & Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Ste. 1003, Carson City, NV 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707; Mobile: 775-634-5906

Dear Brandon:

The Carson Ranger District of the Humbolt-Toiyabe National Forest would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access and public crossings to open space. This bridge may reduce the need for vehicle use for those trying to utilize public trails and open spaces on either side of the Truckee River.

This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

If you have any questions or concerns, please contact Brian Hansen, Recreation Officer at brian.c.hansen@usda.gov or 775-224-9960.

Sincerely,

MATTHEW D. ZUMSTEIN
District Ranger

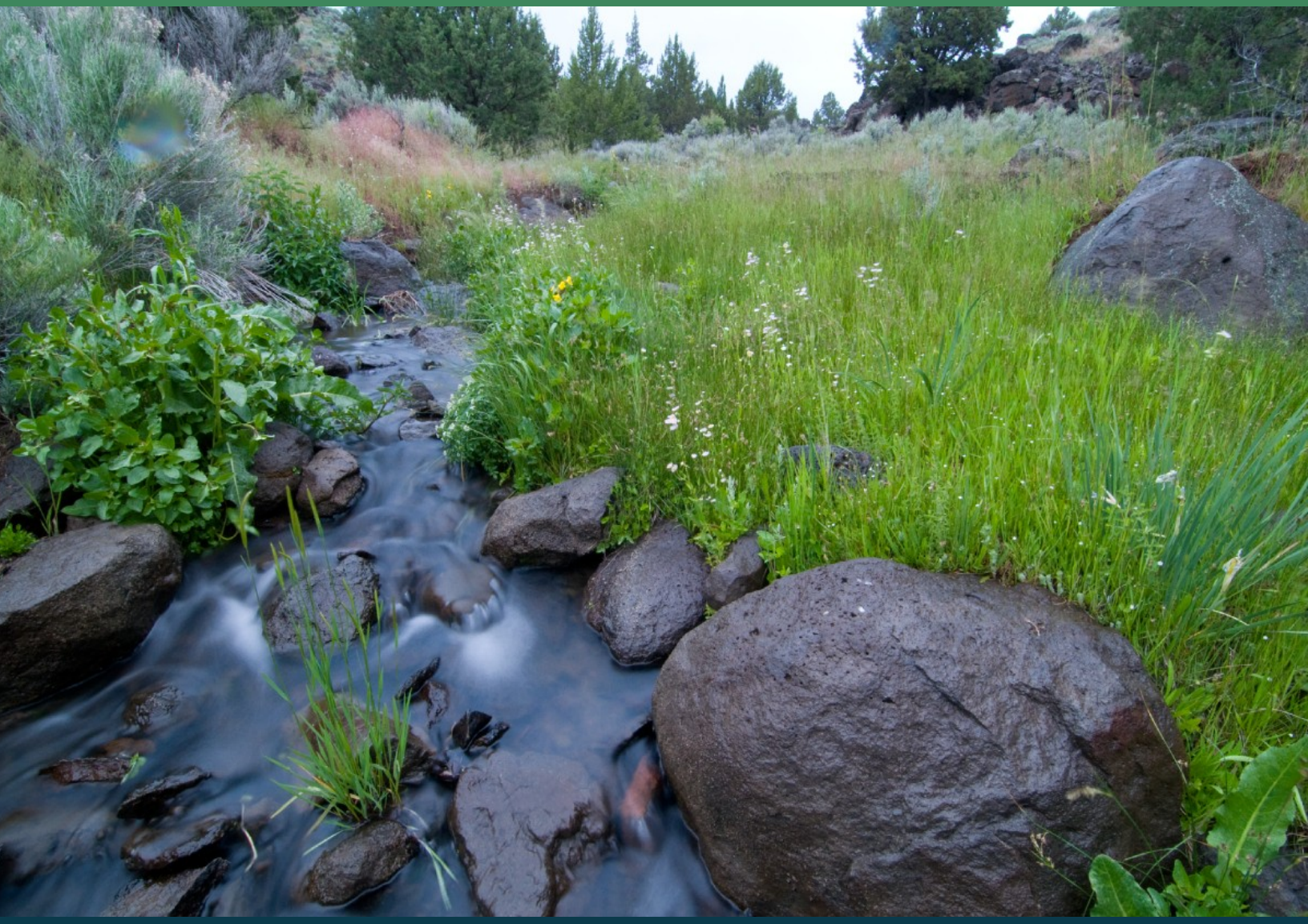
Audit Report 1

APPENDIX F

WASHOE COUNTY, NEVADA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2025



Cover photo courtesy of Brian Beffort

WASHOE COUNTY, NEVADA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Prepared by the Washoe County Comptroller's Department
Cathy Hill, Comptroller



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WASHOE COUNTY, NEVADA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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INTRODUCTORY SECTION

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December 09, 2025

To the Honorable Board of County Commissioners and
the Citizens of Washoe County, Nevada:

The annual comprehensive financial report of Washoe County, Nevada (County), for the fiscal year ended June 30, 2025, is hereby submitted. Nevada Revised Statutes (NRS) 354.624 requires the County to provide an annual audit by independent certified public accountants in accordance with generally accepted auditing standards in the United States. This report represents Washoe County's commitment to sound and effective fiscal management and to responsible financial reporting based on (GAAP) established by the Governmental Accounting Standards Board.

Washoe County Management assumes responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements. Management asserts that, to the best of our knowledge, the information in this report is accurate in all material respects and presents fairly the financial position of the various funds and (discretely presented) component unit of the County, including disclosures necessary to understand the County's activities.

Eide Bailly LLP, Certified Public Accountants, have audited the County's financial statements for the year ended June 30, 2025, and have issued an unmodified ("clean") opinion. The Independent Auditor's Report is located on the first page of the financial section.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Washoe County was incorporated in 1861 and is a political subdivision of the State of Nevada. The County is governed by a five-member Board of County Commissioners (BCC) elected by constituents within their districts for a 4-year term. The County covers an area of 6,600 square miles in the northwest section of the state. The county seat is the City of Reno, the fourth largest city in Nevada. Other communities in the County include Reno, Sparks, Sun Valley, Wadsworth, and Incline Village.

Washoe County provides an array of mandated services including property appraisal and assessment; tax collection; criminal prosecution; presides over civil, criminal, domestic and juvenile court cases; death investigations; temporary financial assistance, health care assistance and indigent burials; communicable disease control; and child protection and placement services. Regional services include adult and juvenile detention; parks and libraries; senior services; homelessness services; forensic services; sewer and flood control; animal services; emergency management; and regional public safety training. Other community services include patrol and criminal investigation; fire protection; snow removal and street repair; business licensing; and land use planning and permitting. Administrative and internal support services include management, human resources, accounting, community relations, budget, grants, technology services, internal audit, fleet operations, purchasing, and risk management.

This report includes the financial activities of one discretely presented component unit: Truckee Meadows Fire Protection District. This component unit is a legally separate entity, governed by a Board of Fire Commissioners. The members of the BCC serve as members of these boards. There is no financial benefit or burden relationship between the County and the Fire District.

The BCC is required to adopt a final budget annually on or before June 1 for the ensuing fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The legal level of budgetary control is at the function level for governmental funds and by the sum of operating and non-operating expenses for proprietary funds.

LOCAL ECONOMY AND ECONOMIC OUTLOOK

The property tax laws that were implemented by the Nevada Legislature in 2005 (AB 489) resulted in unintended and unanticipated consequences. Specifically, the laws currently provide for a "ceiling" that limits property tax revenue growth to 8% for general property (essentially defined as all non-owner-occupied property) and 3% for residential (owner occupied) property yet does not provide for a similar "floor" limited property tax revenue declines should property valuations dramatically decline (as they did during the Great Recession). Furthermore, the property tax cap formula put limitations on tax revenue by way of a secondary calculation that is based on the greater of the 10-year rolling average of assessed value growth in the county or two times the Consumer Price Index (CPI). Additionally, depreciation is applied to land improvements at 1.5% each year up to 50 years, resulting in a maximum cumulative depreciation rate of 75%. (City of Sparks)

Northern Nevada is attractive to visitors for its ideal weather conditions allowing for the diversity of activities for the 3.4 million visitors that visited this year. Predominantly driven by the gaming industry, Washoe County is also a destination for recreational activities, such as those offered in the Lake Tahoe region which includes skiing and snowboarding as well as entertainment.

The University of Nevada Reno, College of Business opened its new $160 million, 5 story, 128,000 square foot John Tulloch Business Building. Also expanding in the northern Nevada region is the Grand Sierra Resort (GSR). The GSR is planning a $1 billion expansion over the next decade which includes a 10,000-seat sports arena and concert venue, an 800-room hotel tower, an aqua golf facility and a 300-unit workforce housing complex. The University of Nevada Reno and the GSR will be working together in forming a partnership with the Nevada men's basketball team, which could make the arena their home.

Lyten has chosen to build the world's first gigafactory for lithium-sulfur batteries in northern Nevada with plans to construct a 1.25-million square-foot battery production facility on a 125-acre campus (Northern Nevada Business Weekly). This will result in a $1 billion investment which would initially create 200 jobs resulting in production of up to 10 gigawatt-hours of lithium-sulfur batteries annually eventually growing to more than 1,000 jobs.

Washoe County's population exceeded 506,000 in May 2025. The unemployment rate dropped to 4.26% from 4.73%. The housing market saw a slight decline of 1.1%, with the median home sales price at $570,000.

General Fund balance increased for fiscal year 2025 over $9.4 million, which includes $6.8 of unrealized gains.

Through the One Nevada agreement, Washoe County continues to receive settlements from defendants that are part of the nationwide opioid settlements. At the end of this fiscal year, Washoe County had received over $2.8 million. These funds are intended to be used for abatement strategies that include treatment for the incarcerated, prevention programs, and expansions of service programs.

LONG-TERM FINANCIAL PLANNING

The County annually reviews its capital improvement plan in conjunction with the annual budget process creating a plan that details projects listed by fund and function.

RELEVANT FINANCIAL POLICIES

Budget

In May 2016 Washoe County established a fund balance policy as a key element of the financial stability of the County by ensuring adequate levels of unrestricted fund balance are maintained in the General Fund, the County's main operating fund. It is essential that the County maintain adequate levels of fund balance to mitigate current and future risks that can occur from unforeseen revenue fluctuations and/or unanticipated expenditures, and to fund all existing encumbrances. With this in mind, the County has determined a minimum of 10% and a maximum of 17% of expenditures and other uses, less capital outlay, is required to meet the County's cash flow and operating needs that complies with best practices.

Stabilization

It is the County's policy to maintain a General Fund account of $4,000,000 for the purpose of budgetary stabilization. NRS 354.6115 authorizes the creation of a fund to stabilize operating of local governments and mitigate effects of natural disaster. The intent of this policy is to include in the General Fund budgeted reserved ending fund balance pursuant to NRS 354.6115 that will be committed to stabilization. Fund balance that is committed to stabilization can be used after approval of the Board of County Commissioners.

Postemployment Benefits Other than Pensions (OPEB)

The County created a Trust for postemployment benefits that is intended to provide the means to fund the post-retirement benefits provided by the employee benefit plans. The trust is funded by contributions by participants and/or the County. All such contributions to the Trust, and any earnings on such contributions, are irrevocable and are the property of the Trust.

Internal Control

Washoe County has established a comprehensive internal control framework designed to both safeguard the County's assets against loss from unauthorized use of theft, and to properly record and adequately document transactions. As a result, the transactions can be compiled into the presentation of the County's financial statements in conformity with GAAP. Many of the essential control features are decentralized. The County relies upon the controls in place within its various departments and agencies. The County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

MAJOR PROGRAMS / INITIATIVES

American Rescue Plan Act Projects –

At the end of the fiscal year, with the $91.5 million awarded to the County, over $72 million with over $35 million dedicated to addressing homelessness/housing support. This includes the Nevada Cares Campus, a new and dynamic project in the region. This housing project opened 50 units of bridge housing during this fiscal year. The Cares Campus facilities and operations staffing includes a mental health counselor supervisor, case manager supervisor, case managers, and mental health counselor.

In a commitment to transparency, Washoe County has created online access to providing citizens and visitors a guided view through the budget, spending and other financial information through Washoe County Checkbook.

In March of 2025, the Board of County Commissioners approved the Climate Action Plan to guide greenhouse gas reductions to meet the County's commitment to Net Zero greenhouse gas emissions by 2050.

Washoe County is continuing to move forward with securing necessary funding to renovate a previously secured former behavioral health facility with the goal of offering behavioral health services to all ages. This is scheduled to include inpatient services for children and adolescents, short term services to include crisis stabilization as well as an outpatient clinic to provide timely access to assessment and diagnosis and ongoing therapy.

AWARDS

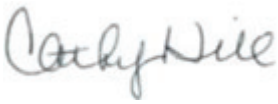
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Washoe County for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the 43rd consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized annual financial report. This report must satisfy both generally accepted accounting principles and applicable eligibility requirements.

We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Comptroller Department's entire staff. More particularly, Robert Andrews and Jelena Williams, CPA, Accounting Managers; Rebecca Mosher, Asta Dominguez, CPA, Susan O'Haro and Cris Shimkovsky, CPA, Kimberly Dornberger, Senior Accountants; Joyce Garrett, Michelle Glodt-Mikoliczyk and Na Na Huang, Accountant II's, and Victoria Stebbins, Administrative Assistant II. Thanks also to the cooperation and assistance of all County departments, and to the staff from Eide Bailly LLP, Certified Public Accountants, the County's independent auditors. Special thanks to the Board of County Commissioners for their leadership and support in the planning and conducting of the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Cathy Hill, Comptroller

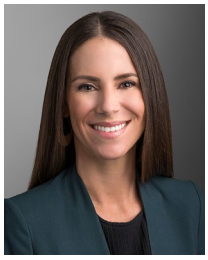
WASHOE COUNTY BOARD OF COUNTY COMMISSIONERS



Alexis Hill,
District One



Michael Clark
District Two



Mariluz Garcia
District Three



Clara Andriola
District Four



Jeanne Herman
District Five

Washoe County is home to Lake Tahoe, one of the most beautiful places on earth; to the majestic Sierra Nevada mountains; to the life-giving Truckee River; to vast open ranges and blue sky; to pastoral ranches and to friendly, vibrant communities including the cities of Reno and Sparks.

OUR VISION is that Washoe County will be the social, economic and policy leadership force in Nevada and the western United States

OUR MISSION is working together regionally to provide and sustain a safe, secure and healthy community.

STRATEGIC OBJECTIVES OF THE BOARD OF COUNTY COMMISSIONERS

- Fiscal Sustainability
- Economic Impacts
- Vulnerable Populations
- Innovative Services

Values

The purpose of the values statement is to articulate how we behave as staff and community members.

• **Integrity** – We are dedicated to uncompromising honesty in our dealings with the public and each other in conformance with our code of conduct.

• **Effective Communication** – We believe in simple, accurate, and clear communication. We encourage the open exchange of ideas and information.

• **Quality Public Service** –The County exists to serve the public. We put the needs and expectations of citizens at the center of everything we do and take pride in delivering services of the highest quality.

Strategic Direction

The purpose of the strategic direction is to establish a concrete picture of the future:
Washoe County will be the social, economic and policy leadership force in Nevada and the western United States.
We will accomplish this by:

• Support and represent the people we serve.

• Being forward thinking.

• Protect our natural resources.

• Collaborate within and across the County.

• Commit to digital delivery.

• Reduce redundancies and non-value adds.

• Show up as “One County” externally and internally.

Planning Assumptions

This plan assumes the following:

• Effective implementation always occurs in coordination and collaboration with our regional partners.

• Long-term financial sustainability is a foremost consideration for all new programs, initiatives and actions.

• Significant additional efforts are being undertaken within departments directly, whereby it is not possible to reflect them all in this document.

WASHOE COUNTY, NEVADA
LISTING OF COUNTY OFFICIALS
AS OF JUNE 30, 2025

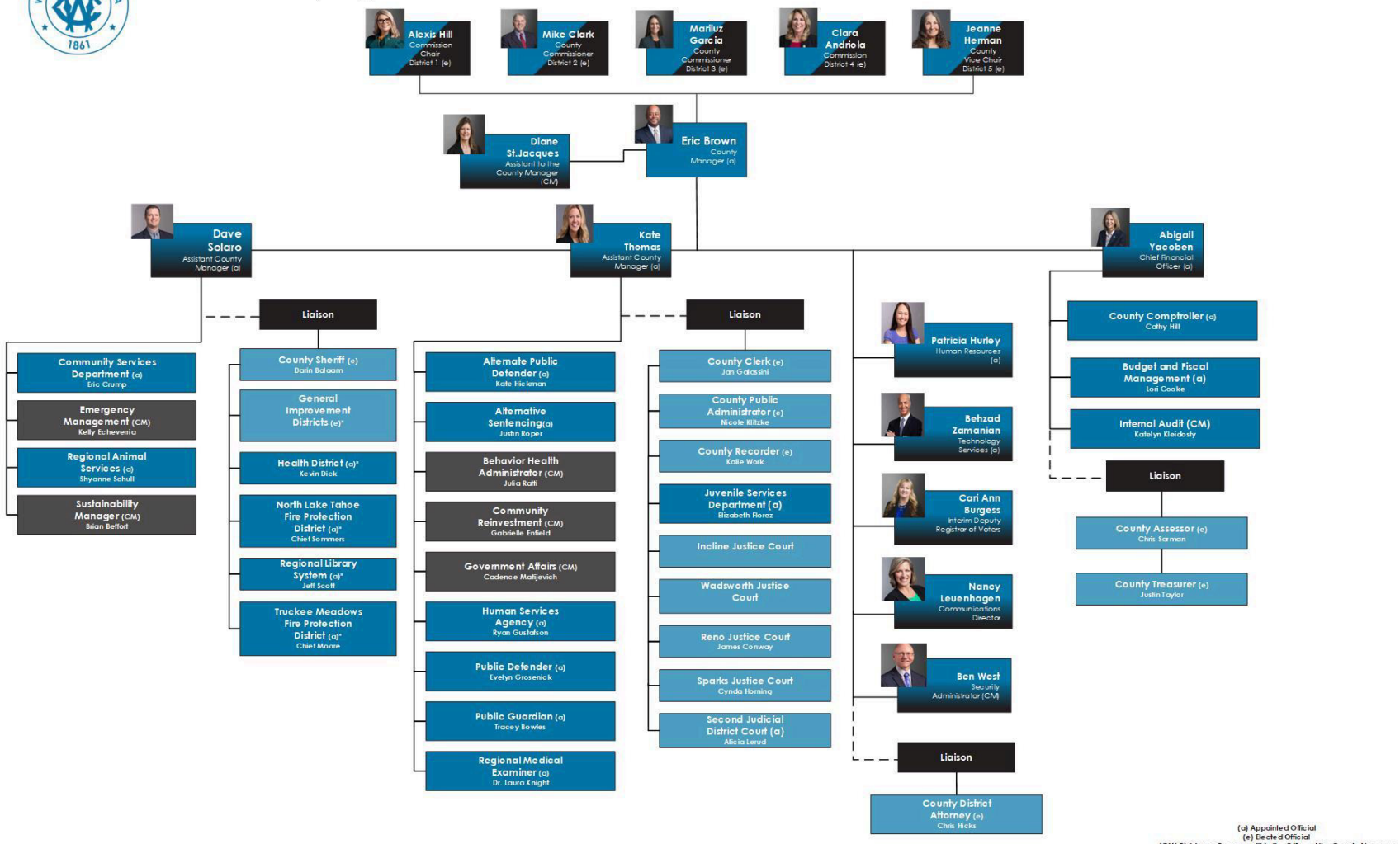
Elected Officials

District 1: Commissioner	Alexis Hill
District 2: Commissioner	Michael E. Clark
District 3: Commissioner	Mariluz Garcia
District 4: Commissioner	Clara Andriola
District 5: Commissioner	Jeanne Herman
County Assessor	Chris Sarman
County Clerk	Jan Galassini
County Recorder	Kalie Work
County Treasurer	Justin Taylor
District Attorney	Christopher Hicks
Public Administrator	Nicole Klitzke
Sheriff	Darin Balaam

Appointed Officials

County Manager	Eric Brown
Assistant County Manager	Dave Solaro
Assistant County Manager	Kate Thomas
Chief Financial Officer	Abigail Yacoben
Alternate Public Defender	Kate Hickman
Alternative Sentencing Chief	Vacant
Chief Medical Examiner/Coroner	Dr. Laura Knight
Comptroller	Cathy Hill
Director of:	
Animal Services	Shyanne Schull
Communications	Nancy Leuenhagen
Community Services	Eric Crump
Human Resources/Labor Relations	Patricia Hurley
Human Services Agency	Ryan Gustafson
Juvenile Services	Elizabeth Florez
Library	Vacant
Technology Services	Behzad Zamanian
Northern Nevada Public Health	Dr. Chad Kingsley
Public Defender	Evelyn Grosenick
Public Guardian	Tracey Bowles
Voter Registrar	Andrew McDonald

Washoe County Organization Chart



07/09/24

The Government Finance Officers Association of the United States and Canada

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Comptroller's Department

Washoe County, Nevada

The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Christopher P. Morrill

Date: 5/1/2025



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FINANCIAL SECTION

FINANCIAL SECTION

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Independent Auditor's Report

To the Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the "County") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Child Protective Services Fund, and the Other Restricted Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of County's share of net pension liability, the schedule of County contributions – pension, the schedule of changes in other postemployment benefits liability and related ratios, the schedule of County contributions – OPEB, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated November 27, 2024, except for Note 21 which is dated September 26, 2025, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. The combining and individual fund financial statements and schedules for the year ended June 30, 2024, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2024 financial statements. The information was subjected to the audit procedures applied in the audit of the 2024 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2024.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
December 9, 2025

As management of Washoe County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the Fiscal Year ended June 30, 2025. We encourage readers to read this information in conjunction with the transmittal letter, financial statements and notes to gain a more complete picture of the information presented.

FINANCIAL HIGHLIGHTS

- Ad Valorem taxes increased $20.6 million and investment earnings increased $9.8 million from the previous year.
- Interest income in the General Fund increased $3.2 million from the prior year.
- Fiscal year 2025 recognized an increase in public safety expenditures predominantly associated with increased costs and medical expenditures at the Sheriff's Office.
- In the County's General Fund, salaries and benefits increased $28.8 million; this increase is associated with the completion of a Korn Ferry classification study, cost-of-living adjustments, merit increases and filled positions.
- Washoe County's outstanding debt decreased by of $11.59 million due to regularly scheduled principal payments, discounts, premiums and deferred charges on refunding. The current debt limitation for the County is $2.9 billion.
- Ending net position in both the Governmental and Business-Type Activities increased $97.8 million due to the continued growth in the economy and an increase in the investment earnings that was recorded for FY25.
- General Fund unassigned fund balance increased by $9.4 million including unrealized gains of $6.8 million.
- Washoe County implemented GASB Statement No. 101, Compensated Absences.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Washoe County's basic financial statements. The County's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also contains supplementary information intended to provide additional detail in support of the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide a broad overview of Washoe County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported for some items that will not result in cash flows until future fiscal periods, such as uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, administration of justice, public works, public safety, health and

sanitation, welfare, culture and recreation, and community support. The business-type activities of the County include a sewer utility, golf courses, and building permit activities.

The government-wide financial statements also include one legally separate fire protection district for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information for Washoe County itself.

The government-wide financial statements can be found in the basic financial statements section of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Washoe County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the County's funds can be classified as either governmental, proprietary, or fiduciary.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information can be useful for gauging the County's near-term financial requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities. These reconciliations are included with the basic financial statements in this report.

The County maintains twenty-three individual governmental funds. The governmental funds financial statements provide separate details for the General Fund, Child Protective Services Fund, Other Restricted Fund, and Capital Improvements Fund which are considered to be major funds. Data from the remaining governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements in the non-major governmental funds section of this report.

The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison is provided for each of the County's governmental funds to demonstrate compliance with the budget. The budgetary comparison statement for the General Fund, Child Protective Services Fund, and the Other Restricted Fund are presented with the basic financial statements. The budgetary comparisons for all other governmental funds are included in the fund financial statements and schedules included as supplementary information.

Proprietary Funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Washoe County uses enterprise funds to account for a sewer utility, golf courses and building permit activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles and for self-insurance activities including liability insurance, workers' compensation and group health insurance. Because these activities predominantly benefit governmental rather than business-type functions, they are included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the Utilities Fund, which is considered to be a major fund. The remaining funds are combined into a single, aggregated presentation. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the remaining enterprise and internal service funds is provided in the form of combining statements in the applicable sections of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not included in the government-wide financial statements because the resources of

those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report following the basic financial statements.

Other Information. Following the notes in this report, required supplementary information is presented concerning the County's progress in funding its obligations to provide retiree health benefits and pensions. Other information, including combining and individual fund statements and schedules are presented after the basic financial statements, notes and required supplementary information. In addition, unaudited statistical information is provided on a ten-year basis, as available, for trend analysis and to provide historical perspective.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows by $771.4 million at June 30, 2025. This resulted primarily from the increases in both the Governmental Activities and the Business-Type Activities. These factors are discussed in more detail in the notes to the financial statements.

Washoe County's Net Position
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other assets	$ 677,748	$ 665,298	$ 169,329	$ 166,513	$ 847,077	$ 831,811
Net capital assets	561,229	517,392	265,930	238,665	827,159	756,057
Total assets	1,238,977	1,182,690	435,259	405,178	1,674,236	1,587,868
Deferred outflows of resources	316,787	305,215	4,563	4,911	321,350	310,126
Liabilities						
Current liabilities	97,773	125,731	14,284	9,613	112,057	135,344
Noncurrent liabilities due within one year	67,713	58,993	2,759	1,985	70,472	60,978
Noncurrent liabilities due in more than one year	846,012	883,876	56,621	49,701	902,633	933,577
Total liabilities	1,011,498	1,068,600	73,664	61,299	1,085,162	1,129,899
Deferred inflows of resources	136,984	92,687	2,000	1,810	138,984	94,497
Net position						
Net investment in capital assets	472,264	430,897	217,730	199,324	689,994	630,221
Restricted	330,480	305,790	3,750	4,213	334,230	310,003
Unrestricted	(395,462)	(410,069)	142,678	143,443	(252,784)	(266,626)
Total net position	$ 407,282	$ 326,618	$ 364,158	$ 346,980	$ 771,440	$ 673,598

The largest portion of the County's net position remains its investment in capital assets (e.g., land, buildings, equipment and construction in progress), less any outstanding debt used to acquire them. Capital assets are used to provide services to citizens and therefore are not regarded as being available to fund future spending. Similarly, though they are reported net of related debt, the capital assets themselves will not be used to liquidate these obligations.

Restricted net position of $334.2 million is an increase of $24.2 million from the prior year, and represents resources that are subject to external restrictions (statutes, bond covenants, or granting agencies) on how they may be used. Additional details concerning these restrictions are provided in the notes to the financial statements.

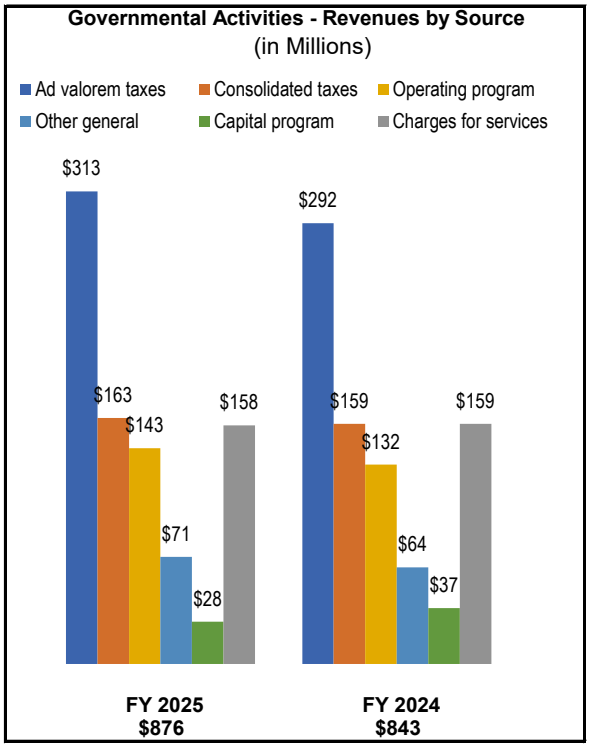
Unrestricted net position represents resources that can be used to meet the County's other obligations to citizens and creditors, though these resources may not be in spendable form. It is not uncommon for governments to report negative net position, particularly in the governmental activities column. Unrestricted net position deficits commonly arise because governments have long-term liabilities that they fund on a pay-as-you-go basis, appropriating resources annually as payments come due rather than accumulating assets in advance. Washoe County's deficit in unrestricted net position for governmental activities is $395.5 million in the current year as a result of the continuing impact of GASB 68 and GASB 75.

The unrestricted net position of the County's business-type activities of $142.7 million may not be used to fund governmental activities.

Washoe County Changes In Net Position
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 157,666	$ 159,188	$ 27,716	$ 28,666	$ 185,382	$ 187,854
Operating grants, interest and contributions	143,506	132,262	29	512	143,535	132,774
Capital grants, interest and contributions	27,638	36,602	6,149	8,792	33,787	45,394
General revenues:						
Ad valorem taxes	312,917	292,339	-	-	312,917	292,339
Consolidated taxes	162,944	158,901	-	-	162,944	158,901
Other intergovernmental	52,535	51,607	-	-	52,535	51,607
Investment earnings	18,856	12,302	7,826	4,595	26,682	16,897
Total revenues	876,062	843,201	41,720	42,565	917,782	885,766
Expenses:						
General government	153,467	125,921	-	-	153,467	125,921
Judicial	118,862	113,894	-	-	118,862	113,894
Public safety	263,376	252,093	-	-	263,376	252,093
Public works	38,040	40,335	-	-	38,040	40,335
Health and sanitation	37,692	36,416	-	-	37,692	36,416
Welfare	149,376	152,058	-	-	149,376	152,058
Culture and recreation	31,582	31,203	-	-	31,582	31,203
Community support	477	367	-	-	477	367
Interest/fiscal charges	2,526	3,836	-	-	2,526	3,836
Utilities	-	-	17,793	17,790	17,793	17,790
Golf courses	-	-	3,287	198	3,287	198
Building permits	-	-	3,462	4,231	3,462	4,231
Total Expenses	795,398	756,123	24,542	22,219	819,940	778,342
Change in net position	80,664	87,078	17,178	20,346	97,842	107,424
Net postion, July 1	326,618	239,540	346,980	326,634	673,598	566,174
Net postion, June 30	$ 407,282	$ 326,618	$ 364,158	$ 346,980	$ 771,440	$ 673,598

Governmental Activities. Governmental activities increased the County's net position at June 30th by $80.7 million. This increase was largely driven due to the increase in revenues from ad valorem taxes, money received from the federal government due to grants, opioid settlements and unrealized investment gains.

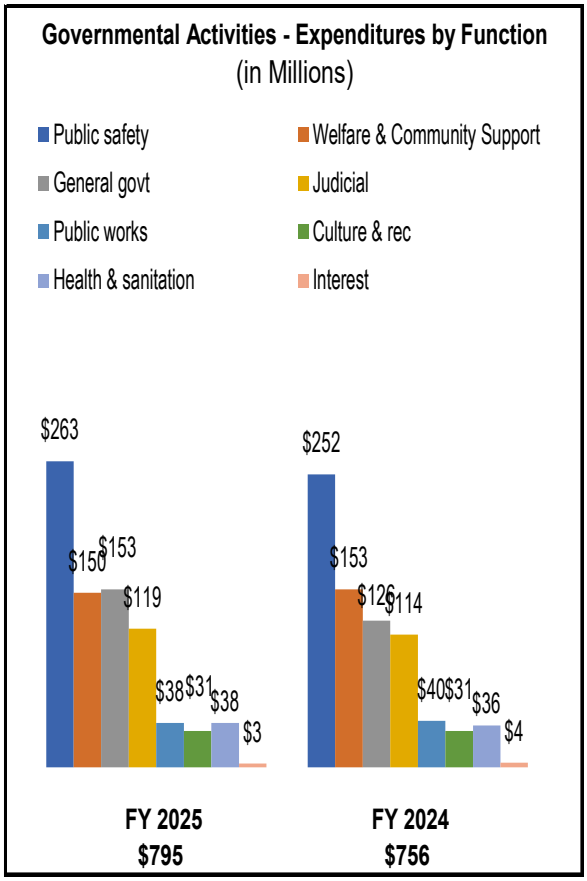


Revenues for ad valorem taxes were $21 million (7%) higher than FY24. Consolidated sales taxes (received from the State) increased by $4 million (3%). Ad valorem taxes and consolidated taxes make up 54% of revenues from governmental activities.

Operating program revenues increased $10 million (9%) when compared to the prior year. The Federal and State governments provided funds for homelessness and Opioid settlements in the 2025 fiscal year to assist local governments in responding to these regional issues. Also the Federal government passed the American Rescue Plan Act (ARPA/SLFRF) that allocated approximately $92 million to Washoe County in which half of that amount was received in FY24 and was encumbered by December 31, 2024.

Other general revenues increased $7 million (12%) when compared to the prior year mainly due to unrealized investment gains for the fiscal year. Other general revenues include sales and other taxes, intergovernmental revenues, and unrestricted investment earnings.

Capital program revenues decreased $9 million compared to fiscal year 2024. These revenues are subject to fluctuation and such variation is not unusual.



Expenditures for governmental activities increased by $39 million (5%) compared to the prior year, primarily the result of increases in expenditures that occurred in FY25 associated with salary adjustments, ARPA/SLFRF and pension/OPEB costs. Total expenditures for public safety, general government, judicial, culture and recreation and health & sanitation increased the most during the year.

Judicial costs increased by $5 million (4%) compared to the prior year because of costs associated with salary adjustments, ARPA/SLFRF, court expansion/upgrade projects, and in the pension/OPEB costs.

Public safety costs increased by $11 million (4%) compared to the prior year, in part due to increased program activity levels and costs associated with salary adjustments, ARPA/SLFRF projects and PERS funding.

Total expenditures in general government increased $27 million (22%) for this fiscal year mainly because of the recognition of GASB 87/96 for leases and software subscriptions.

Health and sanitation costs increased by $1 million (4%) compared to the prior year, in large part due to increased program activities due to the salary adjustments and ARPA/SLFRF funding available for FY25.

Culture and recreation remained flat when compared to the prior year.

Business-type Activities. Net position for FY25 of $364.2 million for business-type activities is $17.2 million more than FY24. This increase is due to the net impact of total revenues minus expenses being positive year over year.

Total operating revenues for business-type activities for FY25 are down by $0.8 million when compared to FY24. This was partially due to an increase in utility fees for FY25 of $0.9 million with an offset of decreased building permits and fees of $1.7 million. Unrealized investment gains for FY25 for the Utility Fund was recorded at $1.8 million which the department has no control over this revenue. There was also an increase in nonoperating revenues which includes unrealized investment earnings for the Business-type Funds of an increase of $3.1 million when compared to last year.

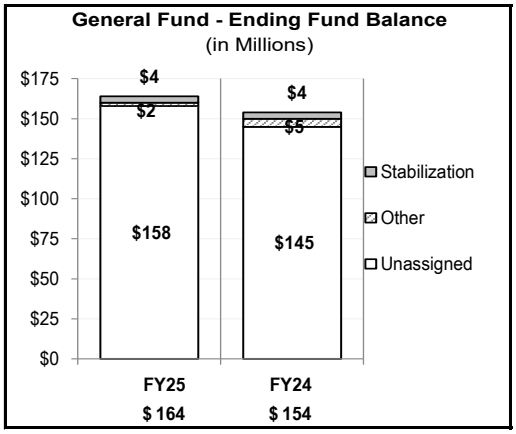
Increases in operating expenses for business-type activities for FY25 was $2.3 million higher when compared to FY24. The majority of this increase was within the golf business. A budgeted payment was made in the amount of $3 million to fund the Youth Golf foundation Wildcreek project "Development Agreement." In the Utilities fund, salaries and benefits increased by $0.2 million due to cost of living adjustments, merit increases and retirement costs. Services and supplies increased by $0.5 million. Depreciation increased by $0.5 million. FY25 investment earnings was $1.2 million higher than FY24 due to the higher earnings. Hookup fees came in at $4.0 million lower than FY24 and was offset by an increase in capital contributions from contractors in the amount of $1.3 million.

FINANCIAL ANALYSIS – GOVERNMENTAL FUNDS

As noted earlier, Washoe County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's funding requirements. In particular, unassigned fund balance can provide a useful measure of net resources available for discretionary use since they represent fund balance which has not been limited to use for a particular purpose by either an external party or the County itself.

At June 30, 2025, Washoe County's governmental funds reported combined fund balances of $478.0 million, an increase of $41.0 million in comparison to the prior year. This increase is primarily due to the increases in General Fund, Other Restricted Fund, Capital Improvements Fund and Other Governmental Funds. The increases were in General Fund of $9.4 million, Other Restricted Fund of $6.6 million, Capital Improvements Fund of $20.8 million and Other Governmental Funds of $9.9 million increase in fund balance. Unassigned General Fund balance of $157.7 million is 33% of the total governmental fund balance. The remainder of fund balance is either nonspendable (not in spendable form or legally required to be maintained intact); or restricted, committed or assigned for particular purposes. Fund balances are discussed in greater detail in note 13.



General Fund. The General Fund is the County's primary operating fund. Total fund balance was increased $9.4 Million (6%) for the year. An increase of $40.6 million (10%) in expenses associated with increased contracted services for the American Rescue Plan Act (ARPA/SLFRF) and increases in the GASB 87/96 leases and software subscriptions, cost of living adjustments, merit increases, PERS costs and additional FTE (Full Time Equivalent). This increase in expenses were offset by an increase in revenues of $28 million (6%). The revenue increase is attributed in part to an increase in ad valorem and consolidated taxes which together consists of 77% of general fund revenue. Ad valorem taxes increased $17.1 million (7%) over prior year and consolidated taxes increased by $4.0 million (3%) over prior year. Other revenues which include investment earnings increased $9 million when compared to the prior year.

The stabilization portion of fund balance represents funds reserved for the mitigation of the effects of emergencies or natural disaster, as authorized by Nevada Revised Statutes 354.6115. Stabilization funding levels are set by the Board of County Commissioners, and the balance is included in restricted fund balance. On April 28, 2015, the Board

of County Commissioners approved a policy change in stabilization funding, from a percentage of expenditures to a minimum amount of $3 million committed. For FY20, the BCC on May 12, 2020 authorized the stabilization funding of $3 million to be used for the unexpected COVID-19 expenditures. For FY21 the stabilization funding was replenished back to $3 million. In FY22, the stabilization amount was increased $1 million for a total balance of $4 million and remains there for FY25.

Other fund balances include non-spendable, restricted, committed assigned and unassigned amounts. Restricted fund balance of $5.1 million is mainly restricted for debt service and Stabilization reserves. The committed and assigned fund balance of $0.7 million is for major contracts and purchase orders extending into the following fiscal year.

Child Protective Services Fund. The Child Protective Services Fund, a major fund managed by the Human Services Agency, accounts for resources specifically appropriated to protect against the neglect, abandonment and abuse of children in Washoe County. Federal and state grants are the primary funding sources, and together made up 75% of the revenue for the year. Other revenue and ad valorem taxes are contributing 14% while service fees are contributing 11%. Expenditures include personnel costs, as well as, expenditures for child protection and placement, including emergency shelter, professional services, foster care, adoption subsidies, referral services, and other operating services and supplies.

Ending fund balance of $11.0 million decreased $5.7 million (34%) from prior year primarily due to an increase in expenditures for salary adjustments and PERS costs and a decrease in federal grants. Restricted fund balance consists primarily of donations and private foundation grants to support related expenditures. The remainder of the fund balance is committed for the support of child protective programs.

Other Restricted Fund. The Other Restricted Fund, a major fund, accounts for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental fees for the Reno baseball stadium debt, justice court administrative assessments for court projects, fees and donations for Wilbur D. May Center support, Opioid settlements and grants and restricted donations for General Fund departments. Ending fund balance of $51.8 million increased $6.6 million or 15% from the prior year due to increased federal grant revenue for ARPA/SLFRF related expenditures and Opioid settlements.

Capital Improvements Fund. The Capital Improvements Fund**,** a major fund, accounts for resources that are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects. Ending fund balance of $121.9 million increased $20.8 million or 21% from the prior year, primarily due to the federal funding for projects from the American Rescue Plan Act (ARPA/SLFRF).

Proprietary Funds. Proprietary fund statements provide the same type of information found in the government-wide financial statements, but in greater detail and at the individual fund level. They are accounted for using the full accrual basis of accounting; therefore, no reconciliation is required to the government-wide statements.

Utilities Fund. The Utilities Fund, a major fund, was established to account for County-owned and operated water and sewer systems in the unincorporated areas of the County. Change in FY25 net position of the fund increased $20.3 million. When compared to the prior year's net position, the amount increased is $1.2 million. An increase of $0.9 million from operating revenue activities and the collection of $1.3 million in contributions from contractors with an offset in a $4.0 million decrease in hookup fees. There was a net increase in the fair value of investments of $1.8 million and an increase of $0.1 million in operating expenses.

General Fund Budgetary Highlights

Original budget compared to final budget. On December 10, 2024 with the Board of County Commissioners approval of the Annual Comprehensive Financial Report for the period ending June 30, 2024 an augmentation to the General Fund budget of $3.7 million was approved for purchase orders extending into the following fiscal year for services and supplies and capital outlay.

Final budget compared to actual results. Overall, revenues were $20.7 million higher and varied from the budget by 4% for the year due to increased ad valorem tax revenue and higher investment earnings when compared to the prior fiscal year. Overall expenditures were lower for the year and varied 3% from the final budget.

There was a 3% favorable variance to final budget in the Culture and Recreation function mainly attributable to lower than planned spending for services and supplies.

There was a -1% unfavorable variance to final budget in the Welfare function mainly attributable to higher than planned spending for services and supplies.

There was an 6% favorable variance to final budget in the General Government function mainly attributable to lower than planned spending for capital outlay.

CAPITAL ASSETS

The County's investment in capital assets (net of depreciation) for its governmental and business-type activities totaled $827.2 million at year end, as summarized below.

Washoe County Capital Assets (Net of Depreciation)
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land,use rights	$ 159,058	$ 158,221	$ 8,536	$ 8,372	$ 167,594	$ 166,593
Plant capacity	-	-	825	825	825	825
Construction in progress	117,005	83,456	64,682	55,170	181,687	138,626
Land improvements	16,823	15,335	1,966	2,131	18,789	17,466
Building/improvements	131,015	139,567	33,022	34,179	164,037	173,746
Infrastructure	72,643	70,737	155,665	136,660	228,308	207,397
Equipment	29,883	32,122	626	641	30,509	32,763
Software	843	1,152	25	45	868	1,197
Intangible right-to-use assets	33,959	16,802	-	-	33,959	16,802
Plant capacity, depreciable	-	-	583	642	583	642
Total	$ 561,229	$ 517,392	$ 265,930	$ 238,665	$ 827,159	$ 756,057

Capital assets related to governmental activities increased $43.8 million in comparison to the prior year, primarily due to the net effect of current year depreciation of $29.3 million and the increase in CIP assets.

Capital assets related to business-type activities increased $27.3 million in comparison to the prior year. This is primarily due to the construction of a new sewer plant being built.

Additional information on the County's capital assets can be found in note 6.

OUTSTANDING DEBT

At June 30, 2025, the County's outstanding bonded debt totaled $120.4 million. Of this amount, $50.1 million is general obligation debt backed by the full faith and credit of the County recognized in Governmental Activities, and $1.1 million is special assessment debt for which the County is liable in the event of default by property owners subject to the assessment. The remainder of the County's $21.0 million debt consists of revenue bonds secured solely by specified revenue sources.

Washoe County Outstanding Debt
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$ 50,050	$ 59,205	$ 48,200	$ 39,342	$ 98,250	$ 98,547
Revenue Bonds	21,050	24,515	-	-	21,050	24,515
Special Assessment Bonds	1,078	1,314	-	-	1,078	1,314
Total	$ 72,178	$ 85,034	$ 48,200	$ 39,342	$ 120,378	$ 124,376

Outstanding debt related to governmental activities decreased when compared to the prior year due to regularly scheduled principal payments, discounts, premiums and deferred charges on refunding.

Outstanding debt for business-type activities increased $8.9 million from prior year due to the final installment in FY25 for debt on the cost of building a new sewer plant.

State Statute (NRS 244A.059) limits the amount of general obligation debt a government entity may issue to 10% of its total assessed valuation. The current limitation for the County is $3.1 billion, which is $2.9 billion in excess of the County's outstanding general obligation debt.

Additional information regarding the County's long-term debt can be found in notes 9, 10, and 11 to the financial statements.

ECONOMIC FACTORS

Washoe County received over $91 million in American Rescue Plan Act (ARPA/SLFRF) funds. At the end of the fiscal year over $90 million of these funds were committed to the allowable categories of Public Health, Negative Economic Impact, Administration, resulting in over 116 projects being funded.

As recognized by Moody's Ratings review of the County's financial status supported by the County's maintenance of its favorable position and positive operations and its continuation of diversifying its tax base, Washoe County's long term rating by Moody's Ratings has been upgraded to each of its bond offerings.

The demand for housing continues to increase. The Washoe County housing market, according to Zillow.com has increased by 4.4% over the past year, with the median price being $552,588. In conjunction with the increased pricing of the housing market and the expansion of Tahoe Reno Industrial Center, according to the Bureau of Labor Statistics, as of June 2025, the unemployment rate was 4.6%.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Washoe County Comptroller, 1001 E. 9th Street, Room D-200, Reno, NV 89512. This report will also be available on the County's web site (www.washoecounty.gov/comptroller/). Truckee Meadows Fire Protection District is included in this report as a discretely presented component unit. This entity issues its own separately audited financial statements, which is filed at the Washoe County Clerk's Office, 1001 E. 9th Street, Room A-150, Reno, Nevada 89512.



BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

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WASHOE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fire Protection District
Assets				
Cash and investments (Note 3)	$ 562,754,706	$ 140,054,497	$ 702,809,203	$ 19,193,249
Restricted cash and investments (Note 4)	785,060	1,487,481	2,272,541	2,318,674
Accounts receivable	12,059,725	1,694,202	13,753,927	5,067,177
Consolidated tax receivable	33,934,477	-	33,934,477	179,822
Property taxes receivable	2,055,543	-	2,055,543	-
Other taxes receivable	10,545,825	-	10,545,825	-
Interest receivable	2,032,585	508,428	2,541,013	77,893
Opioid receivable (Note 5)	3,260,673	-	3,260,673	-
Due from other governments	37,024,472	3,529,307	40,553,779	8,503,495
Internal balances	(22,017,175)	22,017,175	-	-
Inventory	330,118	-	330,118	-
Deposits and other assets (Note 5)	163,541	4,248	167,789	121,149
Long-term restricted cash and investments (Note 4)	3,892,000	-	3,892,000	-
Long-term assets (Note 5)	30,927,092	33,922	30,961,014	-
Capital Assets: (Note 6)				
Nondepreciable	276,063,416	74,043,152	350,106,568	15,114,950
Capital assets, net of accumulated depreciation	254,980,597	191,886,856	446,867,453	31,256,267
Subscription assets, net of accumulated amortization	8,457,969	-	8,457,969	35,673
Right-to-use assets, net of accumulated amortization	21,726,671	-	21,726,671	465,692
Total Assets	1,238,977,295	435,259,268	1,674,236,563	82,334,041
Deferred Outflows of Resources				
Deferred charge on refunding	348,303	-	348,303	-
Deferred outflows of resources - Debt	-	13,878	13,878	
Deferred outflows of resources - Pensions (Note 14)	238,407,525	3,345,098	241,752,623	27,881,146
Deferred outflows of resources - Other post employment benefits (OPEB) (Note 15)	78,030,822	1,204,375	79,235,197	4,085,249
Total Deferred Outflows of Resources	316,786,650	4,563,351	321,350,001	31,966,395
Liabilities				
Accounts payable	18,037,482	625,712	18,663,194	5,584,677
Accrued salaries and benefits	27,387,939	229,189	27,617,128	-
Contracts/retention payable	896,738	9,119,422	10,016,160	257,478
Tax refund payable (Note 7)	40,845	-	40,845	-
Interest payable	433,882	385,446	819,328	38,269
Due to other governments	8,705,725	885,905	9,591,630	1,007,223
Other liabilities (Note 7)	6,852,785	817,937	7,670,722	15,537
Unearned revenue (Note 8)	35,417,270	2,237,387	37,654,657	606,044
Noncurrent Liabilities:				
Due within one year (Note 10)	67,713,150	2,758,802	70,471,952	5,662,205
Due in more than one year, payable from restricted assets (Note 10)	3,892,000	-	3,892,000	-
Due in more than one year				
Net pension liability (Note 14)	592,049,476	8,474,385	600,523,861	59,091,342
OPEB liability (Note 15)	126,833,063	1,957,619	128,790,682	4,045,637
Other liabilities (Note 10)	123,238,168	46,172,413	169,410,581	21,980,019
Total Liabilities	1,011,498,523	73,664,217	1,085,162,740	98,288,431
Deferred Inflows of Resources				
Deferred inflows of resources - Pensions (Note 14)	60,877,689	825,556	61,703,245	7,721,844
Deferred inflows of resources - OPEB (Note 15)	76,106,017	1,174,667	77,280,684	3,142,202
Total Deferred Inflows of Resources	136,983,706	2,000,223	138,983,929	10,864,046
Net Position				
Net investment in capital assets	472,263,929	217,730,125	689,994,054	31,928,116
Restricted for:				
General government	53,347,109	-	53,347,109	-
Judicial	14,398,684	-	14,398,684	-
Public safety	25,336,689	2,652,013	27,988,702	2,156,727
Public works	256,748	-	256,748	-
Health and sanitation	15,892,658	-	15,892,658	-
Welfare	25,264,396	-	25,264,396	-
Culture and recreation	4,066,523	-	4,066,523	-
Debt service	10,054,053	1,097,857	11,151,910	407,971
Capital projects	139,059,655	-	139,059,655	-
Claims	42,803,202	-	42,803,202	1,506,611
Unrestricted (deficit)	(395,461,930)	142,678,184	(252,783,746)	(30,851,466)
Total Net Position	$ 407,281,716	$ 364,158,179	$ 771,439,895	$ 5,147,959

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants, Interest, Contributions	Program Revenues: Capital Grants, Interest, Contributions
Primary Government					
Governmental Activities:					
General government	$ 153,466,648	$ (7,152,606)	$ 94,359,636	$ 21,911,862	$ 606,063
Judicial	118,862,298	-	9,015,106	7,777,405	531,108
Public safety	263,375,993	791,237	6,012,019	19,892,559	2,832,173
Public works	38,040,182	569,161	11,639,716	5,478,045	17,402,485
Health and sanitation	37,692,042	2,505,906	14,698,592	13,956,488	2,893,081
Welfare	149,376,418	3,206,080	18,600,011	68,612,314	177,253
Culture and recreation	31,581,672	80,222	3,339,870	5,878,700	3,196,661
Community support	477,041	-	-	-	-
Interest on long-term debt	2,526,441	-	-	-	-
Total Governmental Activities	795,398,735	-	157,664,950	143,507,373	27,638,824
Business-type Activities:					
Utilities	17,793,473	-	24,929,734	29,300	6,148,663
Golf courses	3,286,565	-	282,152	-	-
Building and Safety	3,462,277	-	2,503,865	-	-
Total Business-type Activities	24,542,315	-	27,715,751	29,300	6,148,663
Total Primary Government	$ 819,941,050	$ -	$ 185,380,701	$ 143,536,673	$ 33,787,487
Component Unit:					
Governmental Activities:					
Truckee Meadows Fire Protection District	$ 56,554,580	$ -	$ 1,534,315	$ 1,052,635	$ 5,570,891
Debt service	438,282	-	-	-	-
Total Governmental Activities	56,992,862	-	1,534,315	1,052,635	5,570,891
Business-type Activities:					
Ambulance service	5,720,970	-	5,961,567	11,760	586,464
Total Component Unit	$ 62,713,832	$ -	$ 7,495,882	$ 1,064,395	$ 6,157,355

General Revenues:
Ad valorem taxes
Unrestricted intergovernmental revenues:
Consolidated taxes
LGTA sales taxes
Infrastructure sales tax
Other taxes and intergovernmental revenues
Other miscellaneous
Unrestricted investment earnings/ losses
Reimbursements
Total General Revenues

Change in Net Position

Net Position, Beginning of year, as Originally Reported

Restatement (Note 20)

Net Position, Beginning of Year, as restated

Net Position, June 30

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position				
Primary Government				Component Unit
Governmental Activities	Business-type Activities	Total		Truckee Meadows Fire Protection District Total
$ (29,436,481)	$ -	$ (29,436,481)		
(101,538,679)	-	(101,538,679)		
(235,430,479)	-	(235,430,479)		-
(4,089,097)	-	(4,089,097)		-
(8,649,787)	-	(8,649,787)		-
(65,192,920)	-	(65,192,920)		-
(19,246,663)	-	(19,246,663)		-
(477,041)	-	(477,041)		-
(2,526,441)	-	(2,526,441)		-
(466,587,588)	-	(466,587,588)		-
	13,314,224	13,314,224		
	(3,004,413)	(3,004,413)		
	(958,412)	(958,412)		
-	9,351,399	9,351,399		
(466,587,588)	9,351,399	(457,236,189)		
			$	(48,396,739)
				(438,282)
				(48,835,021)
				838,821
				(47,996,200)
312,916,852	-	312,916,852		27,820,852
162,944,143	-	162,944,143		11,676,827
20,506,418	-	20,506,418		1,885,357
15,385,602	-	15,385,602		-
16,642,827	-	16,642,827		398,007
-	-	-		245,344
18,855,532	7,826,687	26,682,219		1,244,355
-	-	-		7,302,324
547,251,374	7,826,687	555,078,061		50,573,066
80,663,786	17,178,086	97,841,872		2,576,866
326,617,930	346,980,093	673,598,023		3,463,202
-	-	-		(892,109)
326,617,930	346,980,093	673,598,023		2,571,093
$ 407,281,716	$ 364,158,179	$ 771,439,895	$	5,147,959

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	General Fund	Child Protective Services Fund	Other Restricted Fund
Assets			
Cash and investments (Note 3)	$ 150,539,206	$ 9,914,319	$ 82,570,874
Restricted cash and investments (Note 4)	750,000	-	-
Accounts receivable	1,894,264	44,450	892,485
Consolidated tax receivable	33,934,477	-	-
Property taxes receivable	1,706,079	60,163	15,043
Other taxes receivable	6,678,652	-	494,925
Interest receivable	953,986	-	53,320
Opioid receivable (Note 5)	-	-	33,923,310
Due from other funds	93,632	-	-
Due from other governments	6,735,353	7,824,906	4,823,081
Deposits and prepaid items	183	-	13,788
Total Assets	$ 203,285,832	$ 17,843,838	$ 122,786,826
Liabilities			
Accounts payable	$ 6,863,912	$ 671,575	$ 1,550,634
Accrued salaries and benefits	22,360,730	1,704,290	627,626
Contracts/retention payable	-	-	-
Tax refunds payable (Note 7)	40,845	-	-
Due to other funds	-	-	-
Due to other governments	2,626,929	156,534	92,165
Due to others (Note 7)	-	-	-
Deposits (Note 7)	4,891,193	-	113,280
Other liabilities (Note 7)	813,058	10,085	-
Unearned revenue (Note 8)	-	-	33,216,764
Total Liabilities	37,596,667	2,542,484	35,600,469
Deferred Inflows of Resources (Note 8)			
Unavailable revenue - grants and other revenue	761,891	4,263,323	35,354,765
Unavailable revenue - property taxes	1,378,359	48,607	12,154
Total Deferred Inflows of Resources	2,140,250	4,311,930	35,366,919
Fund Balances (Note 13)			
Nonspendable	183	-	13,788
Restricted	5,124,216	238,892	36,137,494
Committed	-	10,750,532	7,671,663
Assigned	686,261	-	18,151
Unassigned	157,738,255	-	7,978,342
Total Fund Balances	163,548,915	10,989,424	51,819,438
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 203,285,832	$ 17,843,838	$ 122,786,826

The notes to the financial statements are an integral part of this statement.

Capital Improvements Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
$ 123,516,388	$ 128,372,306	$ 494,913,093
-	35,060	785,060
-	2,107,159	4,938,358
-	-	33,934,477
-	274,258	2,055,543
-	3,372,248	10,545,825
424,328	380,163	1,811,797
-	-	33,923,310
-	-	93,632
4,226,021	13,192,757	36,802,118
-	164,219	178,190
$ 128,166,737	$ 147,898,170	$ 619,981,403
$ 2,815,000	$ 4,157,570	$ 16,058,691
5,219	2,534,148	27,232,013
858,598	38,140	896,738
-	-	40,845
-	93,632	93,632
-	5,813,823	8,689,451
-	16,150	16,150
-	505,206	5,509,679
-	45,030	868,173
-	2,200,506	35,417,270
3,678,817	15,404,205	94,822,642
2,622,496	2,443,544	45,446,019
-	225,956	1,665,076
2,622,496	2,669,500	47,111,095
-	164,219	178,190
121,865,424	79,406,128	242,772,154
-	45,188,378	63,610,573
-	5,065,740	5,770,152
-	-	165,716,597
121,865,424	129,824,465	478,047,666
$ 128,166,737	$ 147,898,170	$ 619,981,403

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

Fund Balances - Governmental Funds		$ 478,047,666
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Governmental capital assets	$ 1,446,205,281	
Less accumulated depreciation	(943,326,099)	
		502,879,182
Intangible right-to-used assets capital outlay expenditures which were capitalized	46,722,237	
Less amortization expense for intangible right-to-use assets	(12,763,408)	
		33,958,829
Deferred Outflows of resources are not available to pay for current period expenditures, and, therefore are not reported in the governmental funds.		
Deferred Outflows - PERS Pension	238,407,525	
Deferred Outflows - OPEB Pension	78,030,822	
Deferred Charge on Refunding	348,303	
		316,786,650
Other assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Prepaid bond insurance	224,455	
		224,455
Other liabilities are not due and payable in the current period and therefore are not reported in governmental funds.		
Tax refund payable	(40,845)	
Other liabilites	(50,427)	
Accreted Interest	(18,161,295)	
		(18,252,567)
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in governmental funds.		
Governmental bonds payable	(66,617,844)	
Bond premiums, discounts and charge on refundings	(5,560,390)	
Accrued interest payable	(433,882)	
Pollution remediation obligation	(4,120,000)	
Net Pension Liability	(592,049,476)	
Net OPEB Liability	(126,833,063)	
Intangible right to use asset - leases	(8,457,969)	
Intangible right to use asset - software subscriptions	(21,726,670)	
Compensated absences	(43,211,326)	
		(869,010,620)
Deferred inflows of resources related to pensions and other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred Inflows - pension	(60,877,689)	
Deferred Inflows - other postemployment benefits	(76,106,017)	
		(136,983,706)
Revenues that were not available to fund current expenditures and therefore are not reported in governmental funds.		47,111,095
Internal service funds are used by management to charge the costs of certain activities to individual funds. Net position of internal service funds is reported with governmental activities.		
Total net position of internal service funds	74,537,907	
Internal balances receivable from business-type activities	1,202,873	
		75,740,780
Governmental funds report allocations of indirect expenses to enterprise funds. However, in the Statement of Activities indirect expenses are eliminated.		(23,220,048)
Total Net Position of Governmental Activities		$ 407,281,716

The notes to the financial statements are an integral part of this statement.



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WASHOE COUNTY, NEVADA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Child Protective Services Fund	Other Restricted Fund
Revenues			
Taxes:			
Ad valorem	$ 259,273,223	$ 8,993,947	$ 2,248,547
Car rental fee	-	-	2,222,939
Residiential construction tax	-	-	-
Other taxes	662,654	-	-
Special assessments	-	-	-
Licenses and permits	14,490,574	-	-
Intergovernmental revenues	192,460,327	44,555,770	46,355,386
Charges for services	27,944,315	5,380,051	4,510,749
Fines and forfeitures	7,495,633	-	2,783,182
Miscellaneous	21,519,700	862,375	11,053,099
Total Revenues	523,846,426	59,792,143	69,173,902
Expenditures			
Current:			
General government	58,958,287	-	2,873,366
Judicial	105,992,548	-	10,235,369
Public safety	212,294,049	-	14,829,330
Public works	19,753,688	-	1,164,854
Health and sanitation	-	-	2,458,473
Welfare	2,206,511	78,043,639	4,550,130
Culture and recreation	21,240,128	-	1,531,870
Community support	432,810	-	-
Intergovernmental	4,735,209	-	2,247,943
Capital outlay	23,318,278	-	-
Debt Service:			
Principal	7,268,272	-	-
Interest	-	-	-
Debt service fees and other fiscal charges	-	-	-
Total Expenditures	456,199,780	78,043,639	39,891,335
Excess (Deficiency) of Revenues Over (Under) Expenditures	67,646,646	(18,251,496)	29,282,567
Other Financing Sources (Uses)			
Proceeds from asset disposition	24	-	3,135
Refunding payment to property owners	-	-	-
Intangible right to use asset	22,133,906	-	-
Transfer to Utility Fund	(26,968)	-	-
Transfer to Risk Mgmt	(1,595,524)	-	-
Transfers in	1,027,260	12,585,763	10,000
Transfers out	(79,789,167)	-	(22,733,349)
Total Other Financing Sources (Uses)	(58,250,469)	12,585,763	(22,720,214)
Net Change in Fund Balances	9,396,177	(5,665,733)	6,562,353
Fund Balances, July 1	154,152,738	16,655,157	45,257,085
Fund Balances, June 30	$ 163,548,915	$ 10,989,424	$ 51,819,438

The notes to the financial statements are an integral part of this statement.

Capital Improvements Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 40,778,759	$ 311,294,476
-	-	2,222,939
-	392,077	392,077
-	856,104	1,518,758
-	313,316	313,316
-	7,145,570	21,636,144
14,885,712	48,769,706	347,026,901
-	20,447,916	58,283,031
-	-	10,278,815
10,615,821	16,701,625	60,752,620
25,501,533	135,405,073	813,719,077
-	780,054	62,611,707
-	-	116,227,917
-	29,647,647	256,771,026
-	19,978,027	40,896,569
-	35,057,003	37,515,476
-	61,772,272	146,572,552
-	4,241,184	27,013,182
-	-	432,810
-	7,988,601	14,971,753
43,373,003	1,643,379	68,334,660
-	11,819,316	19,087,588
-	2,692,577	2,692,577
-	50,257	50,257
43,373,003	175,670,317	793,178,074
(17,871,470)	(40,265,244)	20,541,003
-	91,247	94,406
-	(181,618)	(181,618)
-	-	22,133,906
-	-	(26,968)
-	-	(1,595,524)
38,623,524	89,533,228	141,779,775
-	(39,257,259)	(141,779,775)
38,623,524	50,185,598	20,424,202
20,752,054	9,920,354	40,965,205
101,113,370	119,904,111	437,082,461
$ 121,865,424	$ 129,824,465	$ 478,047,666

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Governmental Funds		$ 40,965,205
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	$ 73,284,979	
Sale/dispostion of assets	(2,651,869)	
Less current year depreciation/amortization	(28,441,686)	42,191,424
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in governmental funds.		
Donated capital assets	1,109,901	
Change in unavailable revenue	(4,088,596)	(2,978,695)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principle is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which bonds issued exceeded repayments:		
Bond principal payments		20,571,015
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Amortization of bond premium	1,036,808	
Amortization of deferred charge on refunding	(71,594)	
Amortization of bond prepaid insurance	(26,701)	
Change in L/T Leases	(1,053,338)	
Change in L/T Subscriptions	(21,080,568)	
Change in compensated absences	(6,007,443)	
Change in remediation obligation	308,336	
Change in pension expense	(17,519,384)	
Change in OPEB expense	21,594,631	
Change in accrued interest payable	110,298	
Change in accreted interest capital appreciation bonds	(1,430,230)	(24,139,185)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.		
Change in net position of internal service funds	4,654,968	
Internal charges reported in business activities	(600,946)	4,054,022
Change in Net Position of Governmental Activities		$ 80,663,786

The notes to the financial statements are an integral part of this statement.



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WASHOE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Final Budget
Revenues				
Taxes:				
Ad valorem	$ 259,941,144	$ 259,941,144	$ 259,273,223	$ (667,921)
Other taxes	665,000	665,000	662,654	(2,346)
Licenses and permits	14,967,049	14,967,049	14,490,574	(476,475)
Intergovernmental revenues	189,119,914	189,119,914	192,460,327	3,340,413
Charges for services	26,343,770	26,343,770	27,944,315	1,600,545
Fines and forfeitures	8,158,708	8,158,708	7,495,633	(663,075)
Miscellaneous	3,984,305	3,984,305	21,519,700	17,535,394
Total Revenues	503,179,890	503,179,890	523,846,426	20,666,535
Expenditures by Function and Activity				
General Government:				
Legislative	1,247,157	1,188,232	1,057,887	130,345
Executive	6,858,320	7,451,128	6,637,612	813,516
Elections	5,682,534	5,708,268	4,673,067	1,035,202
Finance	19,491,294	19,713,718	19,064,783	648,936
Other General Government	37,126,691	37,015,496	56,927,116	(19,911,621)
Total General Government	70,405,996	71,076,842	88,360,465	(17,283,624)
Judicial:				
District Attorney	34,180,543	34,570,950	34,538,045	32,905
District Court	30,385,990	30,852,162	30,557,911	294,252
Public Defense	25,062,188	24,609,327	24,605,369	3,958
Justice Courts	16,334,713	16,423,585	16,259,198	164,387
Undesignated Judicial	2,043,798	757,072	32,025	725,047
Total Judicial	108,007,232	107,213,096	105,992,548	1,220,549
Public Safety:				
Sheriff and Detention	156,074,052	173,138,792	174,812,880	(1,674,088)
Medical Examiner	6,569,757	6,612,054	6,272,148	339,905
County Manager	2,739,742	4,806,729	4,507,694	299,035
Juvenile Services	19,873,176	19,879,970	18,382,291	1,497,680
Protective Services	10,617,489	9,207,337	8,912,636	294,702
Undesignated Public Safety	6,958,322	5,497	-	5,497
Total Public Safety	202,832,538	213,650,379	212,887,649	762,730
Public Works:				
Community Services Department (CSD)	19,872,485	20,718,193	19,999,731	718,462
Undesignated-Public Works	285,750	-	-	-
Total Public Works	20,158,235	20,718,193	19,999,731	718,462
Welfare:				
Human Services	2,146,808	2,183,688	2,206,511	(22,823)
Undesignated-Welfare	36,843	-	-	-
Total Welfare	2,183,651	2,183,688	2,206,511	(22,823)
Culture and Recreation:				
Library	12,573,606	12,684,044	12,220,717	463,327
CSD - Regional Parks and Open Space	9,096,716	9,523,529	9,319,909	203,621
Undesignated-Culture & Recreation	411,380	-	-	-
Total Culture and Recreation	22,081,702	22,207,573	21,540,625	666,947

The notes to the financial statements are an integral part of this statement.

(CONTINUED)

WASHOE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Final Budget
Community Support	$ 381,383	$ 520,114	$ 477,041	$ 43,073
Intergovernmental	5,174,839	5,174,839	4,735,209	439,630
Total Expenditures	431,225,576	442,744,725	456,199,780	(13,455,056)
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,954,314	60,435,165	67,646,646	7,211,480
Other Financing Sources (Uses)				
Surplus supplies sales	-	-	24	24
Intangible right to use assets	-	-	22,133,906	22,133,906
Contingency	(12,500,000)	(1,665,142)	-	1,665,142
Transfers in	746,168	876,091	1,027,260	151,169
Transfers out	(78,361,487)	(81,400,060)	(81,411,659)	(11,599)
Total Other Financing Sources (Uses)	(90,115,319)	(82,189,111)	(58,250,469)	23,938,642
Net Change in Fund Balances	(18,161,005)	(21,753,946)	9,396,177	31,150,123
Fund Balances, July 1	123,888,504	97,960,895	154,152,738	56,191,843
Fund Balances, June 30	$ 105,727,499	$ 76,206,949	$ 163,548,915	$ 87,341,966

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
Revenues				
Taxes:				
Ad valorem	$ 9,022,194	$ 9,022,194	$ 8,993,947	$ (28,247)
Licenses and Permits:				
Day care licenses	45,000	45,000	-	(45,000)
Intergovernmental Revenues:				
Federal grants	27,914,030	31,745,479	22,764,469	(8,981,010)
State grants	19,449,285	22,361,788	21,791,301	(570,487)
Charges for Services:				
Service fees	6,261,631	6,261,631	5,380,051	(881,580)
Miscellaneous:				
Contributions and donations	-	80,675	80,675	-
Other	445,571	838,071	780,200	(57,871)
Surplus equipment sales		-	1,500	1,500
Total Revenues	63,137,711	70,354,838	59,792,143	(10,562,695)
Expenditures				
Welfare Function:				
Salaries and wages	27,634,419	30,066,973	29,338,797	728,176
Employee benefits	14,997,520	16,221,942	15,479,567	742,375
Services and supplies	36,651,407	40,280,750	32,993,507	7,287,243
Capital outlay	119,200	274,200	231,768	42,432
Total Expenditures	79,402,546	86,843,865	78,043,639	8,800,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,264,835)	(16,489,027)	(18,251,496)	(1,762,469)
Other Financing Sources (Uses)				
Transfers In:				
Indigent Tax Levy Fund	12,585,763	12,585,763	12,585,763	-
Net Change in Fund Balances	(3,679,072)	(3,903,264)	(5,665,733)	(1,762,469)
Fund Balances, July 1	15,463,812	15,688,004	16,655,157	967,153
Fund Balances, June 30	$ 11,784,740	$ 11,784,740	$ 10,989,424	$ (795,316)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
Revenues				
Taxes:				
Ad valorem	$ 2,255,548	$ 2,255,548	$ 2,248,547	$ (7,001)
Car rental	2,050,820	2,050,820	2,222,939	172,119
Intergovernmental revenues:				
Federal grants	19,321,173	93,886,026	42,595,034	(51,290,992)
Federal narcotics forfeitures	110,800	110,800	53,873	(56,927)
State grants	1,456,321	3,858,431	2,779,084	(1,079,347)
Local contributions	909,320	909,320	927,395	18,075
Charges for Services:				
General Government:				
Recorder fees	402,000	402,000	352,685	(49,315)
Map fees	96,000	96,000	82,740	(13,260)
Assessor commissions	923,275	923,275	1,069,431	146,156
Other	6,000	6,000	28,155	22,155
Judicial	1,416,500	1,416,500	1,308,073	(108,427)
Public Safety	1,128,213	1,128,213	1,234,614	106,401
Public Works	110,695	110,695	93,301	(17,394)
Culture and Recreation	345,000	345,000	341,750	(3,250)
Fines and Forfeitures:				
Court fines	2,719,190	3,835,675	2,777,282	(1,058,393)
Forfeitures/bail	80,100	80,100	5,900	(74,200)
Miscellaneous:				
Investment earnings	35,250	97,433	3,137,554	3,040,121
Net increase (decrease) in the fair value of investments	-	670,583	288,216	(382,367)
Contributions and donations	300,000	11,994,961	840,815	(11,154,146)
Other	3,395,233	5,176,831	6,786,514	1,609,683
Total Revenues	37,061,438	129,354,211	69,173,902	(60,180,309)
Expenditures				
General Government Function:				
County Manager:				
Salaries and wages	-	204,778	38,539	166,239
Employee benefits	-	105,403	18,523	86,880
Services and supplies	-	10,397,458	190,647	10,206,811
Capital outlay	-	-	-	-
	-	10,707,639	247,709	10,459,930
Assessor:				
Salaries and wages	245,503	245,503	209,362	36,141
Employee benefits	125,403	125,403	99,588	25,815
Services and supplies	402,369	3,637,842	558,740	3,079,102
Capital outlay	150,000	150,000	-	150,000
	923,275	4,158,748	867,690	3,291,058
Clerk:				
Services and supplies	6,050	162,012	12,530	149,482
Registrar of Voters:				
Services and supplies	-	638,777	711,968	(73,191)
Capital outlay	-	279,600	179,865	99,735
	$ -	$ 918,377	$ 891,833	$ 26,544

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
Recorder:				
Salaries and wages	$ 114,280	$ 114,280	$ 110,727	$ 3,553
Employee benefits	49,578	49,578	49,261	317
Services and supplies	273,142	3,964,492	266,822	3,697,670
	437,000	4,128,350	426,810	3,701,540
Technology Services:				
Services and supplies	96,000	228,020	-	228,020
Community Development:				
Services and supplies	-	3,377	3,377	-
Opioid Settlements:				
Salaries and wages	-	79,363	67,923	11,440
Employee benefits	-	31,287	29,117	2,170
Services and supplies	-	1,483,634	22,531	1,461,103
	-	1,594,284	119,571	1,474,713
SLFRF COVID Recovery:				
Salaries and wages	255,064	255,064	(181,434)	436,498
Employee benefits	135,077	135,077	122,732	12,345
Services and supplies	-	4,325,723	362,548	3,963,175
Capital outlay	-	-	-	-
	390,141	4,715,864	303,846	4,412,018
Total General Government Function	1,852,466	26,616,671	2,873,366	23,743,305
Judicial Function:				
District Court:				
Salaries and wages	1,083,997	1,438,652	888,524	550,128
Employee benefits	617,273	743,395	463,291	280,104
Services and supplies	1,647,425	13,105,031	1,103,850	12,001,181
Capital outlay	308,874	326,799	19,716	307,083
	3,657,569	15,613,877	2,475,381	13,138,496
District Attorney:				
Salaries and wages	2,891,024	3,812,331	2,571,509	1,240,822
Employee benefits	1,673,110	2,002,499	1,442,996	559,503
Services and supplies	270,444	2,405,416	739,385	1,666,031
Capital outlay	-	-	-	-
	4,834,578	8,220,246	4,753,890	3,466,356
Justice Courts:				
Reno Justice Court:				
Salaries and wages	62,076	54,595	129,886	(75,291)
Employee benefits	-	-	6,656	(6,656)
Services and supplies	897,327	4,629,788	916,779	3,713,009
	959,403	4,684,383	1,053,321	3,631,062
Sparks Justice Court:				
Salaries and wages	12,415	15,000	-	15,000
Employee benefits	-	-	-	-
Services and supplies	194,016	1,003,006	127,990	875,016
	$ 206,431	$ 1,018,006	$ 127,990	$ 890,016

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
Incline Justice Court:				
Services and supplies	$ 24,252	$ 100,780	$ 24,721	$ 76,059
Wadsworth Justice Court:				
Salaries and wages	3,104	8,000	-	8,000
Employee benefits	-	-	-	-
Services and supplies	48,504	257,481	30,797	226,684
	51,608	265,481	30,797	234,684
Incline Constable:				
Services and supplies	24,252	-	-	-
Neigborhood Justice Center:				
Services and supplies	24,252	150,000	183,184	(33,184)
SLFRF COVID Recovery:				
Salaries and wages	1,185,798	1,185,798	974,826	210,972
Employee benefits	604,225	604,225	273,195	331,030
Services and supplies	-	954,670	338,064	616,606
	1,790,023	2,744,693	1,586,085	1,158,608
Undesignated:				
Services and supplies	-	116,370	-	116,370
Total Judicial Function	11,572,368	32,913,836	10,235,369	22,678,467
Public Safety Function:				
Sheriff:				
Salaries and wages	2,848,103	4,783,969	3,980,083	803,886
Employee benefits	1,880,105	2,571,813	2,189,384	382,429
Services and supplies	340,013	19,215,169	3,434,233	15,780,936
Capital outlay	-	858,614	531,683	326,931
	5,068,221	27,429,565	10,135,383	17,294,182
Medical Examiner:				
Salaries and wages	83,870	479,056	182,982	296,074
Employee benefits	48,420	227,928	60,882	167,046
Services and supplies	126,700	1,171,491	266,845	904,646
Capital outlay	-	-	73,789	(73,789)
	258,990	1,878,475	584,498	1,293,977
Fire Suppression:				
Salaries and wages	-	19,247	-	19,247
Juvenile Services:				
Salaries and wages	511,108	511,108	353,366	157,742
Employee benefits	170,945	170,946	149,343	21,603
Services and supplies	311,159	2,728,211	971,205	1,757,006
	993,212	3,410,265	1,473,914	1,936,351
Emergency Management:				
Salaries and wages	62,572	83,674	55,875	27,799
Employee benefits	34,278	34,278	30,397	3,881
Services and supplies	-	1,216,903	762,719	454,184
	96,850	1,334,855	848,991	485,864
Alternative Sentencing:				
Salaries and wages	340,408	714,922	337,117	377,805
Employee benefits	205,254	394,542	200,464	194,078
Services and supplies	-	1,007,601	315,436	692,165
	$ 545,662	$ 2,117,065	$ 853,017	$ 1,264,048

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
SLFRF COVID Recovery:				
Salaries and wages	$ 161,540	$ 110,408	$ 137,445	$ (27,037)
Employee benefits	90,733	62,512	64,140	(1,628)
Services and supplies	-	1,528,511	731,942	796,569
	252,273	1,701,431	933,527	767,904
Total Public Safety Function	7,215,208	37,890,903	14,829,330	23,061,573
Public Works Function:				
CSD - Public Works:				
Salaries and wages	93,993	45,243	-	45,243
Employee benefits	52,548	26,298	4,794	21,504
Services and supplies	920,773	1,084,174	896,190	187,984
Capital outlay	-	-	8,870	(8,870)
	1,067,314	1,155,715	909,854	245,861
SLFRF COVID Recovery:				
Services and supplies	-	350,000	255,000	95,000
Total Public Works Function	1,067,314	1,505,715	1,164,854	340,861
Health and Sanitation Function:				
Opioid Settlements:				
Services and supplies	-	3,009,786	1,374,593	1,635,193
SLFRF COVID Recovery:				
Services and supplies	-	1,169,780	1,024,649	145,131
West Hills Rehabitation				
Services and supplies	-	-	9,242	(9,242)
Capital outlay	-	-	49,989	(49,989)
Total West Hills Rehabitation	-	-	59,231	(59,231)
Total Health and Sanitation Function	-	4,179,566	2,458,473	1,721,093
Welfare Function:				
Opioid Settlements:				
Services and supplies	-	1,000,000	392,214	607,786
SLFRF COVID Recovery:				
Salaries and wages	-	-	529,478	(529,478)
Employee benefits	-	-	(27,507)	27,507
Services and supplies	-	8,714,701	3,539,537	5,175,164
Capital outlay	-	-	116,408	(116,408)
Total SLFRF COVID Recovery	-	8,714,701	4,157,916	4,556,785
Total Welfare Function	-	9,714,701	4,550,130	5,164,571
Culture and Recreation Function:				
Library:				
Services and supplies	-	103,157	42,532	60,625
Capital outlay	-	-	58,510	(58,510)
	-	103,157	101,042	2,115
CSD - Regional Parks and Open Space:				
Salaries and wages	51,562	51,562	53,026	(1,464)
Employee benefits	34,346	34,346	34,619	(273)
Services and supplies	609,259	741,010	29,053	711,957
Capital outlay	-	-	-	-
	695,167	826,918	116,698	710,220

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance to Budget
May Center:				
Salaries and wages	354,129	354,128	285,772	68,356
Employee benefits	117,281	117,281	97,975	19,306
Services and supplies	421,805	896,370	267,220	629,150
	893,215	1,367,779	650,967	716,812
SLFRF COVID Recovery:				
Services and supplies	-	1,863,637	652,395	1,211,242
Capital outlay	-	-	10,768	(10,768)
	-	1,863,637	663,163	1,200,474
Total Culture and Recreation Function	$ 1,588,382	$ 4,161,491	$ 1,531,870	$ 2,629,621
Intergovernmental:				
Cooperative Extension apportionment	$ 2,255,548	$ 2,255,548	$ 2,247,943	$ 7,605
Total Expenditures	25,551,286	119,238,431	39,891,335	79,347,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,510,152	10,115,780	29,282,567	19,166,787
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	3,135	3,135
Transfers In:				
General Fund	-	10,000	10,000	-
Transfers Out:				
General Fund	-	(129,922)	(281,092)	(151,170)
Debt Service Fund	(2,050,820)	(2,050,820)	(2,278,000)	(227,180)
Capital Improvement Fund	(17,516,512)	(44,426,612)	(20,174,257)	24,252,355
Total Other Financing Sources (Uses)	(19,567,332)	(46,597,354)	(22,720,214)	23,877,140
Net Change in Fund Balances	(8,057,180)	(36,481,574)	6,562,353	43,043,927
Fund Balances, July 1	12,673,014	41,097,408	45,257,085	4,159,677
Fund Balances, June 30	$ 4,615,834	$ 4,615,834	$ 51,819,438	$ 47,203,604

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities
	Utilities Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets				
Current Assets:				
Cash and investments (Note 3)	$ 130,066,171	$ 9,988,326	$ 140,054,497	$ 67,841,609
Restricted cash and investments (Note 4)	1,487,481	-	1,487,481	-
Accounts receivable	1,630,716	63,486	1,694,202	7,197,310
Interest receivable	473,001	35,427	508,428	220,787
Note receivable	4,248	-	4,248	-
Due from other governments	3,529,307	-	3,529,307	131,553
Due from other funds	-	-	-	14,857
Inventory	-	-	-	330,118
Other assets	-	-	-	25,353
Total Current Assets	137,190,924	10,087,239	147,278,163	75,761,587
Noncurrent Assets:				
Restricted cash and investments (Note 4)	-	-	-	3,892,000
Long-term receivables and other assets (Note 5)	33,922	-	33,922	-
Capital Assets: (Note 6)				
Nondepreciable:				
Land	7,927,575	608,353	8,535,928	-
Plant capacity	-	825,150	825,150	-
Construction in progress	64,682,074	-	64,682,074	3,948,620
Depreciable:				
Land improvements	3,089,732	3,963,358	7,053,090	-
Buildings and improvements	59,513,628	1,258,356	60,771,984	24,990
Infrastructure	216,321,271	-	216,321,271	-
Equipment	1,576,639	236,170	1,812,809	49,488,674
Software	822,000	254,630	1,076,630	-
Plant, well capacity	2,368,822	-	2,368,822	-
Intangible	-	-	-	551,767
Less accumulated depreciation	(92,153,075)	(5,364,675)	(97,517,750)	(29,532,136)
Total Noncurrent Assets	264,182,588	1,781,342	265,963,930	28,373,915
Total Assets	401,373,512	11,868,581	413,242,093	104,135,502
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	1,838,350	1,506,748	3,345,098	-
Deferred outflows of resources related to OPEB	673,499	530,876	1,204,375	-
Deferred outflows of resources related to Debt	13,878	-	13,878	-
Total Deferred Outflows of Resources	2,525,727	2,037,624	4,563,351	-
Liabilities				
Current Liabilities:				
Accounts payable	591,189	34,523	625,712	1,978,789
Accrued salaries and benefits	126,776	102,413	229,189	155,926
Compensated absences (Notes 9,10)	335,907	208,716	544,623	374,833
Contracts/retention payable	9,119,422	-	9,119,422	-
Interest payable	385,446	-	385,446	-
Due to other governments	840,935	42,778	883,713	123
Unearned revenue (Note 8)	188,110	2,051,469	2,239,579	-
Other liabilities (Note 7)	813,937	4,000	817,937	474,931
Notes, bonds, intangible right ot use assets (Notes 9,10,11)	2,214,179	-	2,214,179	-
Pending claims (Note 16)	-	-	-	15,183,490
Total Current Liabilities	14,615,901	2,443,899	17,059,800	18,168,092

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities
	Utilities Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Noncurrent Liabilities: (Notes 9,10,11,16)				
Compensated absences	$ 115,157	$ 71,552	$ 186,709	$ 128,503
Other long term liabilities - Pensions	4,690,031	3,784,354	8,474,385	-
Other long term liabilities - OPEB	1,094,721	862,898	1,957,619	-
Notes, bonds, intangible right ot use assets (Notes 9,10,11)	45,985,704	-	45,985,704	-
Pending claims	-	-	-	7,409,000
Pending claims payable from restricted cash	-	-	-	3,892,000
Total Noncurrent Liabilities	51,885,613	4,718,804	56,604,417	11,429,503
Total Liabilities	66,501,514	7,162,703	73,664,217	29,597,595
Deferred Inflows of Resources				
Deferred inflows of resources related to pensions	442,383	383,173	825,556	-
Deferred inflows of resources related to OPEB	656,886	517,781	1,174,667	-
Total Deferred Inflows of Resources	1,099,269	900,954	2,000,223	-
Net Position				
Net investment in capital assets	215,948,783	1,781,342	217,730,125	24,481,915
Restricted for future claims	-	-	-	42,803,202
Restricted for debt service	1,097,857	-	1,097,857	-
Restricted for public safety	-	2,463,903	2,463,903	-
Unrestricted	119,251,816	1,597,303	120,849,119	7,252,790
Total Net Position	$ 336,298,456	$ 5,842,548	342,141,004	$ 74,537,907
Indirect expenses reported in the Statement of Revenues, Expenses and Changes in Net Position are not reported in the Statement of Activities to enhance comparability between governments that allocate indirect expenses and those that do not.			23,220,048	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(1,202,873)	
Net Position of Business-type Activities			$ 364,158,179	

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities
	Utilities Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services:				
Utility fees	$ 24,246,071	$ -	$ 24,246,071	$ -
Golf course fees	-	164,494	164,494	-
Building permits and fees	-	2,480,855	2,480,855	-
Insurance premiums	-	-	-	78,484,579
Services to other funds	3,795	-	3,795	-
Equipment service billings	-	-	-	13,517,616
Other	679,868	129,688	809,556	-
Miscellaneous	-	10,980	10,980	6,928,238
Total Operating Revenues	24,929,734	2,786,017	27,715,751	98,930,433
Operating Expenses				
Salaries and wages	2,169,274	2,021,455	4,190,729	2,723,519
Employee benefits	719,799	724,711	1,444,510	1,479,248
Services and supplies	8,577,597	4,332,848	12,910,445	93,376,590
Depreciation/amortization	5,786,697	54,524	5,841,221	4,437,094
Total Operating Expenses	17,253,367	7,133,538	24,386,905	102,016,451
Operating Income (Loss)	7,676,367	(4,347,521)	3,328,846	(3,086,018)
Nonoperating Revenues (Expenses)				
Investment earnings	3,905,087	399,540	4,304,627	1,873,069
Net increase (decrease) in the fair value of investments	3,258,908	263,152	3,522,060	1,596,385
Federal grants	-	-	-	544,177
Gain (loss) on asset disposition	29,300	-	29,300	179,528
Interest/bond issuance costs	(770,834)	-	(770,834)	-
Other nonoperating revenue	-	-	-	322,508
Total Nonoperating Revenues (Expenses)	6,422,461	662,692	7,085,153	4,515,667
Income (Loss) Before Capital Contributions, and Transfers	14,098,828	(3,684,829)	10,413,999	1,429,649
Capital Contributions				
Hookup fees	4,017,686	-	4,017,686	-
Contributions	2,130,977	-	2,130,977	1,617,305
Total Capital Contributions	6,148,663	-	6,148,663	1,617,305
Transfers				
Transfers in	26,968	-	26,968	1,608,014
Transfers out	(12,490)	-	(12,490)	-
Total Transfers	14,478	-	14,478	1,608,014
Change in Net Position	20,261,969	(3,684,829)	16,577,140	4,654,968
Net Position, July 1	316,036,487	9,527,377	325,563,864	69,882,939
Net Position, June 30	$ 336,298,456	$ 5,842,548	$ 342,141,004	$ 74,537,907
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			600,946	
Change in Net Position of Business-type Activities			$ 17,178,086	

The notes to the financial statements are an integral part of this statement.



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WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities
	Utilities Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ 24,009,054	$ 3,658,968	$ 27,668,022	$ 39,151,532
Cash received from other funds	3,795	-	3,795	54,045,513
Cash received from others	-	117,658	117,658	7,206,098
Cash payments for personnel costs	(3,176,274)	(3,085,096)	(6,261,370)	(4,135,161)
Cash payments for services and supplies	(8,331,443)	(4,221,533)	(12,552,976)	(93,084,325)
Cash payments from program loans	3,224	-	3,224	-
Other operating receipts	666,641	-	666,641	-
Net Cash Provided (Used) by Operating Activities	13,174,997	(3,530,003)	9,644,994	3,183,657
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	-	-	544,177
Surplus equipment sales	-	-	-	39,300
Transfers from other funds	-	-	-	1,595,524
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	2,179,001
Cash Flows From Capital and Related Financing Activities Financing Activities:				
Hookup fees	4,087,924	-	4,087,924	-
Other capital contributions	(273)	-	(273)	-
Proceeds from asset disposition	-	-	-	248,464
Proceeds from debt issued	10,718,305	-	10,718,305	-
Principal paid on financing	(1,860,007)	-	(1,860,007)	-
Interest paid on financing	(695,855)	-	(695,855)	-
Proceeds from asset disposition	29,300	-	29,300	-
*Acquisition of capital assets	(28,127,600)	-	(28,127,600)	(3,552,769)
Net Cash Provided (Used) by Capital and Related Financing Activities	(15,848,206)	-	(15,848,206)	(3,304,305)
Cash Flows From Investing Activities:				
Investment earnings (loss)	7,047,214	663,201	7,710,415	3,322,673
Deferred revenue - interest	360,528	-	360,528	-
Net Cash Provided (Used) by Investing Activities	7,407,742	663,201	8,070,943	3,322,673
Transfers In (Out)				
General Fund	26,968	-	26,968	-
Equipment Services Fund	(12,490)	-	(12,490)	-
Net Cash Provided (Used) by transfers	14,478	-	14,478	-
Net Increase (Decrease) in Cash and Cash Equivalents	4,749,011	(2,866,802)	1,882,209	5,381,026
Cash and Cash Equivalents, July 1	126,804,641	12,855,128	139,659,769	66,352,583
Cash and Cash Equivalents, June 30	$ 131,553,652	$ 9,988,326	$ 141,541,978	$ 71,733,609

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities
	Utilities Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ 7,676,367	$ (4,347,521)	$ 3,328,846	$ (3,086,018)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	5,786,900	54,524	5,841,424	4,437,094
Net pension expense	153,175	123,909	277,084	-
Net other postemployment benefits expense	(535,590)	(450,121)	(985,711)	-
Program loan interest	972	-	972	-
Construction in progress write -offs	658,897	-	658,897	-
Other nonoperating revenue	-	-	-	283,208
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(87,281)	6,198	(81,083)	1,122,121
Due from other funds	-	-	-	(14,857)
Due from other governments	(140,495)	-	(140,495)	(10,786)
Notes receivable	2,252	-	2,252	-
Inventory	-	-	-	68,520
Other assets	-	-	-	6,647
Increase (decrease) in:				
Accounts payable	(140,117)	16,533	(123,584)	92,388
Accrued salaries and benefits	21,610	(6,167)	15,443	15,173
Compensated absences	73,604	(6,551)	67,053	52,433
Deferred revenue	-	52,004	52,004	-
Due to other governments	(272,829)	42,778	(230,051)	35
Other liabilities	(27,303)	-	(27,303)	199,209
Pending claims	-	-	-	18,490
Unearned revenue	4,835	984,411	989,246	-
Total Adjustments	5,498,630	817,518	6,316,148	6,269,675
Net Cash Provided (Used) by Operating Activities	$ 13,174,997	$ (3,530,003)	$ 9,644,994	$ 3,183,657
***Acquisition of Capital Assets Financed by Cash**	$ 28,127,600	$ -	$ 28,127,600	$ 3,552,769
Capital asset value acquistion correction	-	-	-	179,528
Capital transferred from other funds	12,490	-	12,490	1,629,795
Capital Contributions received	2,130,977	-	2,130,977	-
Increase/(decrease) in liabilities	3,506,425	-	3,506,425	(193,732)
Total Acquisition of Capital Assets	$ 33,777,492	$ -	$ 33,777,492	$ 5,168,360

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Other Post Employment Benefit Trust Funds	Investment Trust Funds	Custodial Funds
Assets			
Current Assets:			
Cash and cash equivalents (Note 3)	$ 2,698,981	$ 237,406,234	$ 37,877,734
Unrealized gain/loss	85,046	(2,698,644)	-
Investments - State of Nevada RBIF	440,519,502	-	-
Accounts receivable	-	489,511	57,523
Property tax receivable	-	-	3,725,943
Interest receivable	8,558	841,725	-
Financial assurances	-	-	39,103
Due from other governments	-	28,975,177	17,601,682
Total Current Assets	443,312,087	265,014,003	59,301,985
Liabilities			
Current Liabilities:			
Accounts payable	2,500	77,481	7,123,026
Accrued salaries and benefits	1,228	40,431	-
Due to other governments	-	5,407,100	11,992,959
Due to others	5,121,462	-	216,382
Due to other funds	-	14,857	-
Total Current Liabilities	5,125,190	5,539,869	19,332,367
Deferred Inflows of Resources			
Deferred inflows of resources related to revenue	6,524	641,576	3,725,943
Net Position			
Restricted for:			
Postemployment benefits other than pensions	438,180,373	-	-
Pool participants	-	258,832,558	-
Individuals, organizations, and other governments	-	-	36,243,675
Total Net Position	$ 438,180,373	$ 258,832,558	$ 36,243,675

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Other Post Employment Benefits Trust Funds	Investment Trust Funds	Custodial Funds
ADDITIONS			
Public transit tax	$ -	$ 46,155,868	$ -
Taxes	-	-	499,559,275
Intergovernmental revenues	18,724,372	114,383,563	81,973,331
Licenses and permits		-	4,120
Charges for services	-	5,312,206	70,038
Fines and forfeitures	-	-	39,056,275
Miscellaneous			
Insurance premiums	4,959,869	-	-
Water surcharge	-	1,937,746	-
Reimbursements	3,946,501	10,031,275	-
Net increase (decrease) in the fair value of investments	22,756,578	5,015,779	-
Investments:			
Investment earnings	23,954,232	7,650,336	2,975
Investment costs	(111,222)	(100,790)	-
Building Income	-	-	84,750
Rental Income	-	445,624	-
Contributions	-	204,214	355,428
Other	-	10,825,475	22,086,794
Total Additions	74,230,330	201,861,296	643,192,986
DEDUCTIONS			
Salaries and wages	-	5,868,480	-
Services and supplies	92,909	179,870,620	8,000,134
Miscellaneous			
Payment to other agencies	33,125,907	18,835,642	615,282,713
Beneficiary payments	-	-	16,433,394
Total Deductions	33,218,816	204,574,742	639,716,241
Net increase (decrease) in fiduciary net position	41,011,514	(2,713,446)	3,476,745
Net Position, July 1	397,168,859	261,546,004	32,766,930
Net Position, June 30	$ 438,180,373	$ 258,832,558	$ 36,243,675

The notes to the financial statements are an integral part of this statement.



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NOTES TO THE FINANCIAL STATEMENTS /

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO THE FINANCIAL STATEMENTS
and
REQUIRED SUPPLEMENTARY INFORMATION

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washoe County (County) was incorporated in 1861 and is a municipality of the State of Nevada (State) governed by a five-member elected Board of County Commissioners (BCC). The major operations of Washoe County include various tax assessments and collections, judicial functions, law enforcement, certain public health and welfare functions, road maintenance, parks, libraries, and various administrative activities.

The accompanying financial statements of the County and its discretely presented component unit have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

A. Reporting Entity

These financial statements present the County and its component unit. Component units are legally separate organizations for which the County is financially accountable. The County currently has one discretely presented component unit, Truckee Meadows Fire Protection District (TMFPD).

Truckee Meadows Fire Protection District was formed pursuant to Chapter 474 of the Nevada Revised Statutes (NRS) and levies taxes to provide emergency medical services, structural and wildland fire suppression services, and watershed protection to the unincorporated areas of the County within TMFPD's boundaries.

Prior to July 1, 2012, Truckee Meadows Fire Protection District was considered a blended component unit of Washoe County. Although TMFPD is a legally separate organization, Washoe County is financially accountable, as defined in governmental accounting standards generally accepted in the United States of America, for Truckee Meadows Fire Protection District. Financial accountability was determined primarily by the Board of County Commissioners' participation as the governing body of TMFPD. As of July 1, 2012, Washoe County has no financial benefit or burden relationship with the TMFPD and, as such, TMFPD has been reclassified from blended component unit to discretely present component unit.

For the discretely presented component unit, the BCC is also the Board of Fire Commissioners and thus could impose their will on TMFPD. However, the County does not have a financial benefit or burden relationship with TMFPD and support activities between the County and TMFPD are reimbursed under the terms of an interlocal agreement.

Separate financial statements for TMFPD are filed at the Washoe County Clerk's Office, 1001 E. 9th Street Room A-150, Reno, Nevada 89512.

B. Basic Financial Statements – Government-wide Statements

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the County overall reporting government or major individual funds and nonmajor funds in the aggregate. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

The County has one discretely presented component unit which is presented in a separate column in the government-wide statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all nonfiduciary activities of the County and its component unit. The County maintains an overhead cost allocation that is charged to operating funds based on an indirect cost analysis. This indirect cost allocation is eliminated through a separate column on the Statement of Activities to provide full-cost information for the various functions. Interfund activities relating to services provided and used between functions are not eliminated. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on user fees and service charges for support.

In the government-wide Statement of Net Position, both governmental and business-type activities are presented on a consolidated basis by column and are reflected on a full accrual, economic resources basis, which recognizes all long-term assets as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets, restricted net position and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. Functions are also supported by general revenues (property and consolidated taxes, certain intergovernmental

revenues, investment earnings not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation and amortization) by related program revenues. Program revenues include charges to customers or applicants for goods, services, or privileges provided; operating grants, interest and contributions; and capital grants, interest and contributions, including special assessments and investment earnings legally restricted to support specific programs. Program revenue must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary grants while capital grants reflect capital-specific grants. The net costs (by function or business-type activity) are normally covered by general revenue.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The emphasis in fund financial statements is on major funds in either governmental or business-type activity categories. Nonmajor funds by category are aggregated into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and business-type categories combined) for the determination of major funds. County management may electively add funds as major funds, when it is determined the funds have specific community or management focus. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County's internal service funds are presented in the proprietary funds financial statements. Because principal users of internal services are the County's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the costs of these services are reported in the appropriate functional activity.

The County's fiduciary funds are presented in the fiduciary funds financial statements by type. Since, by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources except those accounted for in another fund.

The **Child Protective Services Fund** accounts for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children.

The **Other Restricted Fund** accounts for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various County departments.

Capital Improvements Fund resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects

The County reports the following major enterprise funds:

The **Utilities Fund** accounts for reclaimed water, recharge water, wastewater and flood control utilities.

The County reports the following additional fund types:

Internal Service Funds provide for property and liability claims against the County, unemployment claims, workers' compensation claims for disability, medical and rehabilitation expenses and related costs associated with on-the-job injuries, benefits and healthcare for active and retired employees, and vehicle purchases and maintenance services provided to County departments.

Investment Trust Fund accounts for commingled pooled assets held in trust for special districts, and agencies, which use the County treasury as their depository.

Custodial Funds are custodial in nature and use the economic resources measurement focus. The funds account for assets held by the County as an agent for various local governments, special districts and individuals. Included are funds for apportioned property and sales taxes, shared revenues and other financial resources for schools, special districts, boards, and other state and

city agencies; funds held for wards of the Public Guardian; unclaimed assets of decedents; social security, insurance and support payments for children in the welfare system; bonds posted with the District Court; funds held for inmates housed at the County jail; unapportion taxes for other local governments; contributions from property owners for payment of no-commitment special assessment debt; water planning fees collected from regional water customers; and assets held on behalf of special districts, boards and other miscellaneous agencies.

Other Postemployment Benefit Trust Funds accounts for assets held in an irrevocable trust for the dedication of providing retirement health benefits to eligible retirees.

Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination for government-wide financial statement consolidation. Services provided, deemed at or near market rates, are treated as revenues and expenditures/expenses. Indirect cost allocations for support services/overhead are recorded as revenue and expense in the fund financial statements and are eliminated through a separate column in the government-wide Statement of Activities. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

During the course of operations, the County has activity between the funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement Focus and Basis of Accounting

The measurement focus indicates the type of resources being measured such as current financial resources or economic resources. Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred inflow of resources is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the government funds. Issuance of long-term debt is reported as other financing sources.

Governmental revenues susceptible to accrual include: ad valorem taxes, interest, grant revenues, contractual service charges and other revenues collected and distributed by the State. State distributions include consolidated taxes, government services taxes, and motor vehicle fuel taxes. Construction taxes, licenses and permits, fines, and other charges for services are recognized as revenue when they are received.

Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The focus is upon determination of operating income, changes in net position, financial position, and cash flows, similar to businesses in the private sector. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and

expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Investment Trust funds and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting.

E. Financial Statement Amounts

Cash and Investments

The County manages a commingled cash and investment pool for the County, Regional Transportation Commission, the Washoe County Nevada OPEB Trust, the Truckee River Flood Management Authority and other local entities. The investment pool operates in accordance with appropriate state laws and County policy. Each fund's share in the pool is displayed in the accompanying financial statements as cash and investments. Interest is allocated to the various funds based on each fund's average cash and investment balance where it is legally required to do so. Investment earnings for all other funds are credited to the General Fund, as provided by NRS 355.170–175. In addition to the cash and investment pool, certain cash deposits and investments are held separately by several County funds and reported accordingly. Investments are reported at fair value in accordance with GASB 72 and changes in fair value are included in investment income.

For purposes of the statement of cash flows presented for proprietary funds, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. Since all cash in proprietary funds is pooled with the rest of the County's cash and is available upon demand, all cash and investments in those funds are considered cash equivalents.

Accounts Receivables

The County recognizes no allowances for doubtful accounts as management deems the accounts are collectable based on historical experience.

Prepaids

The County recognizes the Consumption Method for prepaids as it gives a more accurate measure of financial activity and resource flow. This method records the prepaid as an asset when purchased and recognizes an expenditure only when the item is actually used or consumed.

Restricted Assets

Restricted assets consist of cash and investments that are restricted in their use by bond covenants or other external agreements. They consist of remaining bond proceeds for specific capital projects, debt service obligations, a workers' compensation deposit required by State Statute and an operating reserve required under the terms of a federal grant.

Inventories

Inventories for proprietary funds are valued at the lower of cost or market on a first-in, first-out basis. For governmental funds, the County charges consumable supplies as expenditures against appropriations at the time of purchase. Any inventories of such supplies at June 30 are not material to the individual funds and are not recognized in these financial statements.

Capital Assets

Capital assets, which include land, land use rights, buildings, equipment, software and other intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost. Donated capital assets, donated works of arts and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County's capitalization level for infrastructure and intangible assets, including internally generated software, is $100,000 and $10,000 for all other classifications of capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. Other capital assets are generally depreciated/amortized using the straight-line method over the following estimated useful lives:

	YEARS
Land Improvements	3-40
Building Improvements	5-40
Infrastructure	10-75
Equipment	5-20
Software and other intangibles	3-75

However, in the proprietary funds, a per-unit of production method of depreciation may be used where it is deemed a more realistic reflection of the loss of economic value for the assets being used.

Intangible right-to-use assets are considered to be either leases according to GASB 87 - “Leases” or software subscriptions according to GASB 96 – “Subscription-Based Information Technology Arrangements (SBITAs)” and have a definite useful life. They are amortized over an estimated life (shorter of the term or the useful life) that follows the Washoe county capital asset policy. Intangible right-to-use assets are reported with other capital assets and subscription assets and lease liabilities are reported with long-term debt on the statement of net position.

As used in these statements, accumulated depreciation includes amortization of Intangible right-to-use assets.

Intangible Right-to-use Assets

The County has recorded Intangible right-to-use assets as a result of implementing GASB 87, “Leases” and GASB 96, “Subscription-Based Information Technology Arrangements (SBITAs)”. The Intangible right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability at the present value of payments expected to be made during the lease term plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The Intangible right-to-use assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the related leases.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases. The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Intangible right-to-use assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s). The County has three types of deferred outflows of resources: 1.) the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt, 2.) the County reports an amount related to pensions on the government-wide financial statements and 3.) the County reports an amount related to other postemployment benefits on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County has four types of deferred inflows of resources: 1.) amounts which arise only under a modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in governmental funds balance sheets. The governmental funds report unavailable revenues from several sources including: property taxes, special assessments, and grant reimbursements, 2.) amounts related to leases on the government wide financial statements, 3.) amounts related to pensions on the government wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available and 4.) amounts related to other postemployment benefits on the government wide financial statement.

Long-term Obligations, Bond Discounts and Issuance Costs

In government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type in the Statement of Net Position. Bond premiums and discounts and any prepaid bond insurance, if applicable, are

deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance costs are reported as deferred charges and amortized over the term of the related debt. Debt issuance costs are expensed during the current period.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of the State of Nevada (PERS) Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

The County provides other postemployment benefits (OPEB) for eligible employees through the Washoe County Retiree Health Benefit Program (RHBP), a single-employer defined benefit OPEB plan, and participates in the State of Nevada's Public Employees Benefit Plan, which is treated as a single-employer defined benefit OPEB plan for financial reporting purposes. Both plans are administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the BCC. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The County's net OPEB liability is measured as of June 30, 2024, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2024, with the amounts rolled back to June 30, 2024.

Equity Classifications

In government-wide statements and in proprietary fund statements, equity is classified as net position and displayed in three components:

- Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets net of unspent financing proceeds.

- Restricted net position – Consists of equity with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

- Unrestricted net position – All other equity that does not meet the definition of "restricted" or "net investment in capital assets."

In governmental fund financial statements, fund balances are classified based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources in the funds as follows:

- Nonspendable fund balances – Consist of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, if any.

- Restricted fund balances – Consist of amounts with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

- Committed fund balances – Consist of resource balances with constraints imposed by formal action of the BCC through ordinance, resolution or public meeting item approval that specifically state the revenue source and purpose of the commitment. The choice of action type taken by the BCC is frequently directed by State Statutes and procedures so that any of the three types of actions noted above are considered equally binding for the BCC. Commitments can only be modified or rescinded through the same type of BCC action used to impose the restraint. Commitments can also include

resources to meet major contractual obligations required by their nature and/or size to be approved by the BCC. These generally include major construction contracts of $100,000 and over as well as other types of large contracts.

- Assigned fund balances – Consist of resource balances intended to be used for specific purposes by authorized County management that do not meet the criteria to be classified as restricted or committed. For governmental funds, excluding the General Fund, BCC approved resolutions authorizing the creation of the fund establish the specific purposes for which fund balances are assigned. In the General Fund, the assigned fund balance includes encumbrances approved by authorized County management that have been approved by the BCC for re-appropriation in the subsequent year. Authorized County management includes the County Manager, Assistant County Manager and elected or appointed department directors in accordance with County Ordinances and State Statutes. The assigned fund balance may also include amounts necessary to fund budgetary shortfalls in the next fiscal year from unassigned resources as approved by the BCC as part of the annual budget submitted to the State.

- Unassigned fund balances – Consist of all resource balances in the General Fund not contained in other classifications. For other governmental funds, the unassigned classification is used only to report a deficit balance resulting from specific purposes for which amounts had been restricted, committed or assigned.

Net Position and Fund Balance Flow Assumptions

When outlays for a particular purpose are funded from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. The County's Fund Balance Policy states that when both restricted and unrestricted resources are available for expenditure, restricted resources should be spent first unless legal requirements disallow it. When outlays are incurred for purposes for which amounts in any unrestricted fund balance classification could be used, committed funds are to be spent first, assigned funds second, and unassigned funds last.

Budgetary Stabilization

It is the County's policy to maintain a fund balance of $4 million, for the purpose of budgetary stabilization. NRS 354.6115 authorizes the creation of a fund to stabilize operation of local governments and mitigate effects of natural disaster. The intent of this policy is to include a portion of the General Fund budgeted ending fund balance that will be committed to stabilization pursuant to NRS 354.6115. Fund balance that is committed to stabilization can be used only after approval by the BCC when unanticipated declines in the major revenue sources (consolidated and property tax revenues) are sustained for at least six months and decline from budget by 2.5% or greater as well as when unbudgeted expenditures are incurred due to a declared emergency or natural disaster. In the case of a natural disaster, the BCC must declare the emergency and State Statutes further constrain the use of these stabilization funds to specific types of outlays. In fiscal year 2018, the BCC approved using the stabilization fund balance of $3 million to help rebuild infrastructure damages caused by the FEMA declared flooding of January and February 2017. Through the budget process for FY20, the County had replenished the General Fund stabilization reserve to the $3 million policy. The COVID-19 pandemic, that hit the county in March 2020, resulted in County management declaring an emergency on March 16, 2020, resulting in the authorization of use of the $3 million Stabilization Fund to pay for unexpected costs associated with the COVID-19 pandemic. On May 18, 2021, the BCC approved to replenish the General Fund stabilization reserve back to $3 million. In FY22, the stabilization amount was increased by $1 million for a total balance of $4 million.

Program Revenues

Amounts reported as program revenues include 1.) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2.) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All County taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

All real property in the County is subject to physical reappraisal every five years. Annual adjustments are made to the assessed valuation to reflect general changes in property values. The assessed valuation of the property and its improvements is computed at 35% of "taxable value" as defined by State Statute. Taxable value is defined as full cash value for land, replacement cost less straight-line depreciation for land improvements, and statutory depreciation for personal property. The maximum depreciation allowed is 75% of replacement cost.

Tax rates are levied by the BCC immediately after the Nevada Tax Commission has certified the combined tax rate and are then submitted to the County Treasurer for collection. The tax rate levied is for the current fiscal year, July 1 to June 30, and the taxes are considered a lien against real property attaching on July 1. The tax for fiscal year 2024 was due and payable on the third

Monday in August 2023. Taxes may be paid in four installments on the third Monday in August and the first Mondays in October, January, and March. No provision for uncollectible amounts has been established since management does not anticipate any material collection loss in the year assessed, in respect to delinquent balances.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the State of Nevada Department of Taxation and the tax rates. The major classifications of personal property are commercial and mobile homes. In the County, taxes on motor vehicles are collected by a state agency and remitted to the County based on statutory formulas.

Compensated Absences

In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as an expenditure. The long-term portion is accounted for in the governmental activities column of the government-wide Statement of Net Position.

The current portion of compensated absences is defined as benefits actually paid or accrued because of employees terminating employment by June 30. Agreements with various employee associations provide for payment of total accrued compensatory and vacation time in all cases. Accumulated sick leave benefits are payable to terminated employees who have accumulated a set number of hours up to a specified maximum, depending on the particular employee association.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Implementation of GASB Statement No. 101

As of July 1, 2024, the County adopted GASB Statement No. 101, "*Compensated Absences*". The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Truckee Meadows Fire Protection District (TMFPD)

As of July 1, 2024, TMFPD adopted GASB Statement No. 101, "*Compensated Absences*". The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The effect of the implementation of this standard on beginning net position is disclosed in Note 20.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for all funds except trust and custodial funds, which do not require budgets. All annual appropriations lapse at fiscal year-end.

The County adheres to the Local Government Budget Act (NRS 354.470-626) incorporated within State Statutes and the procedures set by the Nevada Department of Taxation (NDT) to establish the budgetary data reflected in these financial statements. The BCC adopts the budget on or before June 1 and files it with the NDT.

The legal level of budgetary control is at the function level for each of the governmental funds and by the combined operating and non-operating expenses in proprietary funds. Statutes do not require that capital outlay, debt service payments and certain other non-cash transactions normally reflected in the balance sheet of proprietary funds be limited by the budget.

All budget amounts presented in these financial statements and schedules reflect the budget as amended by legally authorized revisions during the year. Original budgets are provided for the General Fund and major special revenue funds in compliance with reporting requirements. The Comptroller or Budget Manager may approve budget adjustments within a function. Budget

adjustments between functions or funds may be approved by the Comptroller or Budget Manager with BCC notification. Adjustments that affect fund balance, increase original budget or affect the contingency account require BCC approval.

Encumbrance accounting is employed in governmental and proprietary funds. In governmental funds, encumbrances, which include purchase orders and contracts awarded for which goods and services have not been received at year-end, are reappropriated in the subsequent year and are reported as restricted, committed or assigned fund balances, as appropriate. An augmentation of $117 million for encumbrances and restricted resources that have multiple year budgets was reappropriated in the new fiscal year.

Augmentations from beginning fund balance or previously unbudgeted resources for governmental funds in the current fiscal year were $7.7 million. There are no augmentations in the current year for enterprise funds.

Compliance

Management believes that the County conformed to all significant statutory and administrative code constraints on its financial administration during the fiscal year. A negative balance of ($17,283,624) appears on the General Fund under the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual under the Total General Government Expenditures and is allowed under NRS 354.626 section J as the County had no operational control for long term obligation under a lease or contract due to the implementation of GASB 87 and 96. A negative balance of ($22,823) appears on the General Fund under the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual under the Total Welfare Expenditures and is allowed under NRS 354.626 section (e) Contracts between a local government and an employee covering professional services to be performed within 24 months following the date of such contract or contracts entered into between local government employers and employee organizations. A negative amount ($557,097) appears on the Truckee River Flood Management Infrastructure Fund under the Public Safety Expenditures and this negative amount reported above is allowed under NRS 354.626 section 2 (k) – “The receipt by a local government of increased revenue that: (1) was not anticipated in the preparation of the final budget of the local government; and (2) is required by statute to be remitted to another governmental entity.” A negative variance of ($216,640) appears in the Debt Service fund and a negative variance of ($253,380) appears in the Special Assessment Debt Service Fund. These two negative amounts reported are allowed under the above listed NRS and NRS 354.626 section 1 “No governing body or member…in excess of the amounts appropriated for the function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law.”

Business-Type Activities

All areas are in compliance.

Truckee Meadows Fire Protection District (TMFPD)

Actual expenditures of the District’s General Fund Debt Service Function exceeded the statutory limit by $153,760 which appears to be a violation of NRS354.626. However, this an allowed exception under NRS 354.626.

Actual expenses of the District’s Emergency Medical Services exceeded the statutory limit by $456,548 which appears to be a violation of NRS354.626. However, this an allowed exception under NAC 354.481.

The District conformed to all other significant statutory and administrative code constraints on its financial administration during the year.

NOTE 3 – CASH AND INVESTMENTS

In accordance with Nevada Revised Statutes (NRS), the County’s cash is deposited with insured banks and insured credit unions and those deposits that are not within the limits of insurance must be secured by collateral. At year end, the County’s carrying amount of deposits was $55,796,098 and the bank balance was $29,335,825. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the banks’ records.

Custodial Credit Risk – Deposits

All deposits are subject to custodial credit risk, which is the risk that the County’s deposits may not be returned to it in the event of a bank failure. Bank balances were covered by the Federal Depository Insurance Corporation, the Securities Investor Protection Corporation, collateral held by the County’s agent in the County’s name or by collateral held by depositories in the name of the Nevada Collateral Pool and were not exposed to custodial credit risk. According to NRS 356.020, all monies deposited by a County Treasurer that are not within the limits of insurance provided by an instrumentality of the United States must be secured by collateral composed of the same types of securities allowed for investments which are identified below. The County participates

in the State of Nevada Collateral Pool which requires depositories to maintain as collateral acceptable securities having a fair market value of at least 102 percent of the amount of the uninsured balances of the public money held by the depository. Under NRS 356.360, the State Treasurer manages and monitors all collateral for all public monies deposited by members of the pool.

Investments

The County has a formal investment policy (August 2023) that, in the opinion of management, is designed to ensure conformity with NRS and seeks to limit exposure to investment risks.

NRS 355.172 requires the County Treasurer or his agent to take physical possession of securities purchased as an investment by the County in the name of the County. If the securities purchased are subject to repurchase by the seller, the County may, in lieu of the requirement of possession, obtain a fully perfected, first-priority security interest having a fair market value equal to or greater than the repurchase price of the securities.

Investments are recorded at fair value. Earnings and/or losses on investments are allocated to certain funds based on average daily cash balances.

As of June 30, 2025, the County had the following investments and maturities:

		INVESTMENT MATURITIES (IN YEARS)			
	Fair Value	Less than 1	1 to 4	4 to 6	6 to 10
Investments:					
Money Market Mutual Funds	$ 26,217,882	$ 26,217,882	$ -	$ -	$ -
U.S. Treasury Notes	134,858,978	52,100,458	40,061,758	30,294,431	12,402,331
NV Local Government Investment Pool-ARPA	43,540,764	43,540,764	-	-	-
NV Local Government Investment Pool	6,787,980	6,787,980	-	-	-
NV Retirement Benefit Investment Fund (OPEB Trust)	440,519,502	440,519,502	-	-	-
U.S. Agency Bonds/Notes/MBS/CMO	411,895,570	87,898,655	172,177,156	111,871,978	39,947,781
Asset Backed Securities/Collateralized Mortgage Obligations	165,662,283	17,523,074	87,511,732	47,219,090	13,408,387
Corporate Notes/Commercial Paper	161,095,464	74,336,742	62,168,171	24,590,551	-
Total Investments	1,390,578,423	748,925,057	361,918,817	213,976,050	65,758,499
Total Cash (includes TMFPD)	55,796,098	55,796,098	-	-	-
Total Cash and Investments[1]	$ 1,446,374,521	$ 804,721,155	$ 361,918,817	$ 213,976,050	$ 65,758,499

[1]Total cash and investments include restricted cash, purchased interest, Truckee Meadows Fire Protection District, the NV Local Government Investment Pools and the Retirement Benefits Investment Fund.

The NV Local Government Investment Pools (LGIP) and LGIP (ARPA) are unrated external pools regulated by Nevada Revised Statute 355, administered by the State Treasurer with oversight by the State of Nevada Board of Finance. The County deposits monies with the State Treasurer to be pooled with monies of other local governments for investment in the local government pooled investment fund. The County's investment in the LGIP is equal to its original investment plus monthly allocation of interest income and realized/unrealized gains and losses, which is the same as the value of the pool shares. As of June 30, 2025, Washoe County's balance in LGIP was $50,328,744 and had a weighted maturity of 49.5 days.

The State of Nevada Retirement Benefits Investment Fund (RBIF) is also an unrated external investment pool. The OPEB Trust's investment in the RBIF is reported at its net proportional share of RBIF's underlying portfolio (U.S. stocks, international stocks, and U.S. bonds) at June 30, 2025. Bank of New York Mellon determines the fair value of the investment pool monthly. Investments in the RBIF are classified as cash and investments in the Statements of Fiduciary Net Position; they can be withdrawn once per month, with five business days written notice, in an amount equal to the original investment plus or minus the monthly allocation of interest and dividend income and realized and unrealized gains and losses. The RBIF allocates earnings (which include realized and unrealized gain or loss, interest, dividends, and other income) and expenses (both administrative and investment) to each participant according to their proportional share in the RBIF. All money deposited into the RBIF is at the Trust's discretion. Complete financial information on the RBIF as of June 30, 2025 can be obtained by contacting the Retirement Benefits Investment Board, 693 W. Nye Lane, Carson City, Nevada, 89703.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. This risk can be reduced by diversifying the durations of the fixed-income investments that are held at a given time. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy requires twelve to eighteen months of projected cash flow to be in investments maturing in one year or less. Investments maturing in less than one year at June 30,

2025 were 52% of the County's total cash and investments. The County's strategic investment plan seeks to obtain the desired average maturity of 2 to 4 years. The weighted average maturity at June 30, 2025, was 1.63 years.

The County invests in the following types of securities that are, considered to be highly sensitive to interest rate changes:

Investment	Fair Market Value	% of Total
U.S. Agency Mortgage Backed Securities and Collateralized Mortgage Obligations When interest rates fall, mortgages are refinanced and paid off early and the reduced stream of future interest payments diminish fair value.	$ 165,355,518	11.9%
Callable U.S. Agency and Corporate Note Securities On specified dates the issuer can call the security. Because they are subject to early repayment, the fair value of these securities is more sensitive in a period of declining interest rates.	87,429,437	6.3%
Total	$ 252,784,955	

Credit Risk

NRS allows investments in obligations of the U.S. Treasury and U.S. agencies, municipal bonds issued by local governments of the State, corporate bonds rated "A" or better by a nationally recognized rating service, commercial paper rated "A-1," "P-1" or better by a nationally recognized rating service, repurchase agreements, certificates of deposit, money market mutual funds rated "AAA" by a nationally recognized rating service or other securities in which banking institutions may legally invest.

As of June 30, 2025, the County's investments are rated as follows:

S&P Rating	Money Market Mutual Funds	U.S. Treasury Securities	U.S. Agencies	Corporate Notes/ Commercial Paper	Asset Backed Securities/ Collateralized Mortgage Obligations	NV Local Government Investment Pool	RBIF	Fair Value
AAAm	$ 23,792,245	-	-	-	-	-	-	$ 23,792,245
AAA	-	-	16,135,020	-	119,525,469	-	-	135,660,489
AA+	-	86,467,078	395,760,550	17,550,521	-	-	-	499,778,149
AA	-	-	-	5,209,724	-	-	-	5,209,724
AA-	-	-	-	14,001,858	-	-	-	14,001,858
A-2	-	-	-	9,997,600	-	-	-	9,997,600
A+	-	-	-	4,990,342	-	-	-	4,990,342
A	-	-	-	53,199,183	-	-	-	53,199,183
A-	-	-	-	5,124,077	-	-	-	5,124,077
A-1+	-	48,391,900	-	14,951,970	2,426,941	-	-	65,770,811
A-1	-	-	-	30,953,300	-	-	-	30,953,300
BBB+	-	-	-	5,116,889	-	-	-	5,116,889
Unrated	2,425,637	-	-	-	43,709,873	50,328,744	440,519,502	536,983,756
	$ 26,217,882	$ 134,858,978	$ 411,895,570	$ 161,095,464	$ 165,662,283	$ 50,328,744	440,519,502	$ 1,390,578,423

Concentration of Credit Risk

The investment portfolio shall be diversified to eliminate the risk of loss resulting from an over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Maturities selected shall provide for stability of income and reasonable liquidity. Diversification strategies shall be determined and revised periodically by the Investment Committee.

Investment maturities for funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, bond payments) as well as considering sizable blocks of anticipated revenue (property tax apportionment, consolidated tax distributions). Any known, but non-routine, expenses and revenues will also be considered.

As of June 30, 2025, the following investments exceeded 5% of the County's total:

FFCB	6.9%
U.S. Treasury Securities	15.0%
FHLB	8.4%

External Investment Pool

Pooled investments are carried at fair value determined by quoted market prices, net of accrued interest. All pooled investments are physically collateralized and held by Wells Fargo Bank.

The County administers an external investment pool combining County money with voluntary investments from Truckee Meadows Fire Protection District, Regional Transportation Commission, Western Regional Water Commission, Washoe County, Nevada OPEB Trust, Truckee River Flood Management Authority, the Library Investment Fund, and the Deferred Compensation Fund. The BCC has overall responsibility for investment of County funds, including the Investment Trust Fund, in accordance with NRS 355.175. The Washoe County Chief Investment Official is the Washoe County Treasurer, under authority delegated by the BCC. The Investment Committee, created by Washoe County Code Section 15.220, has been delegated the investment decision making authority in the County and serves also in an advisory capacity to the Treasurer and BCC. The external investment pool is not registered with the SEC as an investment company Buckhead Capital Management determines the fair value of the County investments monthly. The County has not provided or obtained any legally binding guarantees during the period to support the value of shares.

The participants' share and redemption value are calculated using the same method. Each participant's share is equal to their investment plus or minus the monthly allocation of net income, realized and unrealized gains and losses. The determination of realized gains and losses is independent of the determination of the net change in the fair value of investments. Gains and losses of the current period include unrealized amounts from prior periods.

Investments held in the external investment pool on June 30, 2025 were:

Investment Type	Fair Value	Principal Amount/ No. of Shares	Rate	Maturity Dates
U. S. Treasury Securities	$ 134,858,978	$ 138,900,000	.00 - 4.375%	07/01/2025-05/15/203
NV Local Government Investment Pool	50,328,744	50,328,744	0	7/1/2025
Fed Agency Bonds/Notes	411,895,570	422,578,453	.375 - 5.40%	07/21/2025-09/10/203
Money Market Funds	26,217,882	23,630,690	4.18%	7/1/2025
Asset Backed Securities/Collateralized Mortgage	165,662,283	164,381,559	.720 - 6.220%	01/15/2026-03/21/203
Corporate Notes/Commercial Paper	161,095,464	159,992,000	.750 - 5.350%	11/13/2025-05/12/203
Total Investments in Pool	$ 950,058,921			

Note: Contains purchased interest

External Investment Pool
Statement of Net Position as of June 30, 2025

Assets:		**FY2025**
Cash	$	29,786,532
Investments:		
Money Market Mutual Funds		26,217,882
U.S. Treasury Securities		134,858,978
NV Local Government Investment Pool		6,787,980
NV Local Government Investment Pool-ARPA		43,540,764
U.S. Agency Securities		411,895,570
Collateralized Mortgage Obligations/Asset Backed Securities		165,662,282
Corporate Notes		161,095,464
Interest Receivable		3,460,632
Total Assets	$	983,306,084
Net Position:		
Internal participants	$	726,221,841
Component Units:		
Truckee Meadows Fire Protection District		21,534,928
External participants		235,549,315
Total Net Position Held in Trust for Pool Participants ($1.00/par)	$	983,306,084

External Investment Pool
Statement of Changes in Net Position for the Year Ended June 30, 2025

Additions:		**FY25**
Investment earnings	$	31,082,543
Net realized gain (loss) on investments		3,956,247
Net increase (decrease) in fair value of investments		21,606,761
Increase in net position resulting from operations		56,645,551
Net capital share transactions		29,212,668
Change in Net Position		27,432,883
Net Position, July 1		955,873,201
Net Position, June 30	$	983,306,084

Investments are recorded at fair value and the following table shows the Fair Value Measurements used:

Investments Measured at Fair Value
June 30, 2025

			Fair Value Measurement Using:	
		Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments by fair value level				
Debt securities				
Money Market Mutual Funds	$	26,217,882	$ -	$ 26,217,882.00
U.S. Treasury Securities		134,858,978	134,858,978	-
U.S. Agency Securities		411,895,570	145,521,280	266,374,290
Collateralized Mortgage Obligations/Asset Backed Securities		165,662,283	-	165,662,283
Corporate Notes/Commercial Paper/Municipalities		161,095,464	-	161,095,464
Total investments by fair value level	$	899,730,177	$ 280,380,258	$ 593,132,037
Investments not required to be measured at fair value:				
NV Local Government Investment Pool		6,787,980		
NV Local Government Investment Pool-ARPA		43,540,764		
NV Retirement Benefit Investment Fund		440,519,502		
Total Investments	$	1,390,578,423		

Debt and equity securities classified in level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Investments categorized as Level 2 are valued at fair value based on the observable market prices on the underlying assets held by the pool or fund less liabilities. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities.

Truckee Meadows Fire Protection District (TMFPD)

Truckee Meadows Fire Protection District is a voluntary participant in the Washoe County Investment Pool (WCIP) and had cash of $54,068 and investments of $21,457,855 as of June 30, 2025.

NOTE 4 – RESTRICTED CASH AND INVESTMENTS

Restricted cash and investments include amounts restricted for future debt service and reserves as required by bond covenants and ordinances; reserves restricted for projects for the HUD Neighborhood Stabilization Program; and reserves restricted for workers' compensation claims pursuant to NRS 616B.300. Restricted cash and investments at June 30, 2025, were as follows:

	Debt Service and Reserves	Projects	Claims	Total
Governmental Funds and Governmental Activities				
General Fund	$ 750,000	$ -	$ -	$ 750,000
Indigent Tax Levy Fund	-	35,060	-	35,060
Total Governmental Funds	750,000	35,060	-	785,060
Internal Service Funds:				
Risk Management Fund	-	-	3,892,000	3,892,000
Total Governmental Activities	750,000	35,060	3,892,000	4,677,060
Proprietary Funds and Business-type Activities				
Utilities Fund	1,487,481	-	-	1,487,481
Total Restricted Cash and Investments	$ 2,237,481	$ 35,060	$ 3,892,000	$ 6,164,541

Truckee Meadows Fire Protection District (TMFPD)

Truckee Meadows Fire Protection District (TMFPD) had restricted cash and investments in the amount of $446,240 in the Debt Service fund for the payment of principal and interest on bond issues. Restricted cash and investments of $1,872,434 in the Capital Projects fund is restricted bond proceeds for the construction of an "apparatus bay".

NOTE 5 – LONG-TERM ASSETS, DEPOSITS AND OTHER ASSETS

Governmental Activities

Long-term assets, deposits and other assets, in governmental funds total $30,927,092, which includes $30,662,637 in long term opioid settlements and $3,260,673 in opioid settlements as a short-term receivable and $224,455 in prepaid bond insurance and $40,000 in deposits were recorded as long-term assets. $163,541 is recorded as a deposit and other assets.

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Business-type Activities

Long-term assets in business-type activities include $33,922 in long-term receivables in the Utilities Fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	07/01/24	Increases	Decreases	06/30/25
Governmental Activities:				
Capital assets, not being depreciated:				
Land	158,221,351	836,646	-	159,057,997
Construction in Progress	83,456,134	39,516,739	5,967,453	117,005,420
Total capital assets not being depreciated	241,677,485	40,353,385	5,967,453	276,063,417
Capital assets being depreciated:				
Land improvements	74,824,945	3,256,432	-	78,081,377
Buildings / Improvements	348,111,243	308,453	-	348,419,696
Infrastructure	639,093,230	11,152,994	-	650,246,224
Equipment	122,774,049	8,409,263	6,420,541	124,762,771
Software	22,002,807	-	-	22,002,807
Other	25,140,098	22,133,906	-	47,274,004
Total capital assets being depreciated	1,231,946,372	45,261,048	6,420,541	1,270,786,879
Less accumulated depreciation for:				
Land improvements	59,489,833	1,768,506	-	61,258,339
Buildings / Improvements	208,545,573	8,859,391	-	217,404,964
Infrastructure	568,356,311	9,246,791	-	577,603,102
Equipment	90,651,849	7,846,053	3,617,904	94,879,998
Software	20,850,632	309,433	-	21,160,065
Other	8,337,666	4,977,509	-	13,315,175
Total accumulated depreciation	956,231,864	33,007,683	3,617,904	985,621,643
Net capital assets being depreciated	275,714,508	12,253,365	2,802,637	285,165,236
Governmental activities capital assets, net	517,391,993	52,606,750	8,770,090	561,228,653

* Intangible right-to-use assets activity for the Governmental Funds for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Intangible right-to-use assets being amortized				
Leased equipment	$ 3,017,542	$ 222,185	$ -	$ 3,239,727
Leased office space	11,927,533	831,153	-	12,758,686
Leased land/other	353,786	-	-	353,786
Software Subscriptions	9,289,470	21,080,568	-	30,370,038
Total right-to-use leased assets	24,588,331	22,133,906	-	46,722,237
Less accumulated amortization for:				
Leased equipment	1,543,673	594,991	-	2,138,664
Leased office space	3,468,734	1,933,046	-	5,401,780
Leased land/other	182,970	170,816	-	353,786
Software Subscriptions	2,590,522	6,052,845	-	8,643,367
Total accumulated amortization	$ 7,785,899	$ 8,751,698	$ -	$ 16,537,597

Intangible right-to-use assets activity for the Internal Service Fund for the year ended June 30, 2025 was as follows:

Intangible right-to-use assets being amortized				
Leased equipment	$ 551,767	$ -	$ -	$ 551,767
Total right-to-use assets	551,767	-	-	551,767
Less accumulated amortization for:				
Leased equipment	551,767	-	-	551,767
Total accumulated amortization	$ 551,767	$ -	$ -	$ 551,767
Total of governmental activities intangible right-to-use assets:				
Leased equipment	$ 3,569,309	$ 222,185	$ -	$ 3,791,494
Leased office space	11,927,533	831,153	-	12,758,686
Leased land/other	353,786	-	-	353,786
Software Subscriptions	9,289,470	21,080,568	-	30,370,038
Total right-to-use leased assets	$ 25,140,098	$ 22,133,906	$ -	$ 47,274,004
Less accumulated amortization for:				
Leased equipment	$ 2,095,440	$ 594,991	$ -	$ 2,690,431
Leased office space	3,468,734	1,933,046	-	5,401,780
Leased land/other	182,970	170,816	-	353,786
Software Subscriptions	2,590,522	6,052,845	-	8,643,367
Total accumulated amortization	$ 8,337,666	$ 8,751,698	$ -	$ 17,089,364

Depreciation/Amortization expense was charged to functions/programs for the governmental activities for FY25 as follows:

Governmental Activities:	
General government	$ 10,641,616
Judicial	1,811,270
Public safety	5,856,274
Public works	10,617,633
Health and sanitation	286,622
Welfare	1,330,157
Culture and recreation	2,464,111
Total Depreciation/Amortization Expense - Governmental Activities	$ 33,007,683

	Beginning Balances	Increases	Decreases	Ending Balances
Capital Assets - Business-type Activities				
Capital assets not being depreciated:				
Land and land use rights	$ 8,371,856	$ 164,072	$ -	$ 8,535,928
Plant capacity	825,150	-	-	825,150
Construction in progress	55,169,841	52,594,695	43,082,462	64,682,074
Total capital assets not being depreciated	64,366,847	52,758,767	43,082,462	74,043,152
Capital assets being depreciated:				
Land improvements	7,053,090	-	-	7,053,090
Buildings/improvements	60,771,984	-	-	60,771,984
Infrastructure	192,972,590	23,348,681	-	216,321,271
Equipment	1,744,299	93,611	25,101	1,812,809
Software	1,076,630	-	-	1,076,630
Plant, well capacity	2,368,822	-	-	2,368,822
Total capital assets being depreciated	265,987,415	23,442,292	25,101	289,404,606
Less accumulated depreciation for:				
Land improvements	4,921,930	165,231	-	5,087,161
Buildings/improvements	26,593,011	1,157,103	-	27,750,114
Infrastructure	56,313,035	4,343,365	-	60,656,400
Equipment	1,103,026	96,443	12,609	1,186,860
Software	1,031,698	19,858	-	1,051,556
Plant, well capacity	1,726,438	59,221	-	1,785,659
Total accumulated depreciation	91,689,138	5,841,221	12,609	97,517,750
Net capital assets being depreciated	174,298,277	17,601,071	12,492	191,886,856
Business-type activities capital assets, net	$ 238,665,124	$ 70,359,838	$ 43,094,954	$ 265,930,008

Depreciation expense was charged to functions/programs for business activities for FY25 as follows:

Business-Type Activities:	
Utilities	$ 5,786,698
Building and safety	20,058
Golf courses	34,465
Total Depreciation Expense - Business-type Activities	$ 5,841,221

Net capital assets at June 30, 2025, for the discretely presented component unit (TMFPD) were:

	Truckee Meadows Fire Protection District Governmental	Truckee Meadows Fire Protection District Business-Type
Net Capital Assets		
Capital assets not being depreciated	$ 15,114,950	$ -
Capital assets being depreciated, net	29,417,751	1,838,516
Net subscription assets	501,365	-
Capital assets, net	$ 45,034,066	$ 1,838,516

Depreciation/amortization expense of $2,092,315 was charged to the public safety function of the governmental activities and $213,513 was charged to the public safety function of the business-type activities.

NOTE 7 – COMMITMENTS, CONTINGENCIES, AND OTHER LIABILITIES

Commitments

The County utilizes encumbrance accounting to identify fund commitments. Major commitments, generally contracts in excess of $100,000, are entered into for construction projects or longer-term service arrangements that can span several years.

Construction in progress and major commitments for governmental activities and business-type activities are:

	CIP Balance June 30, 2025	Major Commitments
Governmental Funds and Governmental Activities		
Major Governmental Funds:		
General Fund:		
Service contracts	$ -	$ 2,346,569
Child Protective Services		
Case management and support services	-	4,889
Other Restricted		
Service contracts	-	9,337,125
Total Major Governmental Funds	$ -	$ 11,688,583
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Service contracts	-	2,113,843
Case management and support services	-	42,824
Total Special Revenue Funds	$ -	$ 2,156,667
Internal Service Funds:		
Service contracts	-	1,453,620
Vehicles and equipment	3,948,620	486,087
Total Internal Service Funds	$ 3,948,620	$ 1,939,707
Capital Projects Funds:		
Building infrastructure projects	20,587,786	34,833,546
Parks and open space projects	7,833,399	-
Public safety communications, technology	24,461,710	-
Community services projects	57,823,740	-
Technology improvements	2,350,165	-
Total Capital Projects Funds	$ 113,056,800	$ 34,833,546
Total Governmental Funds / Governmental Activities	$ 117,005,420	$ 50,618,503
Business-Type Funds:		
Utility/Building and Safety		
Service contracts	64,682,074	-
Building infrastructure projects	-	23,345,053
Total Business-Type Funds	$ 64,682,074	$ 23,345,053

Contingencies

The County is involved in various lawsuits. The outcome of these lawsuits is not presently determinable; however, management does not anticipate that they would materially impact the financial position of the County.

The County is contingently liable on the following Reno-Sparks Convention & Visitors Authority (RSCVA) bonds:

RSCVA Refunding Bonds, Series 2021A	$	50,140,000
Total RSCVA Bonds	$	50,140,000

Although the County is contingently liable for the general obligation bonds of RSCVA in the event of a default, it is anticipated that RSCVA resources would be reallocated to retire the bonds. Therefore, management believes that the likelihood of the County assuming the debt is remote.

Other Liabilities

Governmental Activities

Other liabilities in governmental activities consist in the General Fund of deposits of $4,891,193, tax refunds of $40,845 and $813,058 in purchasing card clearing transactions for a total of $5,745,096 in the General Fund. There is $10,085 in Child Protective Services Fund and $113,280 in Other Restricted Fund for customer and security deposits. There is $45,030 in other nonmajor governmental funds consisting of $36,958 in the Animal Services Fund, $965 in the Senior Services Fund, and $7,107 in the Special Assessment Debt Service Fund. There is $16,150 in the Other Nonmajor Governmental Funds due to others. There are deposits of $505,206 in the Other Nonmajor Government Funds associated with the Roads fund and there is $474,931 recorded in the Health Benefits Fund, an internal service fund.

Business-type Activities

Other liabilities in business-type activities include $817,937 for customer deposits consisting of $813,937 in the Utilities Fund and $4,000 in the Building and Safety Fund.

Truckee Meadows Fire Protection District (TMFPD)

On June 23, 2020, TMFPD entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 Radio System. Under the terms of the agreement, TMFPD has committed to paying for an allocated portion of Washoe County's debt obligation to upgrade the existing radio communication system to address new technology requirement and aging/availability issues, radio coverage, and mutual aid interconnection. TMFPD paid Washoe County $69,215 during the fiscal year ending June 30, 2025. TMFPD's remaining payments to Washoe County for their portion of the debt is $540,820 in principal and $85,528 in interest and $31,502 in reserve with average annual payments of $65,785 over the remaining term of 10 years.

On February 4, 2025, the District entered into an amendment to the Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under this amendment, the District has committed to paying for an allocated portion of Washoe County's increased debt obligation for increased construction costs. Under the terms of the amendment, the District will pay Washoe County $92,154 in fiscal year 2025/2026 and $86,075 in fiscal year 2026/2027 for a total commitment of $178,229.

As of June 30, 2025, the District has entered into three Memorandums of Understanding (MOU) with Apple Inc for the design, pre-construction, and construction of a fire station. Under the terms of the MOUs, the District is required to build a new fire station. The District and Apple Inc have mutually agree upon design professionals, contractors, and associated costs. Apple Inc will provide reimbursement to the District for costs to design and build the fire station except for the portion related to an expanded scope to include three additional bedrooms and one additional apparatus bay. MOU Phase #1 provides for a limit of $192,000 for project design and pre-construction and $20,000 for other fees for reimbursement. MOU Phase #2, including amendments, provides for a limit of $2,084,300 for architecture, design and project management and $80,000 for applications and permits. MOU Phase #3 provides for a limit of $362,852.50 for professional consulting services, $16,328,109 for construction costs, and $192,782 for a power line extension. Amounts in excess of these costs may not be reimbursed.

NOTE 8 – UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned revenue in connection with resources that have been received, but not yet earned is reported as a liability for governmental activities.

Deferred inflows of resources represent an acquisition of net position that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. Governmental funds reported $47.1 million in deferred inflows of resources related to unavailable revenue.

At the end of the current fiscal year, major components of unavailable and unearned revenue reported for governmental funds were as follows:

	General Fund	Child Protective Services Fund	Other Restricted Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total
Liabilities						
Unearned revenue:						
Grants revenue	$ -	$ -	$ 33,216,764	$ -	$ 2,200,506	$ 35,417,270
Total Unearned Revenue	$ -	$ -	$ 33,216,764	$ -	$ 2,200,506	$ 35,417,270
Deferred Inflows of Resources						
Unavailable revenue:						
Grants and other revenue	761,891	4,263,323	35,354,765	2,622,496	2,443,544	45,446,019
Ad valorem taxes	$ 1,378,359	$ 48,607	$ 12,154	$ -	$ 225,956	$ 1,665,076
Total Unavailable Revenue	$ 2,140,250	$ 4,311,930	$ 35,366,919	$ 2,622,496	$ 2,669,500	$ 47,111,095

Unearned revenue in business-type activities amounts to $2,237,387, which consists of $188,110 for water rights leases and unearned utility revenue in the Utilities Fund and of $2,020,000 for unearned permit fees and plan checks fee revenue in the Building and Safety fund and $29,277 in the Golf Fund.

Discretely Presented Component Unit

At the end of the current fiscal year, Truckee Meadows Fire Protection District had unearned revenue in their General Fund of $89,498 and in the Capital Projects Fund of $516,546 for a total of $606,044 for FY25.

At the end of the current fiscal year, Truckee Meadows Fire Protection District had unavailable revenue in their General Fund of $2,506,186, Emergency Fund of $250,413 and Capital Projects Fund of $18,894 for a total of $2,775,493 for FY25.

NOTE 9 – LONG-TERM OBLIGATIONS

Current Refundings

Washoe County had no refundings for the current fiscal year ending June 30, 2025.

Bond Redemptions

The County called $70,000 in special assessment bonds for early redemption as funds were made available from the early payoff of special assessments.

Defeasance/Early Extinguishment of Debt

The County defeased certain general obligation debt by placing funds from unspent bond proceeds, existing resources and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on certain previously issued bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

As of June 30, 2025, the County had no remaining balances for the defeased portion of past bond issues.

Revenue Bonds

The County has pledged specific revenues to repay bonds in governmental and business-type activities.

Governmental Activities

The County has pledged 15% of the consolidated tax revenue receipts for the repayment of various General Obligation Revenue bonds consisting of the Refunding Bonds Series 2022B, issued between fiscal years 2004 and 2022; Medical Examiner Building Bonds Series 2015A; Safety Refunding 2016B, Nevada Shared Radio System Bonds 2020 and Building and Park Refunding 2020B. The total principal and interest remaining to be paid on the bonds is $34,288,430 payable through fiscal year 2036. For the current year, principal and interest paid from pledged revenues for the bonds totaled $6,635,031 and pledged revenues totaled $24,441,622.

The County has pledged future infrastructure sales tax revenues to repay $22.8 million in Flood Control Series 2021B and Sales Tax Revenue Refunding Series 2016A bonds. Proceeds from the bonds provided financing for expansion of, and improvements to, the flood control system. The bonds are intended to be paid solely from infrastructure tax revenues and are payable through fiscal year 2036. Annual principal and interest payments on the bonds are expected to require as much as 17% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is $17,358,075. For the current year, principal and interest paid for the bonds totaled $2,488,225 and pledged revenues totaled $15,385,602.

The County has pledged future car rental fees to repay the direct placements of $18.5 million of Senior Lien Car Rental Revenue bonds and $10.0 million Subordinate Lien Car Rental Fee Capital Appreciation Revenue Bonds (Minor League Baseball Stadium Project) Series 2008. Proceeds from the bonds provided financing to acquire, improve, equip, operate, and maintain within the County a minor league baseball stadium project. The direct placement bonds are intended to be paid solely from car rental fee revenues and are payable through fiscal year 2050. Annual principal and interest payments on the bonds are expected to require 100% of the car rental fee revenue. The total principal and interest remaining to be paid on the Senior Lien Car Rental Fee Revenue Bonds is $5.9 million. For the current year, principal and interest paid for the Senior Lien bonds totaled $1,832,544 and pledged revenues totaled $2,222,939. Total principal and interest at June 30, 2025, on the Subordinate Lien Car Rental Fee Capital Appreciation Revenue Bonds is $28 million. For the current fiscal year, a principal payment of $441,437 was paid on the bonds on December 1, 2024.

Business-Type Activities

The County has pledged future utility customer revenues and connection fees and investment earnings, net of specified operating expenses, to repay $17.4 million in direct borrowing utility system revenue bonds issued in fiscal year 2015. Proceeds from the bonds provided financing for expansion of, and improvements to, the utility system. The direct borrowing bonds are intended to be paid solely from utility customer net revenues and are payable through fiscal year 2027.

On December 31, 2014, in connection with the divestment of the water operations, the County amended the bond ordinances authorizing the outstanding general obligation (limited tax) sewer bonds to pledge the net revenues of the Utilities Fund excluding water reserves.

The County authorized up to $50 million of bonds through the State of Nevada Revolving Fund Program (SRF). On May 27, 2020, the County issued $27 million of maximum principal bonds payable through fiscal year 2050. On January 13, 2022, the County issued $23 million of maximum principal bonds and made draws during FY22 of $83,408, FY23 of $12,198,287 and one final draw for FY25 of $10,718,305. On October 8, 2024, the County issued $23 million of maximum principal bonds payable through fiscal year 2052.

Principal and interest on the Sewer Bonds are payable from the pledged revenues of the Utilities Fund. There is no impact on the ad valorem tax rate so long as net pledged revenues are sufficient to pay debt service. Annual principal and interest payments on the sewer bonds are expected to require as much as 16% of the utility's net revenues. The total principal and interest remaining to be paid on the sewer bonds is $58,759,882. For the current year, principal and interest paid for the sewer and water bonds totaled $2,555,864. Net pledged revenues totaled $21,043,072.

Special Assessment Debt

Special assessment bonds are issued to finance improvements that benefit taxpayers in the defined area. Bonds are repaid from assessments levied against these taxpayers and are secured by their real property. In case of deficiencies, the County's General Fund and taxing power further secure all bonds (NRS 271.495). There were no delinquent special assessments outstanding as of June 30, 2025.

The County has pledged future assessment revenues levied on special assessment districts throughout the County to repay $10.3 million in various local improvement bonds issued between fiscal years 2007 and 2011. Proceeds from the bonds provided financing for improvements in roads, water and sewer infrastructure in the various districts. The bonds are intended to be paid solely from assessment revenues and are payable through fiscal year 2032. Annual principal and interest payments on the bonds are expected to require as much as 71% of the assessment revenues. The total principal and interest remaining to be paid on the bonds is $1,213,760. For the current year, principal and interest paid for the bonds totaled $281,907 and pledged revenues totaled $396,017.

Legal Debt Margin

The statutory Washoe County debt limit is 10% of the assessed value of all taxable property in Washoe County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. For the fiscal year ended June 30, 2025, the Legal Debt Margin is $2.9 billion.

Conduit Debt Obligations

The County has issued several series of revenue bonds for public and private sector activity in the public interest. The public sector revenue bonds are for the cost of constructing and maintaining certain streets and highways in the County. The revenue bonds are paid solely from certain taxes on motor vehicle fuel collected in the County. Private sector revenue bonds have been used for water and gas facilities and hospital facilities. The revenue bonds are paid solely from the revenue derived from the projects for which they were issued. The public and private revenue bonds do not become liabilities of the County under any condition and are therefore excluded from the County's financial statements except for the Reno-Sparks Convention & Authority (RSCVA) debt. (See note 7)

Outstanding balances at June 30, 2025 follow:

	Date of Issue	Original Issue	Principal Outstanding
Public Sector			
Reno-Sparks Convention & Visitors Authority (RSCVA)			
RSCVA Refunding bonds, Series 2021A	4/6/2021	$ 65,760,000	$ 50,140,000
Regional Transportation Commission:			
Highway Revenue Bonds Series 2010E	12/16/2010	$ 58,775,000	$ 58,775,000
Highway Revenue Bonds Series 2010F	12/16/2010	5,385,000	5,385,000
Sales Tax Improvement Bonds Series 2010H	12/16/2010	20,000,000	20,000,000
Highway Revenue Bonds Series 2018	12/20/2018	183,235,000	149,155,000
Highway Revenue Bonds Series 2019	12/19/2019	56,235,000	46,435,000
Subtotal Public Sector		$ 389,390,000	$ 329,890,000
Sierra Pacific Power Company d/b/a NV Energy:			
Gas and Water Facilities Refunding Revenue Bonds			
Publicly Held:			
Series 2016B	2/12/2024	$ 60,230,000	$ 60,230,000
Series 2016C, 2016F & 2016G	2/12/2024	125,000,000	125,000,000
Subtotal Public Sector		185,230,000	185,230,000
Privately Held:			
Nevada Gas Facilities Refunding Revenue Bonds, Series 2016A	4/15/2022	58,700,000	58,700,000
Nevada Water Facilities Refunding Revenue Bonds, Series 2016D & 2016E	4/15/2022	50,000,000	50,000,000
Subtotal Private Sector		$ 108,700,000	$ 108,700,000
Total Conduit Debt		$ 293,930,000	$ 293,930,000

Intangible Right-to-use Assets

The related leases are discussed in the Leases subsection of this note. The intangible right-to-use assets are amortized over the terms (shorter of the lease term or the useful life) of the related leases.

Leases

The County has entered into multiple agreements to lease office space, land and equipment under various lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and therefore have been recorded at the present value of the future minimum lease payments as of the date of their inception. Washoe County used a discount rate of 3.36%, based on the Washoe County's construction borrowing rate at lease agreement date. The multiple lease agreements commenced on different dates, ranging in terms from three years to eleven years. Total lease payments in fiscal year 2025 were composed of principal payments of $2,698,853 and interest payments of $163,268 for a total of $2,862,121.

Future minimum lease obligations and the net present value of the minimum lease as of June 30, 2025, were as follows:

Year Ending	Office Space, Land		Equipment		Total	
June 30,	Principal Payments	Interest Payments	Principal Payments	Interest Payments	Principal Payments	Interest Payments
2026	2,202,013	149,183	604,107	13,105	2,806,120	162,288
2027	1,587,614	141,569	186,205	9,457	1,773,819	151,026
2028	1,086,930	127,031	82,635	5,466	1,169,565	132,497
2029	481,513	83,353	30,296	2,123	511,809	85,476
2030	439,162	79,637	-	2	439,162	79,639
2031	439,162	79,637	-	-	439,162	79,637
2032	439,162	79,638	-	-	439,162	79,638
2033	439,161	79,638	-	-	439,161	79,638
2034	439,161	154,285	-	-	439,161	154,285
2035	848	151	-	-	848	151
Totals	$ 7,554,726	974,122	$ 903,243	30,153	$ 8,457,969	1,004,275

Subscription-Based Information Technology Arrangements (SBITAs)

The County has entered into subscription-based information technology arrangements (SBITAs) and is defined as a contract that conveys control of the right to use another party's information technology (IT) software. These SBITAs results in a right-to-use subscription asset (an intangible asset) under GASB 96 and therefore have been recorded at the present value of the future minimum payments as of the date of their inception. Washoe County used a discount rate for FY25 of 3.36%**,** based on Washoe County's construction borrowing rate at the subscription agreement date. The software subscription agreements commenced on different dates and have a term of three to five years. Total payments in fiscal year 2025 were composed of principal payments of $4,569,438 and interest payments of $264,826 for a total of $4,834,264.

Future minimum lease obligations and the net present value of the minimum lease as of June 30, 2025, were as follows:

Year Ending	Right-to-use Subscription Asset	
June 30,	Principal Payments	Interest Payments
2026	$ 6,326,942	$ 460,441
2027	4,646,725	390,830
2028	4,200,524	367,987
2029	4,138,408	363,133
2030	2,414,071	211,827
Totals	$ 21,726,671	$ 1,794,217

Compensated Absences

The liability for compensated absences is included in noncurrent liabilities on the government-wide Statement of Net Position under GASB 101. The liability will be liquidated primarily by the General Fund for governmental activities and by the Utilities Fund for business-type activities. In fiscal year 2025, 82% of compensated absences for governmental activities were paid by the General Fund, and in business-type activities, 56% were paid by the Utilities Fund.

Outstanding balances at June 30, 2025 is as follows:

	Governmental Activities	Business-type Activities	Total
Washoe County:			
Vacation	$ 21,180,104	$ 379,912	$ 21,560,016
Sick Leave	13,782,058	197,601	13,979,659
Compensatory Leave	8,128,126	143,365	8,271,491
Benefits	624,374	10,454	634,828
Total Compensated Absences	$ 43,714,662	$ 731,332	$ 44,445,994

Net Other Postemployment Benefits Obligation

Prior to May 11, 2010, when the County established the Washoe County, Nevada OPEB Trust (Note 15), the County financed their net other postemployment benefits obligation on the pay-as-you-go basis with the funds accumulated in the Pre-Funded Retiree Health Benefits Fund. Currently, the OPEB Trust is funded primarily from the General Fund.

Due to other Governments – Business Type Activities

The Utilities Fund has a liability to an outside government agency in the amount of $14,341 which is not due within 12 months.

Pollution Remediation Obligation

The pollution remediation activities of the Central Truckee Meadows Remediation District (CTMRD) are paid for through an annual charge billed directly to residents and businesses within its boundaries. Accordingly, the CTMRD's pollution remediation obligation is limited to the net position accumulated by the fund for payment of future remediation related expenditures. All of the assets of CTMRD are held for remediation and are offset by a long-term liability for remediation. As of June 30, 2025, the remediation liability in the statement of net position held in CTMRD was $4,120,000.

Claims and Judgments

The claims and judgments liability of $26,484,490 consists of pending property and liability claims, workers' compensation claims, and unprocessed health benefits claims. These claims will be liquidated through the Risk Management and Health Benefits Internal Service Funds (Note 16). The Risk Management and Health Benefits Funds finance the payment of claims by charging other funds based on management's assessment of the relative insurance risk that should be assumed by individual funds or as needed, through transfers from the General Fund.

Discretely Presented Component Unit:

General obligation bonds

Truckee Meadow Fire Protection District (TMFPD) issued $5,252,0000 of capital improvement revenue bonds in the year ended June 30, 2025. The net proceeds of $5,199,480 (including $52,520 in origination fees) were deposited in the capital projects fund to provide funds for the construction of an apparatus bay and fire station projects. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have an interest rate of 3.11% and are payable over the next 25 years.

Truckee Meadow Fire Protection District (TMFPD) issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of TMFPD and are additional secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes. During the fiscal year 2025, principal and interest paid on the bonds totaled $685,393 and pledged revenues totaled $1,751,524.

TMFPD General obligation bonds outstanding on June 30, 2025, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount	Principal Outstanding June 30, 2025	**Principal Due in 2025-2026**
Direct Placement: General Obligations:						
TMFPD Medium-term Equipment Bonds Series 2020	03/2020	03/2030	1.50%	$ 4,415,000	$ 2,300,000	$ 444,000
TMFPD Capital Improvement Bonds Series 2020	10/2020	06/2035	1.53%	2,100,000	1,443,000	135,000
Direct Placement: Revenue Bonds:						
TMFPD Capital Improvement Bonds Series 2024	12/2024	06/2049	3.11%	5,252,000	5,179,000	148,000
Publically Offered: General Obligations:						
TMFPD Capital Improvement Bonds Series 2021	07/2021	06/2046	2.0% - 4.0%	7,000,000	6,190,000	215,000
Total General Obligation Bonds				$ 18,767,000	15,112,000	$ 942,000
Premiums					372,273	
Total Bonds Payable					$ 15,484,273	

TMFPD outstanding medium-term equipment bonds related to governmental activities of $2,300,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against TMFPD and the interest rate may be increased to 1.92% annually.

TMFPD governmental activities liability of $10,351,029 for compensated absences is included in their noncurrent liabilities on the government-wide Statement of Net Position. TMFPD compensated absences are generally liquidated from the TMFPD General Fund. The amount of $4,272,519 is due within one year.

TMFPD Business-type activities liability of $314,469 for compensated absences is included in their noncurrent liabilities on the government-wide Statement of Net Position. These compensated absences are generally liquidated from the Emergency Medical Services Enterprise Fund. The amount $252,978 is due within one year.

TMFPD claims and judgments liability of $983,977 mainly consisted of workers' compensation claims. These claims will be liquidated through TMFPD Workers Compensation Fund (Note 16). The TMFPD Workers' Compensation Fund finances the payment of claims through transfers from the TMFPD General Fund. The amount of $57,591 is due within one year.

Interest expense of $302,430 was recorded by TMFPD for FY25.

At June 30, 2017, the net other postemployment benefit liability for Sierra Fire Protection District (SFPD) was merged into the TMFPD's OPEB Trust. SFPD provides other postemployment benefits through the Sierra Fire Protection District Retiree Group Medical Plan, a single-employer defined benefit plan, which was administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust (Note 15). Contributions to the Trust are now made from TMFPD General Fund and are established each year through the annual budget process by the District's Board of Fire Commissioners

Leases

As of June 30, 2025, Truckee Meadow Fire Protection District (TMFPD) entered into two related agreements to lease commercial space. The two leases are for adjoining spaces. TMFPD has recognized an initial right to use asset of $502,970 and a lease liability of $502,970 related to these agreements at commencement. TMFPD is required to make annual principal and interest payments of $8,371. The payments are increased annually by the Consumer Price Index (CPI) for all Urban Customers. Increases may not be less than 2.5% nor more than 7% annually. During the fiscal year, TMFPD recorded $37,278 in amortization expense and $686 in interest expense for the right to commercial space. TMFPD used a discount rate of 2.6% and 2.8% under the terms of the leases, based on the CPI two months prior to dates of the agreements. One lease commenced on December 15, 2024 and the other on May 1, 2025. The leases are for a term of five years.

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Future minimum lease obligations and the net present value of the minimum lease as of June 30, 2025, were as follows:

Year Ending June 30,	Principal Payments	Interest Payments
2026	99,821	$ 1,464
2027	102,500	$ 1,503
2028	105,252	$ 1,543
2029	108,123	$ 1,540
2030	55,484	435
Totals	$ 471,180	$ 6,485

IT Subscriptions

As of June 30, 2025, Truckee Meadow Fire Protection District (TMFPD) has one subscription-based information technology arrangements for human resources software. TMFPD is required to make principal and interest payments of $32,793 for the year ended June 30, 2025. During the fiscal year, TMFPD recorded $35,664 in amortization expense and $1,265 in interest expense for the IT subscription.

Future minimum lease obligations and net present value of the minimum lease as of June 30, 2024, were as follows:

Year Ending June 30,	Principal Payments	Interest Payments
2026	37,296	$ 1,632

NOTE 10 – LONG-TERM OBLIGATIONS ACTIVITY	Date of Issue	Maturity Date	Interest Rate		Original Note / Issue
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds					
Ad Valorem:					
Various Purpose Refunding Series 2022A	01/2022	03/2030	5.00	$	14,130,000
Total Ad Valorem Bonds					
Revenue: (Note 9)					
Refunding Bonds Series 2022B	01/2022	03/2027	5.00		10,735,000
Medical Examiner Bldg 2015	08/2015	03/2035	2.0 - 5.0		12,000,000
Public Safety Refunding Series 2016B	03/2016	03/2036	2.0 - 5.0		9,800,000
Notes from direct borrowings and direct placements:					
Building and Parks Bonds Refunding Series 2020B	10/2020	11/2029	1.35		9,695,000
NSRS Series 2020	09/2020	08/2035	2.0 - 5.0		9,135,000
Flood Control Refunding Bonds 2021	07/2021	12/2035	2.0 - 5.0		11,500,000
Total General Obligation Revenue Bonds					
Total General Obligation Bonds					
Revenue Bonds (Note 9)					
Notes from direct borrowings and direct placements:					
Senior Lien Car Rental Fee Series 2008 **	02/2008	12/2027	Variable		18,500,000
Subordinate Lien Car Rental Fee Series 2008****	02/2008	12/2053	7.00		9,999,845
Revenue:					
Sales Tax Revenue Refunding Series 2016A	03/2016	12/2028	3.0 - 5.0		11,305,000
Total Revenue Bonds					
Special Assessment Bonds (with governmental commitment) (Note 9)					
SAD 37: Spanish Spring Sewer Phase 1a	05/2007	05/2027	4.35		728,813
SAD 39: Lightning W Water System	06/2009	05/2029	7.18		999,268
SAD 32: Spanish Springs Valley Ranches Roads	12/2011	11/2031	3.48		8,592,787
Total Special Assessment Debt					
Unamortized Bond Premium	N/A	N/A	N/A		N/A
Total Unamortized Bond Premium and Discounts					
Total Bonds Payable					
Other Liabilities - (Note 9)					
Compensated Absences	N/A	N/A	N/A		N/A
Remediation Obligation	N/A	N/A	N/A		N/A
Claims and Judgments	N/A	N/A	N/A		N/A
Intangible Right To Use Assets	N/A	N/A	N/A		N/A
Subscriptions*****	N/A	N/A	N/A		N/A
Prepaid Insurance	N/A	N/A	N/A		N/A
Accreted Interest	N/A	N/A	N/A		N/A
Total Other Liabilities					
Total Governmental Activities					

Principal Outstanding June 30, 2024	Additions/ Issued	Reduction/ Principal Matured / Called	Principal Outstanding June 30, 2025	Principal Due in 2025-2026
$ 9,855,000	$ -	$ 2,340,000	$ 7,515,000	$ 2,460,000
9,855,000	-	2,340,000	7,515,000	2,460,000
5,605,000	-	2,795,000	2,810,000	1,810,000
7,840,000		600,000	7,240,000	630,000
7,485,000	-	540,000	6,945,000	550,000
6,831,000	-	1,089,000	5,742,000	1,101,000
7,765,000	-	500,000	7,265,000	530,000
10,105,000	-	635,000	9,470,000	665,000
45,631,000	-	6,159,000	39,472,000	5,286,000
55,486,000	-	8,499,000	46,987,000	7,746,000
6,984,000	-	1,502,200	5,481,800	1,675,600
8,357,787	-	441,437	7,916,350	65,624
6,295,000	-	1,140,000	5,155,000	1,195,000
21,636,787	-	3,083,637	18,553,150	2,936,224
27,654	-	8,734	18,920	10,854
34,724	-	7,353	27,371	2,276
1,251,996	-	220,593	1,031,403	146,937
1,314,374	-	236,680	1,077,694	160,067
6,597,198	-	1,036,808	5,560,390	-
6,597,198	-	1,036,808	5,560,390	-
85,034,359	-	12,856,125	72,178,234	10,842,291
37,654,786	38,325,439	32,265,563	43,714,662	32,554,307
4,428,335	1,522,880	1,831,215	4,120,000	-
26,466,000	1,858,000	1,839,510	26,484,490	15,183,490
10,103,484	1,053,338	2,698,853	8,457,969	2,806,120
6,698,948	21,080,568	6,052,845	21,726,671	6,326,942
141,201	-	141,201	-	-
16,731,065	1,430,230	-	18,161,295	-
102,223,819	65,270,455	44,829,187	122,665,087	56,870,859
$ 187,258,178	$ 65,270,455	$ 57,685,312	$ 194,843,321	$ 67,713,150

NOTE 10 – LONG-TERM OBLIGATIONS ACTIVITY (CONTINUED)	Date of Issue	Maturity Date	Interest Rate		Original Note / Issue
BUSINESS-TYPE ACTIVITIES * **					
General Obligation Bonds					
Revenue: (Note 9)					
Utilities Fund:					
Notes from direct borrowings:					
Sewer Refunding 2015REF	08/2015	07/2026	2.34	$	17,386,176
SRF Loan 2020	05/2020	01/2050	1.69		27,000,000
SRF Loan 2022 (CW2202)	01/2022	01/2052	1.47		23,000,000
Total General Obligation Bonds					
Other Liabilities (Note 9)					
Compensated Absences	N/A	N/A	N/A		N/A
Total Business-Type Activities					
Total Washoe County Obligations					

* Bonds that were refunded during FY 2022

** Interest on the variable-rate senior lien car rental bonds is equal to the greater of: (1) the minimum rate of 3% per annum and (2) the sum of (a) 70% of the swap rate plus (b) 2.22% for each of the reset periods. The rate maximum is 6.5% for December 1, 2012 - November 30, 2017, 7.5% December 1, 2017 - November 30, 2022 and 8% for December 1, 2022- November 30, 2027. The current interest rate is 3.56% with a reset date of December 1, 2022.

*** Business-type debt is expected to be retired primarily through operations.

**** Interest is compounded thereon on June 1 and December 1 of each year commencing on December 1, 2012 at 7% until the final compounded amount is paid or payment has been provided therefor.

***** Washoe County implemented GASB Statement 96 - Subscription-Based Information Technology Arrangements, effective July 1, 2022. Beginning Long-term liability activity as of July 1, 2022 has been restated to recognize the beginning values of intangible right to use assets.

DISCRETELY PRESENTED COMPONENT UNIT:

Truckee Meadows Fire Protection District (Note 9) General Obligation Bonds	Date of Issue	Maturity Date	Interest Rate		Original Note / Issue
Revenue: (Note 9)					
TMFPD Fund:					
Notes from direct borrowings:					
TMFPD Medium-term Equipment Bonds Series 2020	03/2020	03/2030	1.50	$	4,415,000
TMFPD Capital Improvement Bonds Series 2020	10/2020	06/2035	1.53		2,100,000
TMFPD Capital Improvement Bonds Series 2024	12/2024	06/2049	3.11		5,252,000
Publically Offered: General Obligations:					
TMFPD Capital Improvement Bonds Series 2021	07/2021	06/2046	2.0% - 4.0%		7,000,000
Total General Obligation Bonds					
Unamortized Bond Premium	N/A	N/A	N/A		N/A
Total Unamortized Bond Premium and Discounts					
Total Bonds Payable					
Other Liabilities - (Note 9)					
Compensated Absences	N/A	N/A	N/A		N/A
Claims and Judgments	N/A	N/A	N/A		N/A
Subscription Liabilities	N/A	N/A	N/A		N/A
Leases	N/A	N/A	N/A		N/A
Total Other Liabilities					
Total Truckee Meadows Fire Protection District Activities					

Principal Outstanding June 30, 2024	Additions/ Issued	Reduction/ Principal Matured / Called	Principal Outstanding June 30, 2025	Principal Due in 2025-2026
$ 1,650,702	$ -	$ 710,009	$ 940,693	$ 726,722
25,409,187	-	785,605	24,623,582	798,938
12,281,695	10,718,305	364,392	22,635,608	688,519
39,341,584	10,718,305	1,860,006	48,199,883	2,214,179
664,279	480,338	413,285	731,332	544,623
40,005,863	11,198,643	2,273,291	48,931,215	2,758,802
$ 227,264,041	$ 76,469,098	$ 59,958,603	$ 243,774,536	$ 70,471,952

Principal Outstanding June 30, 2024 As Restated	Additions/ Issued	Reduction/ Principal Matured / Called	Principal Outstanding June 30, 2025	Principal Due in 2025-2026
$ 2,737,000	$ -	$ 437,000	$ 2,300,000	$ 444,000
1,576,000	-	133,000	1,443,000	135,000
-	5,252,000	73,000	5,179,000	148,000
6,400,000	-	210,000	6,190,000	215,000
10,713,000	5,252,000	853,000	15,112,000	942,000
390,071	-	17,798	372,273	-
390,071	-	17,798	372,273	-
11,103,071	5,252,000	870,798	15,484,273	942,000
10,305,361	4,044,731	3,684,594	10,665,498	4,525,497
942,853	56,699	15,575	983,977	57,591
68,824	-	31,528	37,296	37,296
-	502,970	31,790	471,180	99,831
11,317,038	4,604,400	3,763,487	12,157,951	4,720,215
$ 22,420,109	$ 9,856,400	$ 4,634,285	$ 27,642,224	$ 5,662,215

NOTE 11 – DEBT SERVICE REQUIREMENTS

The annual requirements to amortize outstanding debt are as follows:

Governmental Activities - Primary Government

Year Ended June 30,	General Obligation Bonds		Revenue Bonds		Notes from Direct Borrowings and Direct Placements****		Special Assessment Debt	
	Principal*	Interest**	Principal*	Interest	Principal*	Interest***	Principal*	Interest
2026	5,450,000	955,264	1,195,000	227,875	4,037,224	1,110,418	160,067	37,377
2027	3,375,000	711,864	1,255,000	166,625	5,288,911	963,451	164,478	31,563
2028	2,470,000	571,414	1,320,000	102,250	4,457,683	837,095	159,592	25,326
2029	2,575,000	472,714	1,385,000	34,625	2,987,810	2,061,438	168,800	19,470
2030	2,675,000	368,707	-	-	2,294,244	2,065,048	168,252	13,316
2031-2035	7,235,000	853,981	-	-	10,484,980	10,681,895	256,505	9,013
2036-2040	730,000	24,637	-	-	3,623,582	12,264,518	-	-
2041-2045	-	-	-	-	1,508,491	14,986,509	-	-
2046-2050	-	-	-	-	1,192,225	17,067,775	-	-
2051-2055	-	-	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-	-	-
Total	$ 24,510,000	$ 3,958,581	$ 5,155,000	531,375	$ 35,875,150	$ 62,038,147	$ 1,077,694	$ 136,065

Business-type Activities - Primary Government ***

Year Ended June 30,	Notes from Direct Borrowings	
	Principal*	Interest
2026	2,214,179	760,785
2027	1,725,146	721,785
2028	1,535,272	695,184
2029	1,559,756	670,701
2030	1,584,632	645,825
2031-2035	8,310,477	2,841,806
2036-2040	8,994,980	2,157,303
2041-2045	9,736,150	1,416,133
2046-2050	10,538,703	613,581
2051-2055	2,000,587	36,896
Total	$ 48,199,882	$ 10,559,999

*Principal amounts shown exclude discounts and premiums.
**Interest on the variable–rate flood control bonds is calculated at the current rate of 0.8141%.
***Interest on the variable–rate senior lien car rental bonds is calculated at the current rate of 3.56%.
**** Includes the following bond issues:
Flood Control Series 2021B ($11.5M)
Building and Parks Bonds Refunding Series 2020-B ($9.7M)
Senior Lien Rental Fee Series 2008 ($18.5M)
Subordinate Lien Car Rental Fee Series ($9.9M)
NSRS Series 2020 ($9.135M)

***** Sewer Bonds (SRF Loan) was authorized for $23 million. One draw of $83,408 was issued in FY22, and two draws totaling $12,198,287 were issued in FY23. No draws were issued during FY24. One final draw of $10,718,305.51 was made in FY25.
Includes the following bond issues:
GO Revenue Sewer Refunding Bond ($17.4M)
Sewer Bonds (SRF Loan) ($27M)
Go (Limited Tax) Sewer Bond ($23.0M)

Governmental Activities-Component Unit (TMFPD)

Year Ended June 30,	Notes from Direct Borrowings Principal*	Interest
2026	942,000	372,628
2027	967,000	350,653
2028	991,000	327,988
2029	1,017,000	304,632
2030	1,041,000	280,554
2031-2035	3,062,000	1,124,737
2036-2040	2,617,000	786,022
2041-2045	2,961,000	443,170
2046-2050	1,514,000	90,099
Total	$ 15,112,000	$ 4,080,483

NOTE 12 – INTERFUND ACTIVITY

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due or, (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2025

Transfers from:	Transfers to:		Amount
General Fund	Nonmajor Governmental Funds	$	66,720,460
	Child Protective Services		-
	Other Restricted Funds		10,000
	Capital Improvement Fund		13,058,708
	Subtotal		79,789,168
Other Restricted Funds	General Fund		281,092
Other Restricted Funds	Capital Improvement Fund		20,174,257
Child Protective Services	Nonmajor Governmental Funds		-
Other Restricted Funds	Nonmajor Governmental Funds		2,278,000
	Subtotal - Unrestricted Funds		22,733,349
Capital Funds	Nonmajor Governmental Funds		872,650
Nonmajor Governmental Funds	General Fund		746,168
Health Fund	Capital Improvement Fund		2,256,352
Library Expansion Fund	Capital Improvement Fund		2,174,069
Indigent Taxy Levy Fund	Child Protective Services		12,585,763
Indigent Taxy Levy Fund	Capital Improvement Fund		87,488
Nonmajor Governmental Funds	Nonmajor Governmental Funds		20,534,768
	Subtotal - Nonmajor Funds		39,257,258
	Subtotal Governmental Funds		141,779,775
General Fund	Utilities		26,968
General Fund	Risk Management		1,595,524
	Subtotal Prioprietary Funds		1,622,492
Total Transfers In/Out		$	143,402,267

Due From / Due to Other Funds

	Fund	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund			
Major Fund - General Fund	Non-Major Fund - Enhanced 911	$ 93,632	$ 0
Special Revenue Funds Group			
Non-Major Fund - Enhanced 911	Major Fund - General Fund	0	93,632
Internal Services Funds Group			
Health Benefits Fund	Deferred Comp Administration	14,857	0
Fiduciary Funds Group			
Deferred Comp Administration	Health Benefits Fund	0	14,857
	Total Due From/Due to Other Funds	$ **108,489**	$ **108,489**

NOTE 13 – FUND BALANCES / NET POSITION

Government-wide Financial Statements

The government-wide Statement of Net Position utilizes a proprietary presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Restricted resources have externally imposed (statutory, bond covenant, contract or grantor) limitations on their use. Restricted resources are classified either by function, debt service, capital projects, or claims. Resources restricted by function relate to net resources of governmental and enterprise funds whose use is legally limited by outside parties for a specific purpose. The restriction for debt service represents resources legally restricted by State Statute or bond covenants for future debt service requirements of both principal and interest. The amount restricted for capital projects consists of unspent grants, donations, and debt proceeds with third party restrictions for use on specific projects or programs. Net position restricted for claims represents the amount legally required to be held for payment of future claims in the self-insurance funds. The government-wide Statement of Net Position reports $330,479,717 of restricted net resources for Governmental Activities, all of which is externally imposed.

Unrestricted net position represents available financial resources of the County.

Fund Financial Statements

Governmental Funds

Governmental fund balances are classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of the funds.

Fund balances classification by County function and purpose consist of the following:

	Major Governmental Funds					
Fund Balances	**General Fund**	**Child Protective Services Fund**	**Other Restricted Fund**	**Capital Improvement Fund**	**Nonmajor Governmental Funds**	**Total**
Nonspendable:						
Prepaid items	$ 183	$ -	$ 13,788	$ -	$ 164,219	$ 178,190
Restricted for:						
Assessors, Clerk and Recorder technology	$ -	$ -	$ 7,441,287	$ -	$ -	$ 7,441,287
Administrative programs	-	-	3,051,183	-	-	3,051,183
Court programs and expansion	-	-	14,398,684	-	-	14,398,684
Regional flood control project	-	-	-	-	3,420,327	3,420,327
Regional public safety communications and training	-	-	-	-	13,184,247	13,184,247
Other public safety programs	-	-	8,137,154	-	223,644	8,360,798
Public works programs	-	-	243,071	121,865,424	-	122,108,495
Regional health services and programs	-	-	-	-	15,892,658	15,892,658
Groundwater remediation	-	-	-	-	1,756,304	1,756,304
Parks and recreation programs	-	-	692,663	-	8,765,439	9,458,102
Library expansion	-	-	-	-	3,336,415	3,336,415
Programs for seniors	-	-	-	-	92,828	92,828
Adult, indigent and children support services	-	238,892	-	-	19,909,916	20,148,808
Technology upgrades	-	-	-	-	967,112	967,112
County facility improvement projects	-	-	-	-	2,702,753	2,702,753
Parks and open space projects	-	-	-	-	3,000,840	3,000,840
Incline Village property tax settlement	-	-	-	-	-	-
Intergovernmental	4,374,216	-	2,889	-	-	4,377,105
Debt service	750,000	-	2,170,563	-	6,153,645	9,074,208
Total Restricted	5,124,216	238,892	36,137,494	121,865,424	79,406,128	242,772,154
Committed to:						
Regional flood control project	-	-	-	-	-	-
Administrative programs	-	-	7,267,913	-	-	7,267,913
Technology upgrades	-	-	-	-	-	-
Animal control and services	-	-	-	-	8,293,776	8,293,776
Roadways	-	-	-	-	259,648	259,648
Groundwater remediation	-	-	-	-	2,347,148	2,347,148
Park maintenance and improvement	-	-	403,750	-	-	403,750
Library expansion	-	-	-	-	1,131,451	1,131,451
Marijuana Establishments	-	-	-	-	1,309,551	1,309,551
Adult, indigent and children support services	-	10,750,532	-	-	25,973,078	36,723,610
Programs for seniors	-	-	-	-	5,873,726	5,873,726
Total Committed	-	10,750,532	7,671,663	-	45,188,378	63,610,573
Assigned to:						
Roadways	-	-	-	-	5,065,740	5,065,740
General Fund encumbrances reappropriated for various functional departments	686,261	-	18,151	-	-	704,412
Total Assigned	686,261	-	18,151	-	5,065,740	5,770,152
Unassigned	157,738,255	-	7,978,342	-	-	165,716,597
Total Fund Balances	$ 163,548,915	$ 10,989,424	$ 51,819,438	$ 121,865,424	$ 129,824,465	$ 478,047,666

Proprietary Funds

The net position of business-type funds and internal service funds are categorized as net investment in capital assets, restricted and unrestricted as described for the government-wide financial statements.

Fiduciary Funds

Net position held in trust for pool participants in the Statement of Fiduciary Net Position represent cash and investments held in trust for other agencies participating in the County's investment pool.

Discretely Presented Component Unit:

	Major Governmental Funds				
Fund Balances	**General Fund**	**Emergency Fund**	**Capital Improvement Fund**	**Nonmajor Governmental Funds**	**Total**
Nonspendable:					
Prepaid items	$ 28,029	$ -	$ 93,120	$ -	$ 121,149
Restricted for:					
Public safety programs	-	1,906,314	1,048,283	-	2,954,597
Debt service	-	-	-	446,240	446,240
Total Restricted	-	1,906,314	1,048,283	446,240	3,400,837
Committed to:					
Public safety/works programs	-	-	6,555,597	-	6,555,597
Assigned to:					
Budget shortfall	3,073,174	-	-	-	3,073,174
Equipment purchases	24,212	-	-	-	24,212
Professional services	3,900	-	-	-	3,900
Compensated absences buyout	53,918	-	-	-	53,918
Total Assigned	3,155,204	-	-	-	3,155,204
Unassigned	4,648,490	-	-	-	4,648,490
Total Fund Balances	$ 7,831,723	$ 1,906,314	$ 7,697,000	$ 446,240	$ 17,881,277

NOTE 14 – DEFINED BENEFIT PENSION PROGRAM

Plan Description

The County and one discretely presented component unit, Truckee Meadows Fire Protection District (TMFPD), contribute to the Public Employees' Retirement System of the State of Nevada (PERS), a cost-sharing multiple employer defined benefit public employees' retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earning capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this service time factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010 through June 30, 2015, the factor is 2.50%. For members entering PERS on or after July 1, 2015, the factor is 2.25%. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after the retiree's death.

Post-retirement increases are provided by authority of NRS 286.575 - 579.

Vesting

Regular members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after January 1, 2010 through June 30, 2015 are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after July 1, 2015 are eligible for retirement at age

65 with five years of service, at age 62 with ten years of service, at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

Police/Fire members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering PERS on or after January 1, 2010 through June 30, 2015 are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service. Police/Fire members entering PERS on or after July 1, 2015 are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, at age 55 with thirty years of service, or at any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985 is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only.

Under the matching Employee/Employer Contribution plan, a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership and active service credit in PERS are canceled upon withdrawal of contributions from the member's account. If the EPC plan was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions. PERS' basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis. Contributions made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. These contribution rates are applied to PERS-eligible compensation components and charged to the same Funds or programs where the compensation is incurred.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

For the fiscal year ended June 30, 2025, the statutory employer/employee matching rate was 17.50% for Regular Members and 25.75% for Police/Fire. The Employer-Pay contribution (EPC) rate was 33.50% for Regular Members and 50.00% for Police/Fire.

The County's total pension contributions for the fiscal year ended June 30, 2025 were $107,907,234. Under Nevada Revised Statutes, one-half of the total employer-paid contributions ($53,953,617) are deemed to be from employers and one-half ($53,953,617) is deemed to be from employees (through salary schedule reductions).

PERS Investment Policy

PERS' policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2024:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	2.25%
Private Markets	6%	6.65%
Short-term Investments	6%	0.50%

As of June 30, 2024, PERS' long-term inflation assumption was 2.50%.

Net Pension Liability

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of employer contributions to PERS relative to the total employer contributions of all participating PERS employers and members for the period ended June 30, 2024. The County's proportion was 3.32371%, which was a decrease of 0.02128 from its proportion measured at June 30, 2023.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the County as of June 30, 2024, calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 965,715,079	$ 600,523,861	$ 299,237,141

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS' Annual Comprehensive Financial Report, available on the PERS website – www.nvpers.org.

Actuarial Assumptions

The County's net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by PERS' actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, as reported by PERS, applied to all periods included in the measurement:

Inflation Rate	2.50%
Productivity Pay Increases	0.50%
Investment Rate of Return	7.25%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases
Mortality:	
Healthy	Regular: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over). Police/Fire: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over).
Disabled	Regular: Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020. Police/Fire: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.
Beneficiaries	Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over).
Pre-Retirement	Regular: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females) projected generationally with the two-dimensional monthly improvement scale MP-2020. Police/Fire: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females) projected generationally with the two-dimensional monthly improvement scale MP-2020.
Other Assumptions	Same as those used in PERS' June 30, 2024 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2024 valuation were based on the results of the experience study covering the period from July 1, 2016 to June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed plan contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the County recognized pension expense of $71,195,094 excluding employer-paid deemed member contributions. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 127,398,995	$ -
Changes of assumptions or other inputs	38,749,563	-
Net difference between projected and actual earnings on pension plan investments	-	59,159,336
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	21,650,448	2,543,909
County contributions subsequent to the measurement date	53,953,617	-
Total	$ 241,752,623	$ 61,703,245

$53,953,617 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2023 (the beginning of the measurement period ended June 30, 2024) is 5.64 years.

Other estimated amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2026	$ 23,180,482
2027	79,408,825
2028	11,432,140
2029	2,872,037
2030	9,202,280
Thereafter	-
Total	$ 126,095,764

The following is the reconciliation of the June 30, 2025 net pension liability:

Beginning Net Pension Liability	$ 610,557,986
Pension Expense	71,195,094
Employer Contributions	(47,796,037)
New Net Deferred Inflows/Outflows	(4,647,203)
Recognition of Prior Deferred (Inflows)/Outflows	(28,785,979)
Ending Net Pension Liability	$ 600,523,861

Additional Information

The PERS Annual Comprehensive Financial Report (ACFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

Discretely Presented Component Units

On March 27, 2012 the Board of Fire Commissioners approved an interlocal agreement transferring operations of the Sierra Fire Protection District (SFPD) to TMFPD. As of June 30, 2012, all SFPD employees were transferred to TMFPD and, therefore, SFPD no longer contributes to PERS. The employees remained participants of PERS and their accounts were transferred to TMFPD.

On July 1, 2012 all TMFPD employees were covered under the employer pay contribution plan method. Prior to July 1, 2012, the benefits for TMFPD plan members are funded under one of two methods. Under the employer pay contribution plan, TMFPD is required to contribute all amounts due under the plan. The second funding mechanism for providing benefits is the employer/employee paid contribution plan. Under this method, employees are required to contribute a percentage of their compensation to the plan, while TMFPD is required to match that contribution. The contribution requirements of plan members and the TMFPD are established by Chapter 286 of NRS and may only be amended through legislation.

TMFPD's contributions to PERS were $5,347,231 for the year ended June 30, 2025.

At June 30, 2025, TMFPD reported a liability for its proportionate share of PERS' net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. TMFPD's proportion of the net pension liability was based on TMFPD's share of contributions to PERS' pension plan relative to the total contributions of all participating PERS employers and members for the period ended June 30, 2024. TMFPD's proportion was 0.32705%, which is a decrease of 0.01612 from its proportion measured at June 30, 2023.

The following presents the net pension liability of TMFPD as of June 30, 2025, calculated using the discount rate of 7.25%, as well as what TMFPD's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 95,026,032	$ 59,091,342	$ 29,444,832

For the year ended June 30, 2025, TMFPD recognized pension expense of $8,523,026.

At June 30, 2025, TMFPD reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 12,536,017	$ -
Changes in assumptions or other inputs	3,812,944	
Net difference between projected and actual earnings on pension plan investments		5,821,258
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	6,184,954	1,900,586
District contributions subsequent to the measurement date	5,347,231	-
Total	$ 27,881,146	$ 7,721,844

$5,347,231 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of TMFPD's net pension liability in the year ended June 30, 2026.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2023 (the beginning of the measurement period ended June 30, 2024) is 5.64 years.

Other estimated amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense by TMFPD as follows:

Year Ended June 30,	
2026	$ 3,472,229
2027	9,143,914
2028	1,435,128
2029	66,219
2030	694,581
Total	$ 14,812,071

Additional Information

The PERS Annual Comprehensive Financial Report (ACFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications

NOTE 15 - OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions and Eligibility

The County provides other postemployment benefits (OPEB) for eligible employees through the Retiree Health Benefit Program (RHBP), a single-employer defined benefit OPEB plan, and participates in the State of Nevada's Public Employees Benefit Plan, which is treated as a single-employer defined benefit plan for financial reporting purposes. Both plans are funded through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the BCC. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. Ninth Street, Bldg. D-200, Reno, Nevada, 89512. The measurement focus of these plans is their net OPEB liabilities.

The County contributes to its OPEB plans annually, generally based on the actuarially determined contribution amount for each plan. The contributions are ratably allocated to all County Funds and programs that have salary expense.

Additionally, Truckee Meadow Fire Protection District (TMFPD), a discretely presented component unit, provides OPEB for eligible employees through the Truckee Meadows Fire Protection District Retiree Group Medical Plan (RGMP), a single-employer defined benefit plan. As of July 1, 2016, the Sierra Fire Protection District (SFPD) Retiree Group Medical Plan was consolidated into the TMFPD RGMP, and SFPD's retirees are provided OPEB through the TMFPD RGMP. Since July 1, 2010 both of these plans have been administered through the Trust. The measurement focus of this plan is its net OPEB liability.

Washoe County Retiree Health Benefit Program (RHBP)

In accordance with NRS 287.010, the BCC adopted the RHBP to provide postemployment benefits to eligible employees upon retirement. Retirees are offered medical, prescription, vision, life, and dental insurance for themselves and their dependents. Retirees can choose between two self-funded group health plans (PPO and HDHP), and a fully insured PPO plan.

All employees hired before July 1, 2010 who retire from County employment and receive monthly payments under PERS are eligible to participate in the RHBP. In addition, employees hired before this date who have terminated employment prior to retirement may enroll in the RHBP upon commencing retirement if the County is that individual's last public employer.

As of June 30, 2024, the measurement date of the RHBP's last actuarial valuation, the following persons were covered by the terms of the plan:

Active employees	2,752
Retirees and surviving spouses	1,934
Total Participants	4,686

For eligible retirees, the County pays a portion of the retiree's premium based on years of County service. Benefits are provided under two contribution "tiers": Tier 1 includes employees hired prior to various exclusion dates between 1997 and 1999, as stipulated in employee association contracts, and Tier 2 includes all employees hired after the Tier 1 exclusion dates, but before July 1, 2010. Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly toward the cost of health insurance premiums depending on their respective tier. Retirees pay 100% of the premium for dependent coverage. Retiree premiums reflect an implicit subsidy as a result of NRS 287.023, which requires commingling of the claims experience of both active and retired employee and covered dependents in determining the premiums.

For Tier 1 retirees, the retiree's contribution is determined as follows, except for the cost of dental benefits which is 100% paid for by the retiree, regardless of years of County service:

Years of Service	Tier 1 Retiree Contribution
Less than 10	100%
10 but less than 15	50%
15 but less than 20	25%
20 or more	0%

For Tier 2 retirees, the retiree's contribution is the monthly premium amount less a County-paid premium subsidy stipulated in employee association contracts. For retirees of any age not enrolled in Medicare, the County's monthly subsidy during fiscal year 2025 depends on years of full-time service and ranged from a minimum of $136 for five years to a maximum of $745 for 20 or more years. For retirees age 65 and over and enrolled in Medicare, the County's monthly subsidy ranged from $75 to $303 based on years of service.

The County is required by employee association agreements to contribute, at a minimum, the amount necessary to fund current retiree health plan premium costs plus the actuarially determined "normal cost". These agreements can only be amended through a negotiation process between the County and the employee associations. The BCC approves the retiree health benefit contribution amount annually, which is based on the actuarially determined contribution amount for the year. In fiscal year 2025, the County budgeted and contributed $16,204,623.

State of Nevada's Public Employees' Benefits Plan (PEBP)

NRS 287.023 allowed County retirees to join the State's PEBP through September 1, 2008, at the County's expense. It is closed to existing County employees. Eligibility and subsidy requirements are governed by statutes of the State and can only be amended

through legislation. PEBP is administered by a nine-member governing board and provides medical, dental, prescription, vision, life, and accident insurance for retirees.

Contribution requirements in the form of a premium subsidy are assessed by the PEBP Board annually. The County is required to provide a subsidy for their eligible retirees that have elected to join PEBP. The subsidy for this plan is based on years of service with the County as a proportionate share of the retiree's total years of PERS service, and in fiscal year 2025 ranged from a minimum of $1 monthly to a maximum of $1,090 monthly.

Additionally, the BCC approves an annual contribution amount based on the actuarially determined contribution amount for the year. In fiscal year 2025, the County budgeted and contributed $31,133.

As of June 30, 2024, the measurement date of the PEBP Plan's last actuarial valuation, there were 269 former County employees enrolled in the PEBP.

TMFPD Retiree Group Medical Plan (TMFPD RGMP)

Prior to July 1, 2000, TMFPD provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the TMFPD RGMP. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, TMFPD operations were transferred to the City of Reno (City) and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, for those employees who transferred employment to the City and retired prior to June 30, 2012 or during the term of the Interlocal Agreement, TMFPD pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000. Health benefits under the City's plan include medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and TMFPD assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to TMFPD with the provision that TMFPD would provide retiree health benefits for those 11 employees. Any former TMFPD employees remaining employed by the City as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Employees hired by TMFPD prior to July 1, 2014 are eligible for retiree health benefits through the TMFPD RGMP. Benefits under the new TMFPD RGMP, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from TMFPD will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions, and employer contributions may be amended by the mutual agreement of the TMFPD and the TMFPD Fire Fighters' Association.

As of July 1, 2010, TMFPD became a participating employer in the Washoe County, Nevada OPEB Trust, and the TMFPD RGMP is administered through that Trust.

As of June 30, 2024, the measurement date of the plan's last actuarial valuation, participation in the TMFPD RGMP was as follows:

Active employees	191
Retirees and surviving spouses	53
Total Participants	244

The TMFPD RGMP also includes former employees of the Sierra Fire Protection District (SFPD). TMFPD and SFPD consolidated as of July 1, 2016; prior to that date, health insurance benefits for SFPD retirees were provided through the TMFPD RGMP, but the liability for the payment of SFPD's retiree health benefits was retained by SFPD. As a result of the consolidation, TMFPD assumed this liability.

In fiscal year 2025, TMFPD budgeted and contributed $2,488,616.

Actuarial Methods and Assumptions

Each plan's net OPEB liability was measured as of June 30, 2024, and the total OPEB liabilities used to calculate their respective net OPEB liability were determined by actuarial valuations for each plan as of July 1, 2024.

Actuarial valuations include projections of the sharing of benefit-related costs that are based on labor association agreements and an established pattern of practice. The total OPEB liability in the actuarial valuation for each plan was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

	RHBP	PEBP Plan	TMFPD RGMP
Inflation	2.50%	2.50%	2.50%
Salary increases:			
0-4 years of service	5% plus COLA	n/a	7.50%
5+ years of service	2.50%	n/a	2.50%
Investment rate of return	5.75%	5.75%	5.75%
Healthcare cost trend rates:			
Pre-65 retirees	7.25% initial, 3.45% ultimate	7.25% initial, 3.45% ultimate	7.25% initial, 3.45% ultimate
Post-65 retirees	6.25% initial, 3.45% ultimate	6.25% initial, 3.45% ultimate	6.25% initial, 3.45% ultimate
Medicare subsidy	n/a	Medicare subsidy level (once eligible) is approximately 40% of non-Medicare subsidy level	n/a

Mortality rates for the RHBP and the TMFPD RGMP plans were based on the Pub-2010 mortality tables and the PEBP plan was based on the PubG-2010 mortality tables; all as published by the Society of Actuaries in January 2019.

The actuarial valuations for the TMFPD RGMP used the Nevada Public Employees Retirement System (PERS) demographic assumptions from PERS' 2021 experience study. The RHBP used an experience study of the plan to determine demographic assumptions for retirement and withdrawal rate assumptions.

Investment rate of return. The investment rate of return of 5.75%, net of investment expenses, was selected by the plans. This is based on the investment policy of the State of Nevada's Retiree Benefits Investment Fund (RBIF), where the plans invest their assets to fund their OPEB liabilities. This rate is derived from RBIF's investment policy (shown in the table below),and includes a 2.50% long-term inflation assumption.

Asset Class	Asset Allocation
U. S. Stocks	42.5%
International Stocks	17.5%
U. S. Bonds	28.0%
Short-term Investments	12.0%

Discount rate. The discount rate should be the single rate that reflects the long-term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that plan assets are projected to cover the benefit payments. The discount rate used to measure the total OPEB liability was 5.75% for all plans.

The projection of cash flows used to determine the discount rate for the RHBP and the PEBP Plan assumed that County contributions will be made at rates equal to the actuarially determined contribution rates, which has been the County's pattern of contributions over the past several years. Based on those assumptions, the RHBP's and the PEBP Plan's Fiduciary Net Positions are projected to be available to make all projected future benefit payments of current plan members and administrative expenses of the plans.

For the TMFPD RGMP, the projection of cash flows used to determine the discount rate reflects the District's decision to implement in fiscal year 2019 a funding policy intended to maintain the funded percentage for the RGMP Total OPEB Liability of at least 80%. The RGMP's actuary determined that the detailed depletion date projections outlined in GASB 74 and 75 will show that the Fiduciary Net Position of the RGMP are always projected to be sufficient to cover benefit payments and administrative expenses.

Changes in OPEB Liabilities

	RHBP Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	$ 491,239,799	$ 334,865,057	$ 156,374,742
Measurement date of June 30, 2023			
Changes for the year:			
Service cost	5,095,153	-	5,095,153
Interest on the total OPEB liability	27,878,898	-	27,878,898
Changes of benefit terms	-	-	-
Differences between actual and expected experience	(5,101,076)	-	(5,101,076)
Changes of assumptions	12,458,491	-	12,458,491
Benefit payments	(23,294,655)	(23,294,655)	-
Contributions - employer	-	18,249,364	(18,249,364)
Contributions - other	-	542,037	(542,037)
Net investment income	-	49,354,868	(49,354,868)
Administrative expense	-	(43,936)	43,936
Net Changes	17,036,811	44,807,678	(27,770,867)
Balances at June 30, 2025	$ 508,276,610	$ 379,672,735	$ 128,603,875
Measurement date of June 30, 2024			

	PEBP Plan Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	$ 3,105,607	$ 2,762,094	$ 343,513
Measurement date of June 30, 2023			
Changes for the year:			
Interest on the total OPEB liability	172,120	-	172,120
Differences between actual and expected experience	(10,788)	-	(10,788)
Changes of assumptions	50,869	-	50,869
Benefit payments	(227,589)	(227,589)	-
Contributions - employer	-	42,565	(42,565)
Net investment income	-	350,278	(350,278)
Administrative expense	-	(23,936)	23,936
Net Changes	(15,388)	141,318	(156,706)
Balances at June 30, 2025	$ 3,090,219	$ 2,903,412	$ 186,807
Measurement date of June 30, 2024			

	TMFPD RGMP Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024 *Measurement date of June 30, 2023*	$ 17,628,956	$ 11,630,966	$ 5,997,990
Changes for the year:			
Service cost	1,002,037	-	1,002,037
Interest on the total OPEB liability	1,066,257	-	1,066,257
Changes of benefit terms	-	-	-
Differences between actual and expected experience	(1,298,621)	-	(1,298,621)
Changes of assumptions	416,984	-	416,984
Benefit payments	(177,264)	(177,264)	-
Contributions - employer	-	1,320,400	(1,320,400)
Net investment income	-	1,843,545	(1,843,545)
Administrative expense	-	(24,935)	24,935
Net Changes	1,009,393	2,961,746	(1,952,353)
Balances at June 30, 2025 *Measurement date of June 30, 2024*	$ 18,638,349	$ 14,592,712	$ 4,045,637

Sensitivity of the OPEB liabilities to changes in the discount rate. The following presents the net OPEB liabilities of the plans, as well as what each plan's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current discount rate:

	1% Decrease in Discount Rate 4.75%	Current Discount Rate 5.75%	1% Increase in Discount Rate 6.75%
	Washoe County		
RHBP - Net OPEB Liability	$ 192,474,095	$ 128,603,875	$ 75,648,064
PEBP - Net OPEB Liability	$ 453,618	$ 186,807	$ (43,580)
	TMFPD		
RGMP - Net OPEB Liability	$ 6,336,347	$ 4,045,637	$ 2,148,104

Sensitivity of the OPEB liabilities to changes in the healthcare cost trend rates. The following presents the net OPEB liabilities of the plans, as well as what each plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	RHBP		
	1% Decrease in Healthcare Costs Trend Rate (6.25% initial, 2.45% ultimate)	Current Healthcare Costs Trend Rate (7.25% initial, 3.45% ultimate)	1% Increase in Healthcare Costs Trend Rate (8.25% initial, 4.45% ultimate)
Net OPEB Liability	$ 71,273,990	$ 128,603,875	$ 198,626,677

	PEBP Plan		
	1% Decrease in Healthcare Costs Trend Rate (6.25% initial, 2.45% ultimate)	Current Healthcare Costs Trend Rate (7.25% initial, 3.45% ultimate)	1% Increase in Healthcare Costs Trend Rate (8.25% initial, 4.45% ultimate)
Net OPEB Liability	$ (47,132)	$ 186,807	$ 453,018

	TMFPD RGMP		
	1% Decrease in Healthcare Costs Trend Rate (6.25% initial, 2.45% ultimate)	Current Healthcare Costs Trend Rate (7.25% initial, 3.45% ultimate)	1% Increase in Healthcare Costs Trend Rate (8.25% initial, 4.45% ultimate)
Net OPEB Liability	$ 1,970,673	$ 4,045,637	$ 6,593,658

OPEB plans fiduciary net position. Detailed information about the OPEB plans' fiduciary net position is available in the separately issued Washoe County, Nevada OPEB Trust financial report.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized OPEB expense of ($6,331,325) for the RHBP and ($13,261) for the PEBP Plan. TMFPD recognized OPEB expense of $1,171,764. The net fiscal year 2025 OPEB expense for the reporting entity was $(5,172,822). At June 30, 2025, the County and TMFPD reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	RHBP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 50,540,950	$ 28,068,092
Changes of assumptions	12,458,491	18,784,268
Net difference between projected and actual earnings on OPEB plan investments	-	30,230,859
Contributions made subsequent to the measurement date	16,204,623	-
Total	$ 79,204,064	$ 77,083,219

	PEBP Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	$ -	$ 197,465
Contributions made subsequent to the measurement date	31,133	-
Total	$ 31,133	$ 197,465

	Deferred Outflows of Resources	Deferred Inflows of Resources
Totals - Washoe County OPEB plans	$ 79,235,197	$ 77,280,684

	TMFPD RGMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 814,894	$ 1,702,336
Changes of assumptions	781,739	393,256
Net difference between projected and actual earnings on OPEB plan investments	-	1,046,610
Contributions made subsequent to the measurement date	2,488,616	-
Total - TMFPD OPEB plan	$ 4,085,249	$ 3,142,202

For Washoe County, $16,235,756 reported as deferred outflows of resources related to both its OPEB plans resulting from employer contributions to the plans subsequent to the plans' measurement dates will be recognized as a reduction of the County's net OPEB liability in the year ended June 30, 2025.

For TMFPD, $2,488,616 reported as deferred outflows of resources related to its OPEB plan resulting from employer contributions subsequent to the measurement date of its plan will be recognized as a reduction of TMFPD's net OPEB liability in the year ended June 30, 2025.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	RHBP	PEBP Plan	TMFPD RGMP
2026	$ (18,630,525)	$ (91,881)	$ (375,255)
2027	(4,975,777)	16,548	(62,558)
2028	806,732	(75,359)	(369,356)
2029	5,190,097	(46,773)	(224,885)
2030	2,191,672	-	(101,659)
Thereafter	1,334,023	-	(411,856)
Total	$ (14,083,778)	$ (197,465)	$ (1,545,569)

Truckee Meadow Fire Protection District (TMFPD) - Changes to Plan after Measurement Date

As of July 1, 2024, after the measurement date of June 30, 2024, Truckee Meadow Fire Protection District (TMFPD) approved collective bargaining agreements that changed the employer portion paid for retiree health premiums. Under the new agreements, eligible retirees who retire from TMFPD will be required to pay for 0% to 40% of the retirees' health insurance premium and 100% of the cost of coverage for their families. The changes in benefit terms will be included in the financial statements ending June 30, 2026.

NOTE 16 - RISK MANAGEMENT

In 1981, the County started self-funding its workers' compensation obligations. Since then, the County has increased the number of programs where the self-funding is practiced and the proportion of the loss exposure which it self-funds. Currently, the County self-funds portions of its fiscal responsibility related to exposures of loss from torts; theft of, damage to, or destruction of assets; errors or omissions; and health insurance claims.

Two internal service funds have been established to account for these programs:

The Risk Management Fund accounts for costs related to general liability, auto liability, workers' compensation, property coverage and unemployment compensation. Except for unemployment compensation, these costs are covered through a combination of self-funding and insurance purchased from outside carriers.

The Health Benefits Fund accounts for life, medical, prescription, dental and vision insurance programs. The plans contained within the Health Benefits Fund are handled through contracts with an external claims administrator, a preferred provider organization for medical services and through the purchase of various insurance plans, including a fully-insured medical and prescription plan.

At any time, there are a number of lawsuits and unresolved disputes involving the County, which are administered by the Risk Management Division. These items are reviewed by the Risk Management Division with input from the District Attorney's Office and the appropriate third party administrator. They set the values to the extent a value is determinable. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. Allocated claim adjustment expenses are included. Annually, an aggregate value is placed on all claims through the performance of an actuarial study.

The values set by the actuary for both short and long-term liabilities are as follows:

	Current	Long-Term	Total
Pending Claims:			
Property and liability claims	$ 992,000	$ 2,589,000	$ 3,581,000
Workers' compensation claims	6,540,000	8,712,000	15,252,000
Unprocessed Health Benefits Fund claims	7,651,490	-	7,651,490
Total Pending Claims	$ 15,183,490	$ 11,301,000	$ 26,484,490

The level of insurance coverage purchased by the County for property-related claims ranges from $500,000 to a policy limit of $500 million, depending on the incident. Deductibles generally range from $2,500 to $50,000. Liability and workers' compensation claims are self-insured up to $1.5 million each; insurance policies are in place for losses greater than this amount. There were no settled claims in excess of insurance coverage in the current fiscal year or the three prior fiscal years.

Many items involving the Risk Management Fund do not specifically fall within the criteria used by the actuary for evaluation. Such items include contract disputes and noninsurance items. Currently, there is a net position of $24,344,735 in the Risk Management Fund for claims that fall into areas not recognized in the actuarial studies and possible catastrophic losses that exceed parameters of the actuarial studies, in addition to the claims that are evaluated by the actuary. The net position amount is restricted for the payment of claims per NRS 354.6215.

The County's exposure for the self-funded portion of health insurance claims is limited to $375,000 per claim each year. Stop-loss insurance is in place for claims above this amount. Currently, there is a net position of $18,458,467 in the Health Benefits Fund for claims in excess of amounts projected by the actuary. The net position amount is restricted for the payment of claims per NRS 354.6215.

Claims liability and activity for the Risk Management and the Health Benefits Funds for the fiscal years ending June 30 were as follows:

	Risk Management Fund	Health Benefits Fund
Claims Liability/Activity:		
Claims Liability, June 30, 2023	$ 16,979,000	$ 5,733,000
Claims and changes in estimates	5,808,401	51,182,997
Claim payments	(4,889,401)	(48,347,997)
Claims Liability, June 30, 2024	17,898,000	8,568,000
Claims and changes in estimates	5,913,167	59,031,378
Claim payments	(4,978,167)	(59,947,888)
Claims Liability, June 30, 2025	$ 18,833,000	$ 7,651,490

The non-discounted amount of unpaid claims in the Risk Management Fund at June 30 is $19,637,000. The interest rate used for discounting was 2.5%.

Discretely Presented Component Units

The Truckee Meadows Fire Protection District (TMFPD), discretely presented component unit, does not participate in the Washoe County Risk Management or Health Benefits Funds.

The Truckee Meadows Fire Protection District (TMFPD) is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Truckee Meadows Fire Protection District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. This Truckee Meadows Fire Protection District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The Truckee Meadows Fire Protection District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the Truckee Meadows Fire Protection District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the Truckee Meadows Fire Protection District is still required to pay workers' compensation claims costs to the City of Reno for those years the Truckee Meadows Fire Protection District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the Truckee Meadows Fire Protection District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The Truckee Meadows Fire Protection District shared the combined losses with the Reno Fire Department (RFD). The Truckee Meadows Fire Protection District established the Workers' Compensation Fund to account for this program. The Truckee Meadows Fire Protection District brought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims liability and activity for the past two years ending June 30 were as follows:

	TMFPD Workers' Compensation Fund
Claims Liability/Activity:	
Claims Liability, July 1, 2023	$ 753,966
Claims and changes in estimates	215,062
Claims payments	(26,175)
Claims Liability, June 30, 2024	942,853
Claims and changes in estimates	56,699
Claims payments	(15,575)
Claims Liability, June 30, 2025	$ 983,977

NOTE 17 – JOINT VENTURES

Truckee Meadows Water Authority

The Truckee Meadows Water Authority (TMWA) is a joint powers authority formed in November 2000, pursuant to a Cooperative Agreement among the Cities of Reno and Sparks and Washoe County (Members). TMWA was formed in order to purchase water assets and undertake water utility operations of Sierra Pacific Power Company, a Nevada corporation, and to develop, manage and maintain supplies of water for the ongoing benefit of the Truckee Meadows community. TMWA has issued bonds that do not constitute an obligation of the Cities of Reno or Sparks, the County, or the State.

Under the terms of the Cooperative Agreement, TMWA's Board of Directors has the power to periodically assess the Members directly for budgets and for the satisfaction of any liabilities imposed against TMWA. Since TMWA's formation no such assessments have been made. The arrangement is considered a joint venture with no equity interest recorded in the County's financial statements because no explicit and measurable equity interest is deemed to exist. The County appoints two directors of a seven-member governing body.

Separate audited financial statements and information for the joint venture are available by contacting the Authority's Chief Financial Officer at P.O. Box 30013, Reno, NV 89520-3013.

Truckee River Flood Management Authority

The Truckee River Flood Management Authority (TRFMA) is a joint powers authority formed in March 2011, pursuant to a Cooperative Agreement among the Cities of Reno and Sparks and Washoe County (Members). The governing body of each Member appoints two directors who must be elected officials of the Member's governing body. The TRFMA was formed in order to regulate and control waters of the Truckee River that flow through their territories to reduce or mitigate flooding for the ongoing benefit of the Truckee Meadows community.

The primary source of revenue for the TRFMA consists of the net revenues of the Infrastructure Tax pledged by the County to support the TRFMA. The Infrastructure Tax is collected by the State of Nevada Department of Taxation and remitted to the County pursuant to procedures established in NRS Chapter 377B that restricts spending of these proceeds to projects for the management of floodplains, the prevention of floods or facilities relating to public safety. Net revenues consist of the balance remaining after paying or reserving for County obligations for existing flood project related debt.

Under the terms of the Cooperative Agreement, the TRFMA Board of Directors has the power to periodically impose, assess, levy, collect and enforce fees, rates, and charges in an amount sufficient for services or facilities, or both services and facilities and to discharge any debt instruments or financing agreements. No such assessments have been made since the TRFMA's formation. The arrangement is considered a joint venture with no equity interest recorded in the County's financial statements because no explicit and measurable equity interest is deemed to exist.

NOTE 18 – TAX ABATEMENTS

State of Nevada Tax Abatements

For the fiscal year ended June 30, 2025, Washoe County tax revenues were reduced by a total amount of $1,800,630 under agreements entered into by the State of Nevada.

- Aviation Tax Abatement (NRS 360.753) – Partial abatements from Personal Property and Sales & Use Taxes are available to companies that locate or expand their business in Nevada. The personal property tax abatement can be up to 50% for 20 years on the taxes due on tangible personal property, and the sales & use tax abatement reduces the applicable tax rate to 2% for a similar 20 year period, a near 75% reduction. For fiscal year ending June 30, 2025, the total amount abated for Washoe County was $403,316.
- Data Centers Abatement (NRS 360.754) – Partial abatements from personal property and sales & use taxes are available to companies that establish or expand data centers. The personal property tax abatement can be up to 20 years. For fiscal year ending June 30, 2025, the total amount abated for Washoe County was $1,397,030.
- Renewable Energy (NRS 701A.370) – Partial abatements from property and local sales and use taxes imposed on renewable energy facilities. For fiscal year ending June 30, 2025, the total amount abated for Washoe County was $284.
- Standard Abatement (NRS 360.750)
    - Local Sales and Use Tax Abatement – A partial abatement of sales and use taxes is available to qualified companies that locate or expand their business in Nevada. The tax abatement is on the gross receipts from the sale, and the storage, use of other consumption, of eligible capital equipment. The abatement reduces the sales and use tax rate to 2%. The approved business is eligible for tax abatements for a two-year period beginning the date the abatement becomes effective.
    - Modified Business Tax Abatement – A partial abatement of the Modified Business Tax is available to qualified companies that locate or expand their business in Nevada. The current tax imposed on each employer is at the rate of 1.475% on taxable wages over $50,000 in a quarter. A business may qualify for a partial abatement of up to 50% of the amount of the business tax due during the first four years of operations.
    - Personal Property Tax Abatement – A partial abatement from personal property tax is available to qualified companies that locate or expand their business in Nevada. This tax abatement can be up to 50% of the tax due for 10 years beginning from when the abatement becomes effective. The applicant must apply for abatement not more than one year before the business begins to develop for expansion of operations in Nevada.
    - Real Property Tax Abatement for Recycling – A partial abatement of real property (land and buildings) tax is available for businesses and facilities using recycled material that have as a primary purpose the conservation of energy or the substitution of fossil sources for other sources of energy. To qualify, the business must be in the primary trade of recycling at least 50% of raw material or an intermediate product onsite; or converting the energy derived from recycled material into electricity. Qualifying businesses can receive a partial abatement of up to 50% of the tax due on real property for not more 10 years beginning from when the abatement becomes effective.

For fiscal year ended June 30, 2025, there was no standard amount abated for Washoe County.
Truckee Meadow Fire Protection District's tax revenues were reduced by $44,917 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

NOTE 19 – SUBSEQUENT EVENTS

Washoe County
On August 24, 2025, the State of Nevada responded to a ransomware cyberattack. This attack resulted in the disruption of statewide services, leading to the suspension of various state services. These disruptions included the financial processing and reporting of collected taxes, such as C-tax or consolidated taxes. Consequently, this affected the timely revenue reporting of Washoe County.

NOTE 20 – ACCOUNTING CHANGES

Discretely Presented Component Units

Restatement
The District implemented GASB Statement 101, *Compensated Absences* which required the restatement of beginning net position related to compensated absences liabilities.
The impact to beginning net position for the year ended June 30, 2025 was as follows:

	Net Position/ Fund Balance Beginning of Year As Previously Reported	Implementation of New Standard	Net Position/ Fund Balance Beginning of Year as restated
Government-Wide			
Governmental Activities	$ 364,112	$ (878,958)	$ (514,846)
Business-Type Activities	3,099,090	(13,151)	3,085,939
Total Primary Government	$ 3,463,202	$ (892,109)	$ 2,571,093
Proprietary Funds			
Major Fund: Emergency Fund	$ 3,099,090	$ (13,151)	$ 3,085,939

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN PLAN YEARS* (See Note 1 to RSI.)

Plan Year	County's portion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	3.32371%	$ 600,523,867	$ 259,585,176	231.34%	78.11%
2023	3.34499%	610,557,986	234,110,877	260.80%	76.16%
2022	3.16449%	571,345,671	209,466,988	272.76%	75.12%
2021	3.12501%	284,979,162	201,250,710	141.60%	86.51%
2020	3.05590%	425,636,603	189,036,361	225.16%	77.04%
2019	3.03172%	413,343,294	187,433,424	220.53%	76.46%
2018	3.04017%	414,611,133	180,876,924	229.22%	75.24%
2017	3.08066%	409,723,194	171,171,726	239.36%	74.42%
2016	3.00375%	404,218,415	170,699,917	236.80%	72.20%
2015	3.04481%	348,917,793	159,308,921	219.02%	75.10%

SCHEDULE OF COUNTY'S CONTRIBUTIONS – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN FISCAL YEARS*

Fiscal Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Covered payroll	Contributions as a percentage of covered payroll
2025	$ 53,953,617	$ 53,953,617	$ -	$ 284,518,003	18.96%
2024	48,351,019	48,351,019	-	259,585,176	18.63%
2023	38,960,023	38,960,023	-	234,110,877	16.64%
2022	34,906,809	34,906,809	-	209,466,988	16.66%
2021	32,733,943	32,733,943	-	201,250,710	16.27%
2020	31,979,801	31,979,801	-	189,036,361	16.92%
2019	29,179,819	29,179,819	-	187,433,424	15.57%
2018	28,199,821	28,199,821	-	180,876,924	15.59%
2017	26,816,677	26,816,677	-	171,171,726	15.67%
2016	25,638,494	25,638,494	-	170,699,917	15.02%

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

SCHEDULES OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS*

Washoe County Retirees Health Benefits Plan:

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability								
Service cost	$ 5,095,153	$ 4,854,356	$ 3,877,260	$ 3,764,330	$ 5,646,136	$ 5,455,204	$ 6,700,000	$ 6,473,000
Interest	27,878,898	28,127,424	22,076,351	21,660,363	29,103,076	28,019,923	31,567,000	30,059,000
Changes of benefit terms	-	-	7,528,783	-	-	-	-	-
Differences between expected and actual experience	(5,101,076)	(28,998,830)	86,894,125	-	(896,459)	-	1,484,000	-
Changes of assumptions	12,458,491	13,307,829	3,852,748	-	(123,584,517)	-	(6,570,000)	-
Benefit payments	(23,294,655)	(20,452,605)	(19,501,311)	(17,137,807)	(16,335,205)	(14,912,577)	(16,825,000)	(13,601,066)
Other changes	-	-	-	-	-	-	(172,517)	-
Net Change in total OPEB liability	17,036,811	(3,161,826)	104,727,956	8,286,886	(106,066,969)	18,562,550	16,183,483	22,930,934
Total OPEB liability - beginning	491,239,799	494,401,625	389,673,669	381,386,783	487,453,752	468,891,202	452,707,719	429,776,785
Total OPEB liability - ending (a)	$ 508,276,610	$ 491,239,799	$ 494,401,625	$ 389,673,669	$ 381,386,783	$ 487,453,752	$ 468,891,202	$ 452,707,719
Plan fiduciary net position								
Employer contributions	$ 18,249,364	$ 6,810,652	$ 10,952,060	$ 16,898,159	$ 20,188,000	$ 22,956,281	$ 22,988,364	$ 25,306,206
Other contributions	542,037	523,799	473,658	917,267	458,977	1,704,664	3,144,797	1,877,007
Net investment income	49,354,868	39,297,333	(32,415,407)	75,006,695	17,131,267	18,504,570	16,871,288	21,244,206
Benefit payments	(23,294,655)	(20,452,605)	(19,501,311)	(17,137,807)	(16,335,205)	(16,303,362)	(16,825,000)	(13,601,066)
Administrative expenses	(43,936)	(101,503)	(23,043)	(40,141)	(54,574)	(79,845)	(15,690)	(27,416)
Net change in plan fiduciary net position	44,807,678	26,077,676	(40,514,043)	75,644,173	21,388,465	26,782,308	26,163,759	34,798,937
Plan fiduciary net position - beginning	334,865,057	308,787,381	349,301,424	273,657,251	252,268,786	225,486,478	199,322,719	164,523,782
Plan fiduciary net position - ending (b)	$ 379,672,735	$ 334,865,057	$ 308,787,381	$ 349,301,424	$ 273,657,251	$ 252,268,786	$ 225,486,478	$ 199,322,719
RHBP net OPEB liability - ending (a) - (b)	128,603,875	156,374,742	185,614,244	40,372,245	107,729,532	235,184,966	243,404,724	253,385,000
Plan fiduciary net position as a percentage of the total OPEB liability	74.70%	68.17%	62.46%	89.64%	71.75%	51.75%	48.09%	44.03%
Covered-employee payroll	$ 272,775,273	$ 248,444,482	$ 220,504,669	$ 209,749,623	$ 196,212,842	$ 196,656,571	$ 189,686,766	$ 181,731,903
RHBP's net OPEB liability as a percentage of covered-employee payroll	47.15%	62.94%	84.18%	19.25%	54.90%	119.59%	128.32%	139.43%

PEBP Plan:

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability								
Service cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	172,120	175,652	191,553	195,487	228,043	231,538	255,702	256,838
Differences between expected and and actual experience	(10,788)	-	(65,856)	-	123,541	-	(9,159)	-
Changes of assumptions	50,869	-	(149,120)	-	(468,540)	-	240,944	-
Benefit payments	(227,589)	(246,266)	(259,778)	(267,940)	(299,400)	(280,454)	(281,687)	(264,731)
Net Change in total OPEB liability	(15,388)	(70,614)	(283,201)	(72,453)	(416,356)	(48,916)	205,800	(7,893)
Total OPEB liability - beginning	3,105,607	3,176,221	3,459,422	3,531,875	3,948,231	3,997,147	3,791,347	3,799,240
Total OPEB liability - ending	$ 3,090,219	$ 3,105,607	$ 3,176,221	$ 3,459,422	$ 3,531,875	$ 3,948,231	$ 3,997,147	$ 3,791,347
Plan fiduciary net position								
Employer contributions	$ 42,565	$ 23,459	$ 70,606	$ 101,841	$ 102,159	$ 94,719	$ 99,636	$ 43,000
Net investment income	350,278	326,845	(282,396)	691,084	180,349	189,515	231,540	303,279
Benefit payments	(227,589)	(246,266)	(259,778)	(267,940)	(299,400)	(280,454)	(281,687)	(264,731)
Administrative expenses	(23,936)	(33,788)	(21,396)	(23,678)	(21,510)	(22,122)	(14,221)	(14,702)
Net change in plan fiduciary net position	141,318	70,250	(492,964)	501,307	(38,402)	(18,342)	35,268	66,846
Plan fiduciary net position - beginning	2,762,094	2,691,844	3,184,808	2,683,501	2,721,903	2,740,245	2,704,977	2,638,131
Plan fiduciary net position - ending (b)	$ 2,903,412	$ 2,762,094	$ 2,691,844	$ 3,184,808	$ 2,683,501	$ 2,721,903	$ 2,740,245	$ 2,704,977
PEBP net OPEB liability - ending (a) - (b)	186,807	343,513	484,377	274,614	848,374	1,226,328	1,256,902	1,086,370
Plan fiduciary net position as a percentage of the total OPEB liability	93.95%	88.94%	84.75%	92.06%	75.98%	68.94%	68.56%	71.35%

Note: The PEBP Plan is closed to existing County employees. Only retirees who meet certain criteria may participate. There is no payroll associated with the participants, so covered-employee payroll disclosures are not applicable.

*GASB Statement No. 75 requires ten years of information to be presented in these tables. However, until ten years of data is compiled, the County will present information only for those years for which information is available.

SCHEDULE OF COUNTY CONTRIBUTIONS – OPEB*

Washoe County Retirees Health Benefits Plan:

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	$ 15,043,328	$ 16,204,623	$ 18,249,364	$ 6,810,652	$ 10,952,060	$ 20,378,275	$ 20,188,000	$ 23,147,000	$ 23,088,000
Contributions in relation to the acruarially determined contribution	16,204,623	18,249,364	6,810,652	10,952,060	16,898,159	20,188,000	22,956,281	22,988,364	25,306,206
Other contributions	3,946,501	3,091,667	4,688,484	2,673,820	2,600,406	1,760,602	1,704,719	3,144,797	1,877,007
Contribution deficiency (excess)	$ (5,107,796)	$ (5,136,408)	$ 6,750,228	$ (6,815,228)	$ (8,546,505)	$ (1,570,327)	$ (4,473,000)	$ (2,986,161)	$ (4,095,213)
Covered-employee payroll	$ 299,996,845	$ 272,775,273	$ 247,958,991	$ 220,504,669	$ 209,749,623	$ 196,212,842	$ 196,656,571	$ 189,686,766	$ 181,731,903
Contributions as a percentage of covered-employee payroll	6.72%	7.82%	4.64%	6.18%	9.30%	11.19%	12.54%	13.78%	14.96%

Notes to Schedule

Valuation date	July 1, 2024
Methods and assumptions used to determine contribution amount:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	17 years
Asset valuation method	Market value
Inflation	2.5%
Healthcare costs trend rate	7.25% initial, 3.45% ultimate
Salary increases	7.5% each of first 4 years, and 2.5% thereafter
Investment rate of return	5.75%, net of OPEB plan investment expense
Mortality	PUB-2010, Amount Weighted, Above Median, General and Safety Mortality tables split by Male/Female, Employee/Retiree, and Health/Disabled. Projected generationally from the 2010 base year using the MP-2020 projection scale. Male healthy retiree rates increased by 30% (30% for Deputies), and female healthy retiree rates increased by 15% (5% for Deputies). Male disabled retiree rates increased by 20% (30% for Deputies), and female disabled retiree rates increased by 15% (10% for Deputies).

PEBP Plan:

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	$ 17,511	$ 31,133	$ 42,565	$ 23,459	$ 70,606	$ 101,841	$ 102,159	$ 93,834	$ 99,636
Contributions in relation to the actuarially determined contribution	31,133	42,565	23,459	70,606	101,841	102,159	94,719	99,636	43,000
Contribution deficiency (excess)	$ (13,622)	$ (11,432)	$ 19,106	$ (47,147)	$ (31,235)	$ (318)	$ 7,440	$ (5,802)	$ 56,636

Notes to Schedule

Valuation date	July 1, 2024
Methods and assumptions used to determine contribution amount:	
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar amount, closed
Remaining amortization period	17 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare costs trend rate	7.25% initial, 3.45% ultimate
Salary increases	n/a
Investment rate of return	5.75% of OPEB plan investment expense
Mortality	Pub-2010, Amount Weighted, Above Median, General Mortality tables split by Male/Female, Employee/Retiree, and Healthy/Disabled. Projected generationally from the 2010 base year using the MP-2020 projection scale. Male retiree rates increased by 30%, and female retirees rates increased by 15%.

*GASB Statement No. 75 requires ten years of information to be presented in this schedule. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 – COUNTY CONTRIBUTIONS TO PERS

In fiscal year 2018, the Nevada Public Employees' Retirement System (PERS) implemented Governmental Accounting Standards Board Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. As a result of this implementation, and under Nevada Revised Statutes, one-half of the total employer-paid contributions are deemed to be from employers and one-half is deemed to be from employees (through salary schedule reductions). Accordingly, beginning with fiscal year 2016, the amount of the statutorily required contribution presented reflects only the employer portion of the employer-paid contributions, and excludes employer-paid member contributions.

Actuarial Assumptions

The County's net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by PERS' actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, as reported by PERS, applied to all periods included in the measurement:

Inflation Rate	2.50%
Productivity Pay Increases	0.50%
Investment Rate of Return	7.25%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases
Mortality:	
Healthy	Regular: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over). Police/Fire: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over).
Disabled	Regular: Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020. Police/Fire: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.
Beneficiaries	Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020 (ages 45 and over).
Pre-Retirement	Regular: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females) projected generationally with the two-dimensional monthly improvement scale MP-2020. Police/Fire: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females) projected generationally with the two-dimensional monthly improvement scale MP-2020.
Other Assumptions	Same as those used in PERS' June 30, 2024 funding actuarial valuation.

NOTE 2 – TMFPD COVERED PAYROLL AND NET OPEB LIABILITY

The covered payroll for active plan members for the TMFPD RGMP OPEB plan reported on the next page reflects changes in the current labor agreement to make all District employees hired between April 1, 2012 and July 1, 2014 eligible for retiree health benefits, and to require all retirees to enroll in Medicare at age 65. The total OPEB liability shown for TMFPD also includes the

District's proportionate share of the liability, based on service earned prior to July 1, 2000 for the remaining 32 employees who transferred employment to the City and retired during the term of the Interlocal Agreement. All amounts include amounts previously presented separately for the Sierra Fire Protection District, which was consolidated into TMFPD as of July 1, 2016.

Discretely Presented Component Unit

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S NET PENSION LIABILITY – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN PLAN YEARS*

Plan Year	TMFPD's portion of the net pension liability	TMFPD's proportionate share of the net pension liability	TMFPD's covered payroll	TMFPD's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total net pension liability
2024	0.32705%	$ 59,091,342	$ 20,555,984	287.47%	78.11%
2023	0.34317%	62,638,259	19,320,634	324.20%	76.16%
2022	0.31037%	56,037,045	16,497,784	339.66%	75.12%
2021	0.28293%	25,801,019	14,612,697	176.57%	86.51%
2020	0.25331%	35,281,344	12,985,484	271.70%	77.04%
2019	0.24089%	32,847,974	11,759,724	279.33%	76.46%
2018	0.23531%	32,090,988	11,003,348	291.65%	75.24%
2017	0.21270%	28,288,166	9,712,107	291.27%	74.42%
2016	0.21696%	29,197,203	9,271,513	314.91%	72.23%
2015	0.22129%	25,358,762	8,435,593	300.62%	75.13%

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S CONTRIBUTIONS – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN FISCAL YEARS*

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

Fiscal Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Covered payroll	Contributions as a percentage of covered payroll
2025	$ 5,347,231	$ 5,347,231	$ -	$ 22,677,701	23.58%
2024	4,706,766	4,706,766	-	20,555,984	22.90%
2023	3,972,705	3,972,705	-	19,320,634	20.56%
2022	3,414,171	3,414,171	-	16,497,784	20.69%
2021	2,961,304	2,961,304	-	14,612,697	20.27%
2020	2,639,769	2,639,769	-	12,985,484	20.33%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

SCHEDULES OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS*

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability								
Service cost	$ 1,002,037	$ 972,851	$ 619,298	$ 604,193	$ 538,625	$ 520,411	$ 417,213	$ 405,061
Interest	1,066,257	962,750	822,087	802,893	671,333	613,936	501,045	455,572
Changes of benefit terms	-	-	756,058	-	-	-	-	-
Differences between expected and actual experience	(1,298,621)	-	600,538	(914,105)	817,675	-	(27,487)	-
Changes of assumptions	416,984	-	(547,072)	-	861,777	-	2,295,853	-
Benefit payments	(177,264)	(152,444)	(163,648)	(184,624)	(176,377)	(214,991)	(215,174)	(230,891)
Net Change in total OPEB liability	1,009,393	1,783,157	2,087,261	308,357	2,713,033	919,356	2,971,450	629,742
Total OPEB liability - beginning	17,628,956	15,845,799	13,758,538	13,450,181	10,737,148	9,817,792	6,846,342	6,216,600
Total OPEB liability - ending (a)	$ 18,638,349	$ 17,628,956	$ 15,845,799	$ 13,758,538	$ 13,450,181	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position								
Employer contributions	$ 1,320,400	$ 1,300,000	$ 850,000	$ 750,000	$ 651,000	$ 463,000	$ -	$ -
Net investment income	1,843,545	1,285,317	(965,903)	1,983,264	418,050	450,938	435,094	591,731
Benefit payments	(177,264)	(152,444)	(163,648)	(184,624)	(176,377)	(214,991)	(215,174)	(230,891)
Administrative expenses	(24,935)	(52,551)	(22,396)	(35,106)	(39,115)	(34,449)	(15,693)	(16,744)
Net change in plan fiduciary net position	2,961,746	2,380,322	(301,947)	2,513,534	853,558	664,498	204,227	344,096
Plan fiduciary net position - beginning	11,630,966	9,250,644	9,552,591	7,039,057	6,185,499	5,521,001	5,316,774	4,972,678
Plan fiduciary net position - ending (b)	$ 14,592,712	$ 11,630,966	$ 9,250,644	$ 9,552,591	$ 7,039,057	$ 6,185,499	$ 5,521,001	$ 5,316,774
TMFPD RGMP net OPEB liability - ending (a) - (b)	4,045,637	5,997,990	6,595,155	4,205,947	6,411,124	4,551,649	4,296,791	1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	78.29%	65.98%	58.38%	69.43%	52.33%	57.61%	56.23%	77.66%
Covered-employee payroll	$ 26,249,767	$ 23,665,044	$ 22,776,688	$ 19,759,972	$ 16,408,769	$ 16,004,299	$ 15,660,842	$ 13,199,783
TMFPD RGMP's net OPEB liability as a percentage of covered-employee payroll	15.41%	25.35%	28.96%	21.29%	39.07%	28.44%	27.44%	11.59%

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S CONTRIBUTIONS – OPEB*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	$ 1,720,326	$ 2,031,446	$ 1,987,902	$ 1,219,612	$ 1,441,459	$ 1,113,849	$ 1,037,004	$ 650,895	$ 405,061
Contributions in relation to the actuarially determined contribution	2,488,616	1,320,400	1,300,000	850,000	750,000	651,000	463,000	-	-
Contribution deficiency (excess)	(768,290)	711,046	687,902	369,612	691,459	462,849	574,004	650,895	405,061
Covered-employee payroll	$ 29,442,360	$ 26,249,767	$ 23,665,044	$ 22,776,688	$ 19,759,972	$ 16,408,769	$ 16,004,299	$ 15,660,842	$ 13,199,783
Contributions as a percentage of covered-employee payroll	8.45%	5.03%	5.49%	3.73%	3.80%	3.97%	2.89%	0.00%	0.00%

Notes to Schedule

Valuation date	July 1, 2022
Methods and assumptions used to determine contribution amount:	
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar amount, closed
Remaining amortization period	8 years
Asset valuation method	Market value
Inflation	2.35%
Healthcare costs trend rate	5.5% initial, 3.7% ultimate
Salary increases	First two years after valuation: 12.0% each of first 4 years of service, and 4.5% thereafter Years 3+ after valuation: 9.3% each of first 4 years of service, and 2.35% thereafter
Investment rate of return	5.75%, net of OPEB plan investment expense
Mortality	PUB-2010, Amount Weighted, Above Median, Safety Mortality tables split by Male/Female, Employee/Retiree, and Health/Disabled. Projected generationally from the 2010 base year using the MP-2020 projection scale. Male healthy retiree rates increased by 30%, and female healthy retiree rates increased by 5%. Male disabled retiree rates increased by 30%, and female disabled retiree rates increased by 10%.

*GASB Statement No. 75 requires ten years of information to be presented in these schedules. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.



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NONMAJOR GOVERNMENTAL FUNDS

WASHOE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Assets				
Cash and investments	$ 107,497,298	$ 6,157,565	$ 14,717,443	$ 128,372,306
Restricted cash and investments	35,060	-	-	35,060
Accounts receivable	2,107,159	-	-	2,107,159
Property taxes receivable	182,934	16,117	75,207	274,258
Other taxes receivable	1,977,641	1,394,607	-	3,372,248
Interest receivable	317,251	7,888	55,024	380,163
Due from other governments	13,141,111	-	51,646	13,192,757
Deposits and prepaid items	164,219	-	-	164,219
Total Assets	$ 125,422,673	$ 7,576,177	$ 14,899,320	$ 147,898,170
Liabilities				
Accounts payable	$ 4,126,254	$ 1,698	$ 29,618	$ 4,157,570
Accrued salaries and benefits	2,534,148	-	-	2,534,148
Contracts/retention payable	34,742	-	3,398	38,140
Due to other funds	93,632	-	-	93,632
Due to other governments	5,519,254	-	294,569	5,813,823
Due to others	16,150	-	-	16,150
Deposits	505,206	-	-	505,206
Other liabilities	37,923	7,107	-	45,030
Unearned revenues	2,200,506	-	-	2,200,506
Total Liabilities	15,067,815	8,805	327,585	15,404,205
Deferred Inflows of Resources				
Unavailable revenue - grants and other revenue	1,000,985	1,400,619	41,940	2,443,544
Unavailable revenue - property taxes	152,085	13,108	60,763	225,956
Total Deferred Inflows of Resources	1,153,070	1,413,727	102,703	2,669,500
Fund Balances				
Nonspendable	164,219	-	-	164,219
Restricted	58,783,451	6,153,645	14,469,032	79,406,128
Committed	45,188,378	-	-	45,188,378
Assigned	5,065,740	-	-	5,065,740
Total Fund Balances	109,201,788	6,153,645	14,469,032	129,824,465
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 125,422,673	$ 7,576,177	$ 14,899,320	$ 147,898,170

WASHOE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues				
Taxes:				
Ad valorem	$ 27,212,009	$ 2,324,234	$ 11,242,516	$ 40,778,759
Residential construction tax	-	-	392,077	392,077
County Option MVFT 1.0 Cent	856,104	-	-	856,104
Special assessments	-	313,316	-	313,316
Licenses and permits	7,145,570	-	-	7,145,570
Intergovernmental revenues	48,230,739	-	538,967	48,769,706
Charges for services	20,447,916	-	-	20,447,916
Miscellaneous	15,542,664	201,408	957,553	16,701,625
Total Revenues	119,435,002	2,838,958	13,131,113	135,405,073
Expenditures				
Current:				
General government	780,054	-	-	780,054
Public safety	29,647,647	-	-	29,647,647
Public works	19,978,027	-	-	19,978,027
Health and sanitation	35,057,003	-	-	35,057,003
Welfare	61,772,272	-	-	61,772,272
Culture and recreation	4,241,184	-	-	4,241,184
Intergovernmental	-	-	7,988,601	7,988,601
Capital outlay	-	-	1,643,379	1,643,379
Debt Service:				
Principal	-	11,819,316	-	11,819,316
Interest	-	2,692,577	-	2,692,577
Debt service fees and other fiscal charges	-	50,257	-	50,257
Total Expenditures	151,476,187	14,562,150	9,631,980	175,670,317
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,041,185)	(11,723,192)	3,499,133	(40,265,244)
Other Financing Sources (Uses)				
Proceeds from asset disposition	91,247	-	-	91,247
Refunding payment to property owners	-	(181,619)	-	(181,619)
Transfers in	78,079,605	11,453,623	-	89,533,228
Transfers out	(33,209,608)	-	(6,047,650)	(39,257,258)
Total Other Financing Sources (Uses)	44,961,244	11,272,004	(6,047,650)	50,185,598
Net Change in Fund Balances	12,920,059	(451,188)	(2,548,517)	9,920,354
Fund Balances, July 1	96,281,729	6,604,833	17,017,549	119,904,111
Fund Balances, June 30	$ 109,201,788	$ 6,153,645	$ 14,469,032	$ 129,824,465



GENERAL FUND

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Taxes:				
Ad valorem:				
General	$ 229,344,177	$ 228,626,954	$ (717,223)	$ 213,529,857
Detention facility	17,457,946	17,403,297	(54,649)	16,254,285
Indigent insurance program	3,383,323	3,372,733	(10,590)	3,150,072
China Spring support	1,375,885	1,371,676	(4,209)	1,281,661
Family Court	4,330,653	4,317,116	(13,537)	4,032,102
AB 104	4,049,160	4,181,447	132,287	3,871,245
Room tax	665,000	662,654	(2,346)	662,897
Total Taxes	260,606,144	259,935,877	(670,267)	242,782,119
Licenses and Permits:				
Business:				
General business licenses	1,000,000	1,101,217	101,217	1,075,077
Electric/telecom business licenses	8,813,679	7,942,790	(870,889)	8,663,191
Liquor licenses	260,000	348,312	88,312	338,974
Short-term rentals	492,870	576,834	83,964	447,233
Sanitation franchise fees	1,350,000	1,298,333	(51,667)	1,234,612
Gas franchise fees	280,000	247,550	(32,450)	416,026
Cable television franchise fees	1,100,000	916,493	(183,507)	1,055,087
County gaming licenses	845,000	734,970	(110,030)	710,438
Gaming licenses - AB 104	675,000	1,196,133	521,133	1,136,983
Nonbusiness:				
Marriage affidavits	150,000	120,267	(29,733)	119,805
Mobile home permits	200	25	(175)	28
Other	300	7,650	7,350	14,438
Total Licenses and Permits	14,967,049	14,490,574	(476,475)	15,211,892
Intergovernmental Revenues:				
Federal grants	313,057	198,673	(114,384)	2,111,280
Federal payments in lieu of taxes	4,200,000	4,622,177	422,177	4,472,019
Federal incarceration charges	3,300,000	2,874,382	(425,618)	3,044,100
State Shared Revenues:				
State gaming licenses	130,000	118,485	(11,515)	121,829
Real property transfer tax - AB 104	975,000	965,763	(9,237)	850,713
SCCRT / GST - AB 104 Makeup	19,823,791	20,506,418	682,627	19,927,024
Consolidated taxes	160,175,176	162,944,143	2,768,967	158,901,112
State extraditions	48,000	75,127	27,127	55,069
Local contributions	154,890	155,159	269	151,898
Total Intergovernmental Revenues	189,119,914	192,460,327	3,340,413	189,635,044
Charges for Services:				
General Government:				
Clerk fees	100,000	117,548	17,548	119,017
Recorder fees	2,100,000	2,273,885	173,885	2,092,232
Map fees	1,600	530	(1,070)	12,064
Assessor commissions	2,368,000	3,205,700	837,700	3,244,362
Overhead recovery	9,226,587	9,226,587	-	8,154,565
Other	600,444	752,120	151,676	629,994
Subtotal General Government	14,396,631	15,576,370	1,179,739	14,252,234

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Judicial:				
Clerk court fees	$ 350,000	$ 391,600	$ 41,600	$ 359,139
Other	838,900	844,464	5,564	860,097
Subtotal Judicial	1,188,900	1,236,064	47,164	1,219,236
Public Safety:				
Police:				
Sheriff fees	410,000	359,129	(50,871)	367,416
Medical Examiner fees	1,859,343	1,600,545	(258,798)	1,591,067
Other	6,378,832	6,976,401	597,569	6,393,733
Corrections	127,500	135,911	8,411	140,066
Protective services	380,000	528,508	148,508	558,758
Subtotal Public Safety	9,155,675	9,600,494	444,819	9,051,040
Public Works	594,489	462,855	(131,634)	492,944
Welfare	-	-	-	25
Culture and Recreation	1,008,075	1,068,532	60,457	1,316,353
Total Charges for Services	26,343,770	27,944,315	1,600,545	26,331,832
Fines and Forfeitures:				
Fines:				
Library	10,000	9,180	(820)	6,739
Court	3,600,176	4,020,599	420,423	3,561,371
Penalties	2,901,500	3,111,102	209,602	3,201,734
Forfeitures/bail	1,647,032	354,752	(1,292,280)	304,752
Total Fines and Forfeits	8,158,708	7,495,633	(663,075)	7,074,596
Miscellaneous:				
Investment earnings	1,622,030	10,660,167	9,038,137	7,369,464
Net increase (decrease) in the fair value of investments	-	8,195,365	8,195,365	4,932,869
Rents and royalties	-	38,057	38,057	47,653
Other	2,362,275	2,626,111	263,836	2,711,936
Total Miscellaneous	3,984,305	21,519,700	17,535,395	15,061,922
Total Revenues	503,179,890	523,846,426	20,666,536	496,097,405
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	367,764	352,410	15,354	364,159
Employee benefits	218,318	216,140	2,178	204,780
Services and supplies	602,149	489,337	112,812	486,619
	1,188,231	1,057,887	130,344	1,055,558

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Executive / County Manager:				
Salaries and wages	$ 3,308,530	$ 3,321,378	$ (12,848)	$ 2,938,326
Employee benefits	1,670,636	1,616,386	54,250	1,446,405
Services and supplies	2,426,962	1,699,848	727,114	1,978,309
Capital outlay	45,000	-	45,000	13,530
	7,451,128	6,637,612	813,516	6,376,570
Elections / Registrar of Voters:				
Salaries and wages	2,423,375	1,923,224	500,151	1,968,221
Employee benefits	761,922	678,716	83,206	603,359
Services and supplies	2,477,971	2,071,126	406,845	3,063,445
Capital outlay	45,000	-	45,000	49,087
	5,708,268	4,673,066	1,035,202	5,684,112
Finance:				
Comptrollers Department				
Salaries and wages	3,886,396	3,907,102	(20,706)	3,539,497
Employee benefits	1,991,169	1,983,770	7,399	1,840,629
Services and supplies	799,654	512,099	287,555	592,414
	6,677,219	6,402,971	274,248	5,972,540
Treasurer:				
Salaries and wages	1,717,353	1,616,379	100,974	1,509,121
Employee benefits	988,599	926,823	61,776	866,632
Services and supplies	684,527	655,500	29,027	732,723
	3,390,479	3,198,702	191,777	3,108,476
Assessor:				
Salaries and wages	5,667,753	5,585,388	82,365	5,295,735
Employee benefits	3,093,095	3,037,575	55,520	2,943,939
Services and supplies	885,173	840,148	45,025	756,684
	9,646,021	9,463,111	182,910	8,996,358
Subtotal Finance	19,713,719	19,064,784	648,935	18,077,374
Other:				
Human Resources:				
Salaries and wages	1,952,557	1,901,355	51,202	1,757,550
Employee benefits	925,242	920,485	4,757	878,406
Services and supplies	1,397,273	1,076,066	321,207	876,870
	4,275,072	3,897,906	377,166	3,512,826
Clerk:				
Salaries and wages	1,258,553	1,224,766	33,787	1,144,088
Employee benefits	707,218	693,872	13,346	643,614
Services and supplies	210,262	73,806	136,456	73,671
	2,176,033	1,992,444	183,589	1,861,373
Recorder:				
Salaries and wages	1,685,602	1,489,529	196,073	1,507,315
Employee benefits	968,308	859,725	108,583	876,432
Services and supplies	191,581	93,981	97,600	90,625
Capital outlay	-	-	-	14,909
	2,845,491	2,443,235	402,256	2,489,281

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Technology Services:				
Salaries and wages	$ 8,486,259	$ 8,208,579	$ 277,680	$ 7,525,572
Employee benefits	4,516,851	4,269,800	247,051	3,990,918
Services and supplies	9,573,266	9,255,922	317,344	8,277,686
Capital outlay	-	-	-	9,957
	22,576,376	21,734,301	842,075	19,804,133
Accrued Benefits:				
Salaries and wages	3,310,000	3,396,349	(86,349)	3,253,565
Employee benefits	60,000	64,866	(4,866)	55,777
	3,370,000	3,461,215	(91,215)	3,309,342
Other General Government:				
Services and supplies-budgeted costs	1,772,524	(6,004,164)	7,776,688	1,095,057
Capital outlay	-	22,133,906	(22,133,906)	12,940,175
Debt service-principal		7,268,272	(7,268,272)	2,220,973
	1,772,524	23,398,014	(21,625,490)	16,256,205
Subtotal Other	37,015,496	56,927,115	(19,911,619)	47,233,160
Total General Government Function	71,076,842	88,360,464	(17,283,622)	78,426,774
Judicial Function:				
District Court:				
Salaries and wages	16,911,572	16,970,306	(58,734)	16,248,458
Employee benefits	8,981,110	8,910,052	71,058	8,360,795
Services and supplies	4,959,480	4,677,553	281,927	4,554,267
	30,852,162	30,557,911	294,251	29,163,520
District Attorney:				
Salaries and wages	21,449,628	21,626,892	(177,264)	19,704,819
Employee benefits	11,160,618	11,113,866	46,752	10,228,527
Services and supplies	1,960,705	1,797,287	163,418	1,743,439
	34,570,951	34,538,045	32,906	31,676,785
Public Defense:				
Public Defender:				
Salaries and wages	9,665,583	9,512,833	152,750	8,680,415
Employee benefits	4,791,361	4,607,237	184,124	4,300,355
Services and supplies	698,293	669,822	28,471	713,916
	15,155,237	14,789,892	365,345	13,694,686
Alternate Public Defender:				
Salaries and wages	3,574,356	3,628,238	(53,882)	3,051,549
Employee benefits	1,705,757	1,698,354	7,403	1,471,266
Services and supplies	551,746	527,164	24,582	231,646
	5,831,859	5,853,756	(21,897)	4,754,461
Conflict Counsel:		1		
Salaries and wages	61,493	62,169	(676)	56,794
Employee benefits	38,694	38,935	(241)	33,416
Services and supplies	3,522,044	3,860,617	(338,573)	4,160,988
	3,622,231	3,961,721	(339,490)	4,251,198
Subtotal Public Defense	24,609,327	24,605,369	3,958	22,700,345

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Justice Courts:				
Salaries and wages	$ 10,202,211	$ 10,127,602	$ 74,609	$ 9,226,360
Employee benefits	5,143,272	5,088,235	55,037	4,741,745
Services and supplies	1,078,101	1,043,361	34,740	1,068,837
	16,423,584	16,259,198	164,386	15,036,942
Other Judicial:				
Employee benefits-Budgeted savings	32,025	32,025	-	-
Services and supplies-unbudgeted savings	725,047	-	725,047	-
Subtotal Other	757,072	32,025	725,047	-
Total Judicial Function	107,213,096	105,992,548	1,220,548	98,577,592
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	86,708,015	90,036,595	(3,328,580)	79,982,511
Employee benefits	56,270,971	55,288,611	982,360	50,264,014
Services and supplies	29,628,587	28,999,231	629,356	24,008,131
Capital Outlay	531,220	488,443	42,777	844,105
	173,138,793	174,812,880	(1,674,087)	155,098,761
Medical Examiner:				
Salaries and wages	3,964,754	3,965,322	(568)	3,790,417
Employee benefits	1,594,502	1,576,340	18,162	1,510,399
Services and supplies	1,052,798	730,486	322,312	882,407
	6,612,054	6,272,148	339,906	6,183,223
County Manager-Countywide Initiatives:				
Salaries and wages	128,134	128,123	11	120,949
Employee benefits	68,536	68,532	4	65,985
Services and supplies	2,627,671	2,381,296	246,375	2,735,841
Capital Outlay	67,500	105,157	(37,657)	30,372
	2,891,841	2,683,108	208,733	2,953,147
Juvenile Services:				
Salaries and wages	11,293,781	10,522,058	771,723	9,940,724
Employee benefits	6,907,687	6,450,078	457,609	6,185,023
Services and supplies	1,678,502	1,410,154	268,348	1,562,610
	19,879,970	18,382,290	1,497,680	17,688,357
Fire Suppression:				
Employee benefits	6,900	-	6,900	(124)
Services and supplies	1,306,225	1,181,209	125,016	1,359,329
	1,313,125	1,181,209	131,916	1,359,205
Emergency Management:				
Salaries and wages	352,864	378,165	(25,301)	357,092
Employee benefits	186,975	192,744	(5,769)	186,047
Services and supplies	61,923	72,469	(10,546)	42,124
	601,762	643,378	(41,616)	585,263

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Protective Services:				
Alternative Sentencing:				
Salaries and wages	$ 2,187,480	$ 2,257,506	$ (70,026)	$ 2,247,905
Employee benefits	920,856	900,239	20,617	891,432
Services and supplies	1,331,363	1,156,681	174,682	1,163,454
	4,439,699	4,314,426	125,273	4,302,791
Public Administrator:				
Salaries and wages	1,020,700	1,022,381	(1,681)	916,544
Employee benefits	570,528	570,413	115	536,308
Services and supplies	87,970	63,389	24,581	61,882
	1,679,198	1,656,183	23,015	1,514,734
Public Guardian:				
Salaries and wages	1,918,594	1,847,343	71,251	1,848,761
Employee benefits	1,033,213	992,352	40,861	1,010,315
Services and supplies	136,633	102,332	34,301	103,201
	3,088,440	2,942,027	146,413	2,962,277
Subtotal Protective Services	9,207,337	8,912,636	294,701	8,779,802
Other Public Safety				
Services and supplies-unbudgeted savings	5,497	-	5,497	-
Total Public Safety Function	213,650,379	212,887,649	762,730	192,647,758
Public Works Function:				
CSD - Public Works:				
Salaries and wages	7,902,538	8,227,364	(324,826)	7,633,543
Employee benefits	4,260,170	4,371,971	(111,801)	4,113,064
Services and supplies	7,992,499	7,154,353	838,146	6,819,543
Capital outlay	562,987	246,043	316,944	244,219
Total Public Works Function	20,718,194	19,999,731	718,463	18,810,369
Welfare Function:				
Human Services Department:				
Salaries and wages	1,037,147	1,085,547	(48,400)	922,510
Employee benefits	553,701	550,675	3,026	503,112
Services and supplies	592,840	570,289	22,551	327,504
Total Welfare Function	2,183,688	2,206,511	(22,823)	1,753,126

WASHOE COUNTY, NEVADA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Culture and Recreation Function:				
Library Department:				
Salaries and wages	$ 7,528,905	$ 7,349,379	$ 179,526	$ 6,933,327
Employee benefits	4,060,709	3,925,117	135,592	3,728,790
Services and supplies	1,094,430	946,220	148,210	1,008,052
	12,684,044	12,220,716	463,328	11,670,169
CSD - Regional Parks and Open Space:				
Salaries and wages	3,846,562	3,705,912	140,650	3,423,022
Employee benefits	1,923,262	1,879,404	43,858	1,723,187
Services and supplies	3,474,400	3,434,096	40,304	3,255,517
Capital outlay	279,305	300,497	(21,192)	509,281
	9,523,529	9,319,909	203,620	8,911,007
Total Culture and Recreation Function	22,207,573	21,540,625	666,948	20,581,176
Community Support Function:				
Services and supplies	520,114	432,810	87,304	366,920
Capital outlay	-	44,232	(44,232)	-
Total Community Support Function	520,114	477,042	43,072	366,920
Intergovernmental Expenditures:				
Indigent Insurance Program	3,383,323	3,368,403	14,920	3,146,645
China Springs Youth Facility	1,445,008	1,016,591	428,417	997,363
Ethics Commission Assessment	27,707	31,415	(3,708)	28,113
Truckee Meadows Regional Planning	318,801	318,801	-	307,723
Total Intergovernmental Expenditures	5,174,839	4,735,210	439,629	4,479,844
Total Expenditures	442,744,725	456,199,780	(13,455,055)	415,643,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,435,165	67,646,646	7,211,481	80,453,846
Other Financing Sources (Uses)				
Contingency	(1,665,142)	-	1,665,142	-
Proceeds from asset disposition	-	24	24	2,660
Intangible right to use assets	-	22,133,906	22,133,906	12,940,175
Transfers:				
Special Revenue Funds-Transfers in	876,091	1,027,260	151,169	1,250,102
Transfer From Risk Management	(1,595,524)	(1,595,524)	-	
Special Revenue Funds-(Transfers out)	(60,578,203)	(60,581,373)	(3,170)	(60,407,917)
Debt Service Funds-(Transfers out)	(6,167,624)	(6,176,053)	(8,429)	(6,158,439)
Capital Projects Funds-(Transfers out)	(13,058,709)	(13,058,709)	-	(27,500,000)
Total Other Financing Sources (Uses)	(82,189,111)	(58,250,469)	23,938,642	(79,873,419)
Net Change in Fund Balances	(21,753,946)	9,396,177	31,150,123	580,427
Fund Balances, July 1	97,960,895	154,152,738	56,191,843	153,572,311
Fund Balances, June 30	$ 76,206,949	$ 163,548,915	$ 87,341,966	$ 154,152,738



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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Page

Major Special Revenue Fund:

Child Protective Services Fund: To account for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children 113

Other Restricted Fund: To account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund departments 114

Nonmajor Special Revenue Funds:

Health Fund: To account for grants, user fees and other revenue sources specifically dedicated to on-going health programs and services. 125

Senior Services Fund: To account for grants, charges for services and ad valorem taxes specifically appropriated to provide services for senior citizens 126

Enhanced 911 Fund: To account for Enhanced 911 fees specifically appropriated for the enhancement of the communication system for reporting emergencies 127

Library Expansion Fund: To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system. 128

Animal Services Fund: To account for ad valorem taxes and related investment earnings specifically appropriated to operate a regional animal services shelter and to provide regional field enforcement operations 129

Regional Public Safety Training Center Fund: To account for the operations and management of a public safety training center for the benefit of local public safety agencies 130

Truckee River Flood Management Infrastructure Fund: To account for resources derived from the 0.125% infrastructure sales tax and related investment earnings specifically appropriated to fund the Truckee River Flood Management Project and related debt service 131

Regional Communication System Fund: To account for the development, operations and management of the regional communications system for the benefit of participating public safety and non-public safety agencies 132

Regional Permits System Fund: To account for the development, operations and management of the regional permit system for the benefit of participating cities and counties agencies 133

Central Truckee Meadows Remediation District Fund: To account for resources derived from remediation fees and related investment earnings specifically appropriated for the remediation of the quality of water in the Central Truckee Meadows Remediation District 134

Roads Fund: To account for specific revenue sources that are restricted to the construction, purchase of equipment for that construction, maintenance and repair of county roads. 135

Marijuana Establishment Fund: To account for specific revenue sources that are committed to regulatory zoning, business licensing and public safety associated with the legalization of marijuana.. 136

Indigent Tax Levy Fund: To account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to the indigent. 137

Homelessness Fund: To account for specific revenue sources and investment earnings specifically appropriated to providing supportive services for people experiencing homelessness. 138

Unified Computer Aided Dispatch (CAD) and Records Management System(s) (RMS) Fund: To account for specific revenue sources and investment earnings specifically appropriated for the county's records management system and computer aided dispatch system. 139



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WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 9,022,194	$ 8,993,947	$ (28,247)	$ 8,400,147
Licenses and Permits:				
Day care licenses	45,000	-	(45,000)	21,180
Intergovernmental Revenues:				
Federal grants	31,745,479	22,764,469	(8,981,010)	25,290,000
State grants	22,361,788	21,791,301	(570,487)	21,304,932
Charges for Services:				
Service fees	6,261,631	5,380,051	(881,580)	6,763,095
Miscellaneous:				
Contributions and donations	80,675	80,675	-	95,768
Other	838,071	780,200	(57,871)	645,677
Surplus equipment sales	-	1,500	1,500	266
Total Revenues	70,354,838	59,792,143	(10,562,695)	62,521,065
Expenditures				
Welfare Function:				
Salaries and wages	30,066,973	29,338,797	728,176	26,166,973
Employee benefits	16,221,942	15,479,567	742,375	14,130,376
Services and supplies	40,280,750	32,993,507	7,287,243	33,405,683
Capital outlay	274,200	231,768	42,432	159,643
Total Expenditures	86,843,865	78,043,639	8,800,226	73,862,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,489,027)	(18,251,496)	(1,762,469)	(11,341,610)
Other Financing Sources (Uses)				
Transfers In:				
Indigent Tax Levy Fund	12,585,763	12,585,763	-	10,845,943
Net Change in Fund Balances	(3,903,264)	(5,665,733)	(1,762,469)	(495,667)
Fund Balances, July 1	15,688,004	16,655,157	967,153	17,150,824
Fund Balances, June 30	$ 11,784,740	$ 10,989,424	$ (795,316)	$ 16,655,157

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 2,255,548	$ 2,248,547	$ (7,001)	$ 2,100,059
Car rental	2,050,820	2,222,939	172,119	2,220,620
Licences and Permits:	-	-	-	14,930
Intergovernmental revenues:				
Federal grants	93,886,026	42,595,034	(51,290,992)	37,869,535
Federal narcotics forfeitures	110,800	53,873	(56,927)	53,889
State grants	3,858,431	2,779,084	(1,079,347)	2,952,252
Local contributions	909,320	927,395	18,075	1,030,092
Charges for Services:				
General Government:				
Recorder fees	402,000	352,685	(49,315)	329,355
Map fees	96,000	82,740	(13,260)	83,920
Assessor commissions	923,275	1,069,431	146,156	1,081,338
Other	6,000	28,155	22,155	28,455
Judicial	1,416,500	1,308,073	(108,427)	1,157,808
Public Safety	1,128,213	1,234,614	106,401	1,576,595
Public Works	110,695	93,301	(17,394)	86,734
Culture and Recreation	345,000	341,750	(3,250)	271,608
Fines and Forfeitures:				
Court fines	3,835,675	2,777,282	(1,058,393)	2,548,960
Forfeitures/bail	80,100	5,900	(74,200)	30,898
Miscellaneous:				
Investment earnings	97,433	3,137,554	3,040,121	3,951,804
Net increase (decrease) in the fair value of investments	670,583	288,216	(382,367)	97,253
Contributions and donations	11,994,961	840,815	(11,154,146)	3,402,419
Other	5,176,831	6,786,514	1,609,683	3,966,255
Total Revenues	129,354,211	69,173,902	(60,180,309)	64,854,779
Expenditures				
General Government Function:				
County Manager:				
Salaries and wages	204,778	38,539	166,239	-
Employee benefits	105,403	18,523	86,880	-
Services and supplies	10,397,458	190,647	10,206,811	53,239
	10,707,639	247,709	10,459,930	53,239
Assessor:				
Salaries and wages	245,503	209,362	36,141	-
Employee benefits	125,403	99,588	25,815	-
Services and supplies	3,637,842	558,740	3,079,102	474,787
Capital outlay	150,000	-	150,000	-
	4,158,748	867,690	3,291,058	474,787
Clerk:				
Services and supplies	162,012	12,530	149,482	39
Registrar of Voters:				
Services and supplies	638,777	711,968	(73,191)	461,283
Capital outlay	279,600	179,865	99,735	585,437
	$ 918,377	$ 891,833	$ 26,544	$ 1,046,720

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Recorder:				
Salaries and wages	$ 114,280	$ 110,727	$ 3,553	$ 106,746
Employee benefits	49,578	49,261	317	48,178
Services and supplies	3,964,492	266,822	3,697,670	134,968
	4,128,350	426,810	3,701,540	289,892
Technology Services:				
Services and supplies	228,020	-	228,020	72,180
Community Development:				
Services and supplies	3,377	3,377	-	1,746
Opioid Settlements:				
Salaries and wages	79,363	67,923	11,440	24,066
Employee benefits	31,287	29,117	2,170	10,971
Services and supplies	1,483,634	22,531	1,461,103	4,930
	1,594,284	119,571	1,474,713	39,967
SLFRF COVID Recovery:				
Salaries and wages	255,064	(181,434)	436,498	271,923
Employee benefits	135,077	122,732	12,345	136,155
Services and supplies	4,325,723	362,548	3,963,175	1,088,833
	4,715,864	303,846	4,412,018	1,496,911
Total General Government Function	26,616,671	2,873,366	23,743,305	3,475,481
Judicial Function:				
District Court:				
Salaries and wages	1,438,652	888,524	550,128	563,131
Employee benefits	743,395	463,291	280,104	552,053
Services and supplies	13,105,031	1,103,850	12,001,181	1,198,356
Capital outlay	326,799	19,716	307,083	-
	15,613,877	2,475,381	13,138,496	2,313,540
District Attorney:				
Salaries and wages	3,812,331	2,571,509	1,240,822	2,294,168
Employee benefits	2,002,499	1,442,996	559,503	1,280,482
Services and supplies	2,405,416	739,385	1,666,031	751,126
	8,220,246	4,753,890	3,466,356	4,325,776
Justice Courts:				
Reno Justice Court:				
Salaries and wages	54,595	129,886	(75,291)	107,908
Employee benefits	-	6,656	(6,656)	5,745
Services and supplies	4,629,788	916,779	3,713,009	417,576
	4,684,383	1,053,321	3,631,062	531,229
Sparks Justice Court:				
Salaries and wages	15,000	-	15,000	(315)
Employee benefits	-	-	-	(6)
Services and supplies	1,003,006	127,990	875,016	103,285
	1,018,006	127,990	890,016	102,964
Incline Justice Court:				
Services and supplies	$ 100,780	$ 24,721	$ 76,059	$ 38,391

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Wadsworth Justice Court:				
Salaries and wages	$ 8,000	$ -	$ 8,000	$ -
Services and supplies	257,481	30,797	226,684	18,583
	265,481	30,797	234,684	18,583
Neigborhood Justice Center:				
Services and supplies	150,000	183,184	(33,184)	116,302
SLFRF COVID Recovery:				
Salaries and wages	1,185,798	974,826	210,972	536,284
Employee benefits	604,225	273,195	331,030	296,632
Services and supplies	954,670	338,064	616,606	104,077
	2,744,693	1,586,085	1,158,608	936,993
Undesignated:				
Services and supplies	116,370	-	116,370	-
Total Judicial Function	32,913,836	10,235,369	22,678,467	8,383,778
Public Safety Function:				
Sheriff:				
Salaries and wages	4,783,969	3,980,083	803,886	2,932,117
Employee benefits	2,571,813	2,189,384	382,429	1,497,943
Services and supplies	19,215,169	3,434,233	15,780,936	1,889,587
Capital outlay	858,614	531,683	326,931	270,479
	27,429,565	10,135,383	17,294,182	6,590,126
Medical Examiner:				
Salaries and wages	479,056	182,982	296,074	82,358
Employee benefits	227,928	60,882	167,046	45,535
Services and supplies	1,171,491	266,845	904,646	76,607
Capital outlay	-	73,789	(73,789)	-
	1,878,475	584,498	1,293,977	204,500
Fire Suppression:				
Services and supplies	19,247	-	19,247	-
Juvenile Services:				
Salaries and wages	511,108	353,366	157,742	374,009
Employee benefits	170,946	149,343	21,603	176,884
Services and supplies	2,728,211	971,205	1,757,006	947,641
	3,410,265	1,473,914	1,936,351	1,498,534
Emergency Management:				
Salaries and wages	83,674	55,875	27,799	14,409
Employee benefits	34,278	30,397	3,881	6,973
Services and supplies	1,216,903	762,719	454,184	643,593
Capital outlay	-	-	-	123,948
	1,334,855	848,991	485,864	788,923
Alternative Sentencing:				
Salaries and wages	714,922	337,117	377,805	321,552
Employee benefits	394,542	200,464	194,078	193,558
Services and supplies	1,007,601	315,436	692,165	227,889
	$ 2,117,065	$ 853,017	$ 1,264,048	$ 742,999

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
SLFRF COVID Recovery:				
Salaries and wages	$ 110,408	$ 137,445	$ (27,037)	$ 105,729
Employee benefits	62,512	64,140	(1,628)	66,784
Services and supplies	1,528,511	731,942	796,569	99,798
Capital outlay	-	-	-	32,833
	1,701,431	933,527	767,904	305,144
Total Public Safety Function	37,890,903	14,829,330	23,061,573	10,130,226
Public Works Function:				
CSD - Public Works:				
Salaries and wages	45,243	-	45,243	58,662
Employee benefits	26,298	4,794	21,504	36,045
Services and supplies	1,084,174	896,190	187,984	1,009,936
Capital outlay	-	8,870	(8,870)	-
	1,155,715	909,854	245,861	1,104,643
SLFRF COVID Recovery:				
Services and supplies	350,000	255,000	95,000	20,448
Total Public Works Function	1,505,715	1,164,854	340,861	1,125,091
Health and Sanitation Function:				
Opioid Settlements:				
Services and supplies	3,009,786	1,374,593	1,635,193	-
SLFRF COVID Recovery:				
Services and supplies	1,169,780	1,024,649	145,131	2,100,038
West Hills Rehabitation:				
Services and supplies	-	9,242	(9,242)	-
Capital outlay	-	49,989	(49,989)	-
	-	59,231	(59,231)	-
Total Health and Sanitation Function	4,179,566	2,458,473	1,721,093	2,100,038
Welfare Function:				
Opioid Settlements:				
Services and supplies	1,000,000	392,214	607,786	-
SLFRF COVID Recovery:				
Salaries and wages	-	529,478	(529,478)	526,499
Employee benefits	-	(27,507)	27,507	308,089
Services and supplies	8,714,701	3,539,537	5,175,164	5,222,136
Capital outlay	-	116,408	(116,408)	178,786
	8,714,701	4,157,916	4,556,785	6,235,510
Total Welfare Function	9,714,701	4,550,130	5,164,571	6,235,510
Culture and Recreation Function:				
Library:				
Services and supplies	103,157	42,532	60,625	104,961
Capital outlay	-	58,510	(58,510)	70,598
	103,157	101,042	2,115	175,559
CSD - Regional Parks and Open Space:				
Salaries and wages	51,562	53,026	(1,464)	41,598
Employee benefits	34,346	34,619	(273)	26,547
Services and supplies	741,010	29,053	711,957	22,720
	$ 826,918	$ 116,698	$ 710,220	$ 90,865

WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
May Center:				
Salaries and wages	$ 354,128	$ 285,772	$ 68,356	$ 296,326
Employee benefits	117,281	97,975	19,306	117,184
Services and supplies	896,370	267,220	629,150	261,133
	1,367,779	650,967	716,812	674,643
SLFRF COVID Recovery:				
Services and supplies	1,863,637	652,395	1,211,242	1,175,520
Capital outlay	-	10,768	(10,768)	15,302
	1,863,637	663,163	1,200,474	1,190,822
Total Culture and Recreation Function	4,161,491	1,531,870	2,629,621	2,131,889
Intergovernmental:				
Cooperative Extension apportionment	2,255,548	2,247,943	7,605	2,099,948
Total Expenditures	119,238,431	39,891,335	79,347,096	35,681,961
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 10,115,780	$ 29,282,567	$ 19,166,787	$ 29,172,818
Other Financing Sources (Uses)				
Proceeds from asset disposition	$ -	$ 3,135	$ 3,135	$ 5,986
Transfers In:				
General Fund	10,000	10,000	-	-
Transfers Out:				
General Fund	(129,922)	(281,092)	(151,170)	(532,589)
Debt Service Fund	(2,050,820)	(2,278,000)	(227,180)	(2,150,206)
Capital Improvement Fund	(44,426,612)	(20,174,257)	24,252,355	(16,272,946)
Total Other Financing Sources (Uses)	(46,597,354)	(22,720,214)	23,877,140	(18,949,755)
Net Change in Fund Balances	(36,481,574)	6,562,353	43,043,927	10,223,063
Fund Balances, July 1	41,097,408	45,257,085	4,159,677	35,034,022
Fund Balances, June 30	$ 4,615,834	$ 51,819,438	$ 47,203,604	$ 45,257,085

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Health Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund	Animal Services Fund
Assets					
Cash and investments	$ 13,314,491	$ 5,828,535	$ 7,722,683	$ 4,683,439	$ 8,297,849
Restricted cash and investments	-	-	-	-	-
Accounts receivable	29,034	-	1,425,625	-	535,011
Property taxes receivable	-	15,043	-	30,085	47,548
Other taxes receivable	-	-	-	-	-
Interest receivable	-	-	27,243	17,236	30,019
Due from other governments	3,760,435	1,074,232	4	-	2,957
Deposits and prepaid items	-	100,000	-	-	
Total Assets	$ 17,103,960	$ 7,017,810	$ 9,175,555	$ 4,730,760	$ 8,913,384
Liabilities					
Accounts payable	$ 169,840	$ 387,208	$ 38,892	$ 132,855	$ 70,448
Accrued salaries and benefits	995,466	205,684	15,159	92,594	224,626
Contracts/retention payable	-	-	-	-	-
Due to other funds	-	-	93,632	-	-
Due to other governments	39,263	6,993	268,341	-	2,516
Due to others	-	-	-	-	-
Deposits	-	-	-	-	-
Other liabilities	-	965	-	-	36,958
Unearned revenue	6,733	-	-	-	-
Total Liabilities	1,211,302	600,850	416,024	225,449	334,548
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	338,252	20,765	13,138	22,881
Unavailable revenue - property taxes	-	12,154	-	24,307	38,535
Total Deferred Inflows of Resources	-	350,406	20,765	37,445	61,416
Fund Balances					
Nonspendable	-	100,000	-	-	-
Restricted	15,892,658	92,828	8,738,766	3,336,415	223,644
Committed	-	5,873,726	-	1,131,451	8,293,776
Assigned	-	-	-	-	-
Total Fund Balances	15,892,658	6,066,554	8,738,766	4,467,866	8,517,420
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,103,960	$ 7,017,810	$ 9,175,555	$ 4,730,760	$ 8,913,384

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Regional Permits System Fund
Assets				
Cash and investments	$ 1,514,548	$ 174,767	$ 5,257,957	$ 906,818
Restricted cash and investments	-	-	-	-
Accounts receivable	6,090	-	-	-
Property taxes receivable	-	-	-	-
Other taxes receivable	-	-	-	-
Interest receivable	5,501	334	18,100	3,885
Due from other governments	5,270	3,295,061	276,754	-
Deposits and prepaid items	-	-	-	-
Total Assets	$ 1,531,409	$ 3,470,162	$ 5,552,811	$ 910,703
Liabilities				
Accounts payable	$ 55,100	$ 198	$ 54,487	$ 195
Accrued salaries and benefits	23,067	49,382	26,084	-
Contracts/retention payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	792	-	-	-
Due to others	-	-	-	-
Deposits	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	2,193,773	-
Total Liabilities	78,959	49,580	2,274,344	195
Deferred Inflows of Resources				
Unavailable revenue - grants and other revenue	4,193	255	281,243	2,961
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	4,193	255	281,243	2,961
Fund Balances				
Nonspendable	-	-	-	-
Restricted	1,448,257	3,420,327	2,997,224	907,547
Committed	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	1,448,257	3,420,327	2,997,224	907,547
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,531,409	$ 3,470,162	$ 5,552,811	$ 910,703

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

Central Truckee Meadows Remediation District Fund	Roads Fund	Marijuana Establishment Fund	Indigient Tax Levy Fund	Homelessness Fund	CAD & RMS Fund	Total
$ 4,450,194	$ 4,468,973	$ 1,308,476	$ 21,426,370	$ 28,082,725	$ 59,473	$ 107,497,298
-	-	-	35,060	-	-	35,060
13,626	89,153	-	8,620	-	-	2,107,159
-	-	-	90,258	-	-	182,934
-	1,977,641	-	-	-	-	1,977,641
16,245	17,944	4,520	76,475	99,365	384	317,251
4,314	-	-	2,756,780	1,965,304	-	13,141,111
-	-	-	40,000	24,219	-	164,219
$ 4,484,379	$ 6,553,711	$ 1,312,996	$ 24,433,563	$ 30,171,613	$ 59,857	$ 125,422,673
$ 99,523	$ 379,283	$ -	$ 169,165	$ 2,569,060	$ -	$ 4,126,254
24,528	277,916	-	66,898	532,744	-	2,534,148
-	34,742	-	-	-	-	34,742
-	-	-	-	-	-	93,632
240,328	1,349	-	4,891,470	68,202	-	5,519,254
-	16,150	-	-	-	-	16,150
-	505,206	-	-	-	-	505,206
-	-	-	-	-	-	37,923
-	-	-	-	-	-	2,200,506
364,379	1,214,646	-	5,127,533	3,170,006	-	15,067,815
12,382	13,677	3,445	64,388	223,113	292	1,000,985
4,166	-	-	72,923	-	-	152,085
16,548	13,677	3,445	137,311	223,113	292	1,153,070
-	-	-	40,000	24,219	-	164,219
1,756,304	-	-	19,128,719	781,197	59,565	58,783,451
2,347,148	259,648	1,309,551	-	25,973,078	-	45,188,378
-	5,065,740	-	-	-	-	5,065,740
4,103,452	5,325,388	1,309,551	19,168,719	26,778,494	59,565	109,201,788
$ 4,484,379	$ 6,553,711	$ 1,312,996	$ 24,433,563	$ 30,171,613	$ 59,857	$ 125,422,673

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Health Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund
Revenues				
Taxes:				
Ad valorem	$ -	$ 2,248,547	$ -	$ 4,497,017
County Option MVFT 1.0 Cent	-	-	-	-
Licenses and permits	5,249,257	-	-	-
Intergovernmental revenues	12,939,480	2,660,511	-	-
Charges for services	5,058,446	668,169	7,298,869	-
Miscellaneous	2,693,164	161,783	427,852	263,291
Total Revenues	25,940,347	5,739,010	7,726,721	4,760,308
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	5,113,629	-
Public works	-	-	-	-
Health and sanitation	33,220,250	-	-	-
Welfare	-	10,385,657	-	-
Culture and recreation	-	-	-	4,241,184
Total Expenditures	33,220,250	10,385,657	5,113,629	4,241,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,279,903)	(4,646,647)	2,613,092	519,124
Other Financing Soures (Uses)				
Proceeds from asset disposition	-	-	-	-
Transfers in	9,521,528	3,757,420	-	-
Transfers out	(2,369,647)	-	(250,000)	(2,075)
Total Other Financing Sources (Uses)	7,151,881	3,757,420	(250,000)	(2,075)
Net Change in Fund Balances	(128,022)	(889,227)	2,363,092	517,049
Fund Balances, July 1	16,020,680	6,955,781	6,375,674	3,950,817
Fund Balances, June 30	$ 15,892,658	$ 6,066,554	$ 8,738,766	$ 4,467,866

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

Animal Services Fund	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Regional Permits System Fund	Central Truckee Meadows Remediation District Fund	Roads Fund
$ 6,975,463	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	856,104
661,237	-	-	-	-	-	-
-	-	15,385,602	2,864,156	456,964	-	10,558,824
184,325	993,688	-	-	185,297	1,251,884	715,053
853,611	183,335	1,358,569	255,881	45,734	266,016	304,631
8,674,636	1,177,023	16,744,171	3,120,037	687,995	1,517,900	12,434,612
-	-	-	-	778,997	-	-
8,144,634	1,203,059	13,499,284	1,687,041	-	-	-
-	-	-	-	-	-	19,978,027
-	-	-	-	-	1,836,753	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,144,634	1,203,059	13,499,284	1,687,041	778,997	1,836,753	19,978,027
530,002	(26,036)	3,244,887	1,432,996	(91,002)	(318,853)	(7,543,415)
-	-	-	-	-	-	91,247
-	-	-	27,786	113,296	-	6,831,125
(4,288)	-	(2,532,566)	(494,791)	-	-	-
(4,288)	-	(2,532,566)	(467,005)	113,296	-	6,922,372
525,714	(26,036)	712,321	965,991	22,294	(318,853)	(621,043)
7,991,706	1,474,293	2,708,006	2,031,233	885,253	4,422,305	5,946,431
$ 8,517,420	$ 1,448,257	$ 3,420,327	$ 2,997,224	$ 907,547	$ 4,103,452	$ 5,325,388

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Marijuana Establishment Fund	Indigent Tax Levy Fund	Homelessness Fund	CAD & RMS Fund	TOTAL
Revenues					
Taxes:					
Ad valorem	$ -	$ 13,490,982	$ -	$ -	$ 27,212,009
County Option MVFT 1.0 Cent	-	-	-	-	856,104
Licenses and permits	1,235,076	-	-	-	7,145,570
Intergovernmental revenues	-	186,134	1,260,910	1,918,158	48,230,739
Charges for services	-	617,667	3,474,518	-	20,447,916
Miscellaneous	71,148	6,925,122	1,672,924	59,603	15,542,664
Total Revenues	1,306,224	21,219,905	6,408,352	1,977,761	119,435,002
Expenditures					
Current:					
General government	567	-	-	490	780,054
Public safety	-	-	-	-	29,647,647
Public works	-	-	-	-	19,978,027
Health and sanitation	-	-	-	-	35,057,003
Welfare	-	18,117,610	33,269,005	-	61,772,272
Culture and recreation	-	-	-	-	4,241,184
Total Expenditures	567	18,117,610	33,269,005	490	151,476,187
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,305,657	3,102,295	(26,860,653)	1,977,271	(32,041,185)
Other Financing Soures (Uses)					
Proceeds from asset disposition	-	-	-	-	91,247
Transfers in	-	24,102,463	33,725,987	-	78,079,605
Transfers out	(1,087,000)	(24,551,535)	-	(1,917,706)	(33,209,608)
Total Other Financing Sources (Uses)	(1,087,000)	(449,072)	33,725,987	(1,917,706)	44,961,244
Net Change in Fund Balances	218,657	2,653,223	6,865,334	59,565	12,920,059
Fund Balances, July 1	1,090,894	16,515,496	19,913,160	-	96,281,729
Fund Balances, June 30	$ 1,309,551	$ 19,168,719	$ 26,778,494	$ 59,565	$ 109,201,788

WASHOE COUNTY, NEVADA
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Licenses and permits	$ 5,255,257	$ 5,249,257	$ (6,000)	$ 4,443,826
Intergovernmental Revenues:				
Federal grants	23,253,744	11,322,151	(11,931,593)	15,249,371
State grants	634,951	660,927	25,976	686,039
Other	1,250,277	956,402	(293,875)	1,075,181
Charges for Services:				
Health	4,733,666	5,058,446	324,780	3,837,869
Miscellaneous:				
Contributions and donations	9,697	9,969	272	18,135
Other	1,001,895	2,683,195	1,681,300	184,851
Total Revenues	36,139,487	25,940,347	(10,199,140)	25,495,272
Expenditures				
Health and Sanitation Function:				
Salaries and wages	19,632,106	17,173,382	2,458,724	15,942,676
Employee benefits	10,353,367	8,878,109	1,475,258	8,455,212
Services and supplies	11,362,470	6,931,151	4,431,319	11,075,043
Capital outlay	1,198,914	237,608	961,306	1,171,939
Total Expenditures	42,546,857	33,220,250	9,326,607	36,644,870
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,407,370)	(7,279,903)	(872,533)	(11,149,598)
Other Financing Sources (Uses)				
Transfers in	9,518,356	9,521,528	3,172	9,516,856
Transfers out	(9,607,251)	(2,369,647)	7,237,604	(1,222,177)
Total Other Financing Sources (Uses)	(88,895)	7,151,881	7,240,776	8,294,679
Net Change in Fund Balances	(6,496,265)	(128,022)	6,368,243	(2,854,919)
Fund Balances, July 1	14,151,038	16,020,680	1,869,642	18,875,599
Fund Balances, June 30	$ 7,654,773	$ 15,892,658	$ 8,237,885	$ 16,020,680

WASHOE COUNTY, NEVADA
SENIOR SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 2,255,548	$ 2,248,547	$ (7,001)	$ 2,100,059
Intergovernmental Revenues:				
Federal grants	1,819,184	1,320,479	(498,705)	1,200,132
State and local grants	1,382,694	1,340,032	(42,662)	1,159,702
Charges for Services:				
Senior law project fees	50,000	55,217	5,217	50,889
Program income	149,292	122,520	(26,772)	99,407
Other	561,070	490,432	(70,638)	756,323
Miscellaneous:				
Contributions and donations	22,130	12,779	(9,351)	12,897
Reimbursements	40,450	37,384	(3,066)	41,487
Other	429,000	111,620	(317,380)	28,435
Total Revenues	6,709,368	5,739,010	(970,358)	5,449,331
Expenditures				
Welfare Function:				
Salaries and wages	3,332,475	3,549,672	(217,197)	2,965,767
Employee benefits	1,865,990	1,933,433	(67,443)	1,616,191
Services and supplies	5,928,419	4,746,931	1,181,488	3,662,154
Capital outlay	191,124	155,621	35,503	542,364
Total Expenditures	11,318,008	10,385,657	932,351	8,786,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,608,640)	(4,646,647)	(38,007)	(3,337,145)
Other Financing Sources (Uses)				
Transfers In:				
General Fund	3,428,882	3,428,882	-	3,430,882
Indigent Tax Levy Fund	328,538	328,538	-	928,538
Total Other Financing Sources (Uses)	3,757,420	3,757,420	-	4,359,420
Net Change in Fund Balances	(851,220)	(889,227)	(38,007)	1,022,275
Fund Balances, July 1	6,025,038	6,955,781	930,743	5,933,506
Fund Balances, June 30	$ 5,173,818	$ 6,066,554	$ 892,736	$ 6,955,781

WASHOE COUNTY, NEVADA
ENHANCED 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Charges for Services:				
Enhanced 911 fees	$ 7,010,603	7,298,869	$ 288,266	$ 7,258,190
Miscellaneous:				
Investment earnings	7,600	262,143	254,543	179,963
Net increase (decrease) in the fair value of investments	-	165,709	165,709	58,142
Total Revenues	7,018,203	7,726,721	708,518	7,496,295
Expenditures				
Public Safety Function:				
Salaries and wages	231,028	256,412	(25,384)	262,859
Employee benefits	124,149	131,091	(6,942)	111,419
Services and supplies	8,277,877	4,726,126	3,551,751	5,376,830
Capital outlay	1,000,000	-	1,000,000	-
Total Expenditures	9,633,054	5,113,629	4,519,425	5,751,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,614,851)	2,613,092	5,227,943	1,745,187
Other Financing Sources (Uses)				
Transfers Out	(1,250,000)	(250,000)	1,000,000	(1,250,000)
Net Change in Fund Balances	(3,864,851)	2,363,092	6,227,943	495,187
Fund Balances, July 1	4,535,838	6,375,674	1,839,836	5,880,487
Fund Balances, June 30	$ 670,987	$ 8,738,766	$ 8,067,779	$ 6,375,674

WASHOE COUNTY, NEVADA
LIBRARY EXPANSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 4,511,097	$ 4,497,017	$ (14,080)	$ 4,200,120
Miscellaneous:				
Investment earnings	15,000	146,857	131,857	92,307
Net increase (decrease) in the fair value of investments	-	116,434	116,434	59,926
Total Revenues	4,526,097	4,760,308	234,211	4,352,353
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,630,411	1,653,582	(23,171)	1,493,798
Employee benefits	826,809	808,095	18,714	755,072
Services and supplies	2,017,853	1,779,507	238,346	1,867,784
Total Expenditures	4,475,073	4,241,184	233,889	4,116,654
Excess (Deficiency) of Revenues Over (Under) Expenditures	51,024	519,124	468,100	235,699
Other Financing Sources (Uses)				
Transfers:				
Public Works Construction	(124,628)	(2,075)	122,553	(128,742)
Net Change in Fund Balances	(73,604)	517,049	590,653	106,957
Fund Balances, July 1	3,629,752	3,950,817	321,065	3,843,860
Fund Balances, June 30	$ 3,556,148	$ 4,467,866	$ 911,718	$ 3,950,817

WASHOE COUNTY, NEVADA
ANIMAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 6,766,645	$ 6,975,463	$ 208,818	$ 6,493,659
Licenses and Permits:				
Animal licenses	292,000	661,237	369,237	348,586
Charges for Services:				
Animal services	218,000	184,325	(33,675)	181,155
Miscellaneous:				
Investment earnings	100,000	293,272	193,272	219,696
Net increase (decrease) in the fair value of investments	-	174,234	174,234	58,900
Contributions and donations	77,075	77,075	-	61,037
Other	192,500	309,030	116,530	193,817
Surplus equipment sales	-	-	-	182
Total Revenues	7,646,220	8,674,636	1,028,416	7,557,032
Expenditures				
Public Safety Function:				
Salaries and wages	3,713,171	3,669,460	43,711	3,267,350
Employee benefits	2,034,538	2,001,675	32,863	1,803,918
Services and supplies	2,332,980	2,225,575	107,405	2,171,010
Capital outlay	233,000	247,924	(14,924)	-
Total Expenditures	8,313,689	8,144,634	169,055	7,242,278
Excess (Deficiency) of Revenues Over (Under) Expenditures	(667,469)	530,002	1,197,471	314,754
Other Financing Sources (Uses)				
Transfers:				
Transfer to Public Works Construction	(245,000)	(4,288)	240,712	-
Net Change in Fund Balances	(912,469)	525,714	1,438,183	314,754
Fund Balances, July 1	7,486,838	7,991,706	504,868	7,676,952
Fund Balances, June 30	$ 6,574,369	$ 8,517,420	$ 1,943,051	$ 7,991,706

WASHOE COUNTY, NEVADA
REGIONAL PUBLIC SAFETY TRAINING CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Training fees - partner agencies	$ 974,738	$ 989,188	$ 14,450	$ 974,116
Training fees - workshops	15,000	4,500	(10,500)	13,500
Miscellaneous:				
Investment earnings	5,000	56,840	51,840	40,949
Net increase (decrease) in the fair value of investments	-	43,344	43,344	29,347
Rental income	30,000	83,151	53,151	81,809
Other	12,000	-	(12,000)	-
Total Revenues	1,036,738	1,177,023	140,285	1,139,721
Expenditures				
Public Safety Function:				
Salaries and wages	444,412	381,843	62,569	355,717
Employee benefits	241,613	209,926	31,687	202,020
Services and supplies	480,640	611,290	(130,650)	556,872
Capital outlay	486,000	-	486,000	104,062
Total Expenditures	1,652,665	1,203,059	449,606	1,218,671
Excess (Deficiency) of Revenues Over (Under) Expenditures	(615,927)	(26,036)	589,891	(78,950)
Fund Balances, July 1	1,271,787	1,474,293	202,506	1,553,243
Fund Balances, June 30	$ 655,860	$ 1,448,257	$ 792,397	$ 1,474,293

WASHOE COUNTY, NEVADA
TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax	$ 14,340,952	$ 15,385,602	$ 1,044,650	$ 15,054,292
Miscellaneous:				
Investment earnings	1,000	13,658	12,658	2,485
Net increase (decrease) in the fair value of investments	-	9,191	9,191	2,003
Reimbursements	1,089,160	1,335,720	246,560	1,311,333
Total Revenues	15,431,112	16,744,171	1,313,059	16,370,113
Expenditures				
Public Safety Function:				
Salaries and wages	803,213	807,116	(3,903)	775,532
Employee benefits	416,140	407,663	8,477	408,433
Services and supplies	11,722,834	12,284,505	(561,671)	12,592,691
Total Public Safety Function	12,942,187	13,499,284	(557,097)	13,776,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,488,925	3,244,887	755,962	2,593,457
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,488,925)	(2,532,566)	(43,641)	(2,532,744)
Net Change in Fund Balances	-	712,321	712,321	60,713
Fund Balances, July 1	2,647,293	2,708,006	60,713	2,647,293
Fund Balances, June 30	$ 2,647,293	$ 3,420,327	$ 773,034	$ 2,708,006

WASHOE COUNTY, NEVADA
REGIONAL COMMUNICATIONS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Intergovernmental Revenues:				
Local contributions	$ 5,268,814	$ 2,864,156	$ (2,404,658)	$ 2,687,475
Miscellaneous:				
Investment earnings	12,000	157,807	145,807	112,371
Net increase (decrease) in the fair value of investments	-	98,074	98,074	32,293
Total Revenues	5,280,814	3,120,037	(2,160,777)	2,832,139
Expenditures				
Public Safety Function:				
Salaries and wages	622,721	525,675	97,046	612,399
Employee benefits	297,955	269,804	28,151	291,473
Services and supplies	1,307,680	745,570	562,110	885,213
Capital outlay	214,877	145,992	68,885	89,651
Total Expenditures	2,443,233	1,687,041	756,192	1,878,736
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,837,581	1,432,996	(1,404,585)	953,403
Other Financing Sources (Uses)				
Transfers In	27,372	27,786	414	27,609
Transfers Out	(2,889,142)	(494,791)	2,394,351	(497,695)
Total Other Financing Sources (Uses)	(2,861,770)	(467,005)	2,394,765	(470,086)
Net Change in Fund Balances	(24,189)	965,991	990,180	483,317
Fund Balances, July 1	1,712,001	2,031,233	319,232	1,547,916
Fund Balances, June 30	$ 1,687,812	$ 2,997,224	$ 1,309,412	$ 2,031,233

WASHOE COUNTY, NEVADA
REGIONAL PERMITS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Local contributions	$ 447,000	$ 456,964	$ 9,964	$ 420,550
Charges for services	208,641	185,297	(23,344)	201,128
Miscellaneous:				
Investment earnings	2,700	22,008	19,308	12,318
Net increase (decrease) in the fair value of investments	-	23,726	23,726	(791)
Total Revenues	658,341	687,995	29,654	633,205
Expenditures				
General Government Function				
Service and supplies	926,661	778,997	147,664	701,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,320)	(91,002)	177,318	(67,861)
Other Financing Sources (Uses)				
Transfers:				
Health Fund	109,000	113,296	(4,296)	109,420
Net Change in Fund Balances	(159,320)	22,294	181,614	41,559
Fund Balances, July 1	759,428	885,253	125,825	843,694
Fund Balances, June 30	$ 600,108	$ 907,547	$ 307,439	$ 885,253

WASHOE COUNTY, NEVADA
CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Remediation fees	$ 1,250,000	$ 1,251,884	$ 1,884	$ 1,247,691
Miscellaneous:				
Investment earnings	57,858	167,765	109,907	140,575
Net increase (decrease) in the fair value of investments	-	98,251	98,251	35,391
Total Revenues	1,307,858	1,517,900	210,042	1,423,657
Expenditures				
Health and Sanitation Function:				
Salaries and wages	715,825	538,692	177,133	505,569
Employee benefits	379,230	283,486	95,744	276,912
Services and supplies	1,913,945	1,014,575	899,370	1,302,222
Total Expenditures	3,009,000	1,836,753	1,172,247	2,084,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,701,142)	(318,853)	1,382,289	(661,046)
Fund Balances, July 1	4,262,337	4,422,305	159,968	5,083,351
Fund Balances, June 30	$ 2,561,195	$ 4,103,452	$ 1,542,257	$ 4,422,305

WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
County Option MVFT 1.0 Cent	$ 996,491	$ 856,104	$ (140,387)	$ 822,731
Intergovernmental Revenues:				
Federal grants	81,114	4,472	(76,642)	18,161
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	4,137,000	4,292,735	155,735	4,094,646
Motor vehicle fuel tax (1.75 cents)	2,088,000	2,135,538	47,538	2,061,102
Motor vehicle fuel tax (3.6/2.35 cents)	3,818,509	4,126,079	307,570	3,957,015
Other	-	-	-	210,810
Charges for Services:				
Street, curb and gutter cut fees	700,000	715,053	15,053	808,854
Miscellaneous:				
Investment earnings	88,580	98,573	9,993	119,522
Net increase (decrease) in the fair value of investments	-	94,481	94,481	(1,481)
Other	100,000	111,577	11,577	126,508
Total Revenues	12,009,694	12,434,612	424,918	12,217,868
Expenditures				
Public Works Function:				
Salaries and wages	4,829,043	4,671,574	157,469	4,565,561
Employee benefits	2,612,071	2,485,432	126,639	2,474,739
Services and supplies	8,888,527	8,146,264	742,263	7,635,805
Capital outlay	6,242,790	4,674,757	1,568,033	3,458,460
Total Expenditures	22,572,431	19,978,027	2,594,404	18,134,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,562,737)	(7,543,415)	3,019,322	(5,916,697)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,656,125	1,656,125	-	2,496,267
Capital Facilities Fund	5,175,000	5,175,000	-	1,950,000
Surplus Equipment Sales	-	91,247	91,247	20,786
Total Other Financing Sources (Uses)	6,831,125	6,922,372	91,247	4,467,053
Net Change in Fund Balances	(3,731,612)	(621,043)	3,110,569	(1,449,644)
Fund Balances, July 1	4,145,117	5,946,431	1,801,314	7,396,075
Fund Balances, June 30	$ 413,505	$ 5,325,388	$ 4,911,883	$ 5,946,431

WASHOE COUNTY, NEVADA
MARIJUANA ESTABLISHMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Licenses and Permits:				
General Business Licenses	$ 1,200,000	$ 1,235,076	$ 35,076	$ 1,356,200
Miscellaneous:				
Investment earnings	-	43,317	43,317	21,122
Net increase (decrease) in the fair value of investments	-	27,831	27,831	14,116
Total Revenues	1,200,000	1,306,224	106,224	1,391,438
Expenditures				
General Government				
Services and supplies	113,000	567	112,433	289
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,087,000	1,305,657	218,657	1,391,149
Other Financing Sources (Uses)				
Transfers	(1,087,000)	(1,087,000)	-	(1,087,000)
Net Change in Fund Balances	-	218,657	218,657	304,149
Fund Balances, July 1	786,745	1,090,894	304,149	786,745
Fund Balances, June 30	$ 786,745	$ 1,309,551	$ 522,806	$ 1,090,894

WASHOE COUNTY, NEVADA
INDIGENT TAX LEVY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 13,533,291	$ 13,490,982	$ (42,309)	$ 12,600,266
Intergovernemental Revenues:				
Federal Grants	175,502	186,134	10,632	167,926
Charges for Services:				
Other	551,737	617,667	65,930	666,130
Miscellaneous:				
Investment earnings	60,000	611,958	551,958	419,345
Net increase (decrease) in the fair value of investments	-	512,373	512,373	310,381
Other	7,117,000	5,800,791	(1,316,209)	6,893,439
Total Revenues	21,437,530	21,219,905	(217,625)	21,057,487
Expenditures				
Welfare Function:				
Salaries and wages	1,281,833	1,246,504	35,329	1,265,533
Employee benefits	706,699	650,118	56,581	682,276
Services and supplies	19,610,359	16,220,988	3,389,371	15,950,732
Total Expenditures	21,598,891	18,117,610	3,481,281	17,898,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	(161,361)	3,102,295	3,263,656	3,158,946
Other Financing Sources (Uses)				
Transfers In:				
General Fund	24,102,463	24,102,463	-	23,064,558
Transfers Out				
General Fund	(159,168)	(159,168)	-	(130,515)
Homelessness	(13,668,694)	(11,390,578)	2,278,116	(12,053,605)
Senior Services	(328,538)	(328,538)		(928,538)
Child Protective Services	(12,585,763)	(12,585,763)	-	(10,845,943)
Public Works Construction	(92,681)	(87,488)	5,193	(11,982)
Total Other Financing Sources (Uses)	(2,732,381)	(449,072)	2,283,309	(906,025)
Net Change in Fund Balances	(2,893,742)	2,653,223	5,546,965	2,252,921
Fund Balances, July 1	15,895,365	16,515,496	620,131	14,262,575
Fund Balances, June 30	$ 13,001,623	$ 19,168,719	$ 6,167,096	$ 16,515,496

WASHOE COUNTY, NEVADA
HOMELESSNESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Intergovernmental Revenues:				
Federal grants	$ 1,495,290	$ 836,600	$ (658,690)	$ 2,567,615
State and local grants	6,306,288	424,310	(5,881,978)	231,274
Charges for Services:				
Medicaid Admin Claiming	1,473,236	3,474,518	2,001,282	2,636,789
Other	80,000	-	(80,000)	1,020
Miscellaneous:				
Investment earnings	190,000	803,312	613,312	405,208
Net increase (decrease) in the fair value of investments	-	660,667	660,667	264,001
Other	78,064	208,945	130,881	225,962
Total Revenues	9,622,878	6,408,352	(3,214,526)	6,331,869
Expenditures				
Welfare Function:				
Salaries and wages	9,689,604	8,785,452	904,152	7,609,734
Employee benefits	5,579,901	4,795,359	784,542	4,296,160
Services and supplies	32,823,461	19,671,590	13,151,871	20,824,843
Capital outlay	113,818	16,604	97,214	249,634
Total Expenditures	48,206,784	33,269,005	14,937,779	32,980,371
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,583,906)	(26,860,653)	11,723,253	(26,648,502)
Other Financing Sources (Uses)				
Transfers In:				
General Fund	21,835,409	21,835,409	-	21,899,354
Indigent Tax Levy Fund	13,668,694	11,390,578	(2,278,116)	12,053,605
Marijuana Establishment Fund	500,000	500,000	-	500,000
Total Other Financing Sources (Uses)	36,004,103	33,725,987	(2,278,116)	34,452,959
Net Change in Fund Balances	(2,579,803)	6,865,334	9,445,137	7,804,457
Fund Balances, July 1	13,045,838	19,913,160	6,867,322	12,108,703
Fund Balances, June 30	$ 10,466,035	$ 26,778,494	$ 16,312,459	$ 19,913,160

WASHOE COUNTY
COMPUTER AIDED DISPATCH AND RECORDS MANAGEMENT SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	2025		
	Budget	**Actual**	**Variance**
Revenues			
Intergovernmental Revenues:			
Local contributions	$ 1,930,526	$ 1,918,158	$ 12,368
Miscellaneous:			
Investment earnings	-	47,916	(47,916)
Net increase (decrease) in the fair value of investments	-	11,687	(11,687)
Total Revenues	1,930,526	1,977,761	(47,235)
Expenditures			
General Government Function:			
Services and supplies	500	490	10
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,930,026	1,977,271	(47,245)
Other Financing Sources (Uses)			
Transfers:			
Public Works	(1,930,026)	(1,917,706)	(12,320)
Total Other Financing Sources (Uses)	(1,930,026)	(1,917,706)	(12,320)
Net Change in Fund Balances	-	59,565	(59,565)
Fund Balance, July 1	-	-	-
Fund Balance, June 30	$ -	$ 59,565	$ (59,565)



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DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Page

Nonmajor Debt Service Fund:

Special Assessment Debt Service Fund
To account for assessments, penalties, investment income and other resources to retire debt issued for improvements benefiting those properties against which the special assessments are levied 143

District 29 – Mt. Rose: sewer project
District 32 – Spanish Springs Valley Ranches Roads
District 37 – Spanish Springs Sewer Phase 1a
District 39 – Lightning W Water System

Debt Service Fund
To account for ad valorem taxes specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as payment of debt supported by other legal resources transferred from various governmental funds..... 144

WASHOE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Debt Service Fund	Special Assessment Debt Service Fund	Total
Assets			
Cash and investments	$ 3,924,721	$ 2,232,844	$ 6,157,565
Other taxes receivable	-	1,394,607	1,394,607
Interest receivable	-	7,888	7,888
Property taxes receivable	16,117	-	16,117
Total Assets	$ 3,940,838	$ 3,635,339	$ 7,576,177
Liabilities			
Accounts payable	$ -	$ 1,698	$ 1,698
Other liabilities	-	7,107	7,107
Total Liabilities	-	8,805	8,805
Deferred Inflows of Resources			
Unavailable revenue-grants and other revenue	-	1,400,619	1,400,619
Unavailable revenue-property taxes	13,108	-	13,108
Total Deferred Inflows of Resources	13,108	1,400,619	1,413,727
Fund Balances			
Restricted	3,927,730	2,225,915	6,153,645
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,940,838	$ 3,635,339	$ 7,576,177

WASHOE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Debt Service Fund	Special Assessment Debt Service Fund	Total
Revenues			
Taxes:			
Ad valorem	$ 2,324,234	$ -	$ 2,324,234
Special assessments	-	313,316	313,316
Miscellaneous:			
Investment earnings	-	64,739	64,739
Net increase (decrease) in the fair value of investments	-	53,968	53,968
Assessment interest	-	75,968	75,968
Penalties	-	6,733	6,733
Total Revenues	2,324,234	514,724	2,838,958
Expenditures			
Services and Supplies:			
Investment pool allocations	-	949	949
Debt Service:			
General Obligation Bonds:			
Ad Valorem Supported Debt:			
Principal	2,340,000	-	2,340,000
Interest	492,750	-	492,750
Debt service fees and other fiscal charges	14,110	-	14,110
Revenue-Backed:			
Principal	6,159,000	-	6,159,000
Interest	1,538,006	-	1,538,006
Debt service fees and other fiscal charges	2,170	-	2,170
Total General Obligation Bonds	10,546,036	-	10,546,036
Revenue Bonds:			
Principal	3,083,637	-	3,083,637
Interest	616,594	-	616,594
Debt service fees and other fiscal charges	4,405	-	4,405
Total Revenue Bonds	3,704,636	-	3,704,636
Special Assessment Bonds:			
Principal	-	236,679	236,679
Interest	-	45,227	45,227
Debt service fees and other fiscal charges	-	28,623	28,623
Total Assessment Bonds	-	310,529	310,529
Total Expenditures	14,250,672	311,478	14,562,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,926,438)	203,246	(11,723,192)
Other Financing Sources (Uses)			
Refunding payment to property owners	-	(181,619)	(181,619)
Transfers:			
General Fund	6,148,266	-	6,148,266
Regional Communication System	494,791	-	494,791
Truckee River Flood Management	2,532,566	-	2,532,566
Other Restricted Fund	2,278,000	-	2,278,000
Total Other Financing Sources (Uses)	11,453,623	(181,619)	11,272,004
Net Change in Fund Balances	(472,815)	21,627	(451,188)
Fund Balances, July 1	4,400,545	2,204,288	6,604,833
Fund Balances, June 30	$ 3,927,730	$ 2,225,915	$ 6,153,645

WASHOE COUNTY, NEVADA
SPECIAL ASSESSMENT DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Special assessments	$ 490,000	$ 313,316	$ (176,684)	$ 309,649
Miscellaneous:				
Investment earnings	10,800	64,739	53,939	41,467
Net increase (decrease) in the fair value of investments	-	53,968	53,968	23,571
Assessment interest	245,000	75,968	(169,032)	90,712
Penalties	14,000	6,733	(7,267)	15,086
Total Revenues	759,800	514,724	(245,076)	480,485
Expenditures				
Services and Supplies:				
Investment pool allocations	1,000	949	51	567
Debt Service:				
Special Assessment Bonds:				
Principal	166,680	236,679	(69,999)	289,271
Interest	45,837	45,227	610	55,639
Debt service fees and other fiscal charges	26,200	28,623	(2,423)	
Refunds to property owners	-	181,619	(181,619)	24,990
Total Expenditures	239,717	493,097	(253,380)	370,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	520,083	21,627	(498,456)	110,018
Fund Balances, July 1	2,601,177	2,204,288	(396,889)	2,094,270
Fund Balances, June 30	$ 3,121,260	$ 2,225,915	$ (895,345)	$ 2,204,288

WASHOE COUNTY, NEVADA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	$ 2,255,548	$ 2,324,234	$ 68,686	$ 2,166,335
Total Revenues	2,255,548	2,324,234	68,686	2,166,335
Expenditures				
Debt Service:				
General Obligation Bonds:				
Ad Valorem Supported Debt:				
Principal	2,340,000	2,340,000	-	2,215,000
Interest	492,750	492,750	-	603,500
Debt service fees and other fiscal charges	23,085	14,110	8,975	14,386
Revenue-Backed:				
Principal	6,159,000	6,159,000	-	5,892,000
Interest	1,538,007	1,538,006	1	1,794,843
Debt service fees and other fiscal charges	3,770	2,170	1,600	3,670
Total General Obligation Bonds	10,556,612	10,546,036	10,576	10,523,399
Revenue Bonds:				
Principal	2,707,478	3,083,637	(376,159)	2,825,188
Interest	745,962	616,594	129,368	747,874
Debt service fees and other fiscal charges	23,980	4,405	19,575	4,405
Total Revenue Bonds	3,477,420	3,704,636	(227,216)	3,577,467
Total Expenditures	14,034,032	14,250,672	(216,640)	14,100,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,778,484)	(11,926,438)	(147,954)	(11,934,531)
Other Financing Sources (Uses)				
Transfers:				
General Fund	6,140,252	6,148,266	8,014	6,131,180
Regional Communication System	498,200	494,791	(3,409)	497,345
Truckee River Flood Management	2,488,925	2,532,566	43,641	2,532,744
Other Restricted Fund	2,050,820	2,278,000	227,180	2,150,206
Total Other Financing Sources (Uses)	11,178,197	11,453,623	275,426	11,311,475
Net Change in Fund Balances	(600,287)	(472,815)	127,472	(623,056)
Fund Balances, July 1	4,265,908	4,400,545	134,637	5,023,601
Fund Balances, June 30	$ 3,665,621	$ 3,927,730	$ 262,109	$ 4,400,545



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CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds, or for assets that will be held in trust for individuals, private organizations, or other governments.

Page

Major Capital Projects Funds:

Capital Improvements Fund
Resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects 146

Nonmajor Capital Projects Funds:

Parks Capital Projects Fund
Resources are derived from residential construction taxes, grants, financing proceeds and related investment earnings, which are legally restricted to the improvement, expansion and acquisition of new and existing parks and open space 150

Capital Facilities Tax Fund
Resources are derived from capital facilities ad valorem taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of financing of capital assets 151

WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Federal grants	$ 22,044,675	$ 14,885,712	$ (7,158,963)	$ 5,622,682
State grants	7,545	-	(7,545)	2,415,975
Local contributions	-	-	-	521,185
Miscellaneous:				
Investment earnings	62,500	3,687,304	3,624,804	2,549,960
Net increase (decrease) in the fair value of investments	-	2,412,549	2,412,549	598,674
Contributions and donations	100,000	35,642	(64,358)	-
Other	4,480,326	4,480,326	-	3,000,000
Total Revenues	26,695,046	25,501,533	(1,193,513)	14,708,476
Expenditures				
Capital Outlay:				
General Government Function:				
Infrastructure	355,606	18,515	337,091	10,600
Salaries and Benefits	210,272	32,014	178,258	-
Other	16,914,710	1,768,283	15,146,427	1,805,928
Total General Government Function	17,480,588	1,818,812	15,661,776	1,816,528
Judicial Function:				
District Attorney Expansion	1,127,433	1,065,560	61,873	528,580
District Court Capital Expansion	2,383,277	243,176	2,140,101	66,723
75 Court Street Improvements	1,609,600	79,915	1,529,685	45,500
Incline Village Justice Court Improvements	93,931	86,303	7,628	614,403
1 So Sierra-Mills Lane Chiller	696,760	18,299	678,461	18,240
Second Judicial District Court	(5,046)	-	(5,046)	(9,155)
SJC Building Improvements	-	-	-	399,839
Other	405,283	-	405,283	(13,475)
Total Judicial Function	6,311,238	1,493,253	4,817,985	1,650,655
Public Safety Function:				
Detention Center improvements	45,232,028	11,028,165	34,203,863	5,738,884
Nevada Shared Radio System	583,027	216,994	366,033	-
Other	1,595,867	54,281	1,541,586	1,428,938
Total Public Safety Function	47,410,922	11,299,440	36,111,482	7,167,822
Public Works Function:				
CIP Grant Match	2,900,000	-	2,900,000	-
Major Maintenance Replacement	6,230,000	-	6,230,000	-
Pedestrian Safety	1,603,725	144,440	1,459,285	44,606
North Valley's Mitigation Strategy	783,393	204,034	579,359	210,029
Lemmon Valley Home Acquistions	352,570	-	352,570	(225,603)
Lemmon Valley Flood and Stormwater	600,000	196,581	403,419	(14,493)
Lower Wood Creek	-	-	-	3,211,602
220 S Center LED Retrofit	874,964	390,144	484,820	-
350 S Center LED Retrofit	880,000	167,773	712,227	-
9 St Window Replacement	2,750,000	23,138	2,726,862	-
Air Handling & Volume Control	825,000	-	825,000	-
WC Flooring Replacement	464,155	324,119	140,036	85,845
Upper Third Rosewood Creek	1,542,458	41,054	1,501,404	-
Lakeside Drive Culvert Replacement	480,234	11,442	468,792	665,776
Other	1,189,430	458,428	731,002	547,394
Total Public Works Function	$ 21,475,929	$ 1,961,153	$ 19,514,776	$ 4,525,156

WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Welfare Function:				
Our Place Campus Remodel	$ 2,968,210	$ 340,564	$ 2,627,646	$ 11,982
Safe Camp	-	-	-	139,643
Nevada Cares Campus	22,315,686	16,841,196	5,474,490	31,442,056
Kids Kottage	326,512	15,024	311,488	438,945
Senior Center	2,126,776	1,803,887	322,889	223,852
Other	9,198,348	-	9,198,348	197,924
Total Welfare Function	36,935,532	19,000,671	17,934,861	32,454,402
Health and Sanitation				
Health Mobile Outreach	-	-	-	575,498
Health Lobby	3,218,285	-	3,218,285	431,950
1240 E 9th St Build	-	-	-	4,855,112
TB Clinic	9,495,485	2,347,379	7,148,106	504,515
West Hills Rehab	13,997,750	526,341	13,471,409	2,250
Other	-	-	-	96,317
Total Health and Sanitation Function	26,711,520	2,873,720	23,837,800	6,465,642
Culture and Recreation Function:				
Library Renovations	-	-	-	555,897
Parks infrastructure	3,388,667	2,224,352	1,164,315	352,307
Other	11,675,443	2,701,602	8,973,841	227,630
Total Culture and Recreation Function	15,064,110	4,925,954	10,138,156	1,135,834
Total Expenditures	171,389,839	43,373,003	128,016,836	55,216,039
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,694,793)	(17,871,470)	126,823,323	(40,507,563)
Other Financing Sources (Uses)				
Transfers:				
General Fund	13,058,709	13,058,709	-	27,500,000
Other Restricted Fund	37,143,982	20,174,256	(16,969,726)	16,272,946
Health Fund	9,354,000	2,256,352	(7,097,648)	1,112,757
Indigent Tax Levy Fund	2,965,828	87,488	(2,878,340)	11,982
Library Expansion	124,628	2,075	(122,553)	128,742
Animal Services	245,000	4,288	(240,712)	-
CAD and RMS	1,930,526	1,917,706	(12,820)	-
Enhanced E911	1,250,000	250,000	(1,000,000)	1,250,000
Parks	872,650	872,650		-
Regional Communication System	2,390,942	-	(2,390,942)	-
Total Other Financing Sources (Uses)	69,336,265	38,623,524	(30,712,741)	46,276,427
Net Change in Fund Balances	(75,358,528)	20,752,054	96,110,582	5,768,864
Fund Balances, July 1	105,972,309	101,113,370	(4,858,939)	95,344,506
Fund Balances, June 30	$ 30,613,781	$ 121,865,424	$ 91,251,643	$ 101,113,370

WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Parks Capital Projects Fund	Capital Facilities Tax Fund	Total
Assets			
Cash and investments	$ 11,737,740	$ 2,979,703	$ 14,717,443
Property taxes receivable	-	75,207	75,207
Interest receivable	41,672	13,352	55,024
Due from other governments	51,646	-	51,646
Total Assets	$ 11,831,058	$ 3,068,262	$ 14,899,320
Liabilities			
Accounts payable	$ 29,618	$ -	$ 29,618
Contracts/retention payable	3,398	-	3,398
Due to other governments	-	294,569	294,569
Total Liabilities	33,016	294,569	327,585
Deferred Inflows of Resources			
Unavailable revenue - grants and other revenues	31,763	10,177	41,940
Unavailable revenue - property taxes	-	60,763	60,763
Total Deferred Inflows of Resources	31,763	70,940	102,703
Fund Balances			
Restricted	11,766,279	2,702,753	14,469,032
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,831,058	$ 3,068,262	$ 14,899,320

WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Parks Capital Projects Fund	Capital Facilities Tax Fund	Total
Revenues			
Taxes:			
Ad valorem	$ -	$ 11,242,516	$ 11,242,516
Residential construction tax	392,077	-	392,077
Intergovernmental	538,967	-	538,967
Miscellaneous	701,542	256,011	957,553
Total Revenues	1,632,586	11,498,527	13,131,113
Expenditures			
Intergovernmental	-	7,988,601	7,988,601
Capital Outlay:			
Culture and recreation	1,643,379	-	1,643,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,793)	3,509,926	3,499,133
Other Financing Sources (Uses)			
Transfers out	(872,650)	(5,175,000)	(6,047,650)
Net Change in Fund Balances	(883,443)	(1,665,074)	(2,548,517)
Fund Balances, July 1	12,649,722	4,367,827	17,017,549
Fund Balances, June 30	$ 11,766,279	$ 2,702,753	$ 14,469,032

WASHOE COUNTY, NEVADA
PARKS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Taxes:				
Residential construction tax	$ 476,000	$ 392,077	$ (83,923)	$ 451,768
Intergovernmental Revenues:				
Federal grants	3,132,055	538,967	(2,593,088)	652,509
Miscellaneous:				
Investment earnings	180,631	429,779	249,148	262,774
Net increase (decrease) in the fair value of investments	-	271,763	271,763	156,884
Contributions and donations	-	-	-	4,326
Total Revenues	3,788,686	1,632,586	(2,156,100)	1,528,261
Expenditures				
Capital Outlay:				
Culture and Recreation Function:				
District One	775,864	165,585	610,279	589,634
District Two	1,870,028	240,961	1,629,067	42,941
District Three	172	188	(16)	106
District Four	1,222,262	12,713	1,209,549	361
Special projects	3,602,278	1,003,102	2,599,176	189,876
Bond projects	2,839,875	220,830	2,619,045	690,278
Total Capital Outlay	10,310,479	1,643,379	8,667,100	1,513,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,521,793)	(10,793)	6,511,000	15,065
Other Financing Sources (Uses)				
Transfers:				
Capital Improvements Fund	(872,650)	(872,650)	-	-
Net Change in Fund Balances	(7,394,443)	(883,443)	6,511,000	15,065
Fund Balances, July 1	12,953,846	12,649,722	(304,124)	12,634,657
Fund Balances, June 30	$ 5,559,403	$ 11,766,279	$ 6,206,876	$ 12,649,722

WASHOE COUNTY, NEVADA
CAPITAL FACILITIES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Revenues				
Taxes:				
Ad valorem	$ 11,277,743	$ 11,242,516	$ (35,227)	$ 10,500,252
Miscellaneous:				
Investment earnings	30,000	163,274	133,274	136,318
Net increase (decrease) in the fair value of investments	-	92,737	92,737	39,657
Total Revenues	11,307,743	11,498,527	190,784	10,676,227
Expenditures				
Intergovernmental:				
Settlement Payments	6,766,646	6,703,626	63,020	6,259,906
Reno/Sparks apportionment	1,240,552	1,227,657	12,895	1,146,397
Other	52,175	57,318	(5,143)	57,104
Total Intergovernmental	8,059,373	7,988,601	70,772	7,463,407
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,248,370	3,509,926	261,556	3,212,820
Other Financing Sources (Uses)				
Roads Fund	(5,175,000)	(5,175,000)	-	(1,950,000)
Net Change in Fund Balances	(1,926,630)	(1,665,074)	261,556	1,262,820
Fund Balances, July 1	4,128,426	4,367,827	239,401	3,105,007
Fund Balances, June 30	$ 2,201,796	$ 2,702,753	$ 500,957	$ 4,367,827



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ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Major Enterprise Fund:

Page

Utilities Fund
Established on April 1, 1983, the fund accounts for water planning and operations of County-owned or operated water and sewer systems, including the related capital assets and depreciation. 153

Nonmajor Enterprise Funds:

Building and Safety Fund
Established on July 1, 2001, the fund accounts for issuance of building permits and other fees directly related to building and development in the County, including related capital assets and depreciation.....159

Golf Course Fund
Established on July 1, 1982, the fund accounts for operations of two County golf courses – Washoe and Sierra Sage, including related capital assets and depreciation. 161

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Utility fees	$ 24,289,900	$ 24,246,071	$ (43,829)	$ 23,404,327
Services to other funds	7,000	3,795	(3,205)	4,504
Other	547,590	679,868	132,278	627,357
Total Operating Revenues	24,844,490	24,929,734	85,244	24,036,188
Operating Expenses				
Salaries and wages	3,335,976	2,169,274	1,166,702	1,998,112
Employee benefits	1,778,316	719,799	1,058,517	1,765,195
Services and supplies	13,134,464	8,577,597	4,556,867	8,048,861
Depreciation/amortization	6,051,495	5,786,697	264,798	5,334,626
Total Operating Expenses	24,300,251	17,253,367	7,046,884	17,146,794
Operating Income (Loss)	544,239	7,676,367	7,132,128	6,889,394
Nonoperating Revenues (Expenses)				
Investment earnings	2,173,849	3,905,087	1,731,238	2,674,868
Net increase (decrease) in the fair value of investments	-	3,258,908	3,258,908	1,501,546
Gain (loss) on asset disposition	-	29,300	29,300	31,350
Interest/bond insurance costs	(798,707)	(770,834)	27,873	(670,965)
Connection fee refunds/credits	(25,000)	-	25,000	-
Other nonoperating revenue	-	-	-	12,868
Total Nonoperating Revenues (Expenses)	1,350,142	6,422,461	5,072,319	3,549,667
Income (Loss) Before Capital Contributions and Transfers	1,894,381	14,098,828	12,204,447	10,439,061
Capital Contributions				
Hook-up fees	5,746,000	4,017,686	(1,728,314)	7,957,241
Contributions from contractors	2,530,000	2,130,977	(399,023)	834,498
Total Capital Contributions	8,276,000	6,148,663	(2,127,337)	8,791,739
Transfers In (Out)				
General Fund	-	26,968	26,968	-
Equipment Services Fund	-	(12,490)	(12,490)	(174,170)
Total Transfers In (Out)	-	14,478	14,478	(174,170)
Change in Net Position	$ 10,170,381	20,261,969	$ 10,091,588	19,056,630
Net Position, July 1		316,036,487		296,979,857
Net Position, June 30		$ 336,298,456		$ 316,036,487

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ 24,289,900	$ 24,009,054	$ (280,846)	$ 23,274,041
Cash received from services to other funds	7,000	3,795	(3,205)	4,504
Cash received from program loans	2,255	3,224	969	3,077
Other operating receipts	546,635	666,641	120,006	689,917
Cash payments for personnel costs	(5,114,292)	(3,176,274)	1,938,018	(3,197,933)
Cash payments for services and supplies	(13,134,464)	(8,331,443)	4,803,021	(8,105,357)
Cash payments for program loans	(20,000)	-	20,000	-
Cash payments for refund of hookup fees	(25,000)	-	25,000	12,868
Net Cash Provided (Used) by Operating Activities	6,552,034	13,174,997	6,622,963	12,681,117
Cash Flows From Capital and Related Financing Activities:				
Hookup fees	5,746,000	4,087,924	(1,658,076)	8,488,596
Other capital contributions	-	(273)	(273)	(257)
Proceeds from debt issued	10,718,305	10,718,305	-	-
Principal paid on financing	(1,836,467)	(1,860,007)	(23,540)	(1,670,248)
Interest paid on financing	(798,707)	(695,855)	102,852	(648,994)
Proceeds from asset disposition	-	29,300	29,300	31,350
* Acquisition of capital assets	(82,088,000)	(28,127,600)	53,960,400	(37,630,661)
Net Cash Provided (Used) by Capital and Related Financing Activities	(68,258,869)	(15,848,206)	52,410,663	(31,430,214)
Cash Flows From Investing Activities:				
Investment earnings (loss)	2,172,549	7,047,214	4,874,665	4,127,352
Deferred Revenue - Interest	-	360,528	360,528	-
Net Cash Provided (Used) by Investing Activities	2,172,549	7,407,742	5,235,193	4,127,352
Transfers In (Out)				
General Fund	-	26,968	26,968	(174,170)
Equipment Services Fund	-	(12,490)	(12,490)	-
Net Cash Provided (Used) by Transfers	-	14,478	14,478	(174,170)
Net Increase (Decrease) in Cash and Cash Equivalents	(59,534,286)	4,749,011	64,283,297	(14,795,915)
Cash and Cash Equivalents, July 1	121,845,405	126,804,641	4,959,236	141,600,556
Cash and Cash Equivalents, June 30	$ 62,311,119	$ 131,553,652	$ 69,242,533	$ 126,804,641

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ 544,239	$ 7,676,367	$ 7,132,128	$ 6,889,394
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	6,051,495	5,786,900	(264,595)	5,334,626
Net pension expense	-	153,175	153,175	827,411
Net OPEB expense	-	(535,590)	(535,590)	(291,661)
Construction in progress write-offs	-	658,897	658,897	-
Program loan interest	(17,745)	972	18,717	1,116
Imputed rental expense	-	-	-	2,425
Other revenue	(955)		955	
Hookup fee refunds	(25,000)	-	25,000	12,868
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(87,281)	(87,281)	(98,581)
Due from other governments	-	(140,495)	(140,495)	(22,235)
Notes receivable	-	2,252	2,252	1,961
Prepaid lease (Prepaid Intangible rights to use asset)	-	-	-	97,778
Other receivables	-	-	-	20,522
Increase (decrease) in:				
Accounts payable	-	(140,117)	(140,117)	91,358
Accrued salaries and benefits	-	21,610	21,610	10,377
Compensated absences	-	73,604	73,604	19,247
Due to other governments	-	(272,829)	(272,829)	(268,579)
Unearned revenue	-	4,835	4,835	(8,470)
Other liabilities	-	(27,303)	(27,303)	61,560
Total Adjustments	6,007,795	5,498,630	(509,165)	5,791,723
Net Cash Provided (Used) by Operating Activities	$ 6,552,034	$ 13,174,997	$ 6,622,963	$ 12,681,117
***Acquisition of Capital Assets Financed by Cash**	$ 82,088,000	$ 28,127,600	$ 53,960,400	$ 37,630,661
Capital contributions received	-	2,130,977	(2,130,977)	834,498
Increase (decrease) in contracts/retention payable	-	3,506,425	(3,506,425)	400,000
Transfer to Equipment Services	-	12,490	(12,490)	174,170
Total Acquisition of Capital Assets	$ 82,088,000	$ 33,777,492	$ 48,310,508	$ 39,039,329

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025

	Golf Course Fund	Building and Safety Fund	Total
Assets			
Current Assets:			
Cash and investments (Note 3)	$ 1,600,261	$ 8,388,065	$ 9,988,326
Accounts receivable	63,486	-	63,486
Interest receivable	5,611	29,816	35,427
Total Current Assets	1,669,358	8,417,881	10,087,239
Noncurrent Assets:			
Capital Assets: (Note 6)			
Nondepreciable:			
Land	608,353	-	608,353
Plant capacity	825,150	-	825,150
Depreciable:			
Land improvements	3,963,358	-	3,963,358
Buildings and improvements	1,258,356	-	1,258,356
Equipment	164,804	71,366	236,170
Software	-	254,630	254,630
Less accumulated depreciation	(5,063,752)	(300,923)	(5,364,675)
Total Noncurrent Assets	1,756,269	25,073	1,781,342
Total Assets	3,425,627	8,442,954	11,868,581
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	-	1,506,748	1,506,748
Deferred outflows of resources related to other post employment benefits	-	530,876	530,876
Total Current Liabilities	-	2,037,624	2,037,624
Liabilities			
Current Liabilities:			
Accounts payable	-	34,523	34,523
Accrued salaries and benefits	-	102,413	102,413
Compensated absences (Note 9,10)	-	208,716	208,716
Unearned revenue (Note 8)	25,000	1,997,273	2,022,273
Deferred revenue (Note 8)	4,277	22,727	27,004
Due to others	42,778	-	42,778
Deposits (Note 7)	-	4,000	4,000
Total Current Liabilities	72,055	2,369,652	2,441,707
Noncurrent Liabilities: (Note 9,10,11,16)			
Other long term liabilities - pensions	-	3,784,354	3,784,354
Other long term liabilities - Other post employment benefits	-	862,898	862,898
Unearned revenue	-	2,192	2,192
Compensated absences	-	71,552	71,552
Total Noncurrent Liabilities	-	4,720,996	4,720,996
Total Liabilities	72,055	7,090,648	7,162,703
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	-	383,173	383,173
Deferred inflows of resources related to other post employment benefits	-	517,781	517,781
Total deferred inflows of resources	-	900,954	900,954
Net Position (Note 13)			
Net investment in capital assets	1,756,269	25,073	1,781,342
Restricted for public safety	-	2,463,903	2,463,903
Unrestricted	1,597,303	-	1,597,303
Total Net Position	$ 3,353,572	$ 2,488,976	$ 5,842,548

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Golf Course Fund	Building and Safety Fund	Total
Operating Revenues			
Charges for Services:			
Golf course fees	$ 164,494	$ -	$ 164,494
Building permits and fees	-	2,480,855	2,480,855
Other	117,658	12,030	129,688
Miscellaneous	-	10,980	10,980
Total Operating Revenues	282,152	2,503,865	2,786,017
Operating Expenses			
Salaries and wages	-	2,021,455	2,021,455
Employee benefits	-	724,711	724,711
Services and supplies	3,285,051	1,047,797	4,332,848
Depreciation/amortization	34,465	20,059	54,524
Total Operating Expenses	3,319,516	3,814,022	7,133,538
Operating Income (Loss)	(3,037,364)	(1,310,157)	(4,347,521)
Nonoperating Revenues (Expenses)			
Investment earnings	115,410	284,130	399,540
Net increase (decrease) in the fair value of investments	79,179	183,973	263,152
Total Nonoperating Revenues (Expenses)	194,589	468,103	662,692
Change in Net Position	(2,842,775)	(842,054)	(3,684,829)
Net Position, July 1	6,196,347	3,331,030	9,527,377
Net Position, June 30	$ 3,353,572	$ 2,488,976	$ 5,842,548

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Golf Course Fund	Building and Safety Fund	Total
Increase (Decrease) In Cash and Cash Equivalents			
Cash Flows From Operating Activities:			
Cash received from customers	$ 170,692	$ 3,488,276	$ 3,658,968
Cash received from other sources	117,658	-	117,658
Cash payments for personnel costs	-	(3,085,096)	(3,085,096)
Cash payments for services and supplies	(3,212,996)	(1,008,537)	(4,221,533)
Net Cash Provided (Used) by Operating Activities	(2,924,646)	(605,357)	(3,530,003)
Cash Flows From Investing Activities:			
Investment earnings	200,967	462,234	663,201
Net Increase in Cash and Cash Equivalents	(2,723,679)	(143,123)	(2,866,802)
Cash and Cash Equivalents, July 1	4,323,940	8,531,188	12,855,128
Cash and Cash Equivalents, June 30	$ 1,600,261	$ 8,388,065	$ 9,988,326
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	$ (3,037,364)	$ (1,310,157)	$ (4,347,521)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization	34,465	20,059	54,524
Net Pension Expense	-	123,909	123,909
Net Other post employment benefits Expense	-	(450,121)	(450,121)
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	6,198	-	6,198
Increase (decrease) in:			
Accounts payable	-	16,533	16,533
Accrued salaries and benefits	-	(6,167)	(6,167)
Compensated absences	-	(6,551)	(6,551)
Due to other governments	42,778	-	42,778
Unearned revenue	-	984,411	984,411
Deferred revenue	29,277	22,727	52,004
Total Adjustments	112,718	704,800	817,518
Net Cash Provided (Used) by Operating Activities	$ (2,924,646)	$ (605,357)	$ (3,530,003)

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Building permits	$ 3,200,000	$ 2,480,855	$ (719,145)	$ 4,228,862
Other	10,000	12,030	2,030	12,205
Miscellaneous:				
Short Term Rentals	-	10,980	10,980	51,525
Total Operating Revenues	3,210,000	2,503,865	(706,135)	4,292,592
Operating Expenses				
Salaries and wages	2,302,842	2,021,455	281,387	1,865,448
Employee benefits	1,251,703	724,711	526,992	1,862,527
Services and supplies	1,157,847	1,047,797	110,050	799,650
Depreciation/amortization	21,800	20,059	1,741	20,058
Total Operating Expenses	4,734,192	3,814,022	920,170	4,547,683
Operating Income (Loss)	(1,524,192)	(1,310,157)	214,035	(255,091)
Nonoperating Revenues (Expenses)				
Investment earnings	168,426	284,130	115,704	221,716
Net increase (decrease) in the fair value of investments	-	183,973	183,973	59,913
Total Nonoperating Revenues (Expenses)	168,426	468,103	299,677	281,629
Change in Net Position	$ (1,355,766)	(842,054)	$ 513,712	26,538
Net Position, July 1		3,331,030		3,304,492
Net Position, June 30		$ 2,488,976		$ 3,331,030

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ 3,210,000	$ 3,488,276	$ 278,276	$ 3,857,924
Cash payments for personnel costs	(3,551,045)	(3,085,096)	465,949	(2,804,430)
Cash payments for services and supplies	(1,157,847)	(1,008,537)	149,310	(787,808)
Net Cash Provided (Used) by Operating Activities	(1,498,892)	(605,357)	893,535	265,686
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(70,000)	-	70,000	-
Cash Flows From Investing Activities:				
Investment earnings	168,426	462,234	293,808	275,220
Net Increase (Decrease) in Cash and Cash Equivalents	(1,400,466)	(143,123)	1,257,343	540,906
Cash and Cash Equivalents, July 1	7,208,109	8,531,188	1,323,079	7,990,282
Cash and Cash Equivalents, June 30	$ 5,807,643	$ 8,388,065	$ 2,580,422	$ 8,531,188
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (1,524,192)	(1,310,157)	$ 214,035	$ (255,091)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	21,800	20,059	(1,741)	20,058
Net pension expense	-	123,909	123,909	589,818
Net other post employment benefits expense	-	(450,121)	(450,121)	253,459
Change in liabilities:				
Increase (decrease) in:				
Accounts payable	-	16,533	16,533	11,842
Accrued salaries and benefits	-	(6,167)	(6,167)	26,862
Compensated absences	3,500	(6,551)	(10,051)	53,406
Deferred Revenue	-	22,727	22,727	
` Unearned revenue	-	984,411	984,411	(434,668)
Total Adjustments	25,300	704,800	679,500	520,777
Net Cash Provided (Used) by Operating Activities	$ (1,498,892)	$ (605,357)	$ 893,535	$ 265,686

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Operating Revenues				
Charges for Services:				
Golf courses	$ 277,000	$ 164,494	$ (112,506)	$ 199,765
Other	150,000	117,658	(32,342)	137,063
Total Operating Revenues	427,000	282,152	(144,848)	336,828
Operating Expenses				
Salaries and wages	-	-	-	14
Employee benefits	-	-	-	172
Services and supplies	3,635,507	3,285,051	350,456	193,170
Depreciation/amortization	68,700	34,465	34,235	34,465
Total Operating Expenses	3,704,207	3,319,516	384,691	227,821
Operating Income (Loss)	(3,277,207)	(3,037,364)	239,843	109,007
Nonoperating Revenues (Expenses)				
Investment earnings	46,495	115,410	68,915	109,580
Net increase (decrease) in the fair value of investments	-	79,179	79,179	27,253
Other nonoperating revenue	(1,300)	-	1,300	468,243
Total Nonoperating Revenues (Expenses)	45,195	194,589	149,394	605,076
Income (Loss)	(3,232,012)	(2,842,775)	389,237	714,083
Change in Net Position	$ (3,232,012)	(2,842,775)	$ 389,237	714,083
Net Position, July 1		6,196,347		5,482,264
Net Position, June 30		$ 3,353,572		$ 6,196,347

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ 427,000	$ 170,692	$ (256,308)	$ 184,849
Cash from other sources	-	117,658	117,658	137,063
Cash payments for personnel costs	-	-	-	(303)
Cash payments for services and supplies	(3,635,507)	(3,212,996)	422,511	(218,170)
Net Cash Provided (Used) by Operating Activities	(3,208,507)	(2,924,646)	283,861	103,439
Cash Flows From Capital and Related Financing Activities:				
Dispositions of capital assets	(76,300)	-	76,300	-
Cash Flows From Investing Activities:				
Investment earnings	46,495	200,967	154,472	133,720
Net Increase (Decrease) in Cash and Cash Equivalents	(3,238,312)	(2,723,679)	514,633	237,159
Cash and Cash Equivalents, July 1	3,892,854	4,323,940	431,086	4,086,781
Cash and Cash Equivalents, June 30	$ 654,542	$ 1,600,261	$ 945,719	$ 4,323,940
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (3,232,012)	$ (3,037,364)	$ 194,648	$ 109,007
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	68,700	34,465	(34,235)	34,465
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	6,198	6,198	(14,916)
Deferred/Unearned revenue	-	29,277	29,277	-
Increase (decrease) in:				
Accrued salaries and benefits	-	-	-	(117)
Due to others	-	-	-	(25,000)
Due to other governments	-	42,778	42,778	-
Other non-operating revenue	(45,195)	-	45,195	-
Total Adjustments	23,505	112,718	89,213	(5,568)
Net Cash Provided (Used) by Operating Activities	$ (3,208,507)	$ (2,924,646)	$ 283,861	$ 103,439



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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other agencies, on a cost-reimbursement basis.

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Risk Management Fund
To account for revenues received for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance. 168

Health Benefits Fund
To account for the self-insured health plan and other contractual health insurance plans..... 170

Equipment Services Fund
To account for revenues received for maintaining and purchasing automobiles and other vehicles and specialized large equipment for use by other County departments. 172

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Assets				
Current Assets:				
Cash and investments	$ 39,243,590	$ 20,611,959	$ 7,986,060	$ 67,841,609
Accounts receivable	75,945	7,121,365	-	7,197,310
Interest receivable	139,311	81,476	-	220,787
Inventory	-	-	330,118	330,118
Other assets	25,353	-	-	25,353
Due from other governments	-	129,898	1,655	131,553
Due from other funds	-	14,857	-	14,857
Deposits	-	-	-	-
Prepaid expense	-	-	-	-
Total Current Assets	39,484,199	27,959,555	8,317,833	75,761,587
Noncurrent Assets:				
Restricted cash and investments	3,892,000	-	-	3,892,000
Long-term prepaids	-	-	-	-
Long-term deposits	-	-	-	-
Capital Assets:				
Construction in progress	-	-	3,948,620	3,948,620
Buildings and improvements	-	-	24,990	24,990
Equipment	-	-	49,488,674	49,488,674
Intangible	-	-	551,767	551,767
Less accumulated depreciation	-	-	(29,532,136)	(29,532,136)
Total Noncurrent Assets	3,892,000	-	24,481,915	28,373,915
Total Assets	43,376,199	27,959,555	32,799,748	104,135,502
Liabilities				
Current Liabilities:				
Accounts payable	66,880	1,237,264	674,645	1,978,789
Accrued salaries and benefits	29,161	34,146	92,619	155,926
Compensated absences	76,274	76,895	221,664	374,833
Due to other governments	-	-	123	123
Other liabilities	-	474,931	-	474,931
Pending claims	7,532,000	7,651,490	-	15,183,490
Total Current Liabilities	7,704,315	9,474,726	989,051	18,168,092
Noncurrent Liabilities:				
Compensated absences	26,149	26,362	75,992	128,503
Long term payable	-	-	-	-
Pending claims	7,409,000	-	-	7,409,000
Pending claims payable from restricted cash	3,892,000	-	-	3,892,000
Total Noncurrent Liabilities	11,327,149	26,362	75,992	11,429,503
Total Liabilities	19,031,464	9,501,088	1,065,043	29,597,595
Net Position				
Net investment in capital assets	-	-	24,481,915	24,481,915
Restricted for future claims	24,344,735	18,458,467	-	42,803,202
Unrestricted	-	-	7,252,790	7,252,790
Total Net Position	$ 24,344,735	$ 18,458,467	$ 31,734,705	$ 74,537,907

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Operating Revenues				
Charges for Services:				
Insurance Premiums	$ 7,096,449	$ 71,388,130	$ -	$ 78,484,579
Equipment service billings	-	-	13,517,616	13,517,616
Miscellaneous	116,628	6,803,817	7,793	6,928,238
Total Operating Revenues	7,213,077	78,191,947	13,525,409	98,930,433
Operating Expenses				
Salaries and wages	524,518	585,426	1,613,575	2,723,519
Employee benefits	249,906	295,256	934,086	1,479,248
Services and supplies	9,100,967	79,995,974	4,279,649	93,376,590
Depreciation	-	-	4,437,094	4,437,094
Total Operating Expenses	9,875,391	80,876,656	11,264,404	102,016,451
Operating Income (Loss)	(2,662,314)	(2,684,709)	2,261,005	(3,086,018)
Nonoperating Revenues (Expenses)				
Investment earnings	1,181,988	691,081	-	1,873,069
Net increase (decrease) in the fair value of investments	996,409	599,976	-	1,596,385
Gain (loss) on asset disposition	-	-	179,528	179,528
Federal grants	-	544,177	-	544,177
Other nonoperating revenue	39,300	283,208	-	322,508
Total Nonoperating Revenues (Expenses)	2,217,697	2,118,442	179,528	4,515,667
Income (Loss) Before Capital Contributions and Transfers	(444,617)	(566,267)	2,440,533	1,429,649
Capital Contributions				
Contributions from other funds	-	-	1,617,305	1,617,305
Transfers				
General Fund	1,595,524	-	-	1,595,524
Water Resources Fund	-	-	12,490	12,490
Total Transfers	1,595,524	-	12,490	1,608,014
Change in Net Position	1,150,907	(566,267)	4,070,328	4,654,968
Net Position, July 1	23,193,828	19,024,734	27,664,377	69,882,939
Net Position, June 30	$ 24,344,735	$ 18,458,467	$ 31,734,705	$ 74,537,907

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ -	$ 39,151,532	$ -	$ 39,151,532
Cash received from other funds	7,096,449	33,431,448	13,517,616	54,045,513
Cash received from others	127,792	7,072,168	6,138	7,206,098
Cash payments for personnel costs	(749,963)	(858,259)	(2,526,939)	(4,135,161)
Cash payments for services and supplies	(8,054,697)	(80,624,802)	(4,404,826)	(93,084,325)
Net Cash Provided (Used) by Operating Activities	(1,580,419)	(1,827,913)	6,591,989	3,183,657
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	544,177	-	544,177
Surplus equipment sales	39,300	-	-	39,300
Transfers from General Fund	1,595,524	-	-	1,595,524
Net Cash Provided (Used) by Noncapital Financing Activities	1,634,824	544,177	-	2,179,001
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	-	-	248,464	248,464
*Acquisition of capital assets	-	-	(3,552,769)	(3,552,769)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(3,304,305)	(3,304,305)
Cash Flows From Investing Activities:				
Investment earnings (loss)	2,040,494	1,282,179	-	3,322,673
Net Increase (Decrease) in Cash and Cash Equivalents	2,094,899	(1,557)	3,287,684	5,381,026
Cash and Cash Equivalents, July 1	41,040,691	20,613,516	4,698,376	66,352,583
Cash and Cash Equivalents, June 30	$ 43,135,590	$ 20,611,959	$ 7,986,060	$ 71,733,609

(CONTINUED)

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (2,662,314)	$ (2,684,709)	$ 2,261,005	$ (3,086,018)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	4,437,094	4,437,094
Other nonoperating revenues	-	283,208	-	283,208
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	11,164	1,110,957	-	1,122,121
Inventory	-	-	68,520	68,520
Due from other governments	-	(9,131)	(1,655)	(10,786)
Due from other funds	-	(14,857)	-	(14,857)
Other assets	6,647	-	-	6,647
Increase (decrease) in:				
Accounts payable	(1,562)	287,682	(193,732)	92,388
Accrued salaries and benefits	3,873	6,263	5,037	15,173
Compensated absences	20,588	16,160	15,685	52,433
Due to other governments	-	-	35	35
Other liablilities	106,185	93,024	-	199,209
Pending claims	935,000	(916,510)	-	18,490
Total Adjustments	1,081,895	856,796	4,330,984	6,269,675
Net Cash Provided (Used) by Operating Activities	$ (1,580,419)	$ (1,827,913)	$ 6,591,989	$ 3,183,657
****Noncash investing, capital, and financing activities:**				
*Acquisition of Capital Assets Financed by Cash	$ -	$ -	$ 3,552,769	$ 3,552,769
Capital transferred from other funds	-	-	1,629,795	1,629,795
Capital asset value acquistion correction	-	-	179,528	179,528
Increase (decrease) in accounts payable	-	-	(193,732)	(193,732)
Total Acquisition of Capital Assets	$ -	$ -	$ 5,168,360	$ 5,168,360

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Insurance premiums	$ 7,643,587	$ 7,096,449	$ (547,138)	$ 6,428,333
Miscellaneous:				
Other	50,000	116,628	66,628	144,071
Total Operating Revenues	7,693,587	7,213,077	(480,510)	6,572,404
Operating Expenses				
Salaries and wages	573,332	524,518	48,814	509,997
Employee benefits	286,008	249,906	36,102	240,291
Services and supplies	9,825,756	9,100,967	724,789	8,701,719
Total Operating Expenses	10,685,096	9,875,391	809,705	9,452,007
Operating Income (Loss)	(2,991,509)	(2,662,314)	329,195	(2,879,603)
Nonoperating Revenues (Expenses)				
Investment earnings	327,200	1,181,988	854,788	766,751
Net increase (decrease) in the fair value of investments	-	996,409	996,409	475,844
Miscellaneous:				
Other nonoperating revenue	-	39,300	39,300	28,975
Total Nonoperating Revenues (Expenses)	327,200	2,217,697	1,890,497	1,271,570
Income (Loss) before Transfers	(2,664,309)	(444,617)	2,219,692	(1,608,033)
Transfers				
General Fund	1,595,524	1,595,524	-	-
Change in Net Position	$ (1,068,785)	1,150,907	$ 2,219,692	(1,608,033)
Net Position, July 1		23,193,828		24,801,861
Net Position, June 30		$ 24,344,735		$ 23,193,828

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	$ 7,643,587	$ 7,096,449	$ (547,138)	$ 6,428,333
Cash received from others	50,000	127,792	77,792	94,806
Cash payments for personnel costs	(859,340)	(749,963)	109,377	(714,166)
Cash payments for services and supplies	(8,025,756)	(8,054,697)	(28,941)	(7,748,247)
Net Cash Provided (Used) by Operating Activities	(1,191,509)	(1,580,419)	(388,910)	(1,939,274)
Cash Flows From Noncapital and Related Financing Activities:				
Surplus Equipment Sales	-	39,300	39,300	-
Transfers from General Fund	1,595,524	1,595,524	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	1,595,524	1,634,824	39,300	-
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset dispostition	-	-	-	28,975
Cash Flows From Investing Activities:				
Investment earnings	327,200	2,040,494	1,713,294	1,220,939
Net Increase (Decrease) in Cash and Cash Equivalents	731,215	2,094,899	1,363,684	(689,360)
Cash and Cash Equivalents, July 1	42,595,185	41,040,691	(1,554,494)	41,730,051
Cash and Cash Equivalents, June 30	$ 43,326,400	$ 43,135,590	$ (190,810)	$ 41,040,691
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (2,991,509)	$ (2,662,314)	$ 329,195	$ (2,879,603)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	11,164	11,164	(49,265)
Other assets	-	6,647	6,647	(1,259)
Change in liabilities:				
Increase (decrease) in:				
Accounts payable		(1,562)	(1,562)	35,731
Accrued salaries and benefits	-	3,873	3,873	9,545
Compensated absences	-	20,588	20,588	26,577
Other liabilities	-	106,185	106,185	-
Pending claims	1,800,000	935,000	(865,000)	919,000
Total Adjustments	1,800,000	1,081,895	(718,105)	940,329
Net Cash Provided (Used) by Operating Activities	$ (1,191,509)	$ (1,580,419)	$ (388,910)	$ (1,939,274)

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Operating Revenues				
Charges for Services:				
Insurance premiums	$ 75,332,961	$ 71,388,130	$ (3,944,831)	$ 66,752,707
Miscellaneous:				
Other	3,069,129	6,803,817	3,734,688	5,335,784
Total Operating Revenues	78,402,090	78,191,947	(210,143)	72,088,491
Operating Expenses				
Salaries and wages	540,497	585,426	(44,929)	514,783
Employee benefits	285,123	295,256	(10,133)	269,671
Services and supplies	78,762,024	79,995,974	(1,233,950)	70,302,456
Total Operating Expenses	79,587,644	80,876,656	(1,289,012)	71,086,910
Operating Income (Loss)	(1,185,554)	(2,684,709)	(1,499,155)	1,001,581
Nonoperating Revenues (Expenses)				
Investment earnings (net)	108,000	691,081	583,081	448,787
Net increase (decrease) in the fair value of investments	-	599,976	599,976	324,952
Federal grants	400,000	544,177	144,177	542,037
Other nonoperating revenue	-	283,208	283,208	128,393
Total Nonoperating Revenues (Expenses)	508,000	2,118,442	1,610,442	1,444,169
Change in Net Position	$ (677,554)	(566,267)	$ 111,287	2,445,750
Net Position, July 1		19,024,734		16,578,984
Net Position, June 30		$ 18,458,467		$ 19,024,734

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	$ 40,545,357	$ 39,136,675	$ (1,408,682)	$ 33,948,623
Cash received from other funds	34,787,604	33,431,448	(1,356,156)	30,835,803
Cash received from others	3,069,129	7,087,025	4,017,896	5,464,177
Cash payments for personnel costs	(825,620)	(858,259)	(32,639)	(763,847)
Cash payments for services and supplies	(75,927,024)	(80,624,802)	(4,697,778)	(67,369,846)
Net Cash Provided (Used) by Operating Activities	1,649,446	(1,827,913)	(3,477,359)	2,114,910
Cash Flows From Noncapital Financing Activities:				
Federal grants	400,000	544,177	144,177	542,037
Cash Flows From Investing Activities:				
Investment earnings (loss)	108,000	1,282,179	1,174,179	745,123
Net Increase (Decrease) in Cash and Cash Equivalents	2,157,446	(1,557)	(2,159,003)	3,402,070
Cash and Cash Equivalents, July 1	20,653,783	20,613,516	(40,267)	17,211,446
Cash and Cash Equivalents, June 30	$ 22,811,229	$ 20,611,959	$ (2,199,270)	$ 20,613,516
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (1,185,554)	$ (2,684,709)	$ (1,499,155)	$ 1,001,581
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Other nonoperating revenues		283,208	283,208	128,393
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	1,110,957	1,110,957	(2,011,845)
Due from other governments	-	(9,131)	(9,131)	17,331
Due from other funds	-	(14,857)	(14,857)	-
Increase (decrease) in:				
Accounts payable	-	287,682	287,682	97,610
Accrued salaries and benefits	-	6,263	6,263	6,929
Compensated absences	-	16,160	16,160	13,678
Other liabilities	-	93,024	93,024	26,233
Pending claims	2,835,000	(916,510)	(3,751,510)	2,835,000
Total Adjustments	2,835,000	856,796	(1,978,204)	1,113,329
Net Cash Provided (Used) by Operating Activities	$ 1,649,446	$ (1,827,913)	$ (3,477,359)	$ 2,114,910

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Operating Revenues				
Charges for Services:				
Equipment service billings	$ 14,259,385	$ 13,517,616	$ (741,769)	$ 12,650,263
Miscellaneous:				
Other	50,000	7,793	(42,207)	50,136
Total Operating Revenues	14,309,385	13,525,409	(783,976)	12,700,399
Operating Expenses				
Salaries and wages	1,671,513	1,613,575	57,938	1,517,740
Employee benefits	1,036,415	934,086	102,329	915,339
Services and supplies	5,712,717	4,279,649	1,433,068	4,973,834
Depreciation	3,925,296	4,437,094	(511,798)	4,048,305
Total Operating Expenses	12,345,941	11,264,404	1,081,537	11,455,218
Operating Income (Loss)	1,963,444	2,261,005	297,561	1,245,181
Nonoperating Revenues (Expenses)				
Investment earnings	115,531	-	(115,531)	45,345
Gain (loss) on asset disposition	200,000	179,528	(20,472)	395,732
Total Nonoperating Revenues (Expenses)	315,531	179,528	(136,003)	441,077
Income (Loss) Before Capital Contributions and Transfers	2,278,975	2,440,533	161,558	1,686,258
Capital Contributions				
Contributions from other funds	300,000	1,617,305	1,317,305	1,411,963
Transfers				
Utilities Fund	-	12,490	12,490	-
Change in Net Position	$ 2,578,975	4,070,328	$ 1,491,353	3,098,221
Net Position, July 1		27,664,377		24,566,156
Net Position, June 30		$ 31,734,705		$ 27,664,377

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	**Actual**	**Variance**	**Actual**
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	$ 14,259,385	$ 13,517,616	$ (741,769)	$ 12,650,263
Cash received from others	50,000	6,138	(43,862)	50,136
Cash payments for personnel costs	(2,707,928)	(2,526,939)	180,989	(2,387,962)
Cash payments for services and supplies	(5,597,186)	(4,404,826)	1,192,360	(4,444,582)
Net Cash Provided (Used) by Operating Activities	6,004,271	6,591,989	587,718	5,867,855
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	200,000	248,464	48,464	248,464
*Acquisition of capital assets	(5,479,690)	(3,552,769)	1,926,921	(6,669,337)
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,279,690)	(3,304,305)	1,975,385	(6,420,873)
Cash Flows From Investing Activities:				
**Equipment supply deposits	-	-	-	2,164,372
Net Increase (Decrease) in Cash and Cash Equivalents	724,581	3,287,684	2,563,103	1,611,354
Cash and Cash Equivalents, July 1	2,100,422	4,698,376	2,597,954	3,087,022
Cash and Cash Equivalents, June 30	$ 2,825,003	$ 7,986,060	$ 5,161,057	$ 4,698,376

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025			2024
	Budget	Actual	Variance	Actual
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ 1,963,444	$ 2,261,005	$ 297,561	$ 1,245,181
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,925,296	4,437,094	511,798	4,048,305
Other nonoperating revenue	115,531	-	(115,531)	45,345
Change in assets and liabilities:				
(Increase) decrease in:				
Inventory	-	68,520	68,520	(65,036)
Prepaid expense	-	-	-	26,178
Due from other governments	-	(1,655)	(1,655)	-
Increase (decrease) in:				
Accounts payable	-	(193,732)	(193,732)	537,623
Accrued salaries and benefits	-	5,037	5,037	21,060
Compensated absences	-	15,685	15,685	24,057
Long term payable	-	-	-	(14,934)
Due to other governments	-	35	35	76
Total Adjustments	4,040,827	4,330,984	290,157	4,622,674
Net Cash Provided (Used) by Operating Activities	$ 6,004,271	$ 6,591,989	$ 587,718	$ 5,867,855
***Acquisition of Capital Assets Financed by Cash**	$ 5,479,690	$ 3,552,769	$ 1,926,921	$ 6,669,337
Capital transferred from other funds	-	1,629,795	(1,629,795)	1,411,963
Capital Assets value acquistion correction	-	179,528	(179,528)	395,732
Increase (decrease) in accounts payable	-	(193,732)	193,732	537,623
Total Acquisition of Capital Assets	$ 5,479,690	$ 5,168,360	$ 311,330	$ 9,014,655



FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and cannot be used to support the County's own programs.

Page

Other Post Employee Benefit Trust Funds
OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively. 176

Investment Trust Funds
Used to report fiduciary activities from the external portion of investment pools and individual investment accounts for assets that are for the benefit of individuals and Washoe County does not have administrative involvement with the assets or direct financial involvement with the assets. 178

Custodial Funds
Fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. 182

WASHOE COUNTY
OTHER POST EMPLOYEE BENEFITS TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Other Post Employment Benefit Trust Fund-Washoe County	Other Post Employment Benefit Trust Fund-PEBP	Other Post Employment Benefit Trust Fund-TMFPD	Total
Assets				
Current Assets:				
Cash and cash equivalents (Note 3)	$ 2,545,390	$ 61,303	$ 92,288	$ 2,698,981
Unrealized gain/loss	99,921	12,708	(27,583)	85,046
Investments - State of Nevada RBIF	418,830,016	2,986,113	18,703,373	440,519,502
Interest receivable	7,461	221	876	8,558
Total Current Assets	421,482,788	3,060,345	18,768,954	443,312,087
Total Assets	421,482,788	3,060,345	18,768,954	443,312,087
Liabilities				
Current Liabilities:				
Accounts payable	2,500	-	-	2,500
Accrued salaries and benefits	1,228	-	-	1,228
Due to others	5,010,595	58,448	52,419	5,121,462
Total Current Liabilities	5,014,323	58,448	52,419	5,125,190
Deferred Inflows of Resources				
Deferred inflows of resources related to revenue	5,687	169	668	6,524
Net Position				
Restricted for:				
Postemployment benefits other than pensions	416,462,778	3,001,728	18,715,867	438,180,373
Total Net Position	$ 416,462,778	$ 3,001,728	$ 18,715,867	$ 438,180,373

WASHOE COUNTY, NEVADA
OTHER POST EMPLOYMENT BENEFITS TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Other Post Employment Benefit Trust Fund-Washoe County	Other Post Employment Benefit Trust Fund-PEBP	Other Post Employment Benefit Trust Fund-TMFPD	Total
ADDITIONS				
Intergovernmental revenues	$ 16,204,623	$ 31,133	$ 2,488,616	$ 18,724,372
Miscellaneous:				
Insurance premiums	4,717,683		242,186	4,959,869
Reimbursements	3,946,501	-	-	3,946,501
Investments:				
Investment earnings	22,884,260	168,949	901,023	23,954,232
Investment costs	(106,039)	(801)	(4,382)	(111,222)
Net increase (decrease) in the fair value of investments	21,672,112	154,761	929,705	22,756,578
Total Additions	69,319,140	354,042	4,557,148	74,230,330
DEDUCTIONS				
Services and supplies	49,303	21,803	21,803	92,909
Payments to other agencies	32,479,794	233,923	412,190	33,125,907
Total Deductions	32,529,097	255,726	433,993	33,218,816
Change in Net Position	36,790,043	98,316	4,123,155	41,011,514
Net Position, July 1	379,672,735	2,903,412	14,592,712	397,168,859
Net Position, June 30	$ 416,462,778	$ 3,001,728	$ 18,715,867	$ 438,180,373

WASHOE COUNTY
INVESTMENT TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	TRFMA Flood Investment Fund	Regional Transportation Commission Fund	Library Investment Fund	Deferred Comp Administration
Assets				
Current Assets:				
Cash and cash equivalents (Note 3)	$ 67,178,140	$ 166,670,050	$ 550,303	$ 150,668
Unrealized gain/loss	80,041	(2,806,789)	8,860	851
Accounts receivable	-	-	-	-
Interest receivable	245,791	583,311	1,965	509
Due from other governments	-	28,975,177	-	-
Total Current Assets	67,503,972	193,421,749	561,128	152,028
Total Assets	67,503,972	193,421,749	561,128	152,028
Liabilities				
Current Liabilities:				
Accounts payable	-		5,039	-
Accrued salaries and benefits	-		-	-
Due to other governments	-	5,200,000	-	-
Due to other funds	-	-	-	14,857
Total Current Liabilities	-	5,200,000	5,039	14,857
Deferred Inflows of Resources				
Deferred inflows of resources related to revenue	187,346	444,608	1,498	388
Net Position				
Restricted for:				
Pool participants	67,316,626	187,777,141	554,591	136,783
Total Net Position	$ 67,316,626	$ 187,777,141	$ 554,591	$ 136,783

CONTINUED

WASHOE COUNTY
INVESTMENT TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Western Regional Water Commission	Totals
$	2,857,073	$ 237,406,234
	18,393	(2,698,644)
	489,511	489,511
	10,149	841,725
	-	28,975,177
	3,375,126	265,014,003
	3,375,126	265,014,003
	72,442	77,481
	40,431	40,431
	207,100	5,407,100
	-	14,857
	319,973	5,539,869
	7,736	641,576
	3,047,417	258,832,558
$	3,047,417	$ 258,832,558

WASHOE COUNTY, NEVADA
INVESTMENT TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	TRFMA Flood Investment Fund	Regional Transportation Commission Fund	Library Investment Fund	Deferred Comp Administration
ADDITIONS				
Public transit tax	$ -	$ 46,155,868	$ -	$ -
Intergovernmental revenues	-	114,383,563	-	-
Charges for service	-	5,312,206	-	-
Miscellaneous				
Water surcharge	-		-	-
Reimbursements	-	9,911,128	-	120,147
Investments				
Investment earnings	2,134,404	5,392,597	19,416	4,313
Investment costs	(28,630)	(70,561)	(256)	(57)
Net increase (decrease) in the fair value of investments	1,507,460	3,428,769	12,847	2,526
Rental Income	-	445,624	-	-
Contributions	-	-	204,214	-
Other	10,825,475	-	-	-
Total Additions	14,438,709	184,959,194	236,221	126,929
DEDUCTIONS				
Salaries and wages	-	5,868,480	-	-
Services and supplies	-	177,973,271	185,554	77,006
Miscellaneous				
Payment to other agencies	18,800,000		35,642	-
Total Deductions	18,800,000	183,841,751	221,196	77,006
Operating Income (Loss)	(4,361,291)	1,117,443	15,025	49,923
Net Position, July 1	71,677,917	186,659,698	539,566	86,860
Net Position, June 30	$ 67,316,626	$ 187,777,141	$ 554,591	$ 136,783

CONTINUED

WASHOE COUNTY, NEVADA
INVESTMENT TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

Western Regional Water Commission	Totals
$ -	$ 46,155,868
-	114,383,563
-	5,312,206
1,937,746	1,937,746
-	10,031,275
99,606	7,650,336
(1,286)	(100,790)
64,177	5,015,779
-	445,624
-	204,214
-	10,825,475
2,100,243	201,861,296
-	5,868,480
1,634,789	179,870,620
-	18,835,642
1,634,789	204,574,742
465,454	(2,713,446)
2,581,963	261,546,004
$ 3,047,417	$ 258,832,558

WASHOE COUNTY
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Public Guardian Trust Fund	Social Services Children's Trust Fund	Courts Trust Fund	Financial Assurances
Assets				
Current Assets:				
Cash and cash equivalents (Note 3)	$ 11,955,937	$ 315,947	$ 4,074,925	$ 177,937
Account receivable	-	-	-	-
Property tax receivable	-	-	-	-
Due from other governments	-	-	-	-
Financial assurances	-	-	-	39,103
Total Assets	11,955,937	315,947	4,074,925	217,040
Liabilities				
Current Liabilities:				
Account payable	-	23,323	-	-
Due to other governments	-	-	1,122,643	-
Due to others	-	-	-	216,382
Total Liabilities	-	23,323	1,122,643	216,382
Deferred Inflows of Resources				
Deferred inflows of resources related to revenue	-	-	-	-
Net Position				
Restricted for:				
Individuals, organzations, and other governments	11,955,937	292,624	2,952,282	658
Total Net Position	$ 11,955,937	$ 292,624	$ 2,952,282	$ 658

(CONTINUED)

WASHOE COUNTY
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

Sheriff Trust Fund	Intergovernmental Settlements	Washoe County School District	May Building Fund	Department of Wildlife Fund	Total
$ 2,180,038	$ 11,868,628	$ 6,959,727	$ 339,889	$ 4,706	$ 37,877,734
-	57,523	-	-	-	57,523
-	3,110,235	615,708	-	-	3,725,943
-	3,381,413	14,220,269	-	-	17,601,682
-	-	-	-	-	39,103
2,180,038	18,417,799	21,795,704	339,889	4,706	59,301,985
-	139,976	6,959,727	-	-	7,123,026
611,782	10,258,534	-	-	-	11,992,959
-			-	-	216,382
611,782	10,398,510	6,959,727	-	-	19,332,367
-	3,110,235	615,708	-	-	3,725,943
1,568,256	4,909,054	14,220,269	339,889	4,706	36,243,675
$ 1,568,256	$ 4,909,054	$ 14,220,269	$ 339,889	$ 4,706	$ 36,243,675

WASHOE COUNTY
CUSTODIAL FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Public Guardian Trust Fund	Social Services Children's Trust Fund	Courts Trust Fund	Financial Assurances
ADDITIONS				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for service	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous				
Investments:				
Investment earnings		94	-	-
Building Income	-	-	-	-
Refunded revenue	-	(233,046)	-	-
Contributions	-	-	-	-
Other	11,670,331	859,106	4,947,715	32,731
Total Additions	11,670,331	626,154	4,947,715	32,731
DEDUCTIONS				
Services and supplies	-	-	-	-
Miscellaneous				
Payments to other agencies	-	611,169	-	-
Beneficiary payments	11,511,077	46,217	4,876,100	-
Total Deductions	11,511,077	657,386	4,876,100	-
Operating Income (Loss)	159,254	(31,232)	71,615	32,731
Net Position, July 1	11,796,683	323,856	2,880,667	(32,073)
Net Position, June 30	$ 11,955,937	$ 292,624	$ 2,952,282	$ 658

CONTINUED

WASHOE COUNTY
CUSTODIAL FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

Sheriff Trust Fund	Intergovernmental Settlements	Washoe County School District	May Building Fund	Department of Wildlife Fund	Total
$ -	$ 409,023,182	$ 90,536,093	$ -	$ -	$ 499,559,275
-	4,120	-	-	-	4,120
-	15,527,255	66,446,076	-	-	81,973,331
-	70,038	-	-	-	70,038
-	39,054,021	-	-	2,254	39,056,275
-	301	-	2,580	-	2,975
-	84,750	-	-	-	84,750
-	-	-	-	-	(233,046)
-	-	-	355,428	-	355,428
4,795,530	14,427	-	-	-	22,319,840
4,795,530	463,778,094	156,982,169	358,008	2,254	643,192,986
4,835,647	2,327,797	460,279	376,411	-	8,000,134
-	461,192,002	153,477,772	-	1,770	615,282,713
-	-	-	-	-	16,433,394
4,835,647	463,519,799	153,938,051	376,411	1,770	639,716,241
(40,117)	258,295	3,044,118	(18,403)	484	3,476,745
1,608,373	4,650,759	11,176,151	358,292	4,222	32,766,930
$ 1,568,256	$ 4,909,054	$ 14,220,269	$ 339,889	$ 4,706	$ 36,243,675



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STATISTICAL SECTION
(unaudited)

STATISTICAL SECTION

This part of the County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the Management's Discussion and Analysis, financial statements and note disclosures, says about the government's overall financial health.

Schedules

Financial Trends
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. ..... 1.1 – 1.5

Revenue Capacity
These schedules contain information to help the reader assess the County's most significant local revenue source, ad valorem taxes. ..... 2.1 – 2.4

Debt Capacity
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. ..... 3.1 – 3.4

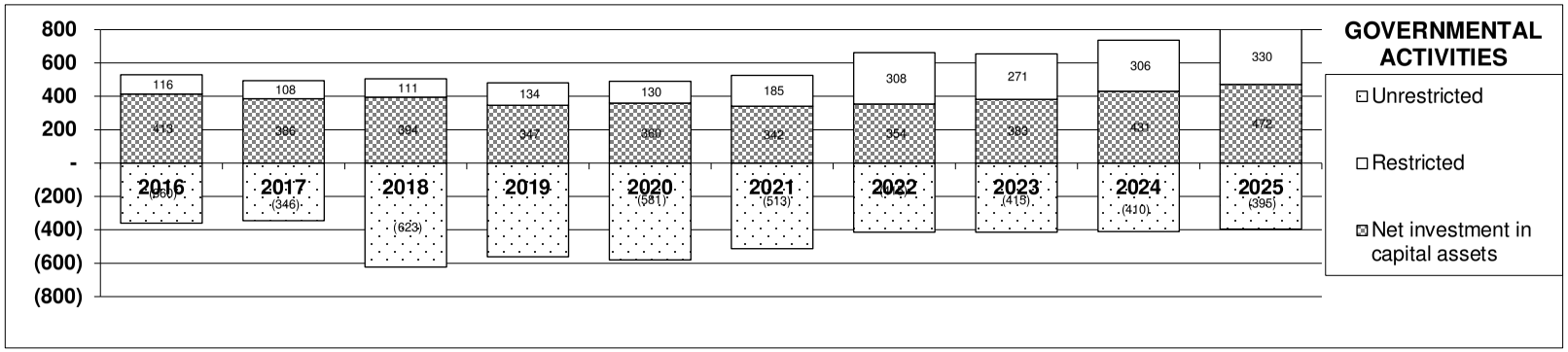
Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. ..... 4.1 – 4.2

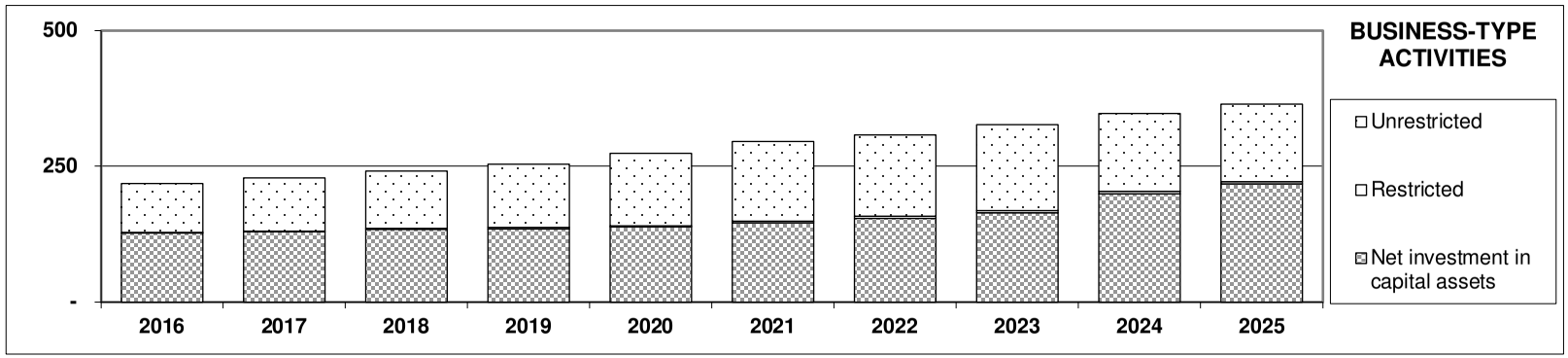
Operating Information
These schedules contain service and capital asset data to help the reader understand how the information in the County's financial report relates to the services provided and the activities performed. ..... 5.1 – 5.3

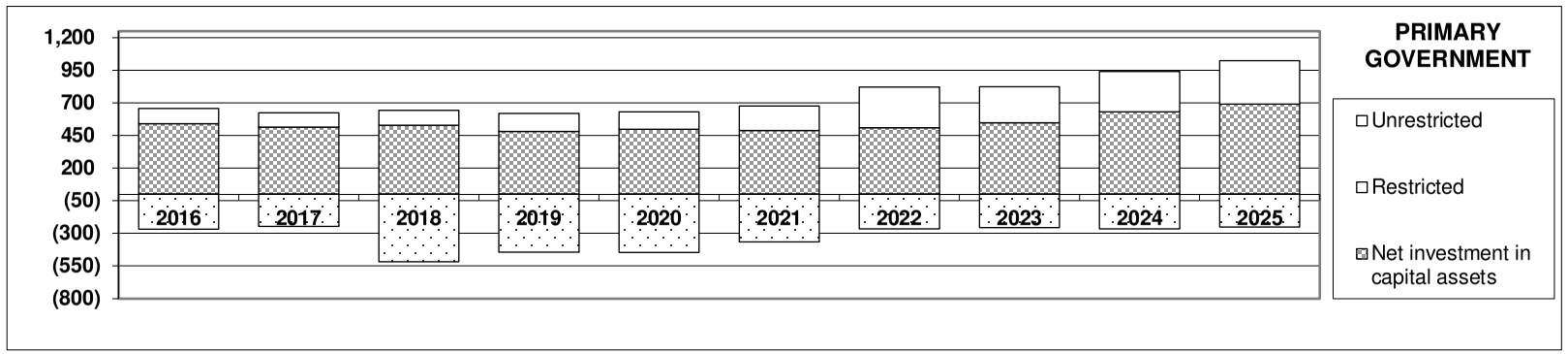
Sources:
Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

SCHEDULE 1.1

WASHOE COUNTY, NEVADA
NET POSITION TREND BY COMPONENT LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)







WASHOE COUNTY, NEVADA
NET POSITION BY COMPONENT LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018 [4]	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets[1]	$ 412,863	$ 385,853	$ 394,493	$ 347,147	$ 359,922	$ 341,530	$ 354,340	$ 382,948	$ 430,897	$ 472,264
Restricted	116,440	107,899	111,377	133,879	130,298	184,689	308,204	271,498	305,790	330,480
Unrestricted [2]	(360,030)	(346,079)	(623,439)	(561,238)	(581,037)	(513,050)	(415,119)	(414,906)	(410,069)	(395,462)
Total Governmental Activities Net Position	$ 169,273	$ 147,673	$ (117,569)	$ (80,212)	$ (90,817)	$ 13,169	$ 247,425	$ 239,540	$ 326,618	$ 407,282
Business-type Activities										
Net investment in capital assets[1]	$ 126,705	$ 128,947	$ 133,532	$ 134,143	$ 138,476	$ 145,824	$ 153,980	$ 164,177	$ 199,324	$ 217,730
Restricted [3]	1,122	1,151	2,157	3,027	1,515	3,021	4,159	4,262	4,213	3,750
Unrestricted	90,505	98,187	105,278	116,673	133,810	146,837	149,453	158,195	143,443	142,678
Total Business-type Activities Net Position	$ 218,332	$ 228,285	$ 240,967	$ 253,843	$ 273,801	$ 295,682	$ 307,592	$ 326,634	$ 346,980	$ 364,158
Primary Government										
Net investment in capital assets[1]	$ 539,568	$ 514,800	$ 528,025	$ 481,290	$ 498,398	$ 487,354	$ 508,320	$ 547,125	$ 630,221	$ 689,994
Restricted	117,562	109,050	113,534	136,906	131,813	187,710	312,363	275,760	310,003	334,230
Unrestricted	(269,525)	(247,892)	(518,161)	(444,565)	(447,227)	(366,213)	(265,666)	(256,711)	(266,626)	(252,784)
Total Primary Government Net Position [3]	$ 387,605	$ 375,958	$ 123,398	$ 173,631	$ 182,984	$ 308,851	$ 555,017	$ 566,174	$ 673,598	$ 771,440

Information is presented on the accrual basis of accounting.

[1] Capital Assets include land, intangibles, infrastructure, construction in progress, buildings and improvements, equipment and software.

[2] In 2018, GASB 75 went into effect. This change made governmental entities recognize "other post employment benefits" on the financials.

[3] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when an external party, such as grantors, contributors, state or federal government, places a restriction on how resources may be used, or through enabling legislation enacted by the County.

[4] Total Governmental Activities Net Position was reduced due to the recognition of GASB 75 in FY2018.

SCHEDULE 1.2

WASHOE COUNTY, NEVADA
CHANGES IN NET POSITION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General government	$ 100,763	$ 89,304	$ 85,803	$ 85,657	$ 121,091	$ 115,871	$ 102,241	$ 117,478	$ 125,921	$ 153,467
Judicial	62,341	72,190	77,136	76,304	84,177	79,233	69,625	94,325	113,894	118,862
Public safety	144,615	165,745	168,377	177,010	192,592	179,342	165,924	224,091	252,093	263,376
Public works	50,188	49,151	45,124	37,197	40,103	26,617	37,681	39,726	40,335	38,040
Health and sanitation	18,607	21,217	22,159	22,693	24,383	31,154	27,611	32,949	36,416	37,692
Welfare	73,678	82,507	88,059	84,459	100,398	99,080	117,646	130,541	152,058	149,376
Culture and recreation	19,320	23,857	24,470	23,299	24,380	21,781	21,670	26,872	31,203	31,582
Community support	198	330	255	180	199	112	347	143	367	477
Interest on long-term debt	6,721	5,500	5,657	5,142	4,477	4,355	4,317	7,786	3,836	2,526
Total Governmental Activities Expenses	476,431	509,801	517,040	511,941	591,800	557,545	547,062	673,911	756,123	795,398
Business-type Activities										
Utilities	11,511	11,215	11,981	19,274	13,064	11,776	13,353	15,580	17,790	17,793
Golf courses	945	454	268	281	582	334	326	338	198	3,287
Building permits	1,700	2,102	2,313	2,807	2,941	2,694	2,405	3,349	4,231	3,462
Total Business-type Activities Expenses	14,156	13,771	14,562	22,362	16,587	14,804	16,084	19,267	22,219	24,542
Total Primary Government Expenses	$ 490,587	$ 523,572	$ 531,602	$ 534,303	$ 608,387	$ 572,349	$ 563,146	$ 693,178	$ 778,342	$ 819,940
Program Revenues										
Governmental Activities										
Charges for Services										
General government	$ 32,878	$ 32,600	$ 34,215	$ 35,424	$ 43,497	$ 42,504	$ 48,632	$ 59,000	$ 77,986	$ 94,360
Judicial	9,465	10,145	9,976	9,134	7,889	7,577	7,522	7,173	8,061	9,015
Public safety	16,860	17,027	18,436	21,750	20,908	31,283	28,067	25,424	27,183	6,012
Other	21,517	23,707	27,220	21,641	29,050	29,857	44,051	32,830	45,958	48,279
Operating grants, interest and contributions	60,753	60,503	65,595	77,323	74,700	113,936	193,653	114,349	143,916	143,506
Capital grants, interest and contributions	20,716	16,573	21,990	14,791	19,286	12,597	11,947	15,870	24,948	27,638
Total Governmental Activities Program Revenues	162,189	160,555	177,432	180,063	195,330	237,754	333,872	254,646	328,052	328,810
Business-type Activities										
Charges for Services										
Utilities	14,374	15,008	15,678	17,450	18,143	19,357	20,915	22,151	24,036	24,930
Golf courses	1,374	(914)	185	184	458	368	380	302	337	282
Building permits	2,890	3,024	3,605	3,696	3,270	4,392	4,324	3,357	4,293	2,504
Operating grants, interest and contributions	11	109	911	3,758	36	66	92	-	512	29

(CONTINUED)

SCHEDULE 1.2

WASHOE COUNTY, NEVADA
CHANGES IN NET POSITION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Business-type Activities (continued)										
Capital grants, interest and contributions	$ 4,508	$ 6,447	$ 11,809	$ 9,764	$ 9,560	$ 12,393	$ 7,173	$ 9,464	$ 8,792	$ 6,149
Total Business-type Activities Program Revenues	23,157	23,674	32,188	34,852	31,467	36,576	32,884	35,274	37,970	33,894
Total Primary Government Program Revenues	$ 185,346	$ 184,229	$ 209,620	$ 214,915	$ 226,797	$ 274,330	$ 366,756	$ 289,920	$ 366,022	$ 362,704
Net (Expense)/Revenue										
Governmental activities	$ (314,242)	$ (349,246)	$ (339,608)	$ (331,878)	$ (396,470)	$ (319,791)	$ (213,190)	$ (419,265)	$ (428,071)	$ (466,588)
Business-type activities	9,001	9,903	17,626	12,490	14,880	21,772	16,800	16,007	15,751	9,352
Total Primary Government Net (Expense) Revenue	$ (305,241)	$ (339,343)	$ (321,982)	$ (319,388)	$ (381,590)	$ (298,019)	$ (196,390)	$ (403,258)	$ (412,320)	$ (457,236)
General Revenues and Other Changes in Net Position Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	$ 183,821	$ 188,474	$ 196,142	$ 205,759	$ 219,924	$ 234,745	$ 250,669	$ 268,659	$ 292,339	$ 312,917
Consolidated	95,605	100,336	111,301	116,837	121,150	142,376	156,087	155,480	158,901	162,944
Other intergovernmental	22,935	24,374	26,861	28,119	28,578	33,349	49,955	51,169	51,607	52,535
Unrestricted investment earnings	2,747	158	917	4,958	6,418	452	(9,544)	6,145	12,302	18,856
Other	8,877	12,649	9,902	9,934	9,873	12,055	279	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	313,985	325,991	345,123	365,607	385,943	422,977	447,446	481,453	515,149	547,252
Business-type Activities										
Unrestricted investment earnings	1,667	-	1	386	5,271	108	(4,890)	3,035	4,595	7,826
Other	(150)	50	-	-	-	-	-	-	-	-
Extraordinary/special items	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities	1,517	50	1	386	5,271	108	(4,890)	3,035	4,595	7,826
Total Primary Government General Revenues and Other Changes	$ 315,502	$ 326,041	$ 345,124	$ 365,993	$ 391,214	$ 423,085	$ 442,556	$ 484,488	$ 519,744	$ 555,078
Change in Net Position										
Governmental activities	$ (257)	$ (23,255)	$ 5,515	$ 33,729	$ (10,527)	$ 103,186	$ 234,256	$ 62,188	$ 87,078	$ 80,664
Business-type activities	10,518	9,953	17,627	12,876	20,151	21,880	11,910	19,042	20,346	17,178
Total Primary Government Change in Net Position	$ 10,261	$ (13,302)	$ 23,142	$ 46,605	$ 9,624	$ 125,066	$ 246,166	$ 81,230	$ 107,424	$ 97,842

Note: Information is presented on the accrual basis of accounting.

SCHEDULE 1.3

WASHOE COUNTY, NEVADA
FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	$ 157	38	-	2	-	150	95	-	28	-
Restricted [4]	879	750	3,494	3,754	24,550	27,663	18,055	10,750	5,048	5,124
Committed	4,722	3,191	169	806	692	445	1,840	823	-	-
Assigned [3]	2,735	1,551	1,402	2,680	707	2,257	4,125	3,713	3,723	686
Unassigned [4]	44,946	45,041	51,991	66,658	68,319	121,974	140,485	138,286	145,354	157,739
Total General Fund	53,439	50,571	57,056	73,900	94,268	152,489	164,600	153,572	154,153	163,549
All Other Governmental Funds										
Nonspendable	55	66	8	25	-	6	16	259	96	178
Restricted [5]	87,189	74,466	73,863	89,537	93,581	118,082	163,121	204,088	210,215	237,648
Committed	17,231	28,827	25,665	24,785	20,261	23,838	35,767	48,499	59,464	63,611
Assigned	9,002	5,011	10,814	10,610	10,062	8,477	5,924	6,573	5,242	5,066
Unassigned	(249)	-	(495)	(357)	(836)	(481)	(845)	(592)	7,912	7,996
Total All Other Governmental Funds [2]	113,228	108,370	109,855	124,600	123,068	149,922	203,983	258,827	282,929	314,499
Total All Governmental Funds [1]	$ 166,667	$ 158,941	$ 166,911	$ 198,500	$ 217,336	$ 302,411	$ 368,583	$ 412,399	$ 437,082	$ 478,048

Note: Information is presented on the modified accrual basis of accounting.

[1] Fund balances for fiscal year 2016 through 2025 have been classified in accordance with new GASB 54 fund balance reporting standards.
[2] The increase in fiscal year 2022 and 2023 was primarily due to the payment of $92 million from the Federal Government for American Rescue Plan Act (ARPA)
[3] Increase from fiscal year 2018 to fiscal year 2022 is an increase in revenue from Ad Valorem Taxes, Consolidated Taxes and Charges for Services.
[4] The increase in General Fund restricted fund balance from fiscal year 2019 to fiscal year 2020 was due to the recording of the Incline Village Property Tax refund settlement.
The increase in General Fund unrestricted fund balance from fiscal year 2020 to fiscal year 2021 was due to conservative budgeting in FY21 due to the COVID pandemic.
[5] The increase in Restricted fund balance from fiscal year 2021 to fiscal year 2025 was due to the recording of money received for the America Rescue Plan Act (ARPA)

SCHEDULE 1.4

WASHOE COUNTY, NEVADA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	$ 185,688	$ 190,912	$ 199,173	$ 208,774	$ 221,981	$ 237,470	$ 254,737	$ 271,783	$ 295,148	$ 315,742
Licenses and permits	10,337	12,242	13,297	14,886	14,505	16,213	18,089	21,192	21,397	21,636
Intergovernmental revenues	187,816	195,433	218,977	224,142	232,103	299,378	313,015	309,824	338,189	347,027
Charges for services	39,543	37,350	39,561	42,281	44,440	48,796	64,141	50,085	56,444	58,283
Fines and forfeits	9,326	10,427	11,016	10,053	8,851	9,487	9,187	9,609	9,654	10,279
Miscellaneous	19,495	16,794	18,884	18,553	20,615	12,156	5,399	31,612	45,949	60,752
Total Revenues	452,205	463,158	500,908	518,689	542,495	623,500	664,568	694,105	766,781	813,719
Expenditures										
Current										
General government	57,142	44,717	45,304	47,950	48,775	71,906	72,892	64,465	66,784	62,612
Judicial	61,263	70,061	73,473	75,524	79,208	78,949	81,009	89,310	106,961	116,228
Public safety	141,496	157,332	163,628	169,405	183,936	177,674	192,316	209,377	231,344	256,770
Public works	34,491	29,214	28,986	29,332	30,071	28,548	30,866	36,373	37,826	40,897
Health and sanitation	21,201	22,569	23,259	24,091	25,423	33,614	32,429	33,167	40,830	37,515
Welfare	81,454	89,881	94,801	91,582	96,328	100,451	112,691	126,764	141,178	146,573
Culture and recreation	17,512	17,894	19,226	19,167	19,608	18,592	20,472	22,859	26,235	27,013
Community support	195	327	252	177	196	107	325	135	367	433
Intergovernmental	9,442	9,612	10,144	10,483	11,022	11,714	12,223	14,213	14,043	14,972
Capital outlay	9,313	20,559	21,182	7,847	18,343	11,413	23,680	42,115	72,807	68,335
Debt Service										
Principal	33,388	9,592	7,854	16,358	20,478	19,918	52,996	14,342	13,442	19,087
Interest	5,174	4,603	4,355	4,311	3,810	3,321	3,359	3,704	3,202	2,693
Other	875	75	530	132	128	407	599	48	48	50
Total Expenditures	472,946	476,436	492,994	496,359	537,326	556,614	635,857	656,872	755,067	793,178
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,741)	(13,278)	7,914	22,330	5,169	66,886	28,711	37,233	11,714	20,541

(CONTINUED)

SCHEDULE 1.4

WASHOE COUNTY, NEVADA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Other Financing Sources (Uses)										
Debt issued	$ 33,438	$ -	$ -	$ 8,359	$ 10,694	$ 20,241	$ 36,365	$ 4,374	$ 12,940	$ 22,134
Debt premium (discount)	2,784	-	-	-	-	-	5,990	-	-	-
Proceeds from asset disposition	831	19	50	11	52	7	268	17	29	94
Proceeds from insurance recoveries	-	-	6	1	-	-	20	1,470	-	-
Proceeds from sale of water rights	-	2,895	-	-	-	-	-	-	-	-
Refunding payment to escrow agent	-	-	-	-	-	140	(140)	-	-	(182)
Transfers in	34,606	49,998	54,662	60,299	63,206	63,040	127,129	151,568	145,661	141,780
Transfers out	(34,606)	(49,998)	(54,662)	(60,299)	(60,206)	(66,040)	(127,129)	(151,568)	(145,661)	(143,402)
Total Other Financing Sources (Uses)	37,053	2,914	56	8,371	13,746	17,388	42,503	5,861	12,969	20,424
Net Change in Fund Balances	$ 16,312	$ (10,364)	$ 7,970	$ 30,701	$ 18,915	$ 84,274	$ 71,214	$ 43,094	$ 24,683	$ 40,965
Debt Service as a Percentage of Noncapital Expenditures	3%	3%	4%	5%	5%	4%	9%	3%	2%	3%

Note: Information is presented on the modified accrual basis of accounting.

SCHEDULE 1.5

WASHOE COUNTY, NEVADA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Change, 2016-2025
Ad valorem [1]	$ 183,051	$ 188,474	$ 195,947	$ 205,595	$ 221,981	$ 233,326	$ 249,648	$ 267,299	$ 290,680	$ 311,295	70.1%
Residential construction [2]	310	319	443	516	548	642	552	537	451	392	26.5%
Special assessment [3]	650	625	618	545	516	758	1,026	340	310	313	-51.8%
Car rental fee	1,264	1,355	1,701	1,614	1,442	1,314	2,041	2,130	2,221	2,223	75.9%
Room tax	413	456	464	504	460	624	649	665	663	663	60.5%
Motor vehicle fuel tax [4]	-	-	-	-	780	805	821	810	823	856	9.7%
	$ 185,688	$ 191,229	$ 199,173	$ 208,774	$ 225,727	$ 237,469	$ 254,737	$ 271,781	$ 295,148	$ 315,742	70.0%

Note: Information is provided on the modified accrual basis of accounting.

[1] Since 2016, the County's ad valorem taxes have continued to grow each year. (see Schedule 2.2).
TMFPD, discretely presented component unit, is not included in the figures above.

[2] The recovery started in 2016 and the improving trend has continued through 2021.

[3] The change in special assessment taxes corresponds to the change in special assessment debt outstanding.

[4] Motor vehicle fuel tax was reclassified to intergovernmental revenue in 2016. The County Option MVFT 1.0 Cent was reclassified to Taxes in 2020.

SCHEDULE 2.1

WASHOE COUNTY, NEVADA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Real Property Assessed Value										
Residential	$ 10,337,704	$ 11,076,405	$ 11,570,501	$ 12,197,473	$ 13,645,534	$ 14,742,801	$ 15,366,007	$ 17,194,453	$ 21,080,452	$ 22,503,593
Commercial	3,375,615	3,304,064	3,306,481	3,416,482	3,634,381	4,150,701	4,115,824	4,271,328	4,968,695	5,441,077
Industrial	1,076,473	1,160,133	1,251,392	1,318,432	1,437,254	1,592,065	1,675,402	1,887,497	2,316,524	2,682,198
Other	265,551	661,272	308,633	974,418	795,677	(63,250)	639,722	(611,580)	1,325,101	1,754,917
Personal Property Assessed Value	712,632	769,547	1,004,680	1,020,217	1,114,073	1,075,951	1,246,701	1,253,861	1,512,752	1,843,165
Less: Tax Exempt Property	2,471,049	2,437,350	2,464,215	2,476,237	2,759,752	1,117,630	1,124,609	1,112,892	1,288,760	1,350,662
Total Assessed Value	$ 13,296,926	$ 14,534,071	$ 14,977,472	$ 16,450,785	$ 17,867,167	$ 20,380,638	$ 21,919,047	$ 22,882,667	$ 29,914,764	$ 32,874,288
Estimated Actual Taxable Value	$ 37,991,217	$ 41,525,917	$ 42,792,777	$ 47,002,243	$ 51,049,049	$ 58,230,394	$ 62,625,849	$ 65,379,049	$ 85,470,754	$ 93,926,537
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917

Source: Washoe County Assessor

Note: Pursuant to NRS 361.227, real property is valued at taxable value, determined by calculating the full cash value (market value) of land and estimated replacement cost of improvements, less appropriate depreciation. Taxable assessed value is 35% of estimated actual value. Real property is reappraised at least every five years. Property not reappraised is revalued annually using various approved methods.

SCHEDULE 2.2

WASHOE COUNTY, NEVADA
DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS
(TAX RATES PER $100 ASSESSED VALUATION)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Washoe County										
Operating Rate	.9993	1.0005	1.0204	1.0145	1.0145	1.0188	1.0188	1.0258	1.0268	1.0268
Voter Approved										
Child Protective Services	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400
Regional Animal Services	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
Senior Services	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100
Library Expansion	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Legislative Overrides										
Indigent Insurance	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150
Indigent Health	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0087	.0075	.0075	.0074	.0074	.0071	.0071	.0071	.0061	.0061
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
Family Court	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192
AB 104 Fair Share Tax	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272
Debt Service	.0349	.0349	.0150	.0210	.0210	.0170	.0170	.0100	.0100	.0100
Total, Washoe County Direct Rate	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
State of Nevada	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
Total, Washoe County Unincorporated Area	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
Cities										
City of Reno	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
City of Sparks	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
Fire Districts										
North Lake Tahoe Fire Protection District	.6291	.6291	.6291	.6291	.6291	.6480	.6480	.6480	.6480	.6480
Sierra Fire Protection District	.5400	-	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400
General Improvement Districts										
Gerlach	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998
Incline Village	.1269	.1183	.1182	.1224	.1267	.1311	.1328	.1296	.1370	.1370
Palomino Valley	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198
Other Special Districts										
Sun Valley Water & Sanitation District	.1836	.1836	.1928	.1928	.1928	.2112	.2112	.2296	.2296	.2296

SCHEDULE 2.3

WASHOE COUNTY, NEVADA
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2024 AND 2015
(AMOUNTS EXPRESSED IN THOUSANDS)

	2025			2016		
Tax Payer	**Valuation**	**Rank**	**Percent of Total Assessed Valuation**	**Valuation**	**Rank**	**Percent of Total Assessed Valuation**
Apple Inc	$ 161,352	1	0.53%	$ 25,127	8	0.18%
Peppermill Casinos Inc	132,949	2	0.44%	85,446	1	0.60%
Dodge Flat Solar LLC	88,542	3	0.29%	-	-	-
Gage Village Commerical Dev LLC	79,293	4	0.26%	-	-	-
ICON Reno Property Owner Pool 3 NE	68,628	5	0.22%	63,325	2	0.44%
Golden Road Motor Inn Inc	67,434	6	0.22%	43,817	3	0.31%
Prime Healthcare Services Reno LLC	63,939	7	0.21%	-	-	-
Fish Springs Ranch LLC	63,342	8	0.21%	-	-	-
Circus Circus & Eldorado Joint Venture	62,700	9	0.21%	31,790	6	0.22%
Smooth Bourbon LLC	49,243	10	0.16%	-	-	0.00%
MPT of Reno LLC	-	-	-	38,863	4	0.27%
Sparks Legends Development, Inc	-	-	-	36,325	5	0.25%
Northwestern Mutual Life Insurance	-	-	-	27,569	7	0.19%
International Game Technology	-	-	-	24,850	9	0.17%
Hyatt Equities LLC	-	-	-	24,366	10	0.17%
	837,422		2.74%	401,478		2.80%
	29,701,198		97.26%	13,941,233		97.20%
	$ 30,538,620		100.00%	$ 14,342,711		100.00%

Source: Washoe County Assessor's Office

Note:

The chart represents the ten largest parcel assessments based on property-owning taxpayers in the County and the respective taxable assessed values of such parcels for the fiscal years indicated. According to the Washoe County Assessor's Office, a determination of the largest parcel assessments can be made only by manually reviewing individual assessment records. Therefore, it is possible that an owner of several parcels may have an aggregate assessed value that is larger than those listed above. No independent investigation has been made of, and consequently there can be no representation as to the financial condition of the taxpayers listed above, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the County.

SCHEDULE 2.4

WASHOE COUNTY, NEVADA
PROPERTY TAX LEVIES AND COLLECTIONS FOR ALL GOVERNMENTS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net Secured Roll Taxes Levied	$ 440,185	$ 452,327	$ 473,365	$ 500,623	$ 535,123	$ 572,652	$ 608,399	$ 658,271	$ 713,007	$ 769,326
Current Year										
Tax Collections	438,074	449,930	471,229	498,311	532,811	570,187	606,530	655,884	709,577	766,095
Percent of Taxes Levied	99.52%	99.47%	99.55%	99.54%	99.57%	99.57%	99.69%	99.64%	99.52%	99.58%
Delinquent Tax Collections Outstanding	2,111	2,397	2,136	2,312	2,312	3,057	1,870	2,387	3,430	3,232
Totals to Date										
Tax Collections	440,185	452,327	473,365	500,623	535,123	572,652	608,395	658,199	712,485	766,095
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.93%	99.58%

Source: Washoe County Treasurer's Office

Note: Property tax levies increased 7% in fiscal year 2025.

SCHEDULE 3.1

WASHOE COUNTY, NEVADA
RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
General Bonded Debt	$ 113,402	$ 104,756	$ 98,228	$ 91,723	$ 84,432	$ 87,204	$ 76,292	$ 67,968	$ 59,205	$ 50,050
Revenue Bonds	38,252	37,505	36,457	35,188	32,825	30,621	30,626	27,721	24,515	21,050
Intangible Right To Use Assets [3]	-	-	-	-	-	-	3,097	3,539	10,103	8,458
Subscriptions [4]	-	-	-	-	-	-	-	2,233	6,699	21,727
Special Assessment Bonds	5,824	5,278	4,660	4,105	3,596	2,959	1,942	1,604	1,314	1,078
Total Governmental Activities	157,478	147,539	139,345	131,016	120,853	120,784	111,957	103,065	101,836	102,363
Business-type Activities										
General Bonded Debt	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814	39,342	48,200
Total Business-type Activities	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814	39,342	48,200
Total primary government	$ 174,029	$ 161,830	$ 151,320	$ 140,706	$ 128,401	$ 139,284	$ 142,466	$ 131,879	$ 141,178	$ 150,563
Percentage of personal income	0.86%	0.80%	0.75%	0.55%	0.46%	0.47%	0.45%	0.37%	0.36%	0.37%
Per capita[1]	$ 386	$ 359	$ 335	$ 296	$ 272	$ 291	$ 293	$ 265	$ 283	$ 297
General Bonded Debt	$ 129,953	$ 119,047	$ 110,203	$ 101,413	$ 91,980	$ 105,704	$ 106,801	$ 96,782	$ 98,547	$ 98,250
Less restricted resources	6,531	6,049	4,399	4,479	6,769	7,141	6,910	6,171	5,469	5,415
Total Net General Bonded Debt	$ 123,422	$ 112,998	$ 105,804	$ 96,934	$ 85,211	$ 98,563	$ 99,891	$ 90,611	$ 93,078	$ 92,835
Percentage of Actual Property Value[2]	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%	0.16%	0.14%	0.11%	0.10%
Per capita[1]	$ 274	$ 250	$ 226	$ 204	$ 181	$ 206	$ 205	$ 182	$ 187	$ 183

Note: Details regarding Washoe County's outstanding debt can be found in the notes to the financial statements. Where applicable, all debt is presented net of original issuance discounts, premiums, and deferred refunding charges.

[1] Population and personal income data can be found in Schedule 4.1, Washoe County Demographic and Economic Statistics. Per capita amounts are not expressed in thousands.
[2] See Washoe County Assessed and Estimated Actual Value of Taxable Property on Schedule 2.1 for taxable property value data.
[3] GASB 87 - Leases (Intangible right to use assets) was implemented in FY2022.
[4] GASB 96 - Software Subscriptions was implemented in FY2023.

SCHEDULE 3.2

WASHOE COUNTY, NEVADA
LEGAL DEBT MARGIN COMPUTATION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt limit	$ 1,434,271	$ 1,543,233	$ 1,613,667	$ 1,688,659	$ 1,839,877	$ 1,934,637	$ 2,055,025	$ 2,148,784	$ 2,817,802	$ 3,053,862
Total net debt subject to limitation	223,754	216,641	196,869	186,777	165,147	171,282	169,345	160,653	142,567	138,839
Legal Debt Margin	$ 1,210,517	$ 1,326,592	$ 1,416,798	$ 1,501,882	$ 1,674,730	$ 1,763,355	$ 1,885,680	$ 1,988,131	$ 2,675,235	$ 2,915,023
Total net debt subject to limitation as a percentage of debt limit	16%	14%	12%	11%	9%	9%	8%	7%	5%	5%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2025

Assessed value of taxable property for fiscal year ended June 30, 2024		$ 30,538,620
Debt limit (10% of Assessed Valuation)		$ 3,053,862
Debt applicable to limit		
Governmental activities	$ 72,178	
Business-type activities	48,200	
Reno-Sparks Convention and Visitor's Authority	55,696	
Total Bonded Debt	176,074	
Less: Special assessment bonds	1,078	
Special revenue bonds	18,553	
Amount available for repayment of general obligation bonds	17,604	
Total net debt subject to debt limitation		138,839
Legal Debt Margin		$ 2,915,023

Note: The statutory county debt limit is 10% of the assessed value of all taxable property in the County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. The statutory debt limit for recreational bonds issued by the Reno-Sparks Convention and Visitor's Authority (RSCVA) is further limited to 3% of the total assessed valuation by Nevada Revised Statutes 244A.453 and 244A.655. RSCVA's total outstanding recreational debt of $55,696 is below the 3% limit of $916,159

SCHEDULE 3.3

WASHOE COUNTY, NEVADA
DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2025
(AMOUNTS EXPRESSED IN THOUSANDS)

Name of Government Unit	Debt Outstanding	Presently Self-Supporting Debt	Percent Applicable[1]	Applicable Net Debt
Direct[2]				
Washoe County				
Governmental Activity Bonds	$ 50,050	$ -	100%	$ 50,050
Revenue Bond[3]	21,050	21,050	100%	-
Special Assessment Bonds[4]	1,078	1,078	100%	-
Total Direct Debt	72,178	22,128		50,050
Overlapping				
Washoe County School District	1,392,650	-	100%	1,392,650
Reno-Sparks Convention and Visitors Authority	50,140	50,140	100%	-
City of Reno	80,720	-	100%	80,720
City of Reno supported by specific revenue	311,156	311,156	100%	-
Reno - Special Assessment Bonds[3]	1,319	1,319	100%	-
City of Sparks	18,890	-	100%	18,890
Sparks - Sewer and Utility Bonds	41	41	100%	-
Incline Village General Improvement District	16,322	16,322	100%	-
State of Nevada	1,342,855	281,510	14.94%	158,605
Total Overlapping Debt	3,214,093	660,488		1,650,865
Total General Obligation Direct and Overlapping Debt	$ 3,286,271	$ 682,616		$ 1,700,915

[1] Based on fiscal year 2024-25 assessed valuation in the respective jurisdiction.

[2] Includes all governmental debt activities and amounts are net of related discounts, premiums and deferred refunding charges.

[3] Revenue bonds are not general obligation, but are special limited obligation of the County payable solely from the pledged revenue.

[4] Special assessment bonds are not general obligations of Washoe County, or of the City of Reno. If, however, the special assessments collected with all other available resources were insufficient to meet debt service requirements on these bonds, the respective bond ordinances require that the deficiency be made up with the government's general fund.

SCHEDULE 3.4

WASHOE COUNTY, NEVADA
PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2016	2017 [4]	2018	2019	2020	2021	2022	2023	2024	2025
Special Assessment Bonds [1]										
Pledged Revenue	$ 1,071	$ 966	$ 916	$ 804	$ 889	$ 1,015	$ 1,178	$ 455	$ 416	$ 396
Debt Service Requirements										
Principal	592	546	618	555	509	637	1,017	338	289	237
Interest	241	217	194	171	149	129	94	67	56	45
Total Debt Service Requirements	$ 833	$ 763	$ 812	$ 726	$ 658	$ 766	$ 1,111	$ 405	$ 345	$ 282
Coverage Ratios	1.29	1.27	1.13	1.11	1.35	1.33	1.06	1.12	1.21	1.40
Sales Tax Revenue Bonds [2]										
Pledged Revenue	$ 8,865	$ 9,396	$ 10,194	$ 10,451	$ 10,025	$ 13,037	$ 14,694	$ 14,624	$ 15,054	$ 15,386
Debt Service Requirements										
Principal	800	-	-	20	885	935	980	1,030	1,085	1,140
Interest	703	561	561	561	538	493	445	395	342	286
Total Debt Service Requirements	$ 1,503	$ 561	$ 561	$ 581	$ 1,423	$ 1,428	$ 1,425	$ 1,425	$ 1,427	$ 1,426
Coverage Ratios	5.90	16.75	18.17	17.99	7.04	9.13	10.31	10.26	10.55	10.79
Car Rental Fee Revenue Bonds [3]										
Pledged Revenue	$ 1,264	$ 1,355	$ 1,701	$ 1,614	$ 1,442	$ 1,314	$ 2,040	$ 2,130	$ 2,221	$ 2,223
Debt Service Requirements										
Principal	673	768	840	1,041	903	1,002	1,132	1,212	1,353	1,502
Interest	457	435	450	462	432	398	360	391	406	330
Total Debt Service Requirements	$ 1,130	$ 1,203	$ 1,290	$ 1,503	$ 1,335	$ 1,400	$ 1,492	$ 1,603	$ 1,759	$ 1,832
Coverage Ratios	1.12	1.13	1.32	1.07	1.08	0.94	1.37	1.33	1.26	1.21

Note: Coverage ratios are calculated on numbers rounded to two decimal places.

[1] Pledged revenue for Special Assessment Bonds includes assessments, assessment forfeitures, interest and penalties. Additional details regarding bonds for various assessment districts can be found in Notes 9, 10 and 11. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2025 in the Special Assessment Debt Service Fund is $2,233.

[2] Pledged revenue for the Sales Tax Revenue Bonds represents pledged sales tax collections at the rate of 0.125% of taxable sales. Sales tax revenues are accounted for in the Truckee River Flood Management Infrastructure Fund. The bonds are payable solely from pledged sales tax revenue. Unspent sales tax revenues total $1,141 at June 30, 2025.

[3] Pledged revenue for the Baseball Stadium Revenue Bonds consists of a 2% short-term car rental fee. Car rental fees collected per NRS 244A.810 are accounted for in the Other Restricted Fund. Subsequently, Senior and Subordinate Car Rental Lien Revenue Bonds were issued February 2008 and are payable solely from pledged car rental fee revenues. Unspent car rental fee revenues total $2,171 at June 30, 2025.

[4] Debt was refinanced on the Truckee River Flood Management Fund. No Principal payments were due in FY2017 or FY2018 and a lower interest rate on the new debt resulted in lower interest costs.

SCHEDULE 4.1

WASHOE COUNTY, NEVADA
DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Population[1]	451,248	459,142	460,237	464,630	472,069	478,355	486,492	496,745	498,022	507,280
Total Personal Income[2]	$ 20,164,911	$ 21,265,239	$ 22,549,907	$ 25,556,498	$ 27,776,003	$ 29,875,442	$ 31,523,753	$ 35,246,181	$ 38,784,839	$ 40,524,739
Per Capita Income[2]	$ 44,687	$ 46,315	$ 48,996	$ 55,487	$ 59,639	$ 63,360	$ 66,076	$ 74,292	$ 81,531	$ 85,600
Median Age[3]	37.5	37.5	37.9	38.0	38.1	38.6	38.5	39.5	39.5	38.9
School Enrollment[4]	63,670	63,919	66,989	66,960	66,913	65,121	64,820	64,322	63,448	63,332
Unemployment Rate (Percent)[5]	6.4	4.0	4.2	3.6	3.2	4.9	3.3	4.5	5.0	4.6
Total Labor Force [5]	213,923	223,409	239,119	250,005	255,915	251,933	254,381	263,078	265,454	273,652
Construction Activity-Total Value[6]	$ 231,742	$ 301,127	$ 345,710	$ 458,823	$ 450,868	$ 719,607	$ 678,435	$ 466,715	$ 391,470	$ 153,915
Number of New Family Units[6]	320	378	481	572	617	692	596	443	540	467
Taxable Sales[7]	$ 7,550,467	$ 7,989,009	$ 8,531,253	$ 8,829,864	$ 9,250,416	$ 11,049,067	$ 12,267,766	$ 12,383,862	$ 12,117,540	$ 12,551,998
Gross Income Gaming Revenue[8]	$ 789,359	$ 738,373	$ 779,347	$ 785,532	$ 630,862	$ 837,334	$ 970,727	$ 971,243	$ 1,000,369	$ 990,454
Total Passenger Air Traffic[9]	3,563,818	3,819,896	4,128,476	4,298,555	3,378,405	2,472,843	4,155,405	4,460,048	4,689,790	4,901,120

Sources:

[1] 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 data source: Nevada State Demographer's Office-NV Small Business Development Center and US Census

[2] BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - FY2016, FY2017, FY2018, FY2019, FY2020, FY2021, FY2022, FY2023, FY2024 and FY2025.

[3] American Community Survey 5-Year Estimates - FY2016, FY2017 and FY2018. United States Census Bureau - FY2019, FY2020, FY2021, FY2022, FY2023, FY2024 and FY2025.

[4] Washoe County School District

[5] Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)

[6] Washoe County Building and Safety Department - Construction Activity-Total Value (000)

[7] Nevada State Department of Taxation (000)

[8] Nevada State Gaming Control Board (000)

[9] Reno/Tahoe International Airport (RTIA). COVID-19 pandemic hit in March 2020 greatly reducing air passenger traffic in 2020 and 2021.

SCHEDULE 4.2

WASHOE COUNTY, NEVADA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	December, 2024			December, 2015		
	Employees[1]	Rank	Percentage of Total County Employment	Employees[1]	Rank	Percentage of Total County Employment
Washoe County School District	8,750	1	3.35%	8,750	1	4.34%
University of Nevada - Reno	4,750	2	1.82%	4,750	2	2.36%
Renown Medical Center	3,250	3	1.24%	2,750	3	1.36%
Washoe County	3,005	4	1.15%	2,750	4	1.36%
Peppermill Hotel Casino - Reno	2,500	5	0.96%	2,250	5	1.12%
Nugget Casino	2,500	6	0.96%			
Grand Sierra Resort	2,500	7	0.96%			
El Dorado Resort	2,500	8	0.96%			
St. Mary's	2,500	9	0.96%	1,250	10	0.62%
Silver Legacy Resort Casino	2,500	10	0.96%	1,750	7	0.87%
International Game Technology PLC[2]				1,750	8	0.87%
Grand Sierra Resort				1,750	6	0.87%
Atlantis Casino Resort				1,750	9	0.87%
Total Washoe County Covered Employment	261,120			201,601		

[1] Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published. The Nevada Department of Employment Training and Rehabilitation outsources the publication of this information to Infogroup and Nevada Workforce. Infogroup publishes employee counts in ranges of 5000. The number of employees shown are estimated using the midpoint.

[2] International Game Technology was acquired by Gtech in 2015 becoming International Game Technology PLC

SCHEDULE 5.1

WASHOE COUNTY, NEVADA
FULL-TIME EQUIVALENT WASHOE COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function/Program										
General government	293.3	297.4	330.9	300.8	306.4	295.3	434.7	315.0	489.2	338.3
Judicial	495.8	514.8	512.3	511.8	514.3	515.5	527.1	552.1	571.4	591.5
Public safety	908.1	934.5	954.0	933.3	958.7	945.7	986.5	1,035.3	1,048.1	1,084.0
Public works	135.6	132.4	129.4	127.0	130.0	129.0	134.0	144.0	143.2	140.6
Health and sanitation	150.2	150.3	150.1	147.9	155.0	168.0	180.8	182.2	184.4	182.9
Welfare	274.1	301.0	302.0	319.5	340.2	352.7	386.1	411.3	428.5	441.5
Culture and recreation	209.6	206.6	207.5	221.8	166.7	206.5	215.0	225.6	232.5	224.9
Utilities	20.5	23.0	20.0	20.9	20.6	20.8	21.4	23.4	20.0	22.0
Golf courses [1]	7.0	-	-	-	1.0	-	-	-	-	-
Building permits	15.4	18.0	16.0	16.0	16.0	17.0	19.0	21.0	21.0	18.0
Total	2,509.6	2,578.0	2,622.2	2,599.0	2,608.9	2,650.5	2,904.6	2,909.9	3,138.3	3,043.7
Function/Program % of Total										
General government	12%	12%	13%	12%	12%	11%	16%	12%	17%	12%
Judicial	20%	20%	19%	19%	19%	18%	17%	18%	17%	18%
Public safety	36%	36%	36%	36%	38%	36%	35%	37%	34%	37%
Public works	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Health and sanitation	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Welfare	11%	11%	11%	11%	12%	12%	12%	13%	13%	14%
Culture and recreation	8%	8%	8%	9%	6%	8%	7%	8%	7%	7%
Utilities	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Golf courses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Building permits	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

Source: Washoe County human resource system

Note Full-time equivalents are reported based on staffing as of June 30 of each fiscal year. Actual salaries may represent higher numbers of staff due to the use of seasonal workers, particularly for culture and recreation activities.

[1] In 2017, the golf course employees were reassigned to other Washoe County departments due to the hiring of an outside management firm taking over the operations of the golf courses.

SCHEDULE 5.2

WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Judicial [1]										
Justice Courts Cases Filed										
Criminal	8,505	8,549	8,280	7,494	8,749	6,982	8,864	8,125	6,798	8,288
Civil	11,787	12,221	13,664	13,235	11,126	9,419	10,070	17,399	14,836	16,281
Traffic and parking violations	27,317	33,764	34,927	31,077	25,685	19,018	19,695	13,800	23,761	22,536
Justice Courts Cases Disposed										
Criminal	9,107	8,943	7,002	7,970	7,785	4,480	10,797	9,546	8,180	7,644
Civil	11,286	12,698	11,198	14,162	11,565	9,657	10,771	16,470	12,755	14,816
Traffic and parking violations	27,014	32,820	31,175	31,815	26,280	17,296	20,120	15,391	24,377	23,592
Public Safety [2]										
Police										
Arrests (Valley and Incline)	2,865	2,590	2,436	2,641	2,253	1,955	2,176	2,191	2,408	2,654
Citations issued	13,082	12,370	12,011	8,943	6,875	6,009	6,512	7,420	8,886	11,733
Alarms	1,764	1,797	1,706	1,723	1,614	1,647	1,698	1,823	1,705	1,814
Crime lab analysis requests	6,238	6,966	7,525	6,293	6,365	6,872	6,123	6,368	6,474	6,462
Warrants processed	1,909	1,879	2,020	1,615	1,011	1,014	1,196	1,019	865	820
Detention										
Bookings	20,361	20,452	21,361	20,410	16,827	14,061	14,848	14,865	14,403	14,729
Civil protective custody	216	284	109	694	301	119	53	70	79	74
Average daily population	1,047	1,048	1,087	1,127	982	916	1,140	1,247	1,156	1,112
Animal Services										
Calls for service responded to	35,144	33,651	35,717	33,574	29,133	25,341	26,396	19,187	20,216	20,644
Number of animals impounded	13,584	13,598	13,639	13,490	11,383	7,686	10,117	12,242	10,852	10,794
Health and Sanitation [2]										
Permitted food establishments	3,663	3,783	3,816	3,882	3,720	3,828	3,883	4,052	4,099	4,081
Air quality permits issued	1,429	1,232	1,607	1,139	1,200	1,364	1,357	1,327	1,336	826
Birth certificates issued	7,264	7,060	10,663	15,247	12,920	14,612	16,122	15,290	14,932	16,528
Death certificates issued	21,463	22,533	21,616	23,150	22,204	26,909	29,370	29,370	25,256	26,382

(CONTINUED)

SCHEDULE 5.2

WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Welfare [2]										
Adult Services [3]										
Nursing home bed days	3,900	3,556	3,832	3,694	3,975	3,276	3,588	2,545	2,484	1,699
CrossRoads - Supportive housing program bed day	47,450	44,815	58,258	57,545	31,012	41,793	43,763	46,906	47,924	36,594
Adult group care bed days	5,532	4,312	2,101	1,574	1,290	900	691	730	1,789	3,997
Our Place Women - Clients Served [7]	-	-	-	-	-	626	794	983	1,007	2,222
Our Place Families - Households Served [7]	-	-	-	-	-	86	174	162	209	145
Burial/Cremation Clients Served	593	575	464	461	601	639	698	711	568	731
Children's Services										
Number of children in legal custody	1,582	1,480	901	822	790	778	701	629	608	568
Average length of stay in paid foster care (days)	390	420	510	510	570	1,064	639	639	669	883
Number of adoptions finalized	116	136	159	200	156	87	72	87	78	74
Number of adoption subsidies	2,728	2,811	2,960	3,119	3,293	2,237	3,220	3,177	3,412	3,188
Number of child welfare reports received	5,936	5,556	5,594	6,568	6,074	7,283	7,173	6,088	6,029	6,478
Number of child welfare investigations	2,045	1,951	1,944	1,936	1,822	1,863	1,574	1,369	1,278	1,294
Senior Services[5]										
Number of clients served	4,909	5,077	4,714	6,540	6,258	5,646	5,814	5,990	6,386	6,537
Culture and Recreation [2]										
Parks and Recreation										
Golf courses - total rounds of golf [8]	75,128	61,412	66,307	59,601	68,993	128,637	108,767	90,305	106,717	100,616
Aquatics - pool attendance[4]	51,126	13,500	15,991	16,231	10,205	929	7,890	44,047	49,814	40,377
Library										
Visitors to libraries ('000s)	1,071	1,094	466	1,188	838	170	537	658	755	959
Volumes in collection ('000s)	513	464	484	456	425	418	474	478	405	411
Total volumes borrowed ('000s)	1,674	1,966	1,958	2,016	1,772	1,221	1,722	1,978	2,290	2,491

(CONTINUED)

SCHEDULE 5.2

WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Utilities/Water [2] (continued)										
Wastewater										
Customer count	24,523	25,339	26,122	28,324	30,167	31,992	33,081	34,202	35,406	36,356
Reclaimed Water										
Customer count	298	314	320	326	336	335	339	344	346	350
Storm Water										
Customer count	6,740	6,847	7,015	7,232	7,448	7,708	7,948	8,170	8,383	8,567
Building Permits [2]										
Commercial construction	227	118	78	209	195	161	196	176	146	355
Residential construction[6]	320	378	502	691	1,767	1,916	1,777	1,358	1,612	5,225
Miscellaneous [6]	1,572	1,422	3,661	3,268	2,092	2,369	2,868	3,187	3,764	-

n/r = not reported

[1] Uniform System for Judicial Records, Nevada AOC, Planning & A

[2] Various Washoe County Departments.

[3] Effective 3/1/12 Adult Services implemented the Health Care Assistance Program facilitated by a third party administrator. New tracking metrics were established to monitor program effectiveness

[4] In 2017, Bowers pool was closed for major maintenance. 2020 and 2021, the Covid-19 pandemic hit Washoe County starting March 2020.

[5] The decrease in the number of unduplicated clients served can be directly attributed to the outsourcing of the Senior Law Program, July 1, 2013.

[6] New single family dwellings. In 2025, tracking was changed to allocate the "Miscellaneous" permit items to either Commercial or Residential permits

[7] New program called, 'Our Place" (homelessness) started August 14, 2020.

[8] New Golf course (Wildcreek) was added in FY21

SCHEDULE 5.3

WASHOE COUNTY, NEVADA
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Information Technology										
Business applications	123	123	123	123	127	132	132	124	250	263
Networked buildings and small facilities	139	140	140	140	148	148	148	149	151	151
Network wireless coverage (square miles)[3]	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Network personal computers	3,724	3,597	3,597	3,950	4,450	4,485	4,747	4,890	4,454	4,228
Equipment Services										
Vehicles	892	905	1,010	1,090	1,083	818	812	783	810	814
Judicial										
District court/justice courts	12	12	12	12	12	12	12	12	12	-
District court/justice courts locations	6	6	6	6	6	6	6	6	6	-
Public Safety										
Juvenile services facilities	2	1	1	1	1	1	1	1	1	1
Sheriff's detention center/substations	3	3	3	3	3	3	3	3	3	3
Sheriff's patrol aircraft (helicopters)	3	4	4	4	4	4	4	4	4	4
Sheriff's patrol/search and rescue boats (in excess of 20 feet)	3	3	3	4	4	4	4	4	4	4
Crime lab	1	1	1	1	1	1	1	1	1	1
Regional emergency operations / training center	2	2	2	2	2	2	2	2	2	2
Public Works										
Paved streets (miles)	726	721	723	725	728	733	734	743	748	754
Unpaved streets (miles)	362	362	362	362	362	362	362	362	362	362
Traffic signals	17	17	17	19	20	22	20	23	23	23
Bridges	73	67	66	67	67	77	70	73	73	73
Culture and Recreation										
Libraries	13	13	13	12	12	12	12	12	12	12
Major/regional parks	13	13	13	10	10	10	10	10	10	10
Community/neighborhood parks[1]	32	32	32	39	39	39	39	39	39	39
Developed park acreage[1]	1,870	1,870	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885
Undeveloped park acreage	10,034	10,039	10,253	11,339	11,339	11,339	11,339	11,339	11,339	11,339

(CONTINUED)

SCHEDULE 5.3

WASHOE COUNTY, NEVADA
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Culture and Recreation (continued)										
Special use facilities	6	6	6	7	7	7	7	7	7	7
Playgrounds[1]	45	45	45	45	45	45	45	45	45	45
Golf courses	2	2	2	3	3	3	3	3	3	2
Swimming pools/waterpark	3	3	3	3	3	3	3	3	3	3
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	57	57	57	57	57	57	57	57	57	57
Regional shooting facilities	2	2	2	2	2	2	2	2	2	2
Baseball fields	27	27	29	29	29	29	29	29	29	29
Soccer fields	25	25	27	27	27	27	27	27	27	27
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	20	20	20	20	20	20	20	20	20	20
Historical buildings/museums	6	6	6	6	6	6	6	6	6	6
Amphitheaters	4	4	4	4	4	4	4	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	3	3	3	3	3	3	3	3	3	3
Established bicycle paths (miles)	20	20	20	20	20	23	23	23	23	23
Hiking trails (miles)	161	161	166	166	166	166	166	166	168	175
Horse arenas	5	5	7	7	7	7	9	9	9	9
Skateboard parks	3	3	3	3	3	3	3	3	3	3
Utilities										
Wastewater										
Sewer Mains (miles)	291	297	300	302	303	318	310	312	314	314
Reclaimed Water										
Reclaimed mains (miles)	40	40	40	42	42	44	45	46	48	48

n/r = not reported

Sources: Washoe County capital asset records and departments

[1] The decrease in FY 2016 is due to the sale of one park. Due to development, the location was no longer desirable.

[2] As of December 31, 2014, Washoe County and the Truckee Meadows Water Authority (TMWA) consolidated their water utilities with TMWA surviving as the water purveyor. Therefore, Washoe County is no longer in the water utility business.



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COMPLIANCE SECTION

COMPLIANCE SECTION

Page

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. C-2

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 9, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain items that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2025-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2025-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Reno, Nevada
December 9, 2025

Financial Statement Findings

2025-001: Subscription-Based Information Technology Arrangements
Significant Deficiency

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Proper reconciliation and recording of GASB Statement No. 96, *Subscription-based Information Technology Arrangements* is a key component of effective internal control over financial reporting.

Condition: Management prepares the annual comprehensive financial statements and did not appropriately record principal payments on subscription-based information technology arrangement liabilities.

Cause: The County did not have adequate internal controls to ensure subscription-based information technology arrangements were reconciled accurately at year end, with respect to financial reporting.

Effect: The following are uncorrected misstatements:

Governmental Activities:

- Principal payments were overstated and beginning net position was understated by $1,483,407

Recommendation: We recommend the County enhance internal controls to ensure subscription-based information technology arrangements are properly recorded.

Views of Responsible Officials: Management agrees with this finding.

2025-002: Federal Grant Revenue
Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Ensuring federal grant revenue is recorded in the appropriate period and meet the criteria for recognition is a key component of effective internal control over financial reporting.

Condition: Management prepares the annual comprehensive financial statements and did not appropriately record federal grant revenue in the correct period.

Cause: The County did not have adequate internal controls to ensure federal grant revenues were appropriately recorded.

Effect:

The following adjustments were made:

Governmental Activities:

- Accounts receivable was understated by $2,299,067
- Federal grant revenue was understated by $2,299,067

Capital Improvements Fund:

- Accounts receivable was understated by $2,299,067
- Unavailable revenue (DIR) was understated by $2,299,067

Recommendation:

We recommend the County enhance internal controls to ensure accounts receivable, unavailable revenue and federal grant revenue are appropriately recorded.

Views of Responsible Officials:

Management agrees with this finding.

Washoe County

CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date:	12/9/2025
Division:	Comptroller's Department

Corrective Action Plan

Audit Report Number:	
Finding Number:	2025-001
Finding:	The County did not have adequate internal controls to ensure subscription-based information technology arrangements were reconciled accurately at year-end, with respect to financial reporting
Corrective Action Taken or To Be Taken:	Software subscriptions for the current fiscal year will be reviewed by management prior to fiscal year end.
If already taken, date of completion:	
If to be taken, estimated date of completion:	January 2026

Agency Response

Does the Agency Agree with finding?: Yes ☒ No ☐ Partially ☐

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title:	Cathy Hill, Comptroller
Address or Mailstop:	1001 E. Ninth St.
City, State, Zip Code:	Reno, NV 89512
Phone Number:	(775) 328-2552
Email:	chill@washoecounty.gov

Reviewed and Approved

Cathy Hill

Signature of Comptroller

December 9, 2025

Date:

Washoe County

CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date:	12/9/2025
Division:	Comptroller's Department

Corrective Action Plan

Audit Report Number:	
Finding Number:	2025-002
Finding:	The County did not have adequate internal controls to ensure federal grant revenues were appropriately recorded
Corrective Action Taken or To Be Taken:	Federal revenue for the current fiscal year will be reviewed by management prior to fiscal year end.
If already taken, date of completion:	
If to be taken, estimated date of completion:	January 2026

Agency Response

Does the Agency Agree with finding?: Yes ☒ No ☐ Partially ☐

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title:	Cathy Hill, Comptroller
Address or Mailstop:	1001 E. Ninth St.
City, State, Zip Code:	Reno, NV 89512
Phone Number:	(775) 328-2552
Email:	chill@washoecounty.gov

Reviewed and Approved

Cathy Hill — December 9, 2025

Signature of Comptroller — Date:



AUDITOR'S COMMENTS

AUDITOR'S COMMENTS

Page

Auditor's Comments C-9

Auditor's Comments

To the Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

The County conformed to all significant statutory constraints on its financial administration for the year ended June 30, 2024.

Prior Year Recommendations

See the Summary Schedule of Prior Year Audit Findings under separate cover.

Current Year Recommendations

The current year's recommendations are reported in the Schedule of Findings and Responses.

Eide Bailly LLP

Reno, Nevada
December 9, 2025

Project Support Materials 2

APPENDIX G

Carcione and Canepa Ranch Recreation Access Plan

PREPARED FOR WASHOE COUNTY

ADOPTED BY WASHOE COUNTY OPEN SPACE AND REGIONAL PARKS COMMISSION ON JUNE 7, 2022



DESIGNWORKSHOP

View from Canepa Property looking north to the Truckee River

Acknowledgments

Washoe County

Sophia Kirschenman, Park Planner

Joanne Lowden, Natural Resource Planner

Colleen Wallace-Barnum, Parks Operations Superintendent

Eric Crump, Operations Division Director

Stakeholders

Mogul Neighborhood Association: Paul MacNeilage, Emanuela Heller-MacNeilage, Ron Kaminkow, and Lori Leonard

Other Local Residents: Randy Mezger, Lori Bellis, Lori Canepa-Bomberger, and Fred Reid

Nevada Department of Wildlife: Alan Jenne, Lee Davis, Katie Andrle, and Jessica Wolf

Nevada Division of State Lands: Lucy Wong, Traci Adams, and Kara Binning

One Truckee River: Sonia Folson

U.S. Forest Service: Brian Hansen

Trail Advocate: Kevin Joell, Sierra Trail Works

City of Reno: Jaime Shroeder

NV Energy: Kathy Lambert

Steamboat Canal and Irrigation Company

Truckee Meadows Water Authority: Heather Edmunson, Brent Eisert and Chris Hires

Consultant Team:

Design Workshop, Inc.
Cardno

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Avansino Ranch House on the Carcione Property

Site Analysis and Background

This section describes the current physical conditions and environmental aspects of the site. This information, which was collected and observed during the early stages of the design process, allowed our team to have informed conversations with stakeholders and advanced the recreation access plan.

Background, Vision and Goals

Project Background

The Canepa Ranch and Carcione Open Space properties are located approximately 5-6 miles west of Reno off Interstate 80, along the Truckee River near Mogul, Nevada. These two ranches, less than ¼ mile from each other and with a combined area of approximately 96 acres, have historic significance to the region and provide a significant amount of land for public access. These properties represent some of the last remaining open space in the area directly adjacent to the Truckee River. Key to providing connectivity between the Washoe County owned parcels is crossing land administered by the U.S. Forest Service (Forest Service) and crossing the Truckee River. While access to Carcione Open Space is from Mogul Road, public access to the Carcione property is challenging because the entrance crosses railroad tracks owned by the Union Pacific Railroad (UPR) and Washoe County does not currently hold a public access easement.

Project Vision

These properties provide an important opportunity for the community to connect into Forest Service lands and trails and provide access to the Truckee River. These sites provide numerous hiking, biking and equestrian opportunities to users of varying skill levels and also provide trailhead access for fishermen and other river users.

Important to the long-term success and management for the properties are natural resource protection, removal and management of noxious weeds, recognizing and embracing the variety of vegetation communities which include upland sagebrush-bitterbrush, aspen and cottonwood and riparian areas as well as a high natural resource values by providing critical winter mule deer habitat and protection of an important riparian corridor along the Truckee River.

As part of the recreation access planning process, the Project Team worked closely with the County staff, stakeholders and the community to identify the appropriate type and locations for public access and protection of these public properties.

Project Goals

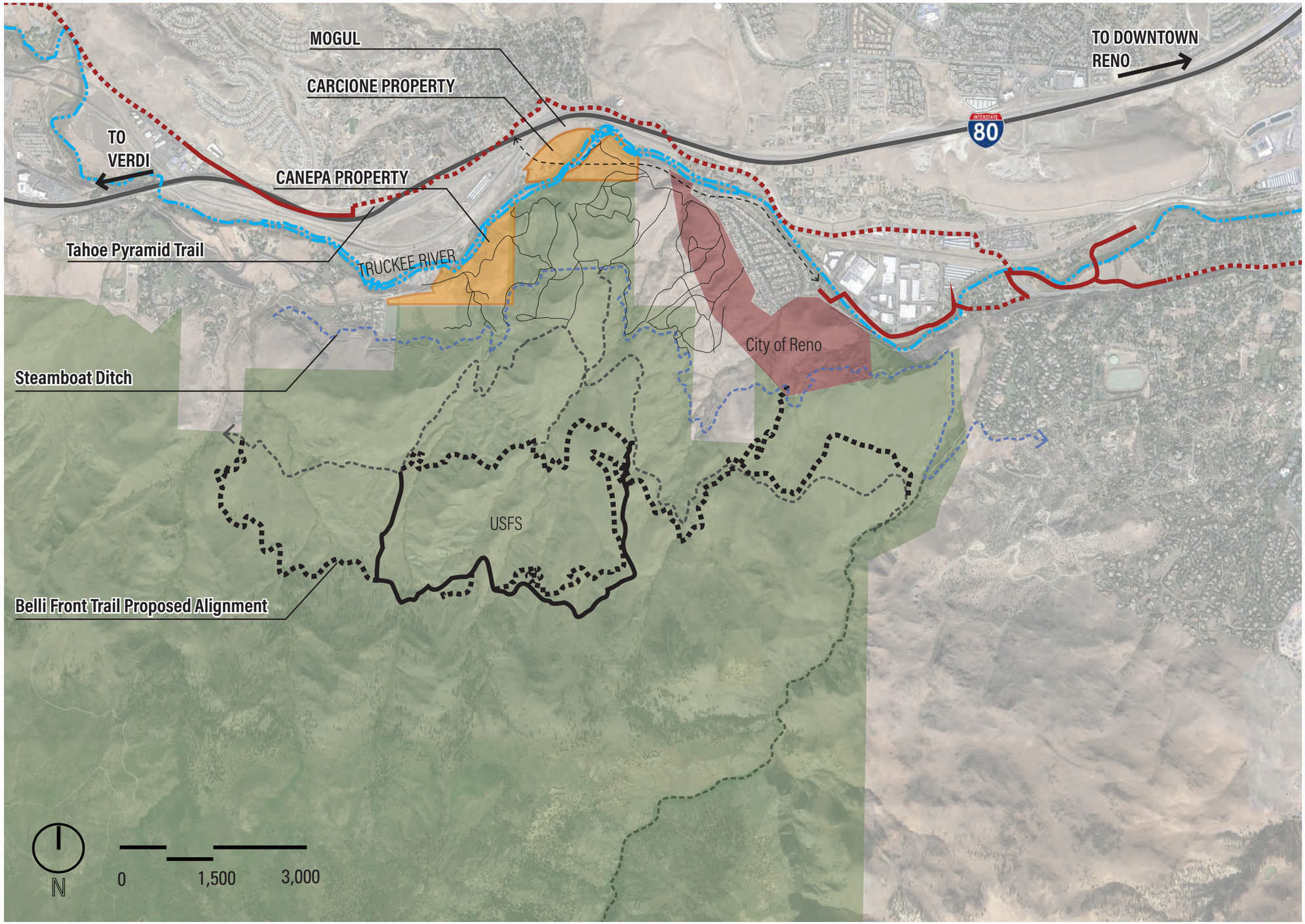
- Create a comprehensive Recreation Access Plan for the Carcione Open Space and Canepa Ranch properties
- Improve public access to county owned parcels
- Improve frontcountry and Truckee River access
- Improve backcountry access to the Sierra
- Connect to existing and future trails
- Connect users to the site's history and natural resources
- Manage visitor use
- Improve public safety and ADA accessibility
- Protect and conserve natural and historical resources



Figure 1: Regional Context Map Satellite

Funding Agreement Canepa-Carcione Ranch Bridge Development Project
CNP9623-16

Regional Context Map



Overview

The Canepa and Carcione properties are located between Reno and Verdi near Interstate 80, bordering the Truckee River. Primary vehicle access is by the Mogul exit. The sites are bordered by private land, as well as U.S. Forest Service land. The site provides access to many front and back country trails.

Legend

- Interstate 80
- Truckee River
- Tahoe Pyramid Trail
- US Forest Service
- Project Area
- City of Reno

Figure 2: Regional Context Map

Existing Conditions – Carcione Property

The Carcione Open Space Property has a fascinating history that illuminates key aspects of local, state, and national heritage, including the transcontinental railroad, westward expansion and settlement, ranching, and immigration. Uriah D. Mastin first acquired the property as a 160-acre parcel from the U.S. Government in 1869, made possible under the Land Act of 1820, which provided for the affordable sale of public lands to those establishing homesteads throughout the west. Upon Mastin's death in 1882, part of his estate was left to William A. Jackman, another local resident. Jackman is likely responsible for constructing the stone house which still stands on the property (the second story a later addition), as mentioned in an 1884 issue of the *Reno Evening Gazette*. Uninterested in the life of a rancher, Jackman offered his 40 acres of land for sale in a newspaper advertisement, attracting the attention of Lazzaro Avansino, who would ultimately purchase the ranch in 1901. His family grew fruit, vegetables, and other crops and kept livestock including cattle and horses until they sold in 1963 to a group of investors that included Bud Ruppert, locally famous for owning the nearby Lawton Springs. Ruppert's "Holiday Lodge" opened in July 1963 with two new swimming pools, 100 poolside rooms, a casino, dining room, private mineral baths, a steam room, horseback riding, and more. Entertainment at the grand opening was provided by Sal Carcione (also known by his stage name, Sal Carson), a successful musician and band leader from California. Ruppert would later hire Carcione as the resort's entertainment director, and with a second trust deed to the property as collateral for a loan to Ruppert, Carcione became the sole owner of the property in the 1960s. Carcione leased the ranch to several tenants, most of whom operated commercial riding businesses, but continued to visit occasionally to ride his own horses until his death in 2007. Several years later, trustees under the Carcione Family Revocable Living Trust entered into negotiations with Washoe County to establish the ranch as a part of Washoe County's Truckee River Greenbelt and Regional Open Space Program.

Figure 3: Site Analysis Map outlines Carcione Open Space totalling approximately 44 acres and its relationship to the rest of the site. Current access to the property is via the Mogul exit on Interstate- 80 and crosses the Union Pacific Railroad.



Looking North onto the Carcione property



Union Pacific Railroad crossing



Truckee River looking East



Avansino Ranch House



Open space at the Carcione property

Funding Agreement Canepa-Carcione Ranch Bridge Development Project
CNP9623-16
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Site Analysis – Carcione Property

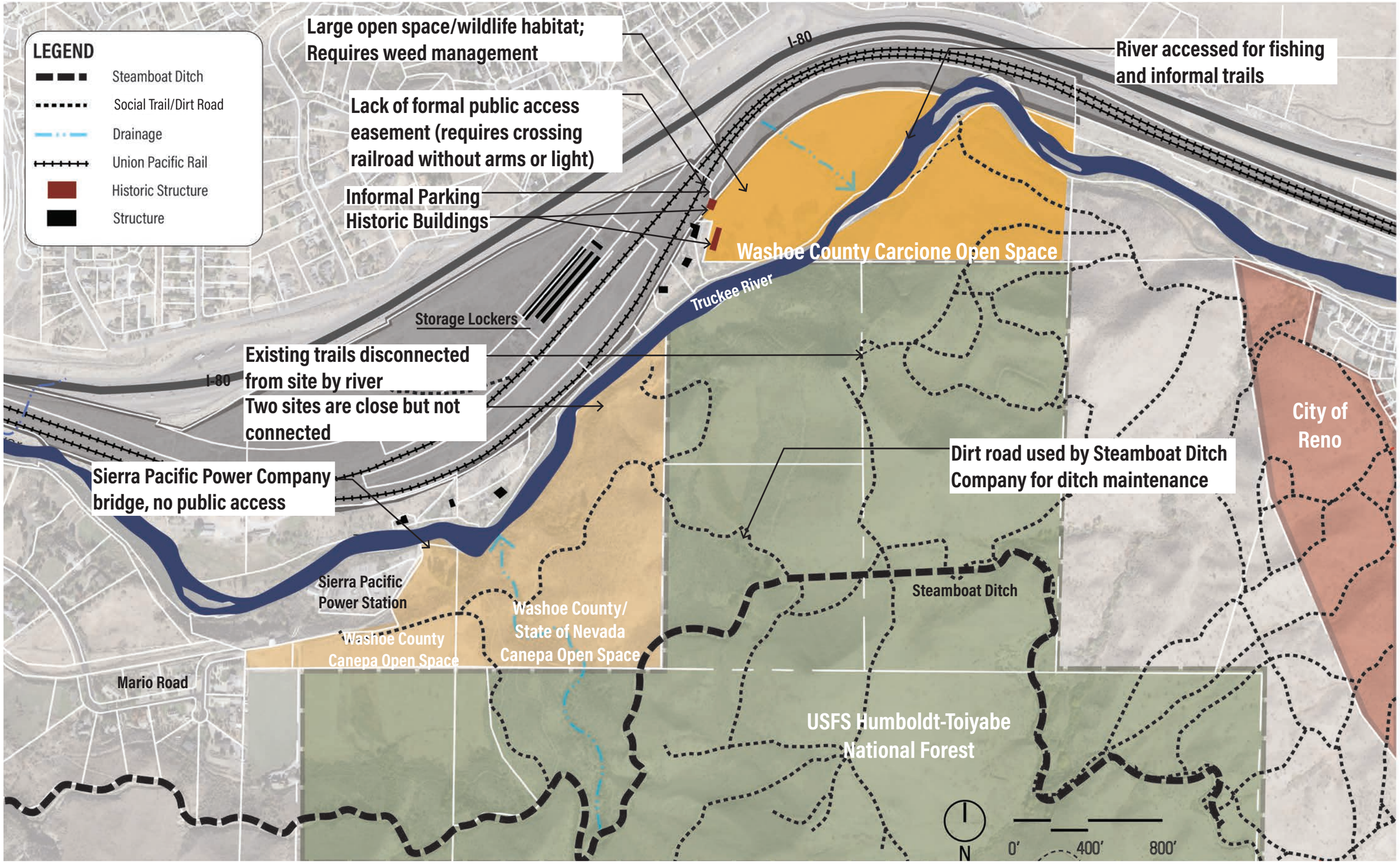


Figure 3: Site Analysis Map – Carcione Property

Existing Conditions – Canepa Property

The Canepa Ranch property, purchased by Italian immigrant Ernesto Canepa in 1919, was used as the home of Alpine Dairy, a family run dairy, beef cattle and alfalfa operation. A member of the Italian Benevolent Society, Canepa and his wife often hosted community events on behalf of the Society at his ranch, such as the "Big Italian Basket Picnic" advertised in an August 1928 issue of the Reno Gazette. Much of the property was historically converted from upland brush to pasture grasses to support cattle, which was grazed for several decades. Although the land has been broken into smaller parcels over time, the property has been passed down through the family since Ernesto Canepa's death in 1947. A portion of the property was acquired by the U.S. Forest Service from Washoe County under the Forest Service land acquisition program. The Canepa Ranch property is critical to helping maintain the integrity of open space along the Truckee River Corridor because it is some of the last remaining open space directly adjacent to the river. This open space links to adjacent Forest Service lands and is considered critical winter range habitat for the Loyalton-Truckee mule deer herd.

Figure 4: Site Analysis Map – Canepa Property outlines the Canepa Ranch Open Space totalling approximately 54 acres and its relationship to the rest of the project area. Current access to this property is via Mario Road and Dori bell Lane.

"The Canepa family wanted to preserve access to this land for public use. They continue to love the ranching way of life. They enjoy the outdoors, with animals and the intent of the family is that they still want the land of Nevada to remain open for others to enjoy. This was the intent of the family."

Text submitted from the Canepa Family for a future trailhead plaque.



Looking Southwest onto the Canepa property



Truckee River



Truckee River looking East



Open space on the Canepa property



Open space at the Canepa property

Funding Agreement Canepa-Carcione Ranch Bridge Development Project

CNP9623-16

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Site Analysis – Canepa Property

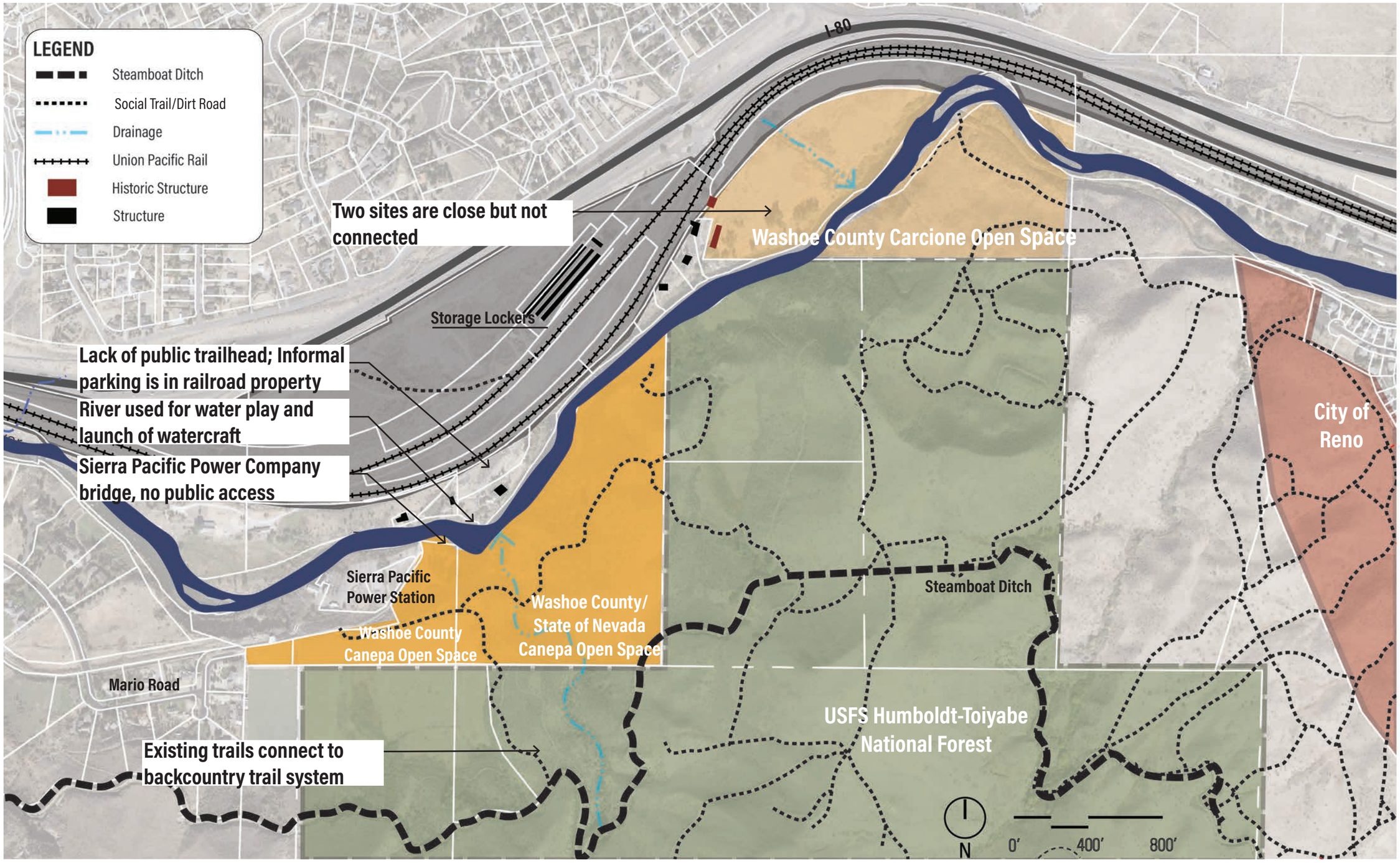


Figure 4: Site Analysis Map – Canepa Property

Previous Studies and Reference Documents

Mogul Bridge Evaluation (owned by NV Energy crossing the Truckee River near the Canepa property)

Prepared by Tobey-Wade Consulting, dated May 29, 2008

Summary: Technical memo discussing the results of an evaluation of the bridge to document the bridge's current physical condition and to determine its safe load-carrying capacity. The memo also references a study conducted in 1990 by SEA, Incorporated. That study determined that the bridge does not have sufficient capacity to carry standard HS-20 highway loads unless it is strengthened.

Phase 1 Environmental Site Assessment Report, Canepa Ranch

Prepared by Stantec, dated July 2008

Conclusions: Stantec has performed a Phase I ESA of Canepa Ranch comprised of APNs 038-150-14, 038-150-21, 038-530-29, and 038-530-42, the "Subject Property." The Phase I was performed in accordance with the standard of care of an Environmental Professional and in general conformance with the scope and limitations of ASTM Practice E1527-05. No warranties, express or implied are made. Stantec has, in the course of this inquiry, attempted to identify and review commonly known or reasonably ascertainable information about the Subject Property that is relevant to evaluating the presence of Recognized Environmental Condition (REC)s. Any exceptions to, or deletions from, this practice are described in the Data Gap Section of this report together with an opinion regarding the significance of these data gaps.

This assessment revealed no evidence of RECs in connection with the subject property.

Canepa Trailhead Conceptual Site Plan

Prepared by Washoe County, dated July 30, 2008

The conceptual site plan shows proposed parking and day use improvements near the Truckee River on the Canepa property on an AutoCAD base map.

Phase 1 Environmental Site Assessment, Carcione Family Trust Properties

Prepared by McGinley & Associates, dated July 31, 2012

Conclusions: McGinley and Associates, Inc. (MGA) has performed a Phase I Environmental Site Assessment in conformance with the scope and limitations of ASTM Practice E 1527 of APNs 038-150-18 and 038-150-20 in Reno, Nevada, the property. Any exceptions to, or deletions from, this practice are described in Section 9 of this report. This assessment has revealed no evidence of recognized environmental conditions in connection with the property and no further assessments are warranted at this time. However, if the current septic system located on the subject property will not be required for further use, MGA recommends that they be removed per local, state, and federal regulations. Additionally, if the user wishes to gain confidence with respect to the extent, if any, of contamination within the soil near the structural debris piles, MGA recommends collection and analyses of soil samples on this portion of the property.

Stanley and June Avansino Transcript, Interviewed July 6, 2016 by Alicia Barber, PhD

The transcript is from an interview at the home of June and Stanley Avansino in Reno, NV. The interview took place with architect Pete Dubé to talk about the Avansino family ranch and the ranch house, and the family history in general.

JoAnne and John Grasso Transcript, Interviewed July 28, 2016 by Alicia Barber, PhD

The transcript is from an interview at the home of John and JoAnne Grasso in Graeagle, CA. The interview took place with architect Pete Dubé, Cheryl Surface, and Dennis Troy to talk about the Avansino family ranch and the ranch house, and the family history in general. JoAnne's father was Salvatore Guiseppe Carcione.

Washoe County Regional Parks and Open Space, Integrated Vegetation Management (IVM) Plan

Prepared by RCI, dated June 2020

Summary: This report provides a description of the IVM Plan concept, a summary of the tools required to assess the environmental factors associated with the 16 specific park and open space areas (including Carcione and Canepa) and provides a summary of the Best Management Practices (BMPs) developed, that when appropriately applied, should successfully achieve the Washoe County Parks management goals. The intent of these BMPs is to provide staff with the tools to assess site conditions and site-specific problem areas, develop appropriate management and restoration plans, and evaluate short and long-term project success.

Previous Studies and Reference Documents

Avansino Family Ranch House, Mothball Plan & Targeted Condition Assessment

Prepared by Dubé Group Architecture

Description: Dubé Group Architecture was retained by Washoe County Regional Parks and Open Space to develop a mothball plan for the Avansino Ranch House and associated outbuildings located on the Carcione property. The Avansino Ranch Mothball Plan and Targeted Condition Assessment follows guidelines and recommendations outlined in the National Park Service Preservation Brief 31: "Mothballing Historic Buildings", National Park Service Preservation Brief 39: "Holding the Line: Controlling Unwanted Moisture in Historic Buildings", US Department of Agriculture Forest Service Publication Number 1173-2831P-MTDC "Buying Time: Mothballing Forest Service Facilities", and The Secretary of the Interior Standards for the Treatment of Historic Properties. Preservation Brief 31 defines mothballing as the "[closing] up the building temporarily to protect it from the weather damage as well as to secure it from vandalism" while preserving the structure for future use.

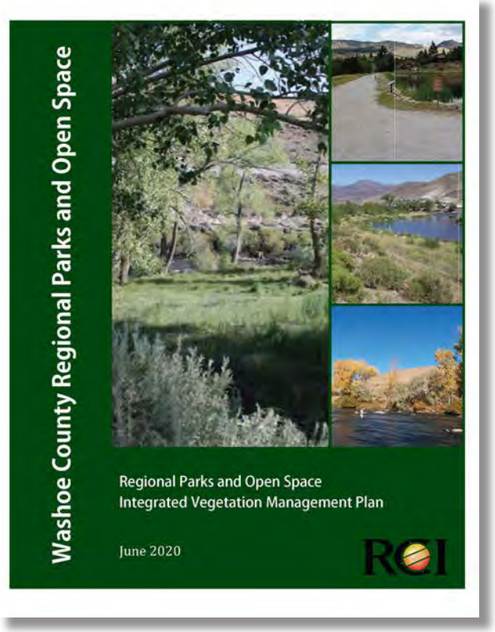
Additional Easements, Deeds, Right of Entry Agreements, and Water Rights have been recorded for the sites dating back to 1928 and should be included in a future field survey before implementation of the plan.



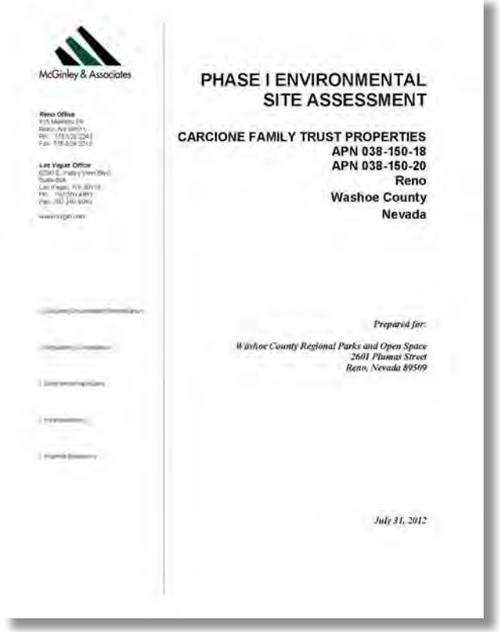
From left: Louis, Eva, Esther, and William Canepa

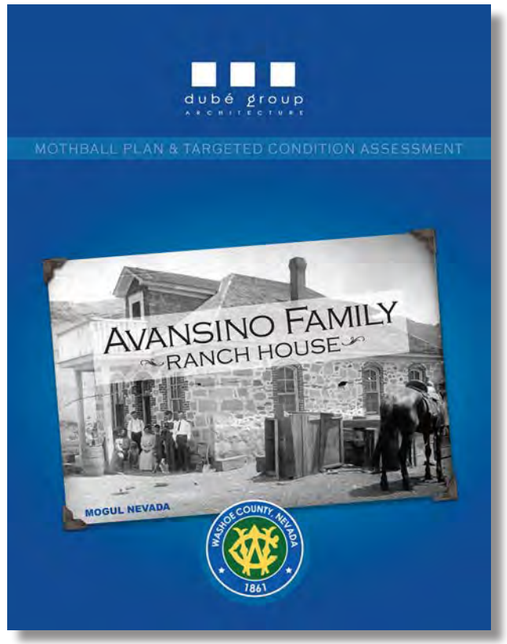


Ernesto and Catherine Canepa









Heat Maps

The heat maps provided on the following pages illustrate the intensity of use on each trail around the Carcione and Canepa Ranch properties. These maps are created by Strava, which uses data from the their application on iPhones and Androids to track walking, running, cycling and water activity. Through this app, athletes can enter their activity, track their performance, find new routes, and compare times with other users. It has become the world's largest route and trail resource, with millions of users all over the world. This data is helpful in studying the popular trails in the area so that we can maximize connectivity and ensure proper placement of new trails.

On the maps, you can see that the lower use trails are a dark red, while the higher use trails are white.







Heat maps provide data for hiking, biking and rafting

Walk Heat Map

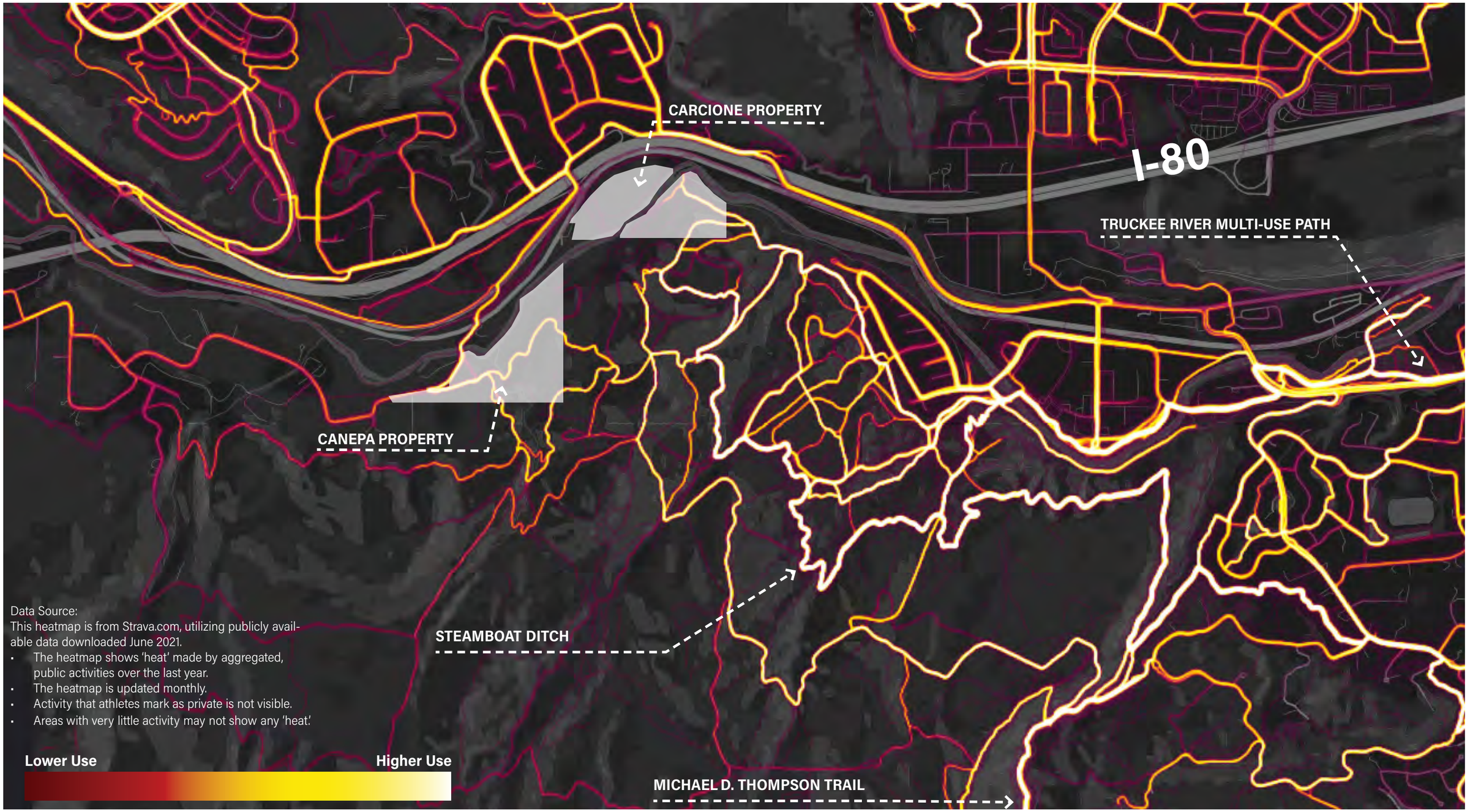


Figure 5: Walk Heat Map

Bike Heat Map

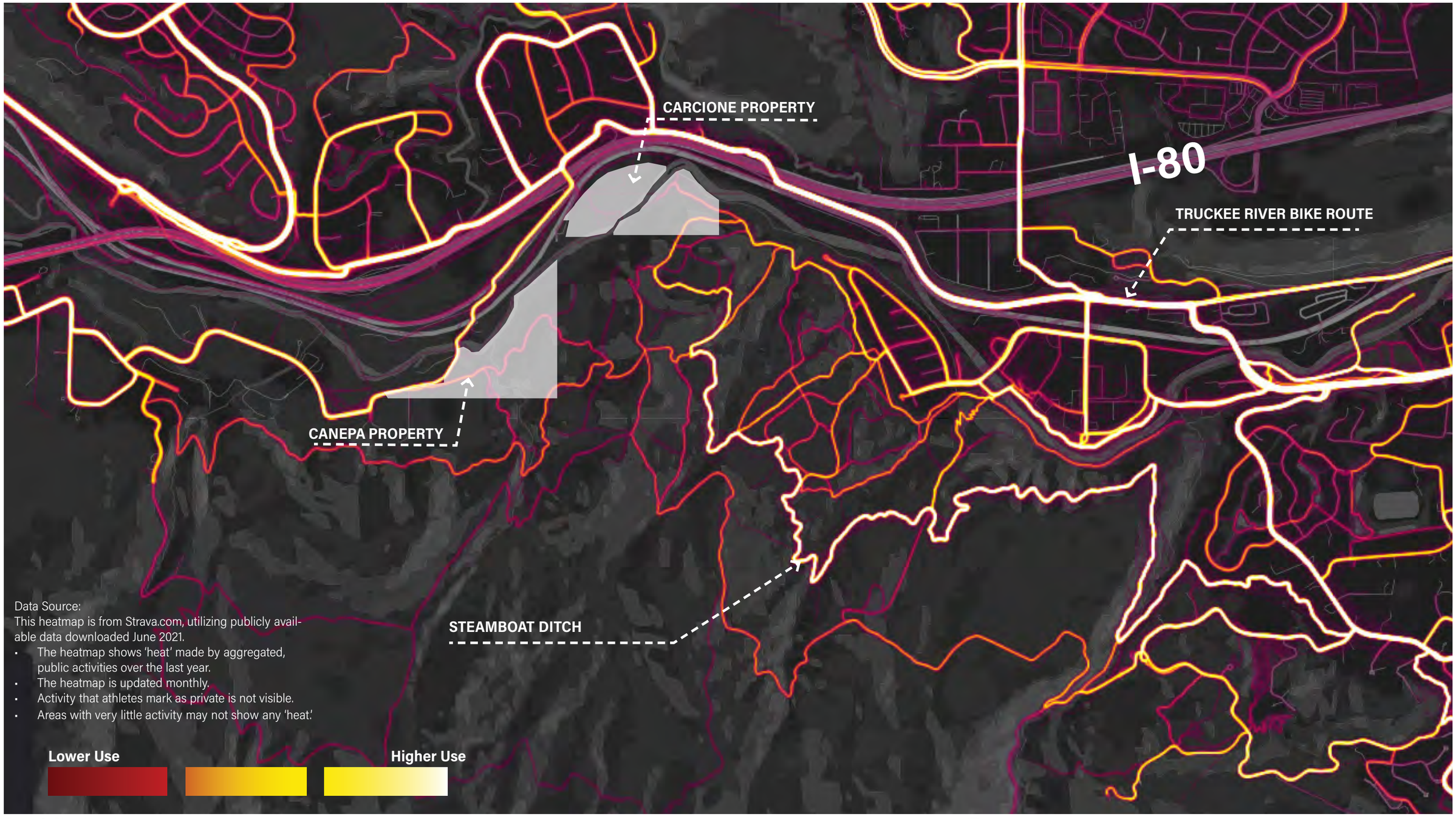


Figure 6: Bike Heat Map

Water Activity Heat Map

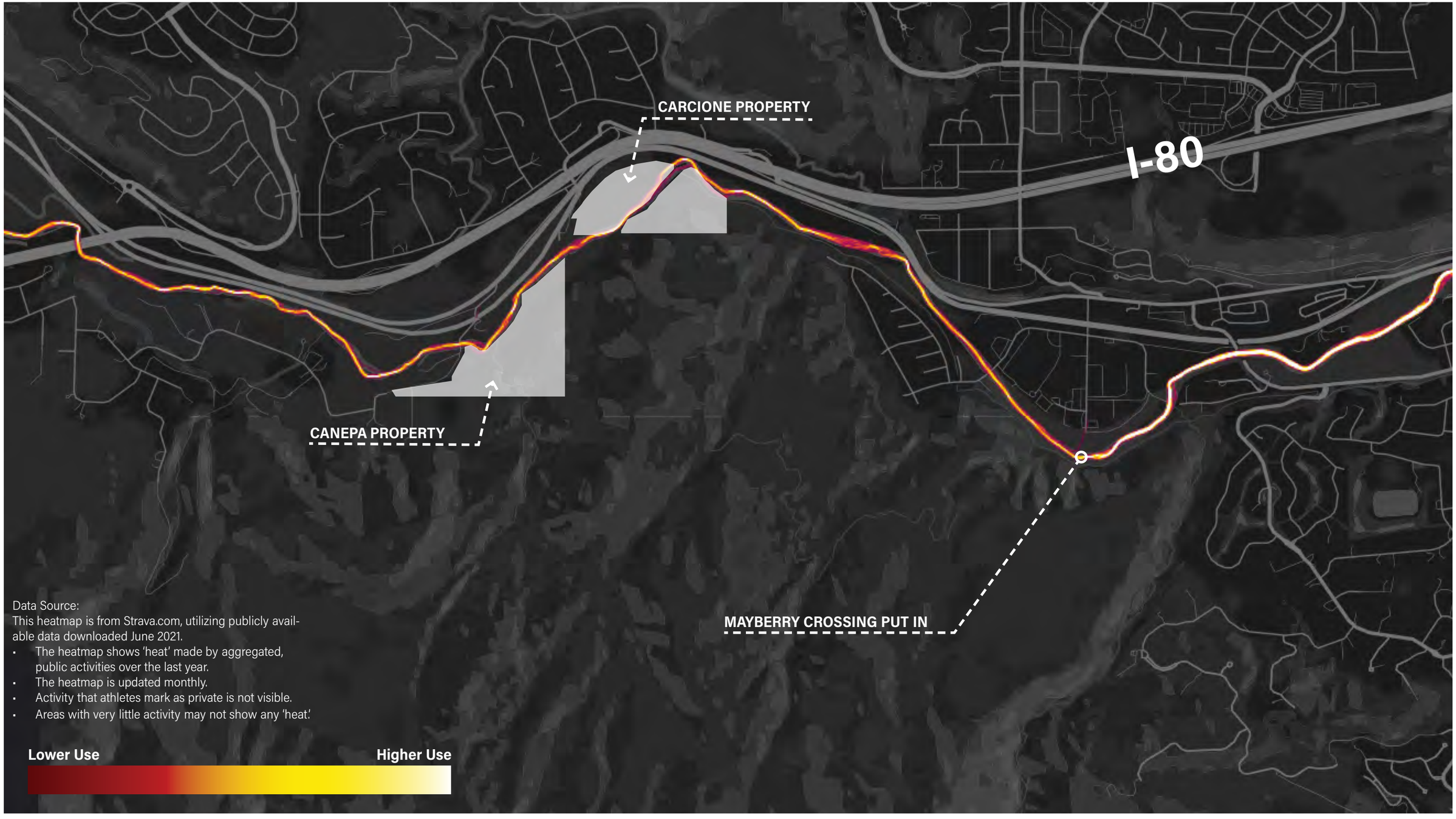


Figure 7: Water Activity Heat Map

View from Canepa Property looking northeast above the existing dirt roads on Forest Service property

Program Elements

Based on feedback from County staff, project stakeholders and public input, the following series of program elements were developed to be included in the preliminary concepts. These program elements depict what is needed to support public access. The existing site has no developed amenities.

Parking and Access

Parking

Vehicular access and parking are proposed on both the Canepa and Carcione properties to allow for ease of use and circulation. An appropriate number of ADA parking stalls shall be included at each trailhead parking area. The ADA parking stalls and access should be asphalt or concrete, though the remainder of parking areas could be a permeable surface. Materials for the parking areas will be further determined at the next level of design.

Access

Carcione Property:

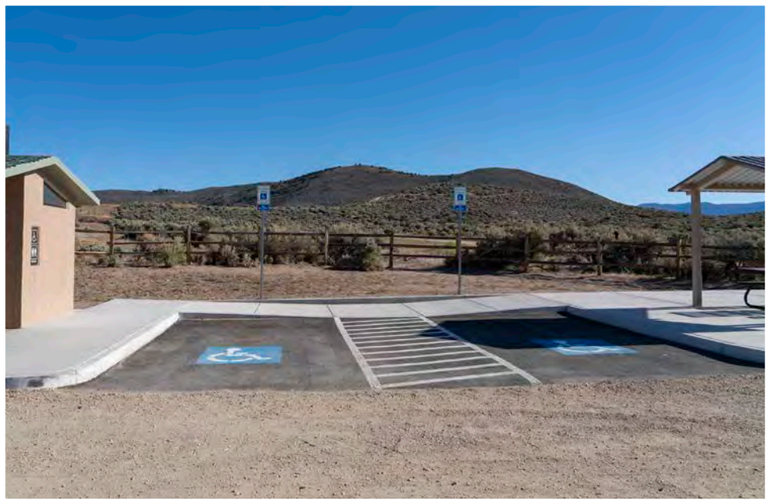
- Vehicular access is proposed off the Mogul exit for the Carcione property.
- A public Crossing Agreement with Union Pacific Railroad (UPR) will be required to cross the railroad tracks into the Carcione property. The County is working to secure a railroad crossing with the ultimate goal of providing legal and safe access at the Mogul exit.

Canepa Property:

- Vehicular access is proposed at the end of Dori Bell Lane for the Canepa property. Dori Bell Lane ends at County property and public access will continue onto the adjacent county parcels.









Trailhead Amenities

Trailhead amenities are an important aspect of trail design and help to accommodate the increased number of visitors that new trails attract. These amenities are proposed at both access locations. Day use areas are proposed where visitors can picnic, relax and enjoy a break in the shade. These areas would include a variety of picnic and seating areas, shade structures and nature viewing areas for visitors to enjoy in every season. A key point to building the formal trailheads is to educate users about respectful use of the land for recreation. This includes signage indicating allowable uses, leave no trace practices, responsible trail use, and prohibitive activities.

Proposed amenities include:

- Restrooms
- Map kiosks
- Directional/wayfinding signage
- Rules and regulations signage
- Interpretive signage
- Trash receptacles
- Dog waste station
- Seating
- Shade (trees and/or structure)









Frontcountry Trails

Frontcountry trails are trails close to access roads and amenities such as running water and bathrooms, as opposed to backcountry trails which are further out into the remote, undeveloped areas. The frontcountry trails on these properties are proposed to have day use trails and loop trails, along with interpretive elements such as signage to explain elements of the site.

These trails are proposed to be designed to moderately developed trail parameters. Intended uses along the trail system include foot access (e.g., hiking, trail running), equestrian use, biking, and maintenance access as needed. Trails with steeper grades should be armored using rockery or other methods to create a more resilient surface. The average slope for trails throughout the Frountcountry would be less than 5%. Signage including regulatory information, wayfinding, destinations signage, and route markers are proposed to be used throughout the trail system. Wayfinding signage is proposed to be located at junctions and decision points. Interpretive signage is also proposed to be included.

Moderately Developed Trails

Moderately developed trails have a trail tread between 6-10 feet wide and surface is generally smooth. Obstacles along these trails are infrequent and removed during construction. ADA access on these trails shall be provided from the parking areas to key destinations such as river access points.









Backcountry Access

Backcountry trails are remote trails away from access roads and amenities such as running water and bathrooms. The existing backcountry trails on this site are on Forest Service land, however there is the opportunity to create new backcountry trails that connect to existing destinations and the new Belli Front trail system. This recreation access plan proposes regional trail connectivity and wayfinding so hikers, runners, mountain bikers, and equestrians can access the hundreds of miles of backcountry trails that this area provides. These proposed new backcountry trails are proposed to be minimally developed trails, consistent with U.S. Forest Service Trail Fundamentals and Trail Management Objectives.

Minimally Developed Trails

Consistent with Forest Service Trail Class Matrix, Trail Class 3, these proposed backcountry access trails will have a continuous and obvious tread, 18" to 36" wide. These trails are single lane with allowances constructed for passing where available. These trails may have infrequent obstacles and a target grade of 3% to 12% with a maximum pitch of 25% in short distances.









Cultural Resource Protection

These properties have a vibrant history and historical buildings remain on the Carcione property. These resources need protection, especially with the anticipated increase in users. The Avansino Family Ranch House is proposed to remain and proposed to follow the recommendations of the previously prepared Mothball Plan & Targeted Condition Assessment. The former stable building is proposed to be removed at the direction of County staff.

Educational signage is proposed to be included in the final design and implementation of the recreation access plan. The signs are proposed to include the historical significance of the properties and reference the previous studies and family interviews.

Measures should be taken to reduce opportunities for dumping and vandalism which include construction of gates and fencing to limit vehicle access to the parking areas only. It is proposed to remove the dilapidated trailer on the Carcione property and construction of gates and fencing to limit vehicle access to the parking areas only.









Truckee River Access

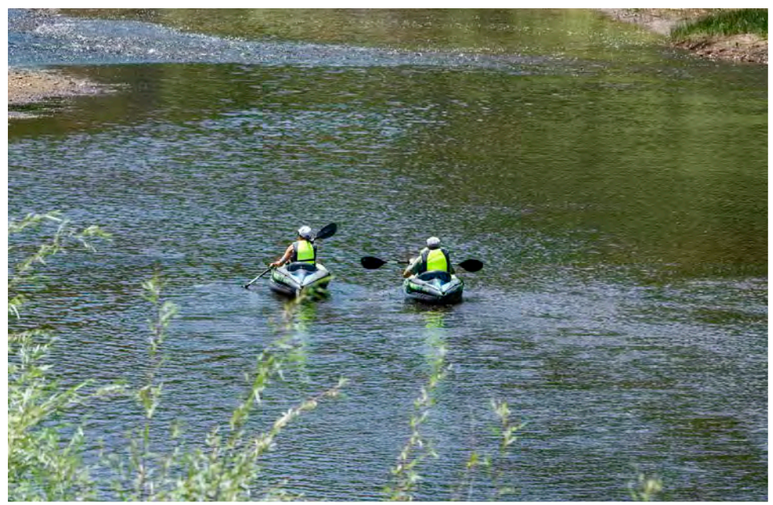
Access to the Truckee River is one of the main attractions of the properties. The river provides many recreational opportunities such as fishing, wildlife viewing, rafting, kayaking and swimming. The plan proposes safe access points for all of these activities.

- ADA access is proposed to be provided to the river in key locations.
- ADA access is proposed to be provided to the proposed bridge crossing the Truckee River.
- Informal access is proposed to be maintained along the river edge for fishing.
- There is an opportunity for a non motorized watercraft put in/take out at both properties accessing the Truckee River.









Vegetation Management

Two main plant communities are present at the properties: big sagebrush scrubland on the upslope north aspects, and poplar/willow riparian corridors along the Truckee River. These two communities represent contrasting soil moisture availability, and as such respond differently to management actions. Plant communities on and immediately adjacent to the Truckee River will recover faster than the upslope scrublands, and more aggressive management actions can be taken there. Conversely, the more arid scrubland is dominated by longer lived perennial plants that are more sensitive to management related disturbances, and more care must be taken in the disturbance related management of these communities.

Vegetation Management

The dominant plant communities present in the project area include big sagebrush shrubland located in the dry upland areas and poplar/willow riparian corridors. Riparian corridors are present throughout the project area including along the Truckee River, Last Chance Ditch, the perennial drainage that bisects the Carcione open space property, and the unnamed perennial stream that crosses the Canepa Ranch site. Some small meadow areas also occur within the Canepa Ranch properties.

The Carcione open space property was historically managed for livestock which included fenced pasture areas. Presumably these areas received supplemental water to maintain pasture grasses when the property served as a working ranch. Once active management of these pastures stopped, the area became dry with very little vegetative cover. This led to increased soil erosion and the eventual infestation with musk (Caduus nutans) and scotch thistle (Onopordum acanthium).

The County conducted noxious weed surveys in spring of 2021. The following species were identified as occurring in the project area and a priority for management: spotted knapweed (Centaurea maculosa), Russian knapweed (Acroptilon repens), medusahead (Taeniatherum caput-medusae), musk thistle (Caduus nutans), scotch thistle (Onopordum acanthium), common teasel (Dipsacus fullonum), hoary cress (Cardaria draba), perennial pepperweed (Lepdium latifolium), and poison hemlock (Conium maculatum).

Vegetation management goals for the project area include:

- Maintain stable perennial vegetation communities consisting of native and adapted species.
- Treat and manage noxious weeds.
- Periodically inventory and monitor the site to allow for rapid response to new weed infestations.
- Restore and stabilize denuded pasture areas with native and adapted species to reestablish vegetative cover and prevent further erosion.
- Install interpretive signage to educate the public on noxious weed issues and consider implementing other weed control measures such as boot brushes at trail entrances.

Weed management and site restoration plans should be developed using the best management practices and tools provided in the Regional Parks and Open Space Integrated Vegetation Management Plan (Resource Concepts Inc. 2020).





Winter Mule Deer Migration Protection

Figure 7: Winter Mule Deer Migration map was prepared by the Nevada Division of Wildlife (NDOW) utilizing unpublished NDOW data, shows the winter mule deer migration through the Carcione and Canepa properties. Mule deer are the primary big game species in Nevada, however their populations have fluctuated greatly over the past 150 years according to NDOW.

The plans shown in this document have been developed with input from NDOW to protect the mule deer habitat and will not impede migration with limited roads and fences throughout the properties. At a minimum it is recommended that dogs be required to be on leashes on all public lands during the winter mule deer migration (December 1 - March 30).



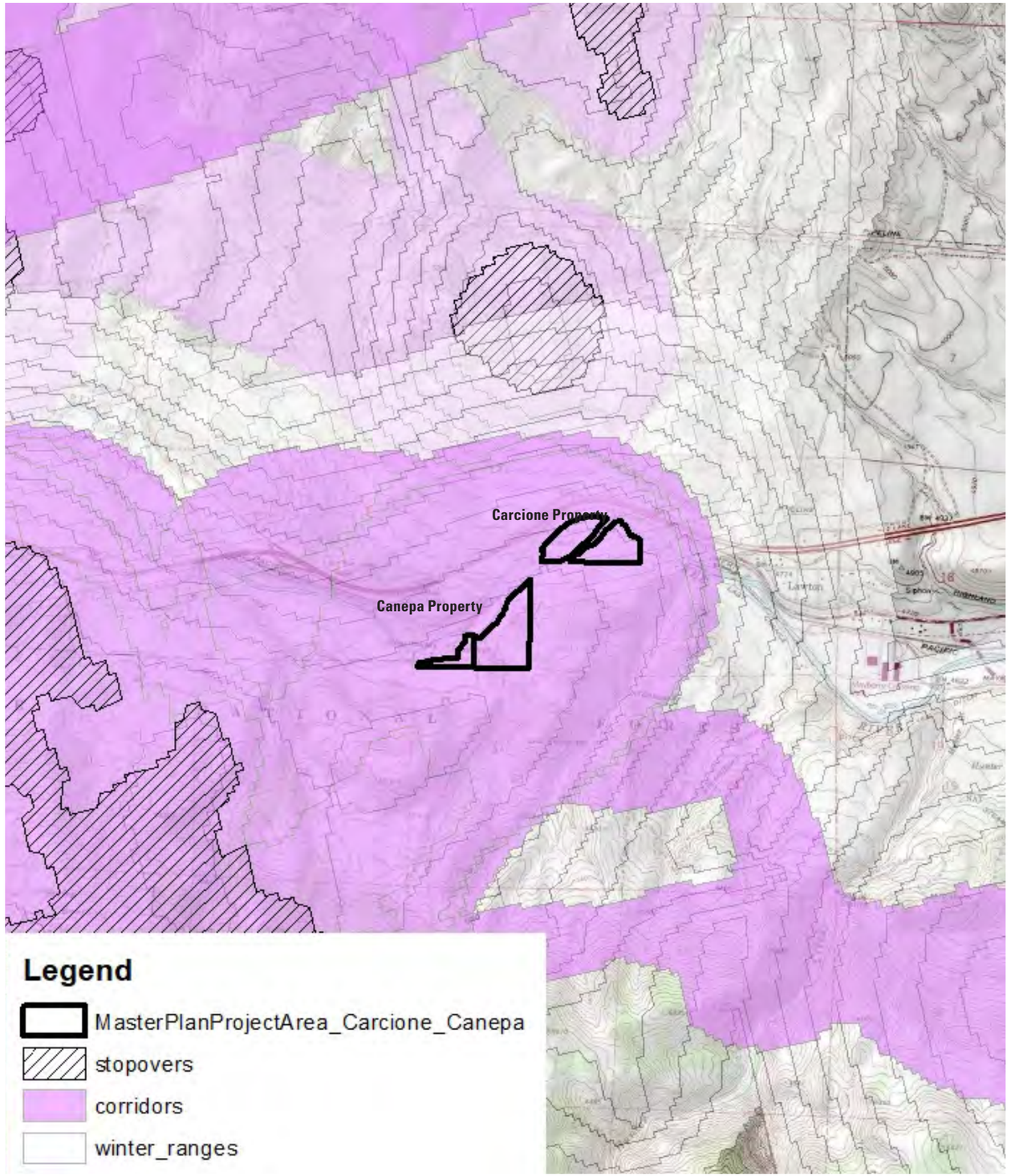


Figure 8: Winter Mule Deer Migration

View of the Truckee River from the Carcione Property looking west towards the Forest Service land and Canepa Property

Concept Alternatives

Staff and stakeholder engagement led to the creation of a series of initial concept alternatives. These gave shape to a variety of possibilities for public access to the project area and were presented at a public meeting on September 9, 2021. The concepts were then shared online in a public survey between September 10 and November 1, 2021. Engagement efforts included eliciting feedback regarding programmatic elements of the site as well as circulation, access, and type and location of amenities.

Concept Alternative Diagrams Shown at the First Public Meeting

Figure 9: Concept A and B Composite Diagram illustrates the different site design options for the Carcione and Canepa Ranch Recreation Access Plan.

These concepts are shown together on each map for direct comparison. Two different options are shown for parking: Concept A and B. Concept A shows the parking lots further from the river, while Concept B shows the parking lots close to the river.

There are also three different locations shown for a pedestrian bridge across the Truckee River that would connect the Carcione and Canepa properties. The red dotted lines show the proposed trails and the black dotted lines show the existing trails. The Steamboat Ditch is shown in the blue dotted line.

Figure 9: Concept A an B Composite Diagram shows both the Carcione and Canepa properties together on one map. The Figures 10 and 11 are enlargements of each property to show more detail.

Overview

- Several proposed locations for river access
- Picnic spaces
- Small event spaces
- Trailhead facilities in multiple locations
- Parking in close proximity to the Truckee River
- Three Truckee River bridge locations
- Trail connections throughout both sites, connecting to existing Forest Service backcountry trails and dirt roads

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Concept A and B Composite Diagram - Shown at the First Public Meeting

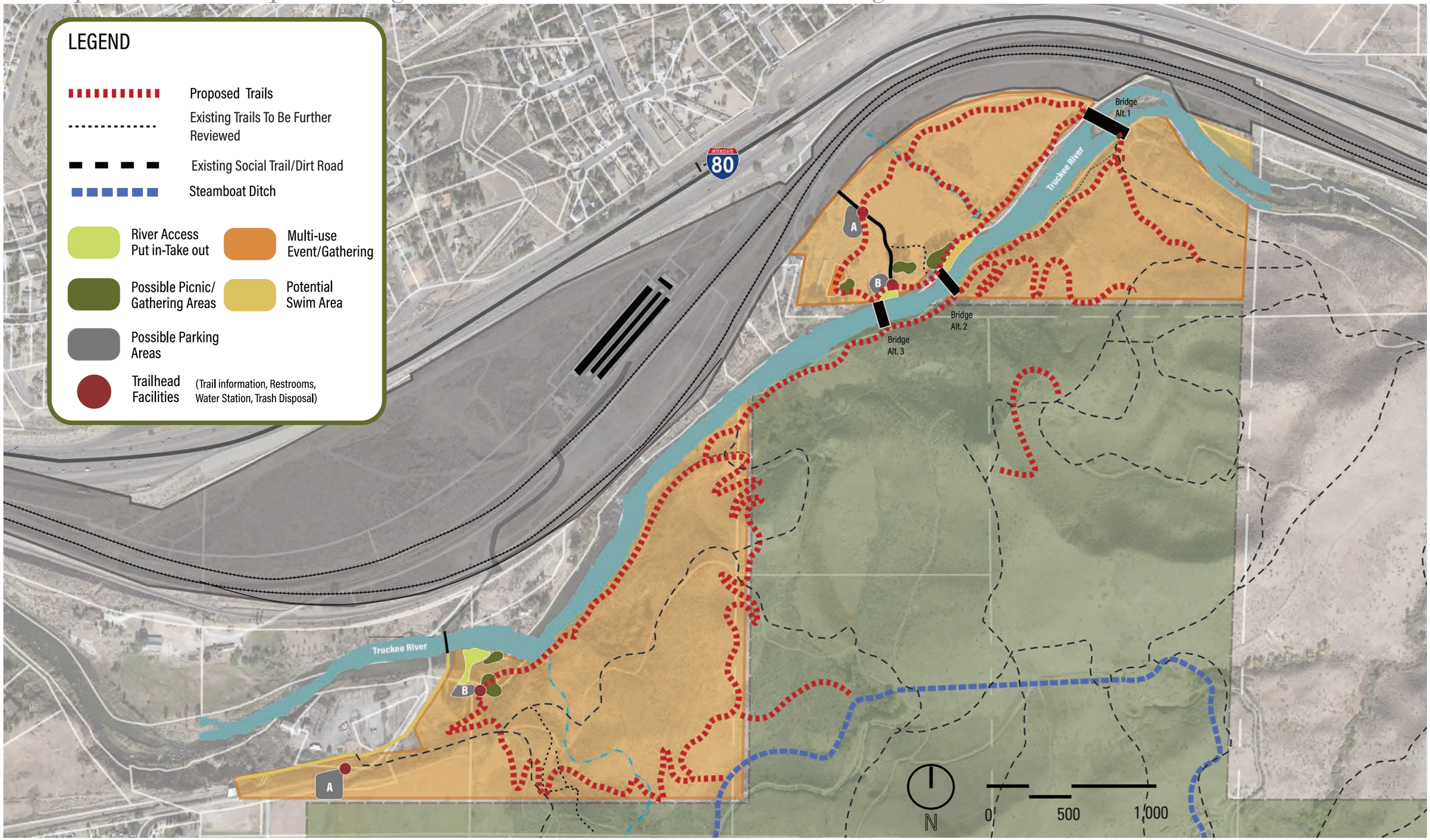


Figure 9: Concept A and B Composite Diagram

Concept A and B Enlargement – Carcione Property - Shown at the First Public Meeting

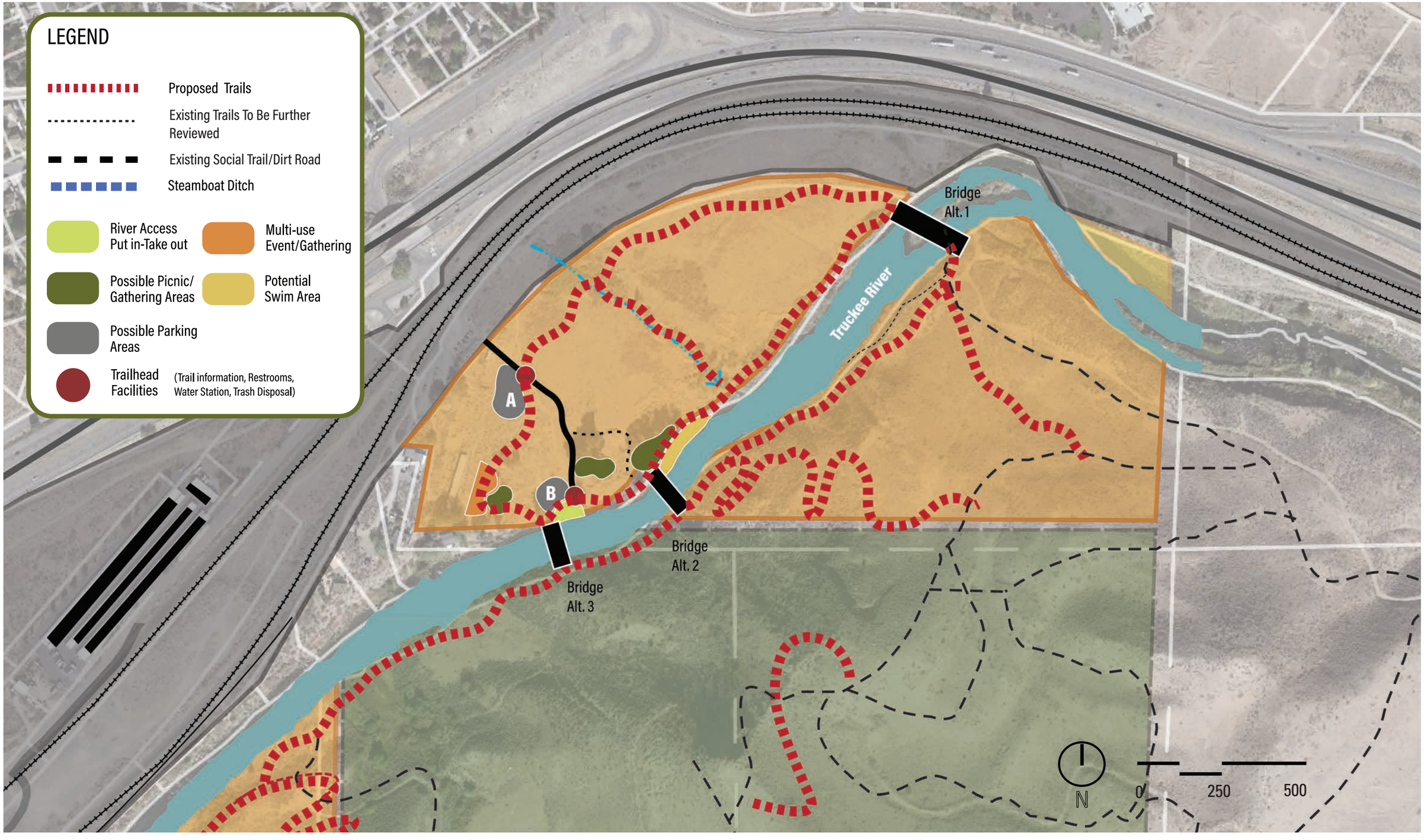


Figure 10: Concept A and B Enlargement – Carcione Property

Concept A and B Enlargement – Canepa Property - Shown at the First Public Meeting

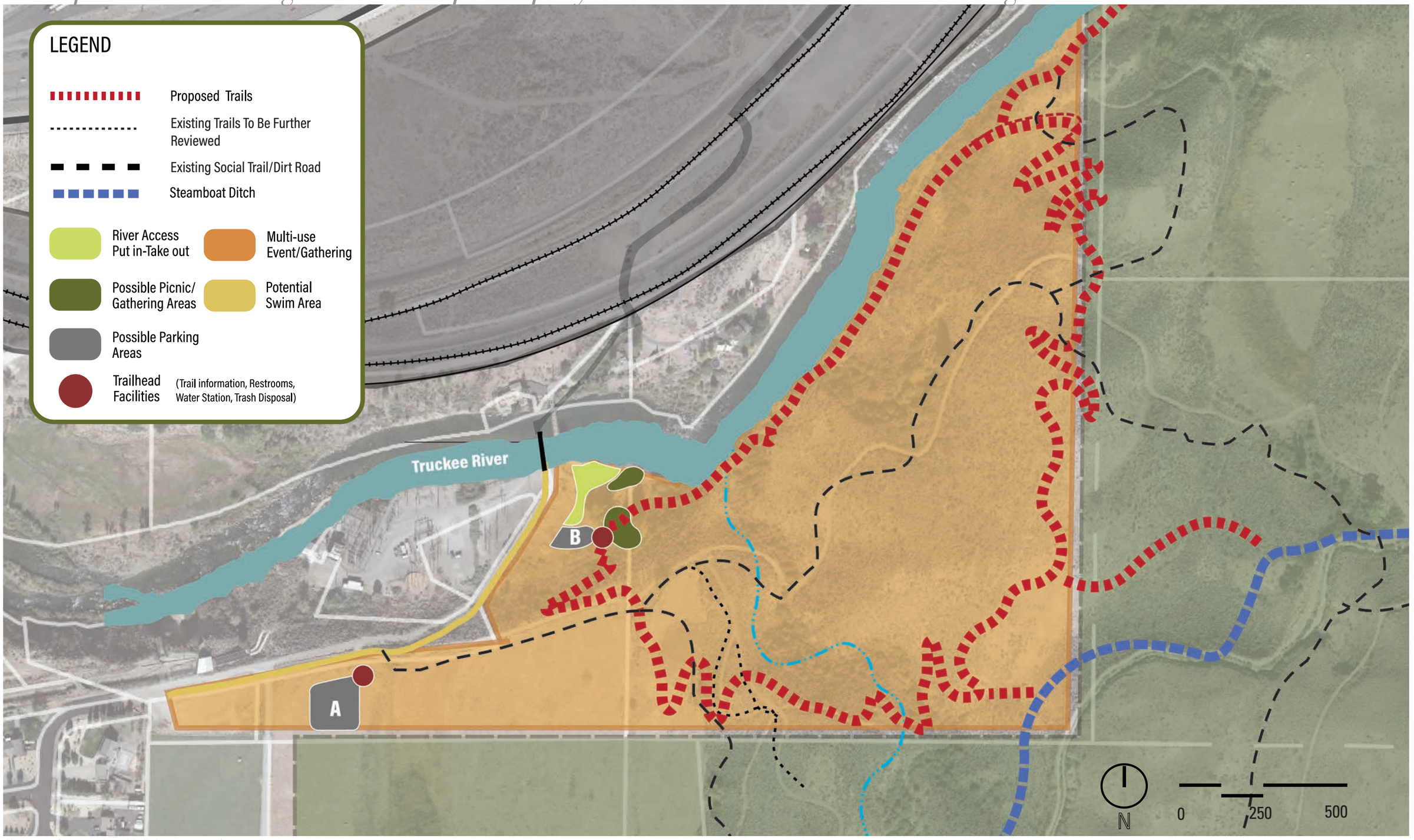


Figure 11: Concept A and B Enlargement – Canepa Property

Truckee River Bridge Alternatives

One of the project goals is to connect the properties. An initial study was conducted on bridge locations for a non-motorized trail link across the Truckee River. The goal of the study was to determine a safe, economical, and environmentally friendly trail bridge alignment. The bridge locations were identified during the recreation access plan process and were vetted by conducting site assessments, review with agency stakeholders, review with Washoe County staff, and public input. Numerous trail alignment concepts and subsequent bridge alignments were developed and discussed with Washoe County and stakeholders during this planning process.

Bridge Alignment Alternatives

Sketches were prepared in AutoCAD showing the different alignment concepts. These alignments were then translated into the concept diagrams presented at the virtual public meeting on September 9, 2021, and in the online public survey between September 10, 2021 and November 1, 2021.

The alignment concepts made use of four goals for crossing the Truckee River:

1. Providing access across the Truckee that best connects both Washoe County properties and Forest Service property for greater trail access.
2. Minimal environmental disturbance.
3. Recognizing existing use patterns where people access the river.
4. Work with existing topography, avoid steep eroding slopes on much of the south side of the Carcione property.

The alignment concepts shown in Figures 12 and 13 meet the following design criteria:

- The trail alignments and bridge access will adhere to ADA requirements.
- In accordance with AASHTO Guide Specifications for Design of Pedestrian Bridges
- Typical trail section and bridge width is 12 feet wide.
- Maximum bridge span is 250 feet between footings.
- Bridge design is based on a prefabricated metal truss bridge with wood decking and metal safety rails. Feedback on the bridge alternatives was given by consultants at Contech Engineered Solutions LLC. www.ContechES.com

Additional Studies and Permits

The bridge alternatives reviewed during this recreation access plan process are preliminary and will require a more detailed study and engineering*. Hydraulic, geotechnical, and environmental permitting will need to be performed to support the development of the trail alignment and bridge structure.

These additional studies may include:

- A hydraulic and scour study to define possible river migration and develop scour protection options.
- Geotechnical study to evaluate the general geologic conditions and to provide recommendations for earth embankments, retaining walls and bridge foundations.
- Field survey to define actual topography, property lines/easements and site conditions.

Permits and approvals might include:

- U.S. Army Corps of Engineers (USACE)
- Nevada Division of Environmental Protection (NDEP)
- Nevada Department of Wildlife (NDOW)
- Nevada Division of Water Resources (NDWR)
- Nevada Division of State Lands
- Pyramid Lake Paiute Tribe
- Washoe County
- U.S. Forest Service (Forest Service)

**Reference: Truckee River Restoration and Construction Site Permitting Handbook*

Similar Trail Bridges in the Area

There are similar trail bridges crossing the Truckee River in the area. They are all located downstream from Carcione and Canepa properties. The closest similar bridge is at the Tom Cooke Trail, approximately 2 miles downstream.

- Hunter's Crossing
- Tom Cooke Trail
- Dorostkar Park
- Downtown Reno Whitewater Park

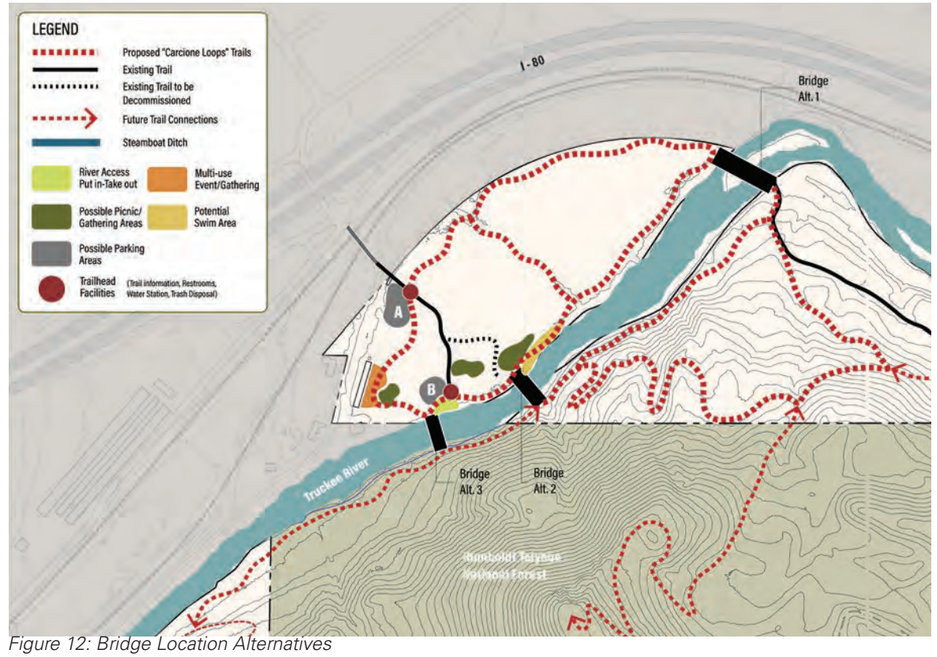


Figure 12: Bridge Location Alternatives



Figure 13: Bridge Location Alternatives 2

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Truckee River Bridge Alternatives

Bridge Alternative 1

Alternative 1 connects both sides of the Carcione property across the Truckee River utilizing an existing island in the river at the eastern most side of the property. The span is approximately 300 feet. Approximate cost for this bridge alternative is $650,000.

Advantages:

- Directly connects both sides of the Washoe County owned Carcione property.
- Provides connection across the river at the eastern most side of the property.
- Provides an interesting user experience across the island in the middle of the river.

Disadvantages:

- Long bridge span requires a center footing in the island resulting in the most expensive option and most complicated permitting process.
- Does not provide an easy connection to the Canepa property, extensive trails would need to be built over steep slope and eroding banks to connect to the west.
- Does not recognize where most users of the trails want to go.
- Not an environmentally sensitive alternative due to disturbance in the island of the Truckee River.

Bridge Alternative 2

Alternative 2 connects both sides of the Carcione property across the Truckee River in the middle of the property. The span is approximately 170 feet. Approximate cost for this bridge alternative is $340,000.

Advantages:

- Directly connects both sides of the Washoe County owned Carcione property.
- Provides connection across the river near an existing high use area near the large cottonwood trees.
- Shortest bridge span of all three alternatives.

Disadvantages:

- Slope along the southern side erodes in the river and would require extensive stabilization.
- Trail connection to Canepa would cross additional steep eroding river side banks, requiring stabilization, elevated boardwalk or other means to provide access.
- Not an environmentally sensitive alternative due to regrading of the eroding river bank.

Bridge Alternative 3

Alternative 3 connects the Carcione property to the U.S. Forest Service property across the Truckee River. The span is approximately 200 feet. Approximate cost for this bridge alternative is $400,000.

This is the preferred bridge location shown in the recreation access plan. Based on the Project Team's assessment and feedback from Washoe County staff and stakeholders such as the U.S. Forest Service.

Advantages:

- Provides a connection closest to the proposed parking and trailhead allowing the easiest access across the river.
- Provides the most effective connection to the Forest Service lands and Canepa property where most users are accessing existing trails and dirt roads.
- Single span bridge that works with existing grades, most environmentally sensitive alternative.

Disadvantages:

- Need to screen bridge from adjacent neighbors where the property line meets the river.



Approximate location of Bridge Alternative 1



Approximate location of Bridge Alternative 2



Approximate location of Bridge Alternative 3

Railroad Crossing

Introduction

The goal of this memorandum is for Cardno, now Stantec, to provide input on the process of gaining a public access easement to the Carcione property from Union Pacific Railroad (UPRR). This easement is in support of the Carcione and Canepa Recreation Access Plan prepared for Washoe County by Design Workshop.

Railroad Crossing

Access to the Carcione property is bisected by an informal crossing of the UPRR. Public vehicle access through the UPRR property and across the tracks will be guided by a Crossing Agreement, which will be required prior to construction of public parking. There are currently two private residences that use the crossing for access to their homes. Additionally, Truckee Meadows Water Authority (TMWA) requires access through the crossing for periodic maintenance of its infrastructure. The legal easement definitions for these two access types will be helpful in determining the future crossing and should be identified through contacting the homeowners and/or TMWA.

It is recommended that UPRR be contacted early in the design process to ensure arrangements are made for proper evaluation of the crossing. All proposed improvements to infrastructure on or near UPRR rights-of-way must be evaluated and approved by UPRR to ensure public safety measures are met. The following outlines the general steps recommended to begin the at-grade crossing review, application, and approval process. This memorandum is an assumption of UPRR requirements for access; UPRR was not contacted during the development of this memorandum.

Rail Transportation Consultant

Washoe County is encouraged to engage a railroad transportation consultant with experience partnering with UPRR to install new at-grade crossings from preliminary design through construction completion. The railroad transportation consultant would:

- Coordinate on behalf of Washoe County with UPRR for the duration of the at-grade crossing approval process.
- Gather site information, including existing easements, incident records, traffic counts, and train counts.
- Assess and identify the existing rail operations and specific engineering considerations to be accounted for at the existing Carcione property access point.
- Develop alternatives and provide proposed at-grade crossing safety improvements for UPRR and Washoe County review. Considerations for alternatives may include, but are not limited to:
- Assess feasibility of alternative access from other directions or from grade separations at the existing crossing.
- Assess potential for public crossing consolidation by identifying any possible nearby public crossings that could be closed.
- Develop concept plans and construction cost estimates for all proposed alternatives.
- Complete plans for construction of the crossing solution using the preferred alternative.

Preliminary Engineering Agreement

The first step toward approval of an at-grade crossing is a preliminary engineering agreement with UPRR. This step should be completed as early as possible in the design process. The preliminary engineering agreement is required by UPRR in order to review feasibility of the project and allows UPRR to be reimbursed for costs and expenses associated with the review of the proposed project. The UPRR website states that, "The purpose of the agreement is to identify safety, engineering, customer service, operations, legal and regulatory matters, expense, risk and other issues specific to any proposed project. Union Pacific's review is intended to determine the plans and improvements meet Union Pacific's requirements." UPRR also states that it "may withhold its approval for any reason directly or indirectly related to safety or its operations, property issues or effect to its facilities."

Concept plans must be provided with the preliminary engineering agreement. Plans must show project location and accurate scope of work and clearly demonstrate the agency's proposed project. A check list for at-grade crossing concept plans can be found on the UPRR website, as can detailed procedures for the installation of new at-grade crossings.

Project Approval and Construction

Following project approval through the preliminary engineering review process, UPRR will coordinate with Washoe County and its consultants to develop final plans, specifications, and cost estimates for the railroad construction work associated with the project. However, UPRR typically does not bear any of the railroad construction cost associated with such a project and will state this in their agreements. The total cost of the crossing and access will vary greatly depending on the improvements UPRR will require. At a minimum, it is assumed UPRR will require full at-grade crossing safety signage be installed, which may include, at a minimum, gates, medians, lights, signage, auditory signals, and striping. Additional costs will include UPRR review costs as identified in the preliminary engineering agreement and fees associated with a railroad transportation consultant.

After final construction documents (plans, specifications, and estimates) are completed and approved, UPRR will then "prepare the appropriate License, Right of Entry, Construction and Maintenance Agreement(s). When all agreements have been executed, construction can begin."

Union Pacific Railroad Safety Stance

It should be noted that UPRR will insist that Washoe County exhaust all other options for site access before applying for a new public at-grade crossing. This does not mean an at-grade crossing is not feasible, but UPRR will require Washoe County to evaluate all access options. UPRR's website states, "An ongoing goal of UPRR is to reduce the overall number of at-grade crossings to help improve safety along the railroad. For safety reasons, Union Pacific insists that every entity—public or private—exhaust all options before applying for a new grade crossing, including considering parallel or other roads leading to existing crossings, as well as access from other directions."

Union Pacific Consultant Statement

In December 2021, there was correspondence between Washoe County and a consultant (Ellis Mays); see below.

References

The following UPRR webpages, which provide detailed guidance on the process for developing new at-grade crossings, were referenced in developing these procedures and language:

- UP: Industry and Public Projects https://www.up.com/real_estate/roadxing/industry/index.htm
- UP: Getting Started https://www.up.com/real_estate/roadxing/industry/getting_started/index.htm
- UP: New Road Crossing Openings and Conversion of Private Crossings to Public https://www.up.com/real_estate/roadxing/industry/new_conversion/index.htm
- UP: Procedures https://www.up.com/real_estate/roadxing/procedures/index.htm

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Union Pacific Railroad crossing into the Carcione property.

Draft Concept Plan – Narrative

Figure 14: Draft Concept Plan – Combined Properties illustrates the draft design layout for recreation access elements. This plan was shown at the second public meeting and in the second online public survey to solicit feedback. The plan was created based on feedback from the first public meeting and first online survey on the previously prepared Concept Alternative Diagrams, Figures 9,10, and 11.

Modifications from the initial concepts include locating the parking and trailheads in the upland areas on both properties with trail connections to the Truckee River. This resulted in a reduction of proposed parking and minimal disturbance to the sites for vehicular use. A preferred bridge location was determined after the initial study of the multiple locations showed in Figures 12 and 13. Trail connections are shown between Carcione and Canepa properties and U.S. Forest Service Land.

Figure 15: Draft Concept Plan – Carcione Property illustrates a conceptual layout for vehicular access, parking, trails, trailhead amenities, and river access.

Figure 16: Draft Concept Plan – Canepa Property illustrates a conceptual layout for vehicular access, parking, trails, trailhead amenities, and river access.

Overview

- Several proposed locations for river access at both properties, with an accessible route on the Carcione Property near the proposed bridge location
- Picnic spaces with shade and seating in key locations
- Trailhead facilities on both properties to orient users
- Wayfinding proposed throughout both sites
- Parking in the upland areas, one consolidated parking area and trailhead at each property
- Preferred Truckee River bridge location
- Trail connections throughout both sites, connecting to existing and proposed Forest Service backcountry trails and dirt roads

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Draft Concept Plan – Combined Properties - Shown at Second Public Meeting

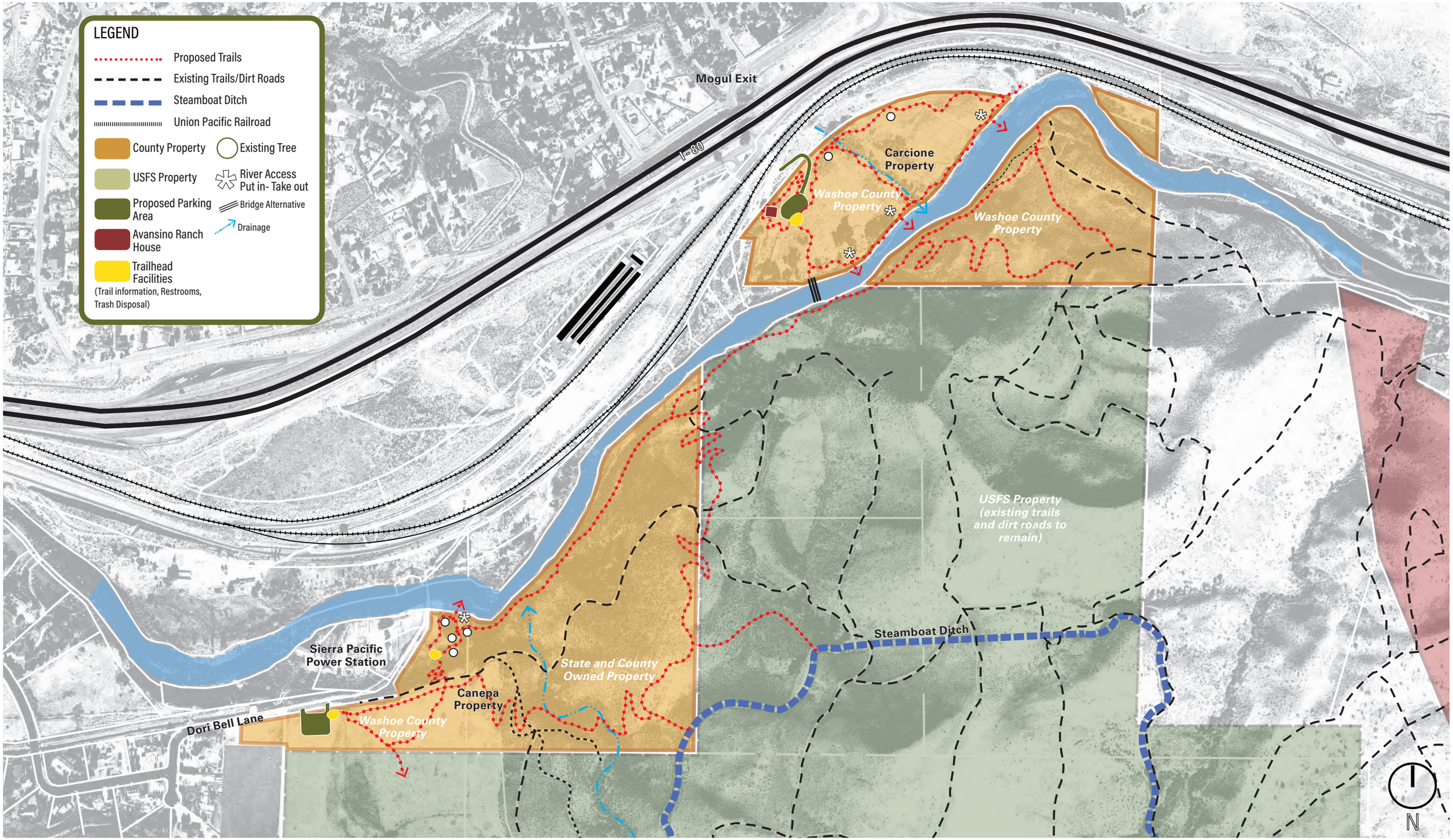


Figure 14: Draft Concept Plan – Both Properties

Draft Concept Plan – Carcione Property - Shown at Second Public Meeting

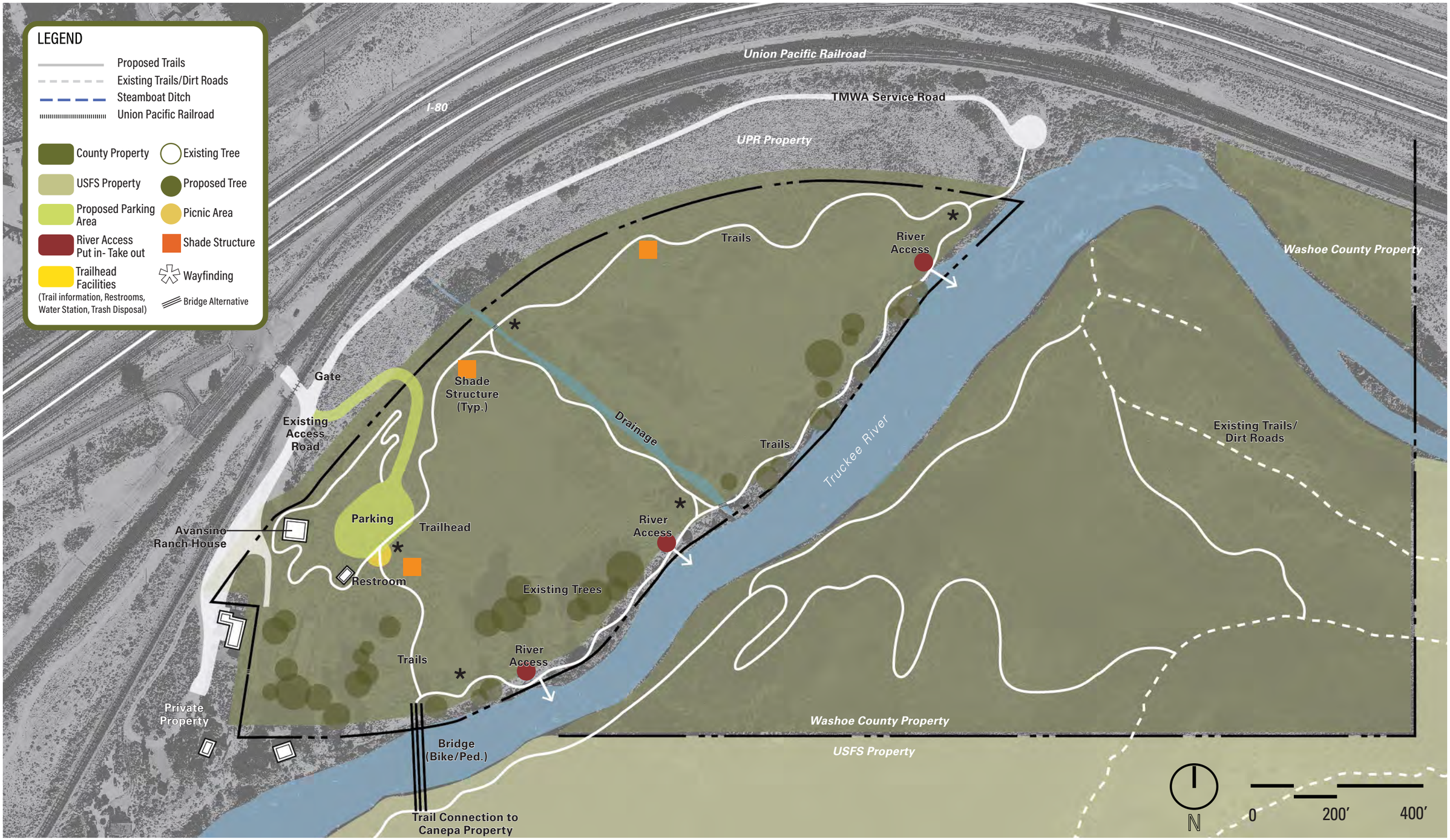


Figure 15: Draft Concept Plan – Carcione Property

Draft Concept Plan – Canepa Property - Shown at Second Public Meeting

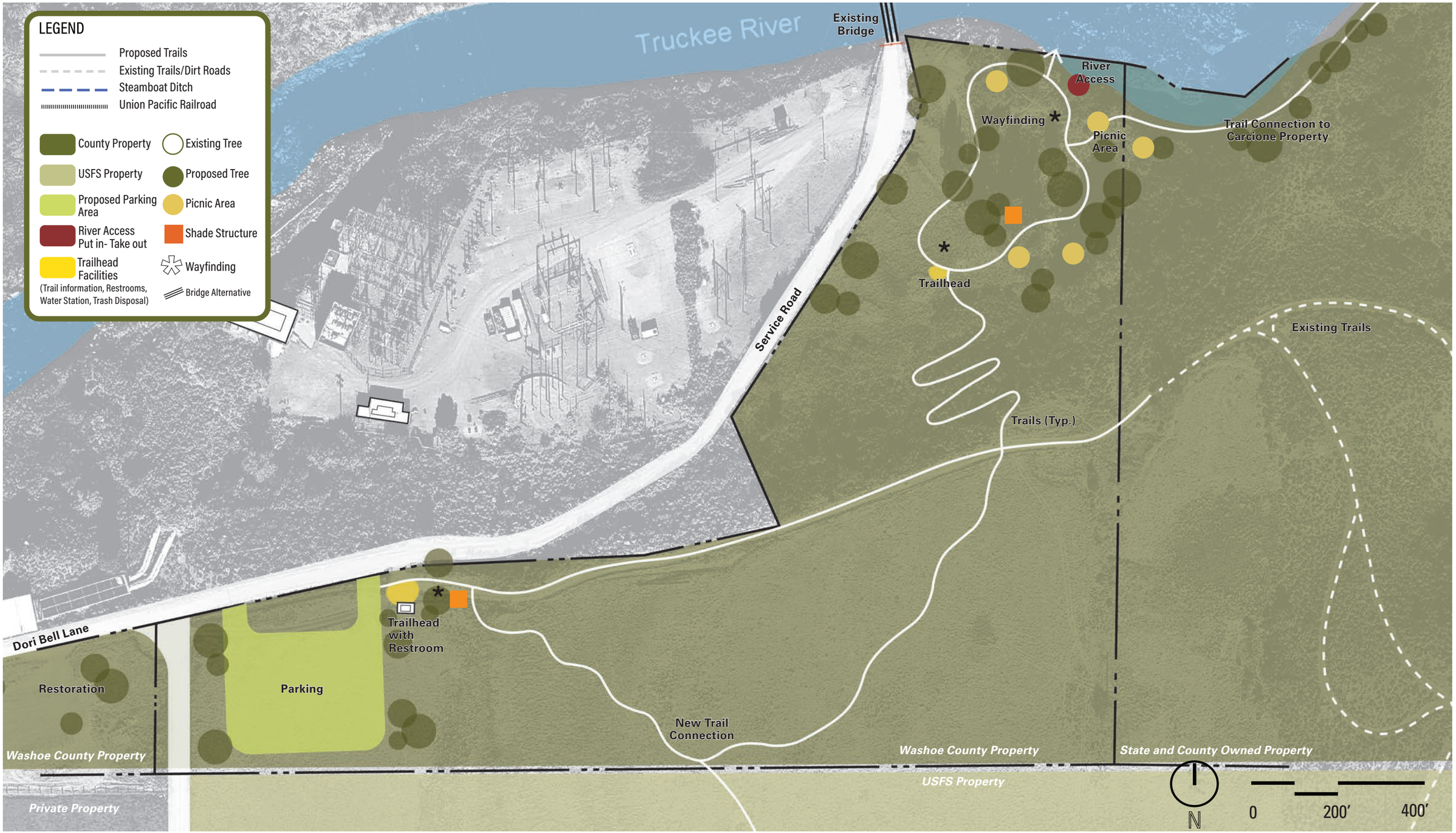


Figure 16: Draft Concept Plan – Canepa Property

View from Canepa Property looking west to the Truckee River and NV Energy bridge

Public Outreach Summary

A public engagement process was developed to ensure communication throughout the project. The process considered the best methods of informing the public and involving them in the development of the recreation access plan. These methods creatively utilized new digital tools and engagement strategies during COVID-19.

Public Meeting and Survey Window #1

Overview

Design Workshop coordinated with Washoe County to issue a public survey between September 10 and November 1, 2021 to gain feedback on current and desired uses at the Carcione and Canepa properties. The survey received a total of 183 responses and was administered through an online format. The full results from the survey can be found in the Appendix of this document.

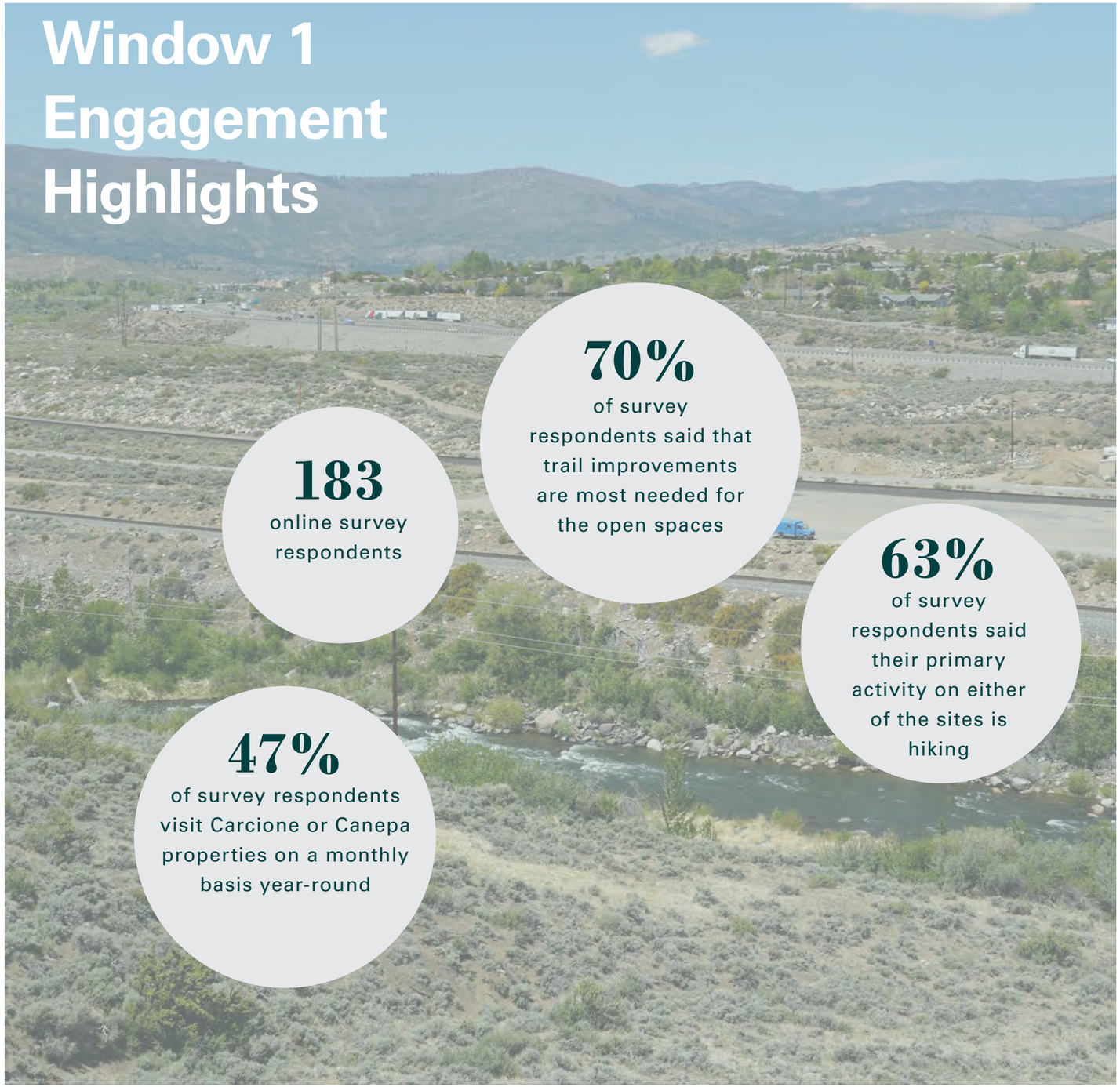
Before the survey was issued, a public meeting was held on September 9, 2021, the same survey questions were asked at the public meeting and the information from the meeting was used for the online survey. The meeting had 16 attendees and the results are shown in comparison to the online survey.

The Concept Alternative Diagrams, Figures 9, 10, and 11 were shown at the first public meeting and in the online survey.

Key Takeaways

Several key takeaways from the survey influenced design decisions in the Recreation Access Plan.

- The primary activity people seek when visiting the properties are hiking, followed by dog walking, mountain biking, and relaxing in nature.
- 87% of survey respondents live within 15 miles of the sites and many visit the sites weekly or monthly.
- Secondary uses include river play, fishing, and picnicking.
- The most important proposed uses and improvements to the sites were identified by respondents as: trails, connecting both sites with a pedestrian bridge across the river and wildlife habitat preservation.
- In terms of trails specifically, the most important priority to users is to provide paved, accessible paths or no new trails at all.
- In terms of river access, the most important priority is to provide a mix of river play, fishing and watercraft launch access, while keeping the access points to a minimum.
- In terms of parking, most respondents voted to provide parking at both the Carcione and Canepa locations, with the primary vehicular access being at the Carcione property.



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Public Meeting and Survey Window #2

Overview

Design Workshop coordinated with Washoe County to issue a second public survey, between December 10, 2021 and January 18, 2022, to gain feedback on preliminary concept plans for the Carcione and Canepa properties. The survey received 225 responses with a total of 159 completed responses and was administered through an online format. The survey link was distributed through County email lists and social media accounts. The full results from the survey can be found in the Appendix of this document.

Before the survey issued, a public meeting was held on December 9, 2021, the same survey questions were asked at the public meeting and the information from the meeting was used for the online survey.

The Draft Concept Plans, Figures 14, 15, and 16 were shown at the second public meeting and in the subsequent online survey.

Key Takeaways

Several key takeaways from the survey influenced design decisions in the Recreation Access Plan.

- The primary elements people are excited to see for the project is an increase in the amount of access to trails, rivers, and land. Many responses also included the desire of a disc golf course.
- The primary element users are concerned about is the increased traffic through neighboring areas, the impact on the local ecosystems, and increased trash on the properties.
- Overall more than 80% of respondents support the Carcione concept plan as shown.
- Overall more than 75% of respondents support the Canepa concept plan as shown.
- The most important proposed uses and improvements to the sites that should be implemented first were identified by respondents as: Off site trail connection, on site trails, and river access.

Additional Feedback

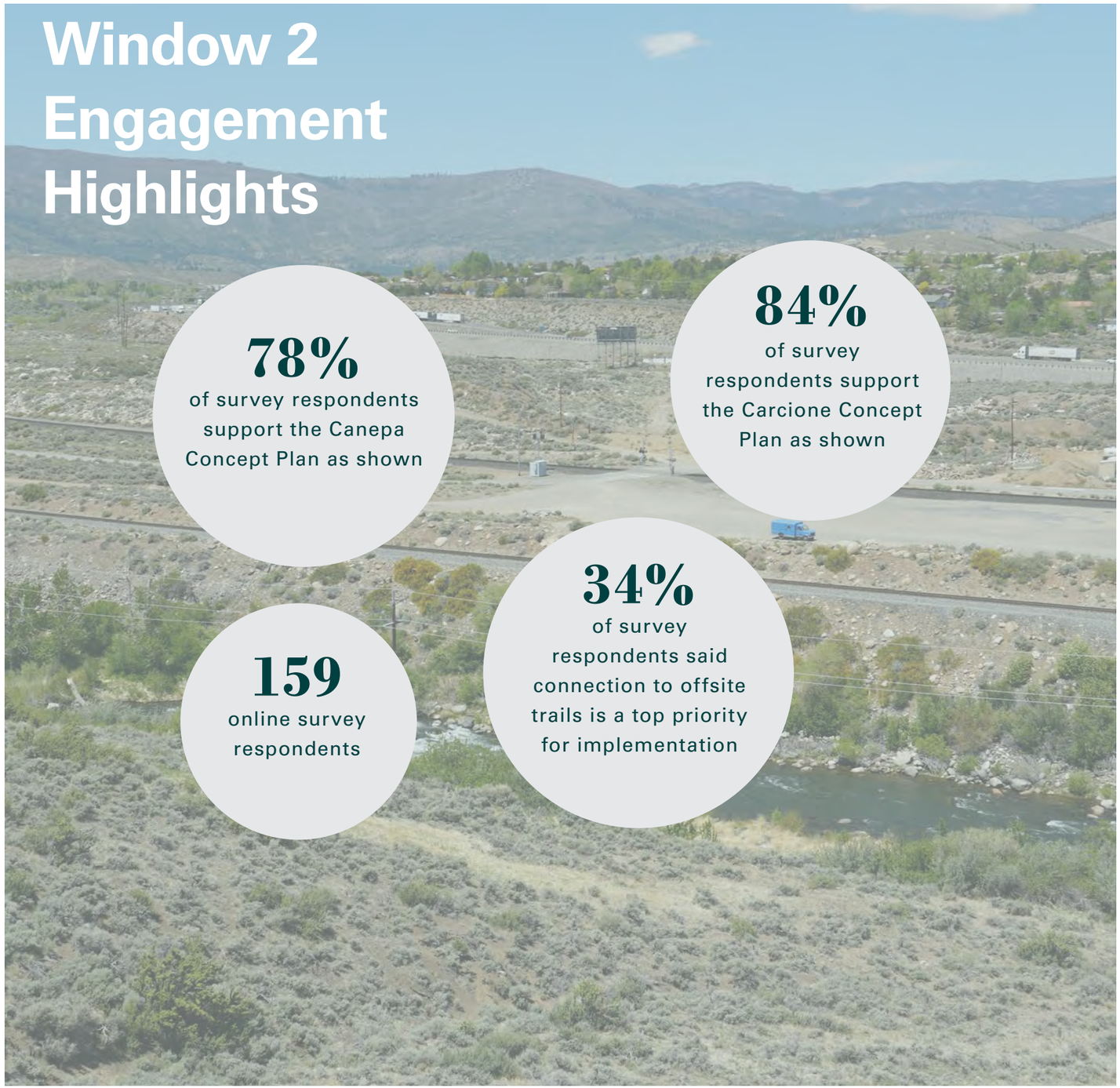
In addition to the online survey, approximately 25 homeowners from the Belli Ranch Estates and a representative of the Belli Ranch Estates HOA sent emails to County staff voicing their concern about the project. Concerns include increased traffic on local roads, fire safety, emergency vehicle access, and an increase of outside users to the area.

Washoe County Staff attended a meeting with the Belli Ranch Estates HOA on January 25, 2022, and their concerns included:

Homeless encampments and associated fires, safety near the TMWA canal, criminal activities after hours, traffic, Steamboat Ditch access, ditch safety and private property trespassing along the ditch, I-80 closures (in the context of emergency egress), public parking in front of nearby homes, emergency response time, shooting on nearby NDOW lands, general backcountry safety concerns (encounters with wildlife), bathrooms (trash/viewshed impacts), water availability in the event of a fire, impacts on wetlands on the Canepa property], meadow preservation, safety - trespassing on NV Energy property, OHV use, and wildlife impacts.

The plan was also shared by county staff at the West Truckee Meadows/Verdi Township Citizen Advisory Board Meeting on January 18, 2022 where there was some support for the plan and similar concerns expressed.

The final recreation access plan responds to these comments by reducing the number of parking spaces on the Canepa property and creating a clear delineation between public and private land. On the Carcione side the parking and trailhead have been located away from the adjacent private parcels. At the next level of design it is recommend that a traffic study be prepared for potential impacts to Mario Road and the Belli Ranch neighborhood. Other mitigation measures include increasing enforcement in the area and improved signage indicating rules and regulations. Evacuation routes and fire impacts should be reviewed with the Fire Marshall and public safety officers.





View from the “mail arrow” on Forest Service land, looking down on the Canepa Property and Truckee River

The Plan

The recreation access plan was developed from critical feedback received by the community, the County, and stakeholders. Desirable elements from the draft concept plans, and subsequently a preferred concept was developed and refined after further discussions with County staff.

Enlargement plans show conceptual-level design opportunities for the trailheads. The plans do not represent a final site layout. Rather, the concepts convey a vision for the future and are provided to guide subsequent decision-making. The ultimate design and construction of site elements may vary from the plans presented, depending on field conditions, operations and management considerations, environmental review, and the advancement of design concepts.

Preferred Concept Plans – Narrative

Figure 17: Preferred Concept Plan – Combined Properties illustrates the preferred design layout for recreation access elements. The plan was created based on feedback on the Draft Concept Plan from the public during the webinar on December 9, 2021 and subsequent online survey issued between December 10, 2021 and January 18, 2022. Additional public feedback was given via phone, email, and onsite meetings with County staff.

Revisions to the preferred plans were made based on additional onsite and online meetings with project stakeholders including Truckee Meadows Water Authority (TMWA), NV Energy (NVE), and U.S. Forest Service. County staff provided feedback to the design team resulting in the final preferred plan. Changes made in the preferred plan include a reduced number of parking spaces at the Canepa Property, buffering from the private parcels, while maintaining the TMWA Staging Easement along Dori Bell Lane. On the Carcione Property, the parking area was located further to the east, away from the private parcels with a landscape buffer to the west. An alternate bridge location is also shown in the Preferred Concept Plan to be studied at the next phase of design.

Figure 18: Preferred Concept Plan – Carcione Property illustrates a conceptual layout for the recreation access elements. The concept plan showing vehicular access across the UPR tracks and into a parking lot northeast of the existing Avansino Ranch House. The parking area includes a trailhead kiosk and amenities including a restroom building. River access is shown in three primary locations with a stacked loop trail around the property. A preferred bridge location is shown at the west end of the site connecting to U.S. Forest Service land, an alternate bridge location is shown further downstream to the east. New trails connect the property to adjacent public lands. A landscape buffer is shown at the west end of the property to provide screening from the adjacent private property and homes.

Figure 19: Preferred Concept Plan – Canepa Property illustrates a conceptual layout for the recreation access elements. The concept shows vehicular access at the end of Dori Bell Lane continuing through the County owned parcel honoring the easement with Truckee Meadows Water Authority on parcel 038-182-05. Landscape restoration and screening from the adjacent private properties is proposed at the west end of the site. The parking area includes a trailhead kiosk and modest amenities including a restroom building with new trail connections to the adjacent Forest Service lands. In addition, a trail connection is provided to the river with a small picnic area located under the existing cottonwood trees. Trail will continue along the river to the east, connecting to the new bridge across the Truckee River to the Carcione Property.

Figure 20: Carcione Plan Enlargement illustrates a schematic layout for the parking area and trailhead. Approximately 44 spaces are shown accommodating trailer parking and ADA spaces(2). Fencing is proposed to be provided to limit vehicular access to the parking area only. A new gate is shown to limit access to the TMWA access road.

Figure 21: Canepa Plan Enlargement illustrates a schematic layout for the parking area and trailhead. Approximately 19 spaces are shown accommodating trailer parking and ADA spaces(2). Fencing is proposed to be provided to limit vehicular access to the parking area only. New gates are shown to limit access to authorized vehicles on the TMWA/NVE access road and existing dirt road that access Forest Service land and maintenance by the Steamboat Canal and Irrigation Company.

Next Steps

This document contains background information and conceptual designs that illustrate the desired direction to provide recreation access based on feedback from the public, stakeholders, and Washoe County Staff. The implementation of the recreation access plan will require additional studies and detailed design. The following next steps may be necessary prior to final design and construction:

- Approved by the Washoe County Regional Parks and Open Space Commission on June 7, 2022
  Survey Work including a boundary survey, title report, verifying all easements, and conducting a field survey showing topography, structures, utilities, vegetation, and other pertinent information.
- Geotechnical Investigation in the location for any new structures including bridges and restroom buildings.
- Hydrology Studies to review and study all drainages, soils, flood zones, riverbank and channels, FEMA flood zones.
- Traffic Study to assess the impact of future uses and parking areas and provided recommendations for mitigation.
- Fire Marshal review and approval.
- Recommendations for ranger presence to address illegal activities and homeless encampments.

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Preferred Concept Plan – Combined Properties

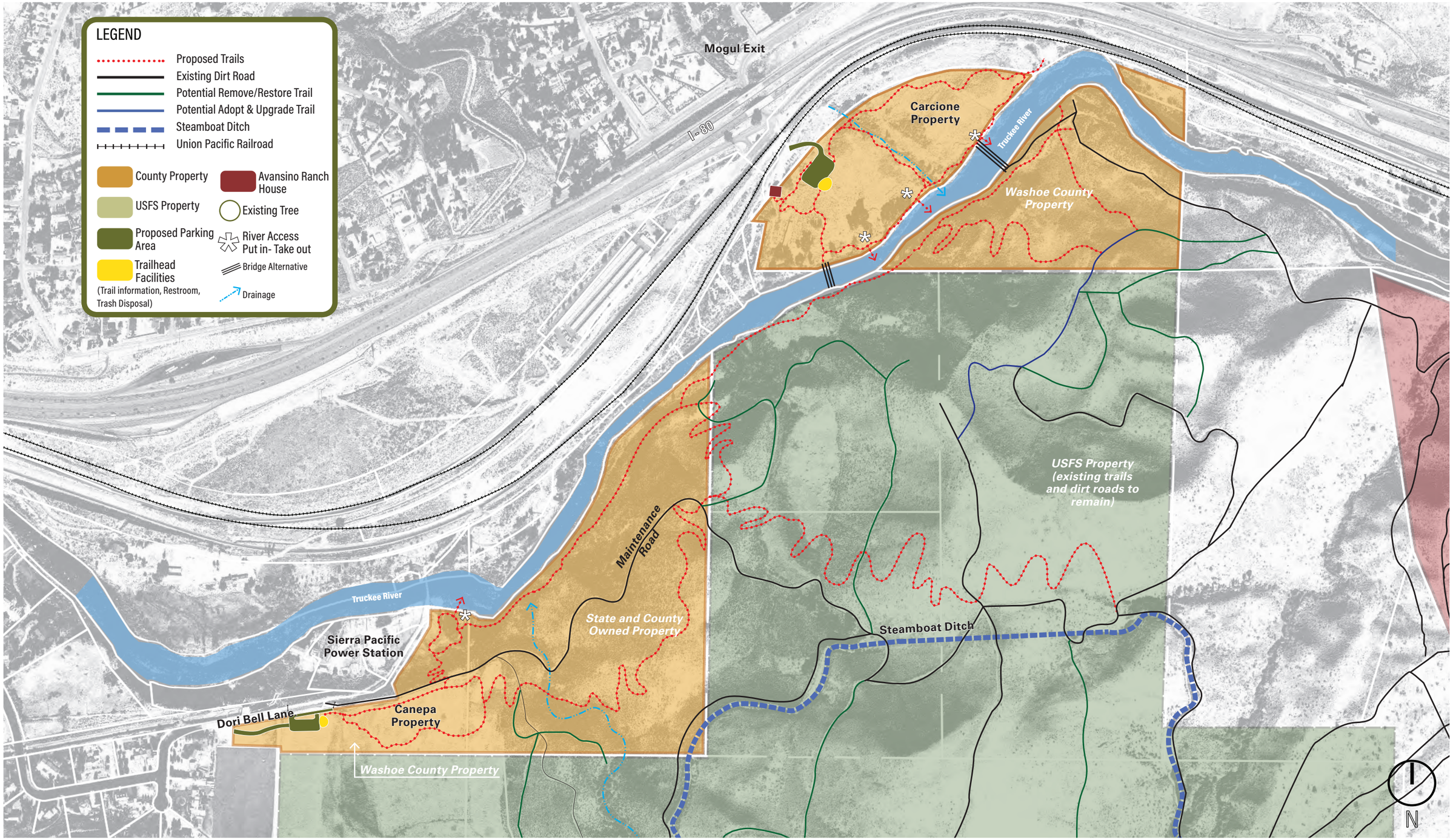


Figure 17: Preferred Concept Plan – Combined Properties

Preferred Concept Plan – Carcione Property

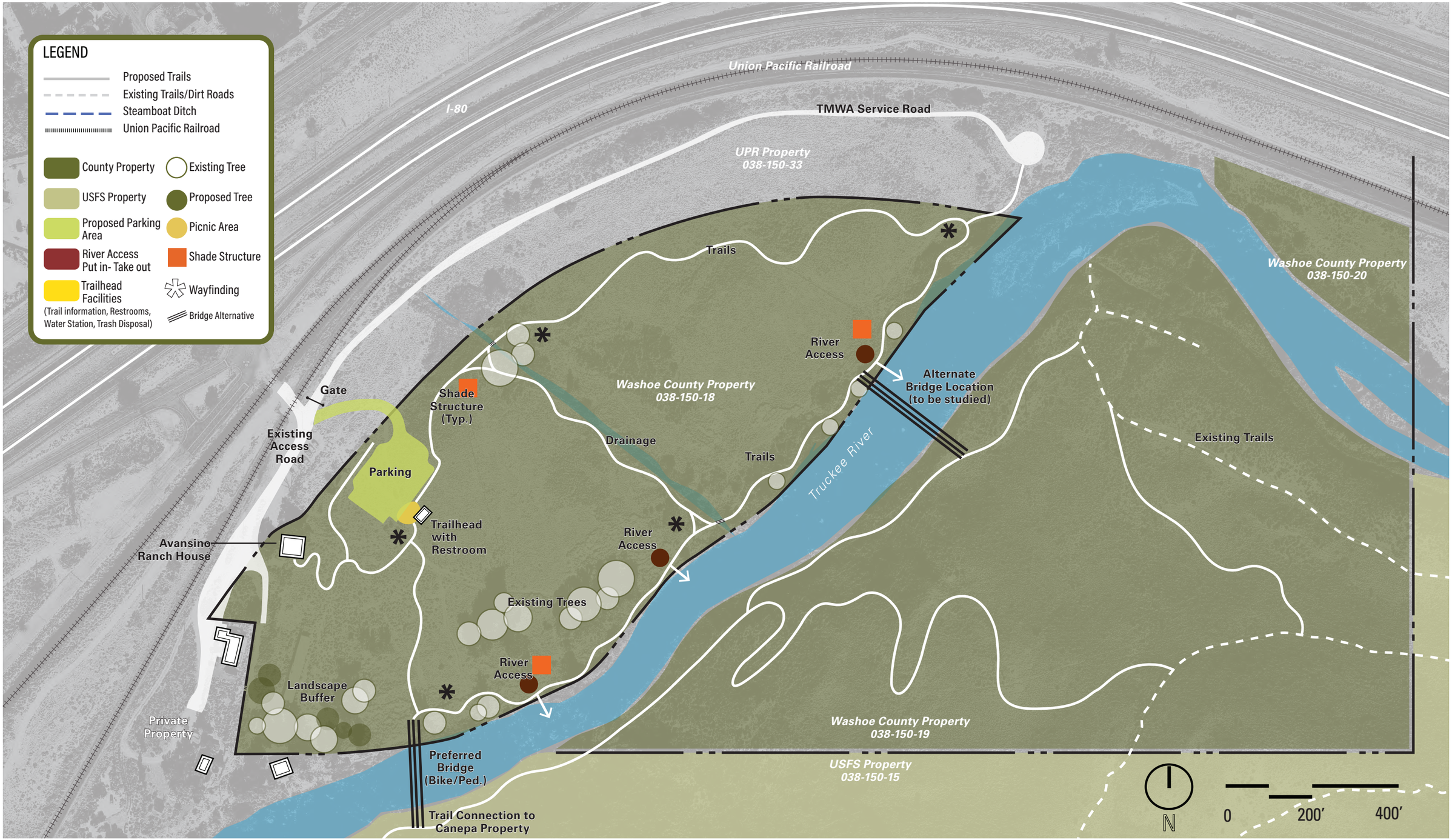


Figure 18: Preferred Concept Plan – Carcione Property

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Preferred Concept Plan – Canepa Property



Figure 19: Preferred Concept Plan – Canepa Property

Carcione Plan Enlargement

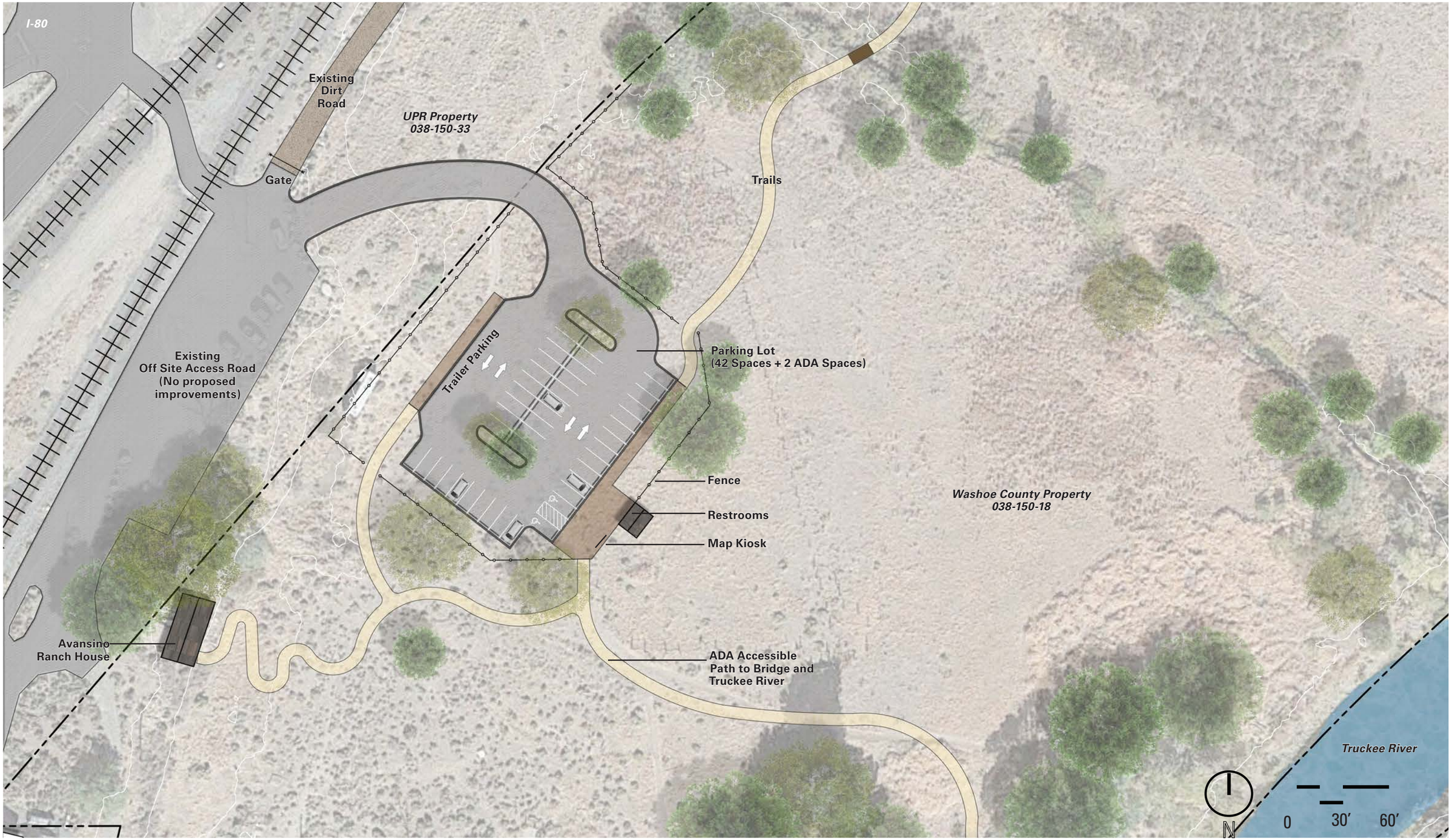


Figure 20: Carcione Plan Enlargement

Canepa Plan Enlargement

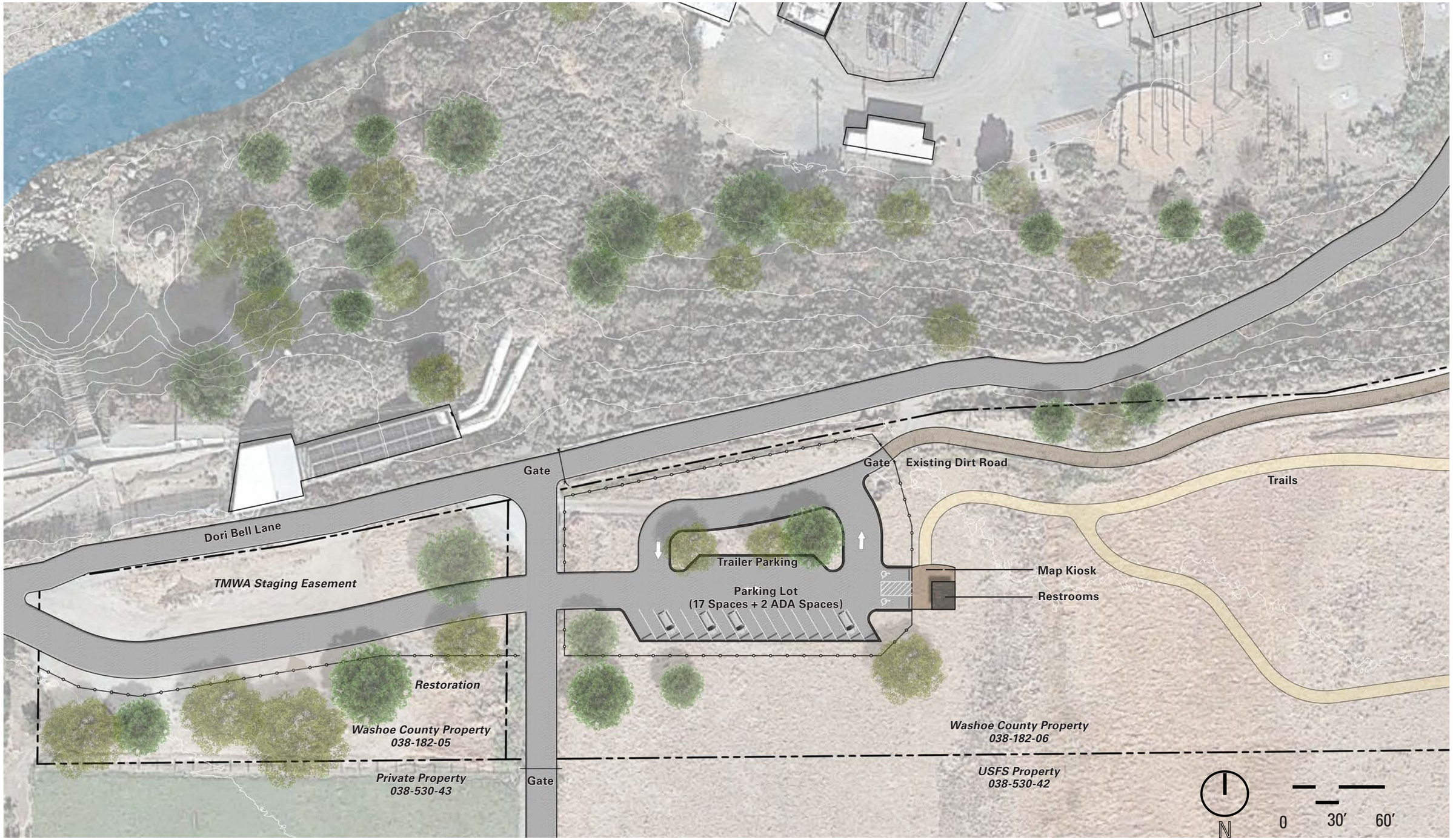
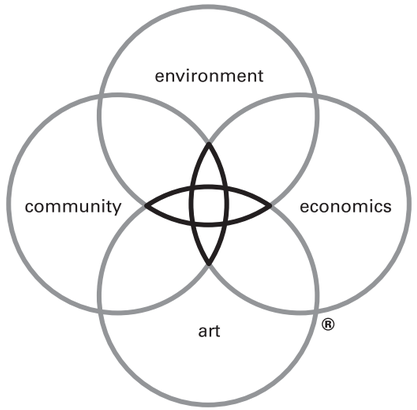


Figure 21: Canepa Plan Enlargement



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We believe that when environment, economics, art and community
are combined in harmony with the dictates of the land and needs
of society, magical places result — sustainable places of timeless beauty,
significant value and enduring quality, places that lift the spirit.
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Appendix

Public Survey #1 Results

Overview

Design Workshop coordinated with Washoe County to issue a public survey between September 10 and November 1, 2021 to gain feedback on current and desired uses at the Carcione and Canepa properties. The survey received a total of 183 responses and was administered through an online format. The full results from the survey can be found in the Appendix of this document.

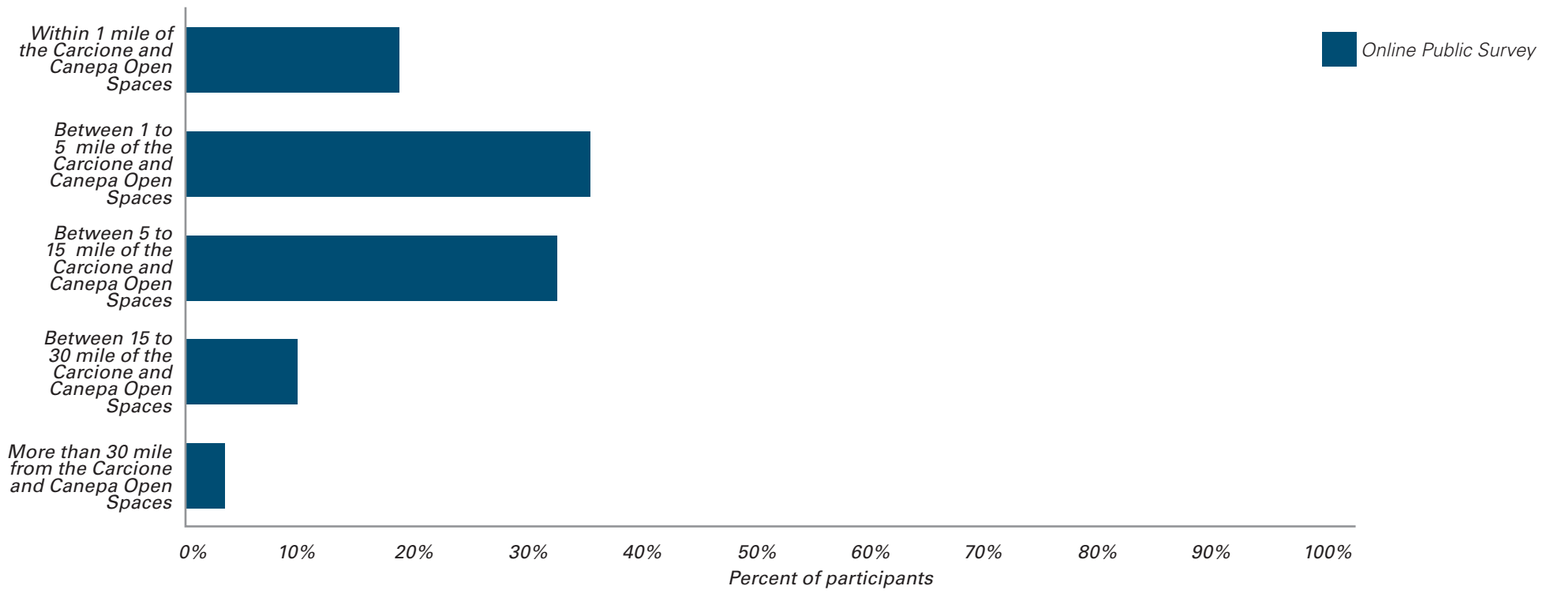
Before the survey was issued, a public meeting was held on September 9, 2021, the same survey questions were asked at the public meeting and the information from the meeting was used for the online survey . The meeting had 16 attendees and the results are shown in comparison to the online survey.

Key Takeaways

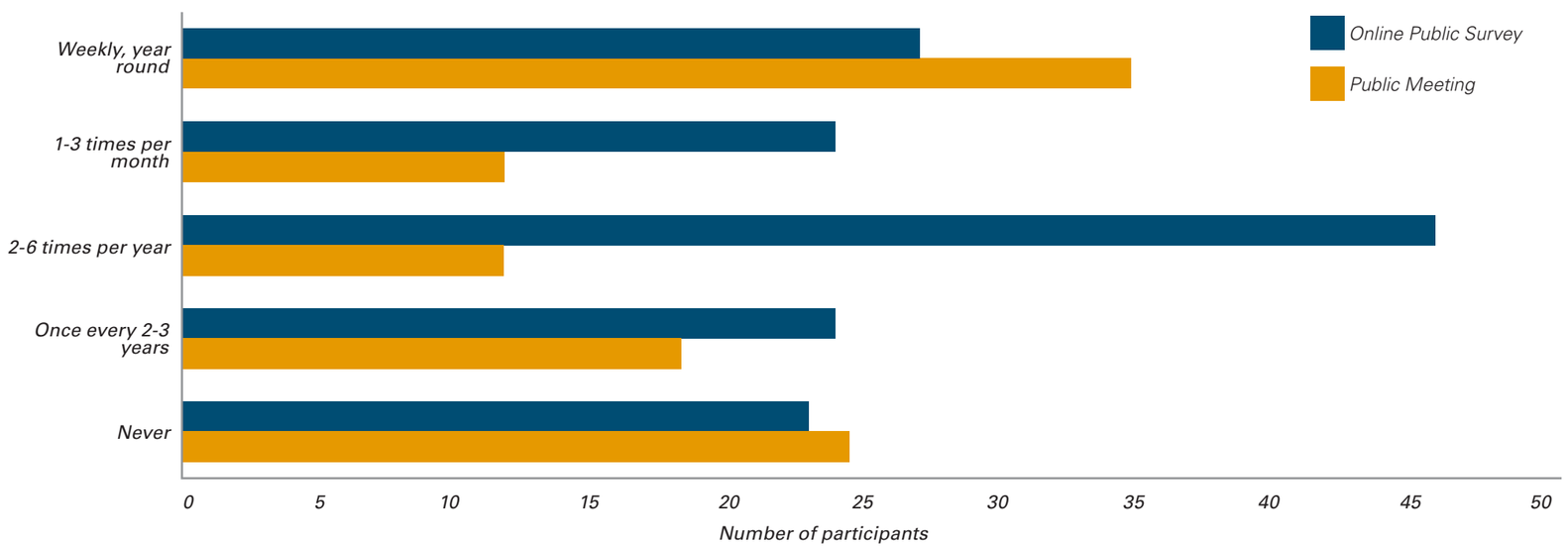
Several key takeaways from the survey influenced design decisions in the Recreation Access Plan.

- The primary activity people seek when visiting the properties are hiking, followed by dog walking, mountain biking, and relaxing in nature.
- 87% of survey respondents live within 15 miles of the sites and many visit the sites weekly or monthly.
- Secondary uses include river play, fishing, and picnicking.
- The most important proposed uses and improvements to the sites were identified by respondents as: trails, connecting both sites with a pedestrian bridge across the river and wildlife habitat preservation.
- In terms of trails specifically, the most important priority to users is to provide paved, accessible paths or no new trails at all.
- In terms of river access, the most important priority is to provide a mix of river play, fishing and watercraft launch access, while keeping the access points to a minimum.
- In terms of parking, most respondents voted to provide parking at both the Carcione and Canepa locations, with the primary vehicular access being at the Carcione property.

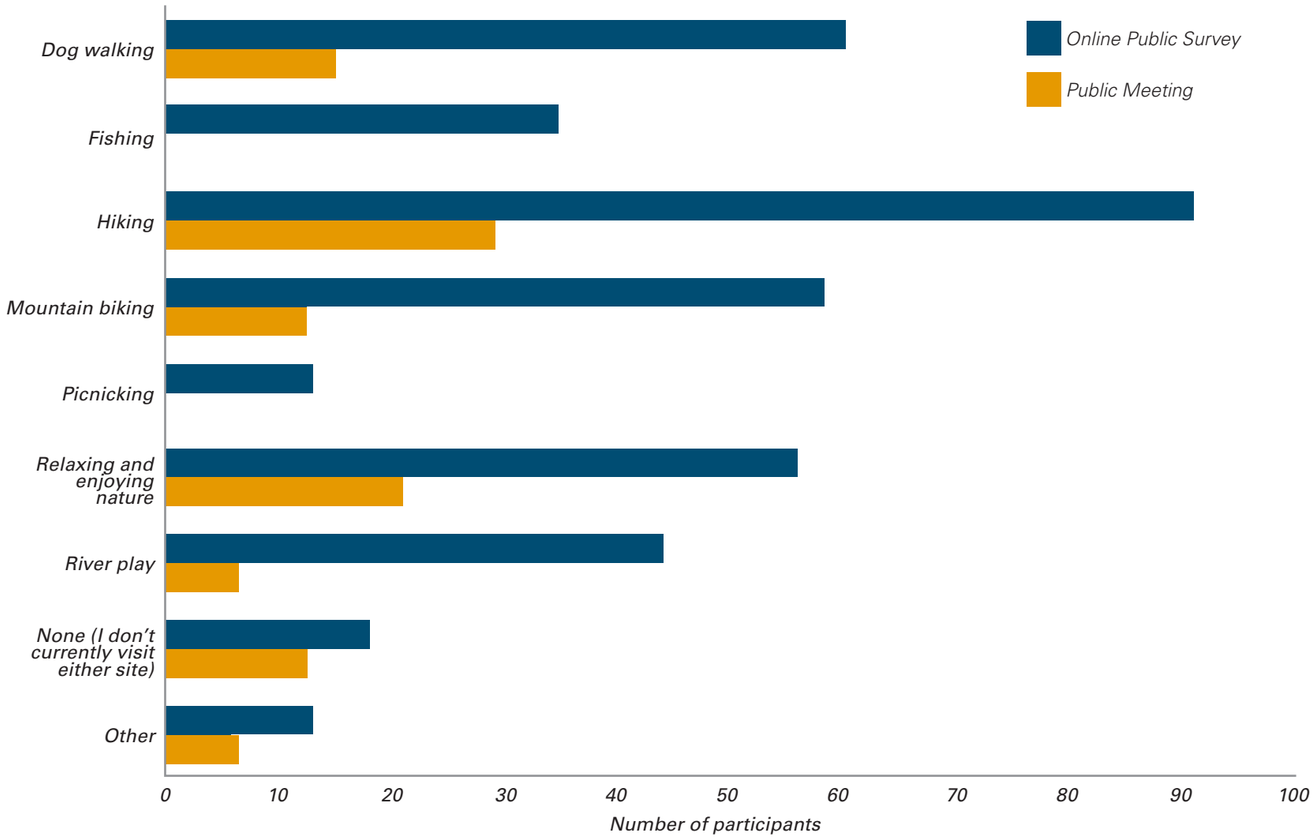
1. Where do you live?



2. How often do you currently visit either of the sites?



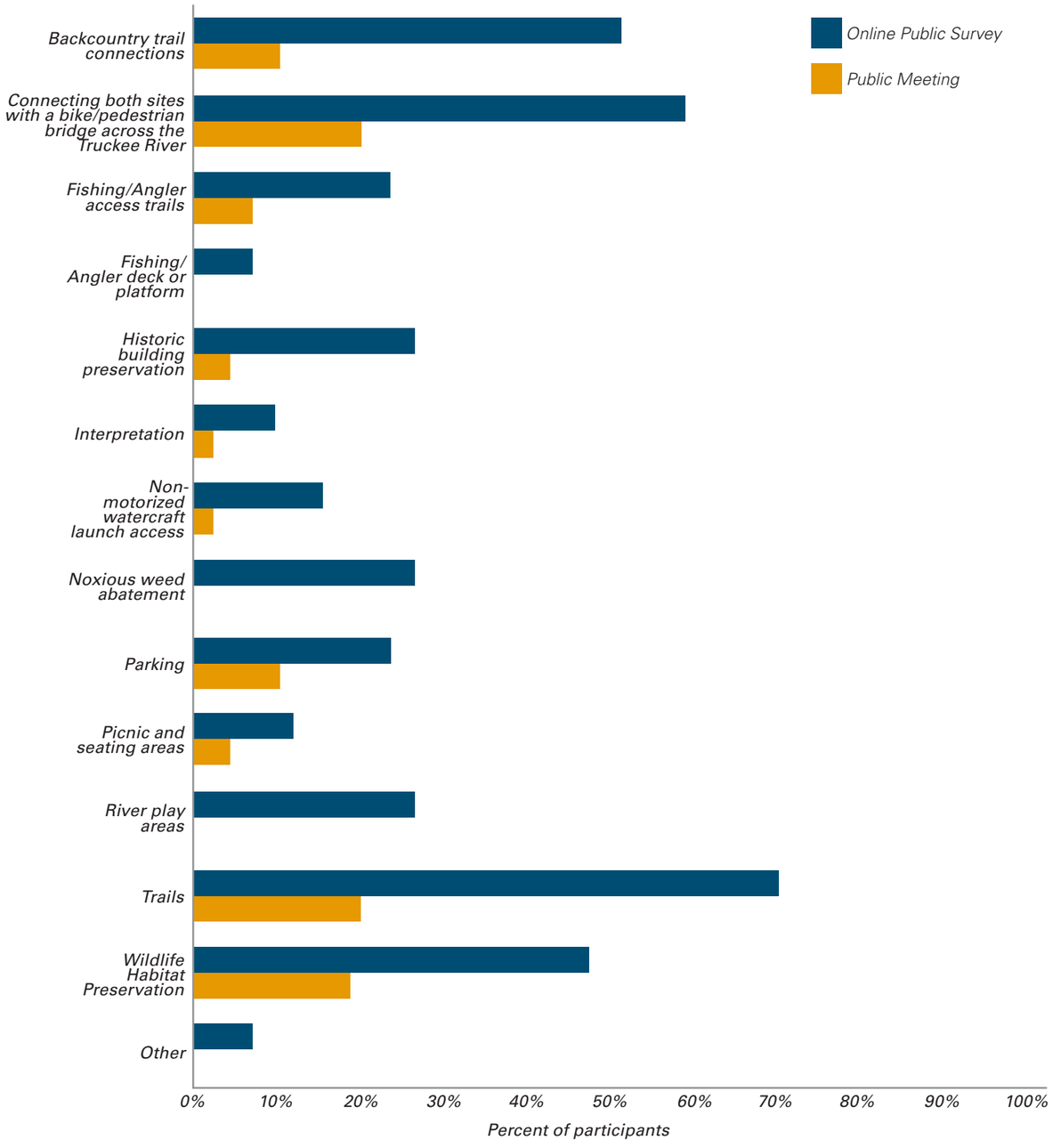
3. *What are your primary activities or purposes when you currently visit either of the sites? (Select all that apply)*



Additional answers provided for Q3

- Gravel Biking (2)
- River Access
- Bird watching (2)
- Photography (2)
- Horseback Riding
- Off Road Riding
- Running

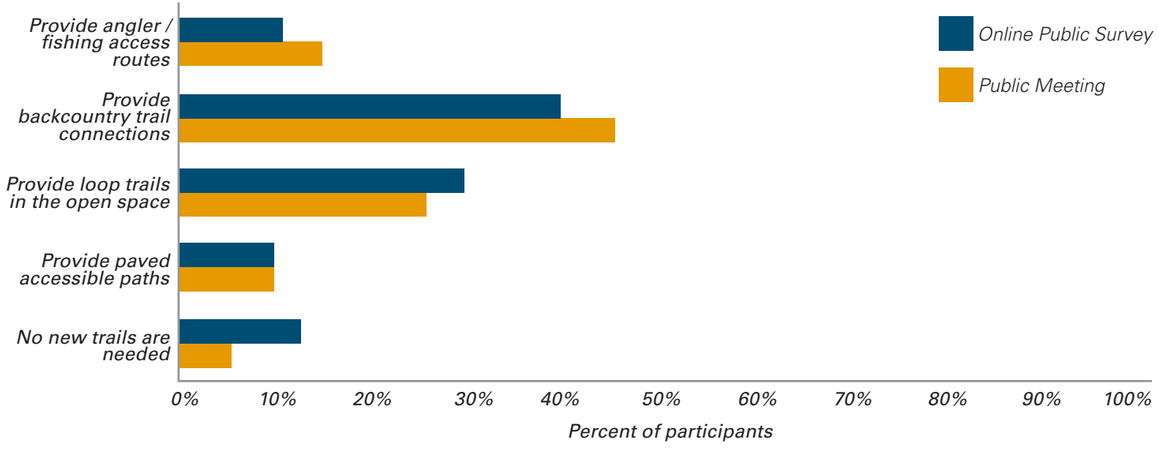
4. *What uses and improvements do you think are most needed for the Carcione and Canepa Opens Spaces? (Select top three)*



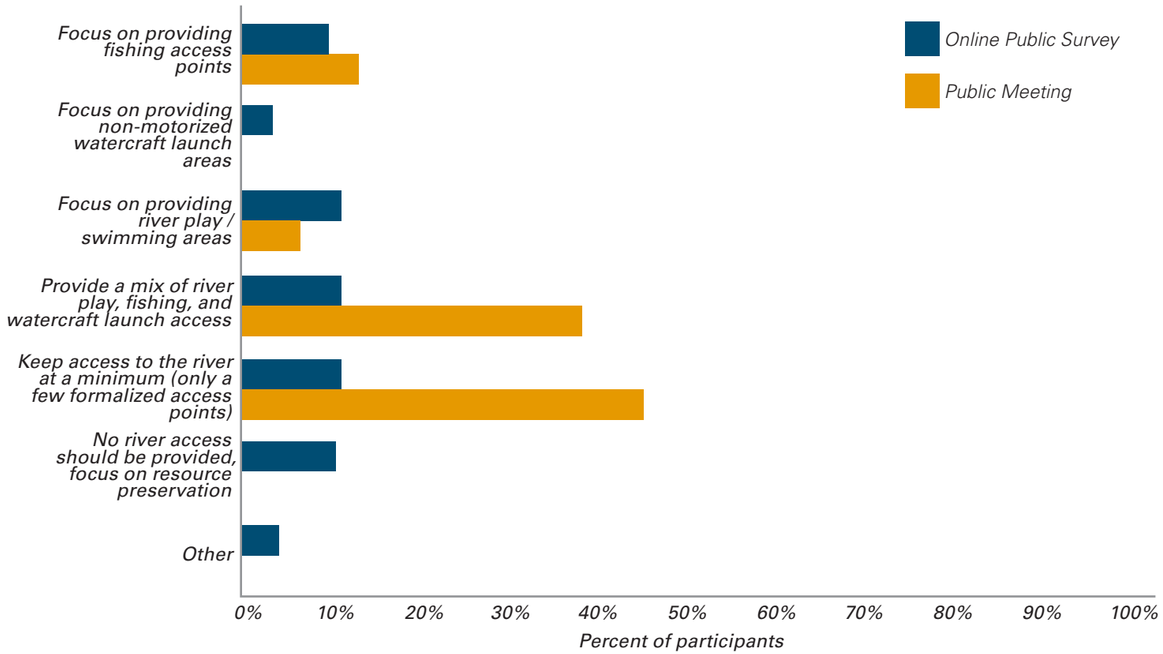
Additional answers provided for Q4

- Erosion and damage to riverside vegetation
- Plant more indigenous trees
- Dog Parks
- Bathrooms and accessible seating areas (2)
- Additional trash/recycling bins (2)
- Safe parking and parking lots that reduce travel through neighborhoods
- Increase trail signage

5. *What should the priority for trails be for the open spaces?*



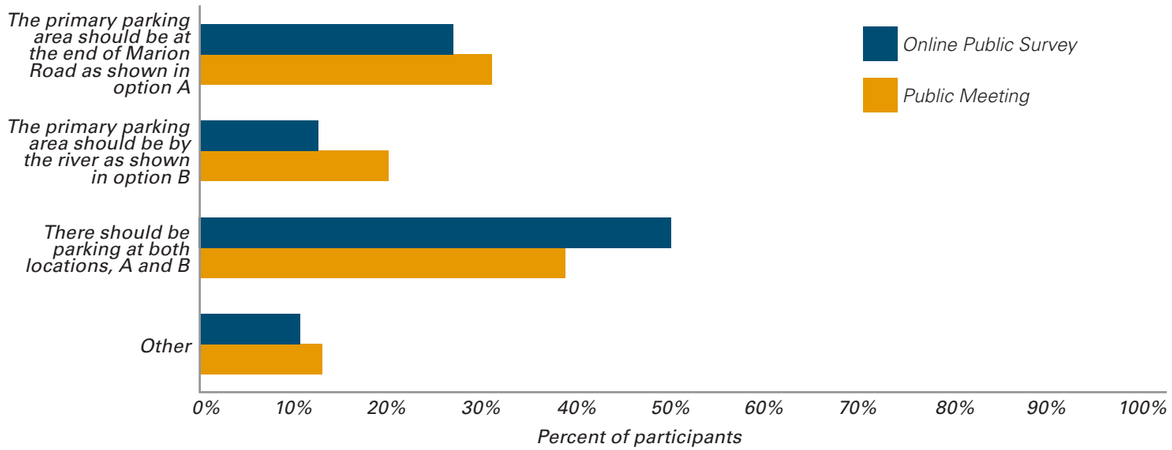
6. What should the priority for river access be for the open spaces? (Select one)



Additional answers provided for Q6

- It would be great to have an area for river play/swimming, separate from an area for non-motorized watercraft launch areas. Understanding that this area is a popular launch area for floating the River, it would be really nice to have a separate place for families to safely spend the day at the river, without having to be concerned with constant traffic from the launch area.
- Currently people access the river in this area most frequently to fish. A mix of river play, fishing, and watercraft would be great, but the planning should be done very carefully with only a few formalized access locations. The more people there are in an area, the heavier the ecological impact. Vegetation in developed locations by the river near Patagonia and downtown have highly impacted native vegetation, wildlife habitat, and often leads to increased garbage. This is a big community concern.
- Provide access to river. We are somewhat concerned that increased access will draw homeless issue at other nearby parks to this area and encampments.

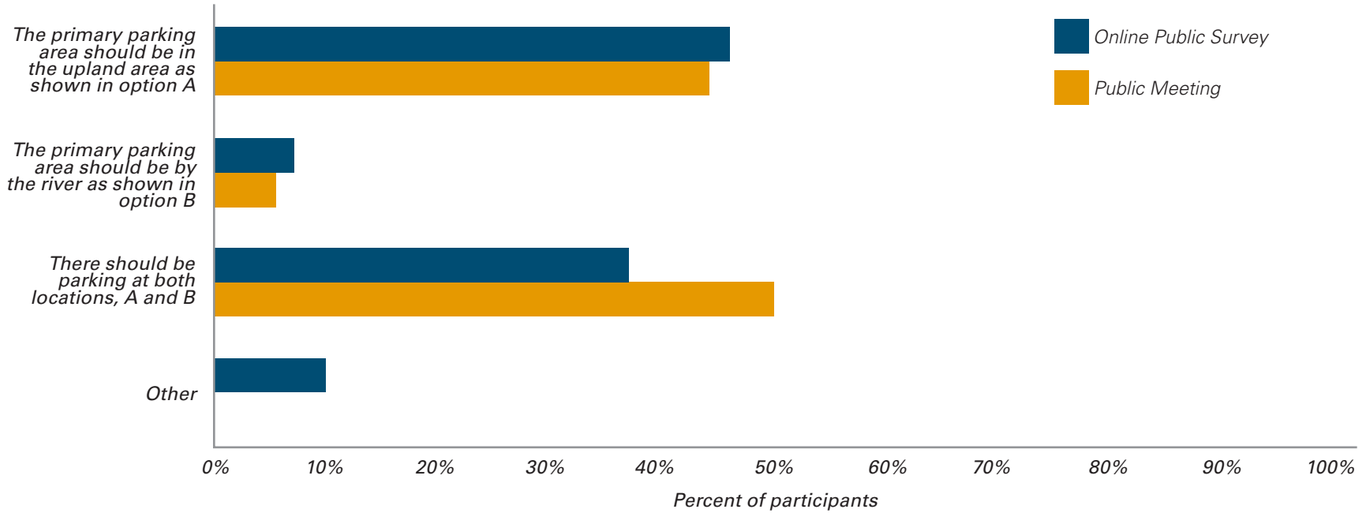
7. How should vehicular access be provided to the Canepa project site? (Select one)



Additional answers provided for Q7

- No New parking is needed (3)
- Increase Bike racks
- No parking that would increase traffic on Mario Rd through Belli Ranch (2)
- Maybe parking in A and a sort of round about drop off zone in B.
- There should be parking at both locations, A and B, AND the river access put-in/take out should be reduced, while the picnic gathering areas should be enlarged to provide more river access to the public intending to spend the day at the river. The need for River Access for put-in/take out is brief in comparison to the use of the public spending the day at the river.
- All parking and vehicle access should occur on the North side of the river to minimize impact on the Belli Ranch neighborhood (3). Additionally, all activities should begin and end at the river not atop a very steep trail.
- I would want to see the site before commenting on where primary parking areas should be.
- I think the primary parking location would be at B, since there is significant space for parking, and a smaller parking area at location A I think parking should be on the other side of the river by the caricone ranch. There is room for horse trailers and a lot more access to the river. Parking B is a small place that is already overrun by foot, fishing and biking. Most people access this off the freeway and park and walk to the river. Parking A is giving the people they have a lot of public access, but in actuality they are right next to private land owned by many private individuals. People think that the steamboat is a hiking trail when in reality it is owned access by private people. There are locked gates. Also it sounds like you are making the hole in the wall a destination. Your picture does not show all the fences and danger signs. This last year at least 3 dogs have drowned there. You must consider the liability of this in your plans. A pedestrian bridge across the river would give access to both ranches. People need a restroom by the river. Not many people will hike up the hill when I have seen them relieve themselves in the willows by the river. Please consider these things when you make a decision.

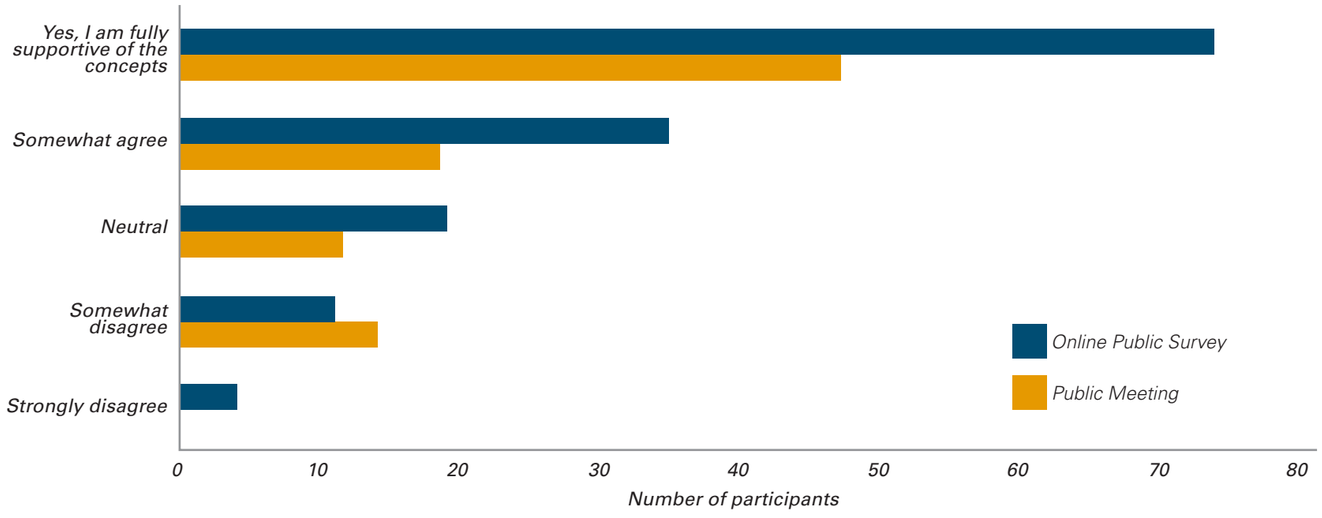
8. How should vehicular access be provided to the Carcione project site? (Select one)



Additional answers provided for Q8

- No new parking needed (3)
- Unknown map difficult to interpret
- I'm concerned about another crossing of the UP RxR. This means another train whistle blowing in our quit area.
- Parking should be on the North side of the river for both the canepa and carcione properties to decrease traffic through Belli Ranch
- Again, maybe parking in A and a drop off area in B.
- There should be parking at both locations, A and B, AND the river access put-in/take out should be reduced, while the picnic gathering areas should be enlarged to provide more river access to the public intending to spend the day at the river. The need for River Access for put-in/take out is brief in comparison to the use of the public spending the day at the river.
- All parking should be around the union Pacific line to keep neighborhood impact to a minimum
- B should be handicap only
- Would want to see the site first
- Neither of these are currently feasible options due to the RR crossings. If an easement was authorized by the RR, perhaps B could be used for launching non-motorized watercraft and A for hiking/fishing. Congestion and safety concerns related to the two sets of RR tracks and dangerous 5- way intersection are relevant to any parking/driving and even walking and biking to this area.

9. Do you agree or disagree with the overall balance of recreation access and open space preservation as shown in the concepts?



10. Please provide any additional comments you have about the concepts for recreational access of the two open space properties.



Additional answers provided for Q10 - Online survey

- This area would really benefit from improved trails and trail access.
- It is absolutely a lovely idea to provide access and preservation of open space in Reno Area.
- Bigger scope of trails in the area. There is a huge need in the community for more hiking and MTB access
- Just please give us more access to our beautiful open spaces!
- More mountain bike trails, please.
- Please keep parking areas away from the river to protect and preserve riparian areas
- I think parking directly near the river should be limited as it increases run off potential, trash dumping entering the river, etc
- Excited about these spaces
- Great work! Thank you for continuing work to provide access?
- This would be amazing. Reno is becoming more outdoor focused and we need additional access to trails. Outdoor people will bring money to recreational and natural preservation
- Part of the ditch trail noted here isn't really accessible from town, as far as I know. It sort of stops past Hole in the Wall. With that, a dream scenario is to connect the ditch trail all the way to the Tahoe-Pyramid Trail past the end of Quilici Ranch Road, making the canyon accessible from town without riding on pavement.
- Connect to neighborhoods where possible ex: connect Carcione to Tom Cooke trail area so trails aren't isolated but connected
- I highly support creating a bridge at either of these open spaces or at both to give access to trails on the other side of the Truckee River.
- The railroad track crossing needs to be improved and at least have warning lights. Please provide adequate parking spaces. Other places we go are often filled resulting in "creative" parking. Unknown map difficult to interpret
- I'm concerned about another crossing of the UP RxR. This means another train whistle blowing in our quiet area
- I think there should be 2 bridges over the river, the "Alt 1" and "Alt 3" and keep the right river bank (south of the river) on the Carcione property free of trail between those bridges, having only the left (north) bank for public use and leaving the right (south) bank for wildlife to access the river.
- Preserving the historical buildings with signage could be very educational to the public and children. We want more interpretive trails in the truckee meadows!
- Will this limit or restrict access to current hunting areas? With all the building the hunting is getting more and more limited in the mount rose area.
- Been fishing this area over 25 years Moved to area to retire.Love the current access and far away feel of this area compared to other river areas.Please consider the historical signs of this location to fly fishermen and hikers with families for an adventurous site with native plants and hiking areas .Thank You
- Trails not directly on the river would help provide anglers with some solitude while keeping them in a familiar and safe space. I strongly agree that parking and ADA access should be improved but leaving nothing to be discovered really takes away from the anglers perspective and overall value. A boat launch site at the water while keeping the parking away from it would be a good compromise as well.
- Please provide parking and trail access to these public lands
- There should be no parking or vehicular access near the river. Some provision should be made for ADA accessibility. Parking spaces should be minimal, and trails should be as primitive as possible. Intensive use and recreation should be discouraged and wildlife habitat and conservation prioritized.
- Identification and preservation of current wildlife corridors is essential in any balanced new development.
- I'm concerned about all the former agricultural land that is taken out of production and left to grow weeds and dry vegetation. These become fire dangers and are ugly. Be creative!! A couple of ideas: Community gardens, lease them to farmers to grow non-irrigated grass hay.

- I don't think that paving anything for parking is a positive thing for the area since there are so many natural options available today, very happy that you are looking to make the area more accessible for people to enjoy as so many of us do now
- The Overall Concept Options Map is very difficult to read and hard to provide accurate feedback.
- Provide a safe area that does not promote trash, dumping or the gathering of the homeless
- I realize there needs to be more access to theses areas but at what expense? More people, more atvs, more graffiti, garbage and crime. I ride my horse up there and already deal with motorized vehicles. I am most concerned with the parking and access on the Mario rd side. From I 80 the bridge over the freeway is already too crowded, then it is 25 mph through 2 residential areas for about 2 miles to get to the Canepa property. A better plan would be parking on the North side of the river with only 3 homes impacted, then the bridge makes it accessible by foot to the other ride of the river.
- Thank you, for asking my opinion!!
- I am excited to see how it turns out, my family loves enjoying river play in nature.
- I would like it to have clear markings.
- Access to picnic and play areas by the water are important.
- This area needs to be natural/wildlife friendly. Parking lots and extra access ruins the natural habitat and beauty.
- We should be true to where we live which is showing off what we have which is natural open space. We should take into account the animals that live and migrate thru these areas first. They are not going anywhere and to not take them into consideration says a lot about those in power. Also, people move here to have the open spaces. They don't want tiny boxes to live in or large industrial that takes prime beautiful land for no ones benefit. This area is part of Nevada is all about and we are lucky to have it. It is a shame that all the farmland is being bought up by builders. Builders built without consideration of those buying. I am suffering thru the second plumbing flooding at my home (prior owned for 7 years before I bought - no one inspected properly or I wouldn't be in this position.) It's a shame. A box to live in but no yard, nowhere to park, and now no open spaces to spend your time. They will come and buy and hate it and leave. What are we going to do with the over abundance of building. I see vacant signs everywhere, but we are still building. This is going to turn out bad for us. Until we move.
- To minimize vehicular impact to Belli Ranch and Warrior Lane neighborhoods, please isolate parking to the North side of the river. This will be a Central lot that can serve both Canepa and Carcione ranches. Additionally, this is far more fiscally conservative than multiple parking lots.
- Thankful to have more formalized options in this area for recreation is such a beautiful part of the river.
- Thanks for asking!
- A concern not mentioned is how to keep the homeless from ruining/trashing this area?
- First, can we make sure to restore the habitat for wildlife and ecosystem enhancement in addition to providing all this trail access? One should not be done without the other ideally. Also, FYI - the "overall concept options" map was difficult to read because file was too blurry when you zoom in.
- To question 9., for the Carcione section, those loop trails would be great. Many people already use the area for dog walking a fishing. Because the floodplain is dominated by Tall Whitetop and other invasive thistles, adding a loop trail would not adversely impact the habitat, and would provide excellent access to the river. For the Canepa section, I think extending the trail down to the river would not be ideal since the vegetation is primarily native and excessive foot/bike traffic and off trail use would adversely impact this riparian section. This is an area where Mule Deer frequently access the river also. Instead, it would be great to connect to existing trails at higher elevations.
- No overnight camping, especially on the river. No motorized vehicles on the trails!
- The area has been clean and free of trash. Let's keep it that way! Keep motorized vehicles off the trails!
- Remember people will come the shortest way to a destination. Though there is a way through the Belli Ranch, it isn't easy to find and upper Belli has very narrow windy roads, about 2.5 miles from freeway. The other Carcione Ranch has no private property issues and is an easy on and off the freeway.
- I am concerned about establishing a trailhead at the end of Mario Road. this will require uses to travel through Belli Ranch which is over 2 miles from Garson Road. I do not see people using this. Beside most users now park between the tracks. This site is known for vandalism which is another concern with a trailhead at end of Mario Road.
- S3 Corp[Blake Smith] plans a flex building and mini storage expansion at the current location's storage. The traffic impact should be evaluated including the mogul interchange situation and a rail road crossing without lights/barriers. Need to interface with the Regional Planning Commission's scheduled traffic study to begin November, 2021.
- I am fully supportive of this project. The underpass at Mogul is currently a safety issue. It is an older underpass that really wasn't designed to handle this park in addition to current residential, bike, pedestrian, fishing and off road vehicle access (and possibly future business access). I would request that if this goes through that the county consider a way for mogul residents to access this area in a safer way. Just the other day I almost saw a small kid heading to that area almost get run over by a car exiting the freeway from I-80 Westbound (I have seen a lot of close calls between cars, pedestrians, and bicyclists I am honestly surprised no one has died yet). This is a great project but please provide safer access for area residents; because NDOT certainly doesn't care about us. (and City of Reno doesn't want to deal with this area because of the potential cost)
- First u want to move amazing farm lands. Then u want to destroy the view in my backyard see u at the meeting
- Need safe access along 4th St to access all recreation.
- Would like to see it kept primarily as hiking walking biking trails with river access for fishermen

Additional answers provided for Q10 - Public meeting

- The hunter creek trailhead has become crazy busy. As a homeowner very close to this proposed recreation area, I'm worried about the traffic and increased number of people in the area.
- So happy to see these spaces being utilized and the great planning you seem to be doing
- Motorized vehicles must be prohibited from using the properties also allowing horseback riding. Absolutely no off leash dogs allowed.
- This is a rural area and should remain that way.
- The shown concept treat the properties separately. Seems there is great potential to join trails between the properties, not just along the riverbank.
- Great job on the plan. Sustainability designed trails provide public access and a recreational amenity for residents with minimal environmental impact or in many cases lessen impacts over current situations.
- Signage must be posted concerning bear and mountain lion activity.
- The Carinea property is a good place for a county park.
- Is there a budget in mind?
- What was the reason why you guys are working with multiple government agencies?
- I'm one of the people that has never been to the locations. Is there any roads that are close enough to back an NDOW fisheries truck up to the river to stock fish? Dirt or paved.
- Wonderful! Yes we would stock fish for sure.
- We see bear scat daily. Also, I have had a mountain lion follow me and we have seen dead animals from mtn lions. We also see coyotes.
- Concern with increased access will increase the level of trespassing on private property that is already excessive, can we discuss signage for the residences or gates for private properties.

Public Survey #2 Results

Overview

Design Workshop coordinated with Washoe County to issue a second public survey, between December 10, 2021 and January 18, 2022, to gain feedback on preliminary concept plans for the Carcione and Canepa properties. The survey received 225 responses with a total of 159 completed responses and was administered through an online format. The survey link was distributed through County email lists and social media accounts. The full results from the survey can be found in the Appendix of this document.

Before the survey issued, a public meeting was held on December 9, 2021, the same survey questions were asked at the public meeting and the information from the meeting was used for the online survey.

Key Takeaways

Several key takeaways from the survey influenced design decisions in the Recreation Access Plan.

- The primary elements people are excited to see for the project is an increase in the amount of access to trails, rivers, and land. Many responses also included the desire of a disc golf course.
- The primary element users are concerned about is the increased traffic through neighboring areas, the impact on the local ecosystems, and increased trash on the properties.
- Overall more than 80% of respondents support the Carcione concept plan as shown.
- Overall more than 75% of respondents support the Canepa concept plan as shown.
- The most important proposed uses and improvements to the sites that should be implemented first were identified by respondents as: Off site trail connection, on site trails, and river access.

Additional Feedback

In addition to the online survey, approximately 25 homeowners from the Belli Ranch Estates sent emails to County staff voicing their concern about the project. Concerns include increased traffic on local roads, fire safety, emergency vehicle access, and an increase of outside users to the area.

Washoe County Staff attended a meeting with the Belli Ranch HOA in January 2022, and their concerns included:

Homelessness, Fires from homeless encampments, People drowning in the TMWA canal adjacent to the parking area, Criminal activities after hours, Traffic, Steamboat Ditch access, ditch safety and private property trespassing along the ditch, I-80 closures (in the context of emergency egress), Public parking in front of nearby homes, Emergency response time, Shooting on nearby NDOW lands, General backcountry safety concerns (encounters with wildlife), Bathrooms (trash/ viewshed impacts), Water availability in the event of a fire, Impacts on wetlands on the Canepa property], Meadow preservation, Safety - Trespassing on NV Energy property, OHV use, Wildlife impacts

The plan was also shared by county staff at the West Truckee Meadows/Verdi Citizen Advisory Board Meeting in January 2022 where there was support for the plan and similar concerns as the HOA

The final recreation access plan responds to these comments by reducing the number of parking spaces on Canepa property and creating a clear delineation between public and private land. On the Carcione side the parking and trailhead has been located away from the adjacent private parcels. At the next level of design it is recommend that a traffic study be prepared for potential impacts to Mario Road. Other mitigation measures include increase enforcement in the area and improved signage indicating rules and regulations. Evacuation routes and fire impacts should be reviewed with the Fire Marshall and public safety.

1. What, if anything, are you most excited about on the Carcione concept plan?



Additional answers provided for Q1 - Online survey

- A beautiful scenic park on the truckee river (with bathrooms!)
- A new place to explore on horseback
- Absolutely nothing. It is the worst plan I have heard and it does not take into consideration the Belli Ranch homeowners
- More Access to trails and land (22)
- Adding a disc golf course to the plan would be a wise investment and would not deter from the hiking trails.(9)
- Additional trails for outdoor recreation of all types and connection to the backcountry and future trails. As a mtn biker and hiker, I'd like more connection to extend routes and link communities and regions together. Put-in or takeout locations for boating would also be a plus.
- More Bike trails (6)
- Bridge (9)
- Clean up but no development would be best
- Connected trails to use for mountain biking.
- Connection to existing trails. Loops!! (better than out-and-back)
- Dedicated parking for access to trails
- Easier/safe access to trails(3)
- Enhanced property values!

- Equestrian usage (5)
- Excited for new trails to walk alongside the river
- Fishing access (2)
- Getting to explore a new area as a park!
- I am not excited about this development but it is better than the plan for the Canepa property.
- I like you have provided parking As I live near Ambrose Park and also access Hunter Creek and the plateau And fine there is very limited parking so people just park on the streets. I love that you are developing a trail system as often easements are not in place and developments block access to our public lands
- It makes sense to make this a park with the direct river access.
- Its great to see that beautiful land designated as multiuse trails and not developed for homes!!!!!
- Keep the bike/ped bridge connection to USFS property on the south side of the river a priority.
- Keeping traffic out of Belli Ranch. Minimal homes to be affected.
- Long trails heading into forest service property with convenient parking
- Looks like a great plan to experience the river and address noxious weeds at the same time.
- Love It!
- Maintain natural vegetation and open space.(5)
- More access to trails! Hopefully an easement on Mario road across truckee.
- More awesome public lands access, especially for mountain biking and a possible disc golf course ;-)
- More trail access and connection of existing trails. (5)
- Moving parking away from RR crossing and a nice loop for hikers in an area that will not likely be negatively impacted by foot traffic.
- Multitude trails
- NOT EXCITED. I AM AGAINST THIS PROJECT.
- New access point to River and bridge across to access public NFS lands
- New multi use trails would be a fantastic addition imo! (5)
- New parking and trailhead access. New fishing access. New public trails and access.
- Nothing (3)
- Nothing at all- this will bring unwanted traffic to our peaceful, quiet, safe neighborhood (3)
- Nothing, the area is accessible as is and once Parking and Restrooms are built people will start trashing the place
- Nothing, we need to keep our open spaces. Don't need someone to mark any one particular spot to direct people toward..
- Nothing. It is an unneeded expense.
- Open space (2)
- Opening this historic access to equestrian use in the backcountry areas
- Parking, Bridge, River Access
- Parking, trails, bridge
- Parking and better access
- Permanent public access to the USFS property via these trails. A bridge across the river!!
- Public access to the river. (16)
- River access, parking.
- River proximity
- Shade areas and access to river
- That they'll be another trail to take the kids
- The River access is nice but I'd hope the trails would be suitable for mountain biking.
- The Trail connections/New Trails (14)!
- The access, that area makes me nervous using now with private property.
- The footbridge connecting the two areas and the greater trail system connectivity. Leaving open space and wildlife habitat intact and restoring degraded areas.
- The trails and river access (8)
- Trailhead parking and access to trails on the south side of the river.
- Trailheads, river access, restrooms, and access to trails
- Trails and New trailhead, pedestrian bridge over the river
- Trails open space preservation
- Trails, parking, wildlife viewing
- Very excited that the Tahoe-Pyramid and other local trails be linked and protected from inappropriate development.
- Wish Washoe Valley Park was in this
- With burgeoning population, more access to new areas to bike and hike are essential.
- better parking & restroom
- bike trails connecting east and west around the steep north facing peak.
- hiking and running trail access
- hopefully people will place trash in a receptacle, rather than littering
- more access to biking trails for various ages and abilities
- more hiking trails near Reno
- more trails and river crossing
- not excited at all but it doesn't seem like too bad of an idea.
- nothing...I bought a place here, in a RURAL setting, a few years ago for a reason...I like it like it is, not an area to attract the general public.
- restrooms and bridge

2. What, if anything, are you most excited about on the Canepa Concept Plan?

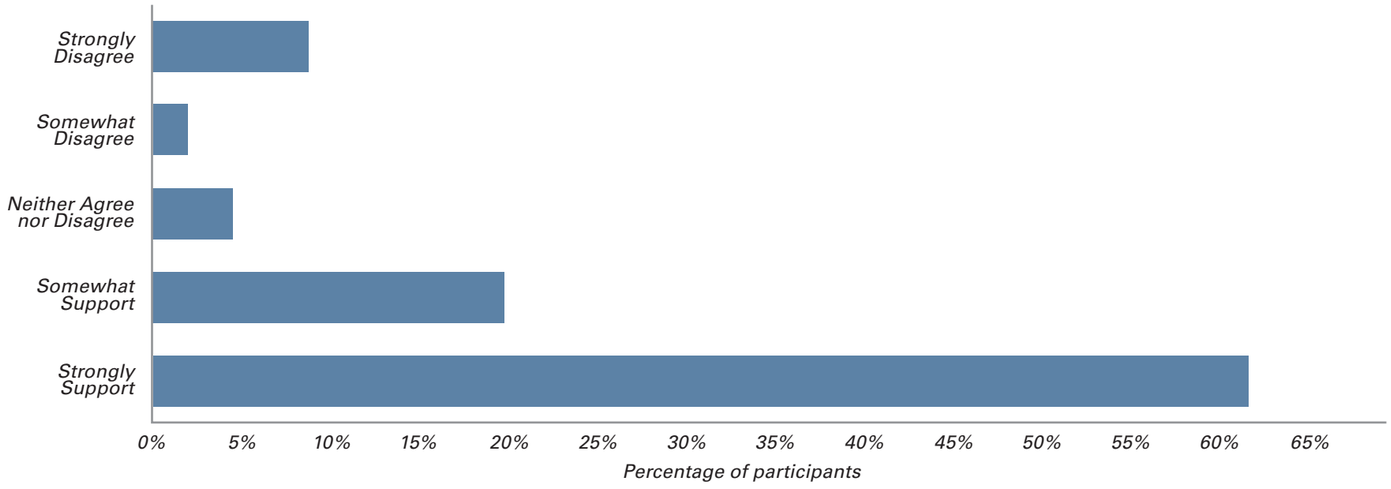


Additional answers provided for Q2 - Online survey

- Parking, trail access, river access
- I'm glad to see the trail connections and accessibility easy to find.
- trail connectors/trails (22)
- Trails expansion and river access. (14)
- Disc gold course (6)
- New parking, trails, and river access.
- Equestrian usage (5)
- Fishing access?
- Good parking and trail access
- Mountain biking trails! (6)
- Access to national forest trails
- trailhead access to USFS properties
- Same thing...we need new trails given how many more people are using trails these days..and especially connecting systems together which creates even more options for all users.
- Maintain natural vegetation and open space
- Parking area and Restrooms
- New trails for access to backcountry
- More public access
- Same as Carcione along with water access for swimming and play. I like the additional trailhead on the south-side of the river.
- not excited due to access point through Mario Road
- trail connections to USFS lands to the south and Carcione Property to the east.
- New trails and trailhead. This is already a big river access point for kayakers, tubers, and fishermen. It is also a great place to have mountain bike trails along with walking trails.
- Nothing (4)
- Well maintained trails
- We need more trails in Reno!
- Same as stated
- Connected trails to use for mountain biking.
- River access with bathrooms and bike path to the water.
- Through access to backcountry trails via the Belli Ranch neighborhoods.
- The addition of more outdoor rec space.
- Connecting to existing trails and clarifying that motorized vehicles are not allowed on trails
- Parking access and river access
- Trailhead with restroom and river access
- new trails connecting east to west.
- Parking and trail connections
- Public land access
- Trails and trailhead, access to trail network above
- Not excited at all. Vehemently opposed due to only one way in and out thru Garson Road and Belli Ranch neighborhoods.

- A formal trailhead to help show what is public land, signs maps, trails
- New trails! connections to the Forest Service lands and backcountry trails, whileing keeping this valuable land public
- restrooms and improved riverfront trail
- Nothing. Hazardous traffic conditions through area not designed to handle that type of traffic. Belli Ranch subdivision was originally designed to be a housing community and not a public thoroughfare to access a huge public park area.
- hopefully people will use the restroom, rather than the trees
- This is even worse. You think it's ok to bring more traffic through Belli Ranch. Think about how you people would feel about something like this disrupting your neighborhood.
- This will bring traffic and crime to a relatively quiet neighborhood that is not regularly patrolled by the police or forest service
- Restricting/limiting/redirecting access across the exiting bridge via provision of alternate access and signage, weed and landscape management, regulations/signage concerning allowed uses, banning OHV use, possibilities for off-leash dog walking.
- This plan will be nothing short of a nightmare to us at Belli Ranch. I moved to this location 2 years ago to escape heavy traffic and wanderers. If Canepa moves forward you will be ending our quiet, safe streets where my young children play and feel safe.
- Fishing access
- Nature preservation and local outdoor recreation.
- Totally opposed. No need for restrooms and parking. This one will really impact Belli Ranch with traffic, trash, undesirables, and take away our private community feel and security. Again, a very unnecessary expense. Find something more important to do with county monies.
- Connecting multiple open space areas and trails. Increase bike access trails.
- Not excited at all. Prefer to keep it as it is, natural and clean
- Leave it as is!
- Large parking area, accessible with trailers
- Not a thing--please see previous comment
- Vehicle access to the south side of the river
- Open space for outside activities like possibly a disc golf course
- Trails and open space preservation
- I'm excited for this large public space. Would be a wonder location for a disc golf course!
- It's along the Tahoe Pyramid bike bath and looks like a great place to meet and rest as well.
- More hiking trails near Reno
- Same as with the previous comment. Protect as much riverfront as possible!
- access
- Trails, parking and restrooms
- Potential new mountain biking
- Trails and river access
- The trails for birdwatching reasons
- Preservation of wildlands and wetlands
- Need to control the wild horse issue for equestrian members of the public
- Again easy and safe access
- Trail connectivity
- Easier access to trails
- Nothing, I live in this neighborhood and this will bring in more people, crime and trash. This area is plenty accessible and there's enough man made parks elsewhere. For now people respect the area but this sort of development bring people that don't respect anything.
- Nothing. Same comments as on Carcione plan, but this one is incredibly worse as it infringes on a neighborhood. Not necessary. There are plenty of resources out there to help citizens find that perfect trail.
- No!!! This is a terrible plan bringing unwanted traffic and growth to our rural area.
- Nothing. You are assuming I am positively inclined (excited?) about this development. This is a poorly thought-out placement of park facilities where there is no need. It seems like just because there was an undeveloped parcel it was thought to be a good idea to put parking and restrooms there. There was NOT adequate input from the most affected communities: Belli Ranch and Blue Heron subdivisions. Only a handful of Belli Ranch residents were notified about this development even though anyone driving into this area would access 4 of the 6 streets in Belli Ranch. This is a residential area of 69 homes that has only one access point and to add any additional traffic exacerbates already existing safety concerns.
- long trails heading into forest service land with convenient parking
- Ability to get to trails and save open space
- hiking and running trail access
- Nothing, there is no easy access to the freeway and you have travel through several subdivisions to get to it.
- River access and picnic area, restroom and trail connections.
- Not!
- Nothing excites me about putting a trail head especially on the Canepa property. I am concerned about the traffic through Belli Ranch Estates and potential with the restrooms an attraction for the homeless. I am also concerned that these trails are hiked because of the rural nature especially no leashes on dogs. Most people hike this area not to allow their dogs off leach and I am concerned that making it a trail system then it becomes urban and all the restrictions.
- What, if anything, are you most excited about on the Canepa concept plan? See concept plan below.
- River access and trail system
- trail access
- more trails and connection to carcione
- We love new areas to adventure and think Reno should have more options! Opening up this access will keep you from driving all the way around.
- Trail connectivity for hiking and cycling (non-motorized), open space and wildlife habitat as a priority.
- Connectivity and parking (as long as it includes horse trailer parking areas)
- Parking, River Access, and Trail Connection to Carcione Property
- Parking and trailhead
- a new place to explore via horseback
- Also preserving open space for wildlife and people.

3. Overall, on a scale of 1-5, do you support the Carcione concept plan? (With 5 being strongly support and 1 being strongly disagree)



4. Please explain your previous ranking of support for the Carcione concept plan

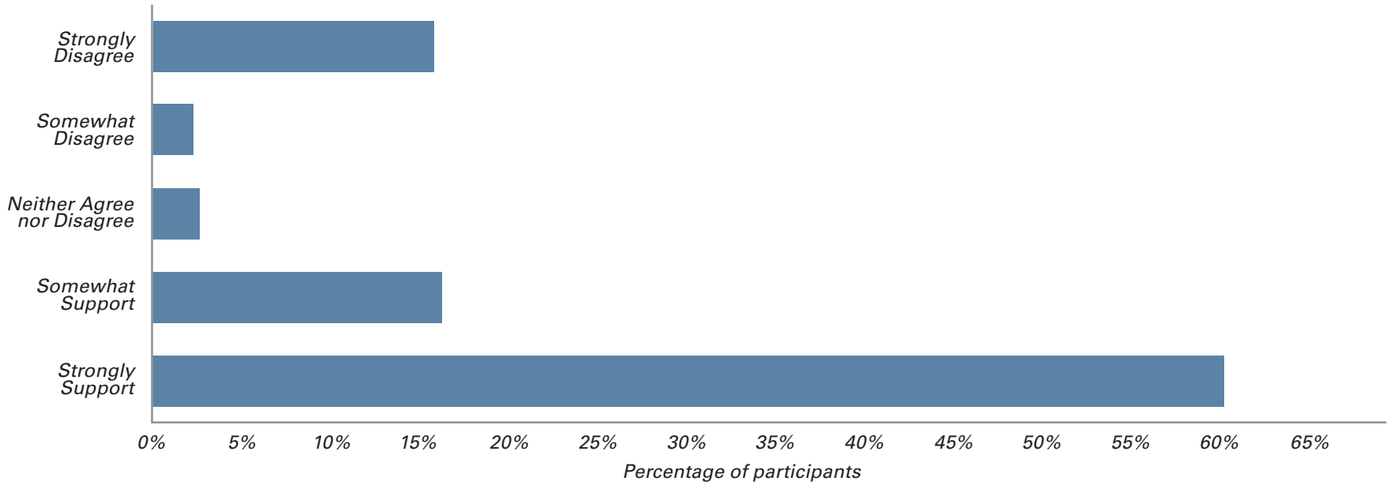


Additional answers provided for Q4 - Online survey

- Always looking for more birding trails
- Please separate the bike and walking trails.
- Awesome use of all this land including wildlife space.
- Trail loops. Connections to existing trails.
- As the city continues to grow we must have more trails, public land access, or existing areas will be over run.
- Public park access is a good thing
- Why wouldn't I support more riverside parks and access to more trails?
- Escalating populations in Reno require more recreational facilities.
- The plan fits with what I think typical usage of these kinds of areas are for the community.
- It looks like a great addition to the Reno area trail system.
- It will be more sustainable and safe access to an area people use on a frequent basis.
- Id live mote vegetation restoration
- Improved access to trails and river
- I think parks and recreation-opportunities are important for retaining the quality of life in our area. If you consider the amount of growth in our area, we need a lot of projects like this.
- Bike/ped bridge and trail connections to adjoining properties
- A formal trailhead to help show what is public land, signs maps, trails
- I strongly support this development of the open space, it will also help with keeping it clean. We need more hiking and mountain biking trails in this area. I would also suggest possibly putting in a kids bike trail like a pump track here.

- It is always a good thing when city provides public. This is no easy task. Public should show appreciation.
- I believe strongly in outdoor recreation for both physical and mental health. The more accessible it is the healthier we all become
- I don't think this many trails can be maintained safely and to avoid erosion and other impacts- the county and FS do not have the resources.
- Adding more trails will allow people to skus out and enjoy more
- Feel like it's a good fit for our community
- With more people moving to the area it will be a great place for them to recreate
- Funds could be better allocated on high quality mountain bike trails rather than shade structures which typically see little use
- Multi use trail should include OHV motorized bikes (dirt bike)
- More TH and trails is good. we desperately need more trails, this is a perfect place.
- Great addition to the area!
- we desperately need more trails, this is a perfect place
- More places for people to recreate
- Great preservation and use of open space.
- It has a lot of great features for public use.
- Need more trails
- The design is well considered and improvements and regular traffic will benefit the community and use the space in a healthy and sustainable manner.
- Good plan in a location that needs this.
- seems like it would be nice to have some facilities over there
- My relates to traffic and safety related to the RR tracks and 5-way intersection. Also, there is not currently legal access across the RR tracks.
- I like the bridge, river access and new trails
- support outdoor recreational development in the area. Please consider OHV access in future proposals.
- Great use of the property!
- Need more recreation access
- It is well laid out, I would recommend a trail connecting the middle river access dot with the parking area as that will likely develop a social trail over time as people create a direct route from parking to the riverbank.
- Well thought out balance of uses, it honors the beauty of the area
- I love the new trails and river access, safer parking too
- I love the bridge idea to connect to the public land across the river this will provide excellent public access to quality riverfront and safe river crossing
- Area not conducive to public recreation.
- If there must be trailhead access, we believe Carcione concept is better as minimal homes are affected.
- increase in homeless, fire danger, lack of on/off ramps
- This is a good use of space and the access is fairly easy without to much impact on the neighboring property owners.
- There are better places for something like this. Several people use these trails and don't have a problem with accessing them. There are several different ways to access the area.
- Safe access over the tracks is necessary, the bridge to access public lands across the river.
- Again, this project needs to take into consideration how it affects the current inhabitants of this area, including natural wildlife. I strongly disagree with the moving forward of this project.
- River access for fishing
- Id like to see a disc golf course worked into the plans. Disc golfers make great stewards!
- Preservation of natural areas from development, for everyone to access and enjoy.
- Again, it is an unnecessary expense and diminishes the pristine environment.
- It is already being used as access to river and trails via the bridge over the river
- It could use some clean up and public protection from railway dangers
- Limited explanation for equestrian use, parking and bridge crossing
- Would love to have a disc golf course in this area!!
- Good access trails and land, just land I may not use
- It's nice. Think more could be added
- For a disc golf course just Install some baskets. Create some tee pads. That's it! No more cost. Leave the environment as it is. Put up signs announcing the biggest little disc golf course in t he world.
- Its great to have outdoor activities
- THERE IS NO NEED, LEAVE THE LAND ALONE!
- It'd be nice to have equestrian area with a couple pens for use on the multi-use trails
- It looks like a great plan for family walks outside.
- Trails and river access. I support any additional trails, and access
- Parking, restrooms, access to existing trails are all there
- I think there's a good amount of trails without overtaking the natural spaces necessary for flora and fauna
- We need better access to enjoy nature
- The parking lot is off-putting (making it less "wild"). Yes, it allows easier access, but that just devalues the area as a "wild" place... It's just another park that will be filled with more people, making it less desirable and more cluttered with trash. (This includes all man-made installations such as the shade structures and restrooms). Leave it wild, just allow safer access for pedestrians and bikes (non-motorized vehicles).
- Wild horse issue
- Would love to see more of and improvement on multi use trails, but don't see a lot for equestrian usage
- Would be strong support as long as equestrian use is available
- Looks like a relaxing walk
- The area is fine as it is, there's no reason to develop it and bring the type of person that wouldn't go there otherwise
- No need for any of this. People do fine finding trails and there has never been a lack of parking.
- Stop pushing to over populate our area. We are a quiet rural area and do not want the traffic and crime, vagrant and homeless this will attract. Leave the beauty of the area alone. It is already being destroyed with the over population and over building in our area. This is nothing but negative for our property values.
- If Washoe County feels they have to spend money on developing this area, better the Carcione property with limited access to the Canepa side of the river.
- Preserving open space for the public's use
- would love to have access to some great trails
- with the continued growth in our area, having open space for recreational activities is wonderful.
- Easy access to freeway and has plenty of land to work with.
- I like the defined river access points. A bridge connecting to the other side of the river ties into a lot of other trail opportunities, making this a great location to start an adventure.
- Bad idea for many reasons.
- It is a natural space for a park area.
- the site is now used for fishing and river access.

5. Overall, on a scale of 1-5, do you support the Canepa concept plan? (With 5 being strongly support and 1 being strongly disagree)



6. Please explain your previous ranking of support for the Canepa concept plan

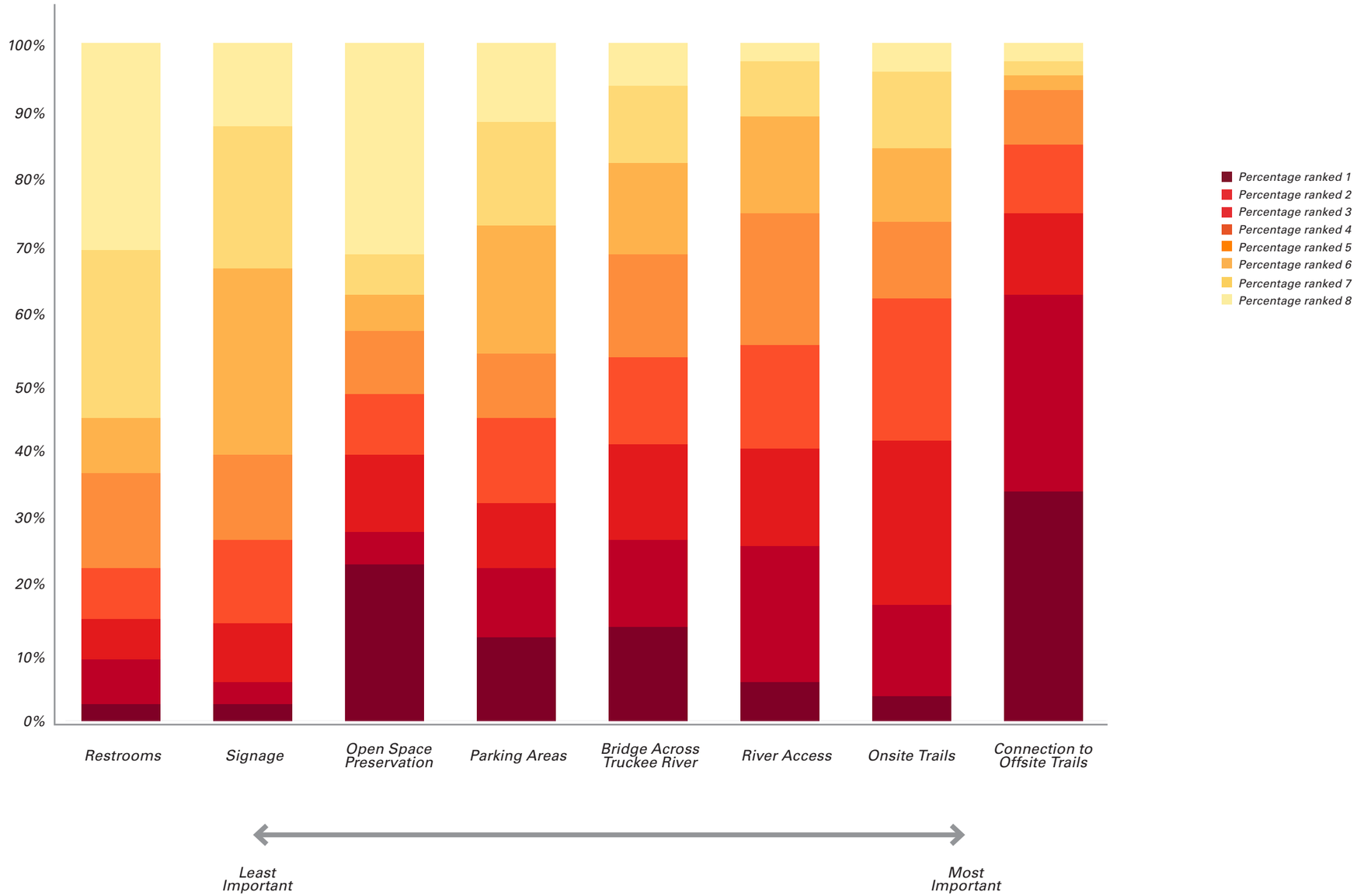


Additional answers provided for Q6 - Online survey

- River access and new trails, Access to the public land and trails, plus the parking area
- A restroom on the other side of picnic area would benefit all trail users
- Again, please add mention on your maps about equestrian use and parking
- Again, public should always support city when the provide these types of areas. It is a very difficult thing to develop and maintain a park or animal sanctuary.
- Again, why wouldn't I support more riverside parks and access to more trails?
- All the same reasons as the previous answer. The man-made structures (parking lot, shade installations, restrooms, etc...) just leave it wild and develop easier/safer access to it via non-motorized transportation (bikes/pedestrians).
- Area unsafe for public recreation. NV Energy and TMWA infrastructure concerns; extensive public safety (egress, response time) concern.
- As stated earlier, there a host of concerns, especially affecting the wildlife. we see every year a mom coyote with her pups as an example. Also this area now becoming an urban trail system really concerns me.
- As stated previously, generating additional traffic and including restrooms in this area presents a safety hazard in several fronts for Belli Ranch residents.
- Beautiful area that should be enjoyed by all, Bathroom is a great addition to this area
- Designated parking access point (along with signage) to reduce or eliminate illegal access across the existing bridge, weed and landscape management, access to backcountry trails.
- Don't think you need two restrooms, but river access, trails, and picnic areas are all great ideas.
- Don't destroy the beauty that is left in the area. We don't want or need this here. We love our peace and quiet of the rural area we moved to.

- Expanded trails and usable space is a great thing for the community
- For a disc golf course just Install some baskets. Create some tee pads. That's it! No more cost. Leave the environment as it is. Put up signs announcing the biggest little disc golf course in t he world
- Full disclaimer - I live on Warrior Lane and am struggling with the increase use of my road. The speed limit is 25 miles per hour and there are no sidewalks. It is a country road without a center line. If this is developed, I strongly feel that some type of speed limit devices need to be placed prior to development of this as a park. I know that residents on Mario had issues, but really everyone who lives along this route will be impacted, just not sure as to the degree.
- Given the access restrictions this provides sufficient connections and opportunity within the scope of the project.
- Good connectivity to trails, Great addition to the area
- Great balance of uses, it focuses on trail access while not putting active uses near the neighbors
- Great preservation and use of open space.
- How will this be paid for and maintained over the years?
- I believe strongly in outdoor recreation for both physical and mental health. The more accesible it is the healthier we all become.
- I can't lie, this is one of my "secret" spots that is a go-to when I don't want crowds. Improvements will bring crowds!!!!
- I like the connection to the other property. I support any additional trails, and access.
- I support development and infrastructure for all outdoor recreation. Please consider OHV access in future proposals and development.
- I support this plan because it will make it easier for me to access and explore the north west area of the sierras
- I think there's a good amount of trails without overtaking space necessary for flora and fauna to flourish.
- I would strongly support this is if there is dedicated equestrian parking
- Id like to see a disc golf course worked into the plans. Disc golfers make great stewards!
- It looks like a wonderful area for disc golf!
- It opens up access to land which doesn't have very good access today.
- It will ruin our privacy, community, security with excessive traffic, trash, and safety-- much like that of parts of the Mayberry Park development where one can see the results, especially with safety. The Mayberry park
- I'm not a big fan of making everywhere extremely accessible
- Just happy to see parking, trail heads and trail access! Pull through parking for rigs a plus!
- Looks like a good connection to existing public space. Love it
- Ludicrous to put this in when access is the only road in and out. will lead to crime increase.
- More parking, more trails, more public access.
- Trail connectivity, open space and wildlife habitat, trailhead parking.
- Trail loop and please note sustainable trail connections to current and future trails above on USFS lands
- More recreation Access and More river access. TH is always good for the community
- Would love to see a disc golf course in this area (3)
- Need more info on. Equestrian access
- need better access - Mario Road is not adequate and traffic will have impact on residents
- dedicated parking and restrooms greatly improve usability for families
- preservation of green areas for wildlife and people to enjoy. public park access is a good thing
- the riverside picnic areas are prime in this location.
- with all the growth in our area, and this being local for me, it's nice to have space dedicated to outdoor activities.
- would love to have access to some great trails
- No need to increase traffic and destroy natural areas, please protect the wildlife
- Parking and restrooms provide a nice benefit
- Parking and trails that could connect to others in the area would serve the area nicely.
- Preserving open space for the public's use
- Restoration is often overlooked And I was very glad to see an area that will be restored simply access to open space and protection of it
- Same thing I love trails improvement and usage for multi use including equestrians
- Same thing...increased trail usage requires new trails and connections.
- Streets and access not designed for non-homeowner traffic. This area has no sidewalks, homeowners frequently walk children, horses and dogs as that was original intent. By having increased traffic flow, a hazard is created for families and also the deer and wildlife that frequents the area.
- THERE IS ONLY ONE WAY IN AND OUT. DANGEROUS.
- The area is fine as it is, there's no reason to develop it and bring the type of person that wouldn't go there otherwise
- The connecting trail running along the river between the Canepa and Carione property will likely negatively impact the existing native vegetation, which is in good condition in contrast to the Carcione property, which is dominated by invasive species.
- The proposed parking destroys the rural atmosphere of the meadow, the proposed new trail system cutting across the meadow destroys the rural environment, it also cut across a wet land area in the center of that field that is fed by spring in the side of the mountain. Lose the parking and the development on the West side. Tie small river front piece of land to the Carcione plan.
- These project need to happen together. Linking them allows for diversity of use, while providing unique opportunities for activities and more area to explore. If one is going to drive to an area with the family for adventure, it should be large enough to be interesting and provide many hours of enjoyment. Connection and access are also of importance.
- This being the larger piece of land, I think it could support more recreational sports like disc golf. Truckee regional park is a great example of how Hiking paths and disc golf both can co exist on the same land.
- This is a well known bird watching location. A great "migrant trap" in spring and fall, with American Dippers breeding under the bridge some years. I'm concerned the picnic area will involve the removal of (or will heavily negatively impact) the understory and ground cover around the existing trees. Those are a big reason why this location attracts birds and bird watchers.
- This is such a heavy use area, well constructed facilities and trails will protect the river and riparian zone here.
- This neighborhood, with only one way in and out, can not handle the increased traffic. There are no sidewalks and it is already dangerous when people drive near the edge of the curbs on an already curvy road.. I have almost been hit several times while walking my dog.
- This would be excellent!
- Trail connecting to Carcione along river will create more erosion, and disturb deer (they breed/sleep there, and that's their way to access river/drink).
- Unlike most Belli Ranch homeowners I do see a benefit to the park although with the large number of houses being built to the west of Belli Ranch and only having one way in an out through Garson Rd, I think adding an additional access would be beneficial in case of emergencies.
- Unnecessary development: parking lots, turn out areas, toilets, shade structures, monument sign. From Belli neighborhood perspective, increased traffic in a long one wY in one way out route. No plans for security. It would be a negative for the Belli neighborhood.
- You have not considered the Belli ranch homeowners and what it would do to their privacy and the amount of traffic it would bring.
- end of the one way into and out of this whole development. this is a terrible idea for fire danger, and traffic in this area in general. the residents in this area moved out here to not be bothered by issues like this.
- trail connections to adjacent properties

7. Prioritize the below open space access elements in order of importance for implementation. (What do you want to see implemented first, second etc.)



8. What additional comments do you have about the open space access concepts?



Additional answers provided for Q8 - Online survey

- A disc golf course, if done properly, will attract a lot of people with a minimum investment. watch:https://youtu.be/JufN4xiAoik
- A great way to preserve open space yet give accessibility is through creating a disc golf course!
- All of the elements in open space prioritization question are important. I'm not sure how the open space categoryfits. Isn't this about preserving open space for recreation purposes? Anyway, build it correctly and they will come.
- Anytime an opportunity arrives where city offers public a park such as this. Public should support and help. I will be there to help in any way.
- As an adjacent property owner, I would love to see this project do as much as possible to divert the public away from illegal access points. Specifically, minimize access via the railroad properties, stop people parking between the tracks with access over the NV energy bridge, and stop people accessing the north side of the river over tracks and private property.
- Belli ranch residents don't own these public lands or the access roads to them. the larger public having beneficial use of them is absolutely worthwhile and these proposals are very reasonable.
- Bird watching and other "watchable wildlife" activities are widely popular. On serving and managing healthy riparian trees, scrub/bushes, and ground cover is immensely important to preserving these areas for breeding, migrating, and wintering birds. Please prioritize that riparian vegetation community, as it is a necessity for conserving our riparian wildlife.
- Bridges for equestrians
- Canepa in particular is unsafe and unwanted. Will result in safety issues for residents and public alike.
- Definitely want to see this happen
- Disc Golf Course would be great and the community would pitch in to make it happen!
- Disc golf would be a great addition to this concept. Unlike a traditional ball field or sports complex Disc Golf uses what nature provides rather than covering it with fields.
- Disc golf courses could only help any of these spaces as disc golfers care for the spaces.
- Do not allow development encroachment on the riverfront!
- During winter months the lower elevation trails become very popular. Need more.
- Efforts to minimize volunteer trails, vegetation disturbance, littering, trespassing, and traffic safety are all important considerations. Thank you for the impressive community engagement. These are amazing areas.
- Ensure river access points are marked and not able to be used by people not accessing the river but rather picnicking.
- Given recent trail use in the last couple of years, we need as many miles of trail as possible. I go outside to be outside and mostly away from people. It's nice when there's enough trail for everyone to enjoy themselves and not constantly be looking out for others.
- Great, healthy Trail systems are vital to the community.
- Having open spaces for recreation close to home is so important to us, our families and community
- Having personally cleaned up the Carcione in 2020, I know there is a lot of trash there. Will be great for the county to manage this, good for the river and the people who recreate here. Keep in mind that it is right off the highway and people will use the area like a rest stop. Bathroom will need to be cleaned very often as it will get trashed by travelers quickly. Probably will need to have a dumpster there too as travelers will overwhelm any small trash cans.
- Hopefully have great birding trails
- I am really concerned about making this like a urban trail system. We that hike this area everyday and have for 20+ years do so because it a rural trail system. We have made lots of friends and we know all the dogs. Making this an urban trail system will change that totally. I really makes me sad for the dogs and how much they all love to hike this area. Also another big concern is the impact on the wildlife. Increased use will affect the wildlife and especially the babies that we see everyday hiking. I am also concerned about increase traffic thru Belli Ranch. I do not think that adding speed bumps is a solution and would rather see the vehicles speed than have speed bumps. I am concerned about having a parking lot and restrooms. this could become an attractive nuisance. Please just develop the other side of the river and not Canepa side.

- I am thrilled that there will be additional open space in this area.
- I think a lot if the trails shouldn't be kept vs decommissioned
- I think interpretive signs would go a long way to explain what flora and fauna visitors might be able to see at these sights.
- I think it's great so far
- I would like to request disc golf
- I would rather the County put money into current outdated infrastructure and resources to take better care of what we already have
- I would to see a disc golf course added to the plan.
- I'd really prefer not to share, but if it's going to happen anyway, making sure to have restrooms will be crucial for reducing impact.
- I'm happy with the proposed plan. One trailhead parking area per site is sufficient. Motorized vehicles should not have access to this area.
- I'm opposed to it all for safety and security reasons as well as disrupting the already pristine environment. therefore, I resent you prioritizing points
- Implements asap
- It is a terrible idea with nothing but negative possibilities to the homeowners
- It's already being used, it would be great to make more of it, sustainably.
- It's wonderful and safe as is
- Keep man made structures to a minimum and only structures that help keep the area clean like bathroom/garbage
- Keep the area natural and not overused
- LEAVE THE OPEN SPACE THE WAY IT IS, TOO MUCH DEVELOPMENT IN THE AREA.
- Leave it "open". The lack of "man-made" structures it what is magical about the place. This plan seems to ruin the natural charm of WHY it is attractive to us Renoites by making it a faux-natural area park. We go there to get away from parking lots and "shade installations" and other "human" comforts. Just make access to the area safer for non-motorized transportation, and it will keep it's charm. (The current plan seems to destroy its main attraction so as to grant access to it's main attraction... it works against itself.... like trying to improve a kid's playground park by taking out the playground and adding more parking lots and sitting areas for parents to be able to take their kids to the play structure [that no longer exists so as to grant better access to it]) This just seems all unnecessary and self-defeating.
- Leave it alone. We like things the way they are now. We don't want the traffic, crime, increased activity and population in this area. There is enough access and people using the area now and it doesn't need to be over populated. Leave what we have alone.
- Leave the open space alone. There is no need to develop everything. The area gets significant usage as is on an
- informal basis.
- Let's do it.
- Location not acceptable
- Looks great! Thank you to everyone who has worked on this!
- Looks very good! OHV access would be awesome.
- Love it, thanks so much!!
- More public access
- Need for more public use parks/disc golf
- New trails, more conservation of open space are both laudable goals.
- Noxious weed control and trash pickup-who will do that?
- Once it's gone, it can't be replaced. People need local, accessible, natural outdoor escapes from urban life.
- Open space and the ability to access it is most important while this city grows
- PLEASE do not exclude equestrian use, since this is historically a Ranch property
- Please add equestrian parking and make sure equestrian scan use bridges to cross the River.
- Please don't create more erosion and don't disturb breeding and sleeping places, and don't cut off deer from water access.
- Please implement in spring/summer 2022
- Please maintain connectivity to off site trails
- Please prevent any more development along the river in this area!
- Secure area from OHV vehicle damage. Provide improved public access and sustainable trails for people to use and enjoy.
- Should try to add some sort of disc golfing area. Would be a great addition to the land
- Some cool and challenging MTB trails would be great
- Thank you for allowing me to share my opinions. We love galena and peavine. Galena and hunter creek are quite popular so it would be nice to expand access.
- Thank you! Very excited to see this happen, please build it soon, the area needs this!
- Thank you, this is much needed in the Reno area and will help clean up and preserve the public land for future generations
- The city would absolutely love to see a disc golf course put here!!
- The county can, and should, spend their money elsewhere. Don't destroy this already assessable area. If you must do one of these projects, the Carcione project would certainly not disturb folks nearly as much as the Canepa project.
- The more public access with good parking the better.
- There are no trail systems there, there are a couple of dirt utility roads to service the Steamboat ditch and the power lines. The upper Canape area has a rural setting now, development brings an urban setting.
- These areas a currently popular with off-leash dog walkers. This is a legitimate use of these open spaces. Please ensure off-lease dog use is allowed once the properties are developed.
- This is already a heavily used area, so maintaining existing trails with improvements for hiking and adding great mountain biking trails will be a huge boon for the City and county.
- This is currently on of the few places in Washoe Co where I can swim my dogs without fear of the dog catchers. It would be nice to keep some off leash access to river for dogs
- This would be a great space for a disc golf course. The Reno Disc Golf Association has built and maintains disc golf courses on public lands throughout the Truckee Meadows and beyond.
- Time and time again OHV is left out of planning projects regarding the areas outdoor recreation. Please consider how OHV users are to access our public lands when developing these plans.
- Too much traffic and for this small community.
- Trails increase quality of LIFE!
- We need more of it. It shouldn't just be for private. Communities.
- We should purchase the frontages of the full river
- Wild horse issue
- You just asked me to prioritize but left no option for none of the above--that is my one and only choice, none of the above
- Abandon the Canapa portion of this project
- happy to see the plan moving along
- keep open and NATURAL space for use by local residents, not making a camp for hobos
- this is a bad and dangerous idea to provide access to open space with extremely limited access to the area.
- trash/recycling areas at trailheads/parking area. trail maintenance

Public Comment Matrix

Crime+Domestic Disturbance				
#	**Commenter**	**Date**	**Issue/Comment**	**Response**
1	Karen and Terry Melby	9/27/2021	"We do not believe that the trailhead in the A or B location [on the Canepa Ranch property] would be used and could be become an attractive nuisance for our neighborhood."	No fire pits or barbecues are proposed as part of the plan. Should trailheads/parking be built on these properties, they would be monitored by Washoe County staff to address unauthorized use on a frequent and regular basis. Signage would be clearly posted with rules and regulations. Camping would not be permitted nor would use after dark. Trash disposal would be provided. Construction of gates and fencing would limit vehicle access to the parking areas only, which would help reduce opportunities for dumping and vandalism. Although trails are not immune from crime, after reviewing existing research, numerous studies indicate that trails themselves do not result in an increase in crime.
2	Luke Bucci	9/30/2021	"Homeless persons regularly camp out in these areas now (as evidenced by their garbage and filth - yes, human waste). They also continue into our neighborhood occasionally... Making these areas as planned would be an invitation for homeless camps year round - you can imagine what will happen to the Restrooms and trash bins. Intended users would be dissuaded to come back or use the areas as the plan intends."	See response to Crime and Domestic Disturbance Comment #1
3	Luke Bucci	9/30/2021	"These areas would also be a haven for criminal activities, homeless persons or not, especially at night as they are secluded, dark... Belli Ranch Estates would be subject to these elements as a way of life - something we all escaped from years ago... Crime would increase in our otherwise secure neighborhood - vandalism, trash deposition, theft, larceny, home break-ins, burglary, perhaps worse. There is no guarantee this would not happen."	See response to Crime and Domestic Disturbance Comment #1
4	Dee Ann Radcliffe	12/19/2021	Concerns about an increase in trash.	See response to Crime and Domestic Disturbance Comment #1
5	Pat and Aubri Harrigan	12/28/2021	Oppose the project due to concerns about an increase in traffic, crime and homelessness in the Belli Ranch community.	See response to Crime and Domestic Disturbance Comment #1
6	Luke and Naniece Bucci	12/29/2021	Concerned about an "increase in crime (which we are already seeing) via unwanted traffic."	See response to Crime and Domestic Disturbance Comment #1
7	Luke and Naniece Bucci	12/29/2021	"Trailheads will be a boon to felonious criminal activity as the two sites are dark, isolated and not policed..."	See response to Crime and Domestic Disturbance Comment #1
8	Luke and Naniece Bucci	12/29/2021	"Homeless will set up shop in trailheads because of restrooms and lack of law enforcement - their presence and lack of cleanliness will scare off intended hikers, ensuring filth, trash and unwanted vagrants passing the word about our neighborhood (we have already seen 4th Street-based homeless wandering up and down Mario Road)..."	See response to Crime and Domestic Disturbance Comment #1
9	Kathleen Smith	12/30/2021	"We are all aware that increasing access to public land also increases crime, garbage, and sketchy behavior. This is our home and backyard, please do not put parking on the Canepa property."	See response to Crime and Domestic Disturbance Comment #1
10	Cheryl Sedestrom	1/3/2022	"Any additional population utilizing the Canepa property is also a real concern. The area around the power company facility up to the gated crossing is currently open and not inviting to simply loiter. Add shelters and restrooms and it becomes a magnet for people to hang around and presents a real fire danger (always a concern out here) as well as safety."	See response to Crime and Domestic Disturbance Comment #1
11	Jean Bechdolt	1/3/2022	Concerned about an increase in crime, safety hazards, garbage, trash and homeless encampments.	See response to Crime and Domestic Disturbance Comment #1
Traffic and Access				
#	**Commenter**	**Date**	**Issue/Comment**	**Response**
1	Luke Bucci	9/30/2021	"The map of the two areas on Page 6 of the Presentation for the Recreation Area Plan is wrong. It shows 4th Street continuing on the north side of the Truckee River past the Storage Lockers, across two unmarked railroad tracks that are very busy (several dozen crossings each daily), and crossing the river near the Sierra Pacific Power Company bridge, and then proceeds to cut into Belli Ranch Estates..."	This bridge connection was shown in error and has been updated on the preferred conceptual plan.
2	Luke Bucci	9/30/2021	"If Belli Ranch Estates decided to become a gated community, the Canepa Space would be untenable and unreachable except by foot trespassing through private properties."	Belli Ranch Estates is not currently a gated community and would need to go through the appropriate approval process to include the abandonment of the right-of-way, which requires the reviewing board to make a finding that the abandonment is not detrimental to the public.
3	Philip Lisagor	12/10/2021	Having a parking lot at the end of Mario Road is a bad idea. The County Sheriff is unable to patrol the speeders as it is. There is plenty of room on the Carione property and there is already a bridge for pedestrians to cross over."There is no reason why you can't put a larger parking lot on the northern parcel and for equestrian trailers find a turn around or drivethru lot on the northern parcel. Another plan could then have an equestrian trailer only parking lot on the Canepa lot along with a few handicapped parking spots along with the horse trailers... Worse case scenario would be to do your plan but have the county put in a series of speed bumps on Mario Rd..."	There is currently no existing public access easement across the bridge owned by NV Energy. The goals of the project include providing access to both of these public properties for all, including those with disabilities, and connecting the two properties across the river. The majority of survey respondents have supported the construction of parking on both the Canepa Ranch and Carcione properties.

Traffic and Access CONTINUED				
#	Commenter	Date	Issue/Comment	Response
4	Philip Lisagor	12/10/2021	Developing parking on the Canepa property will increase traffic and speeding on Mario Road.	Washoe County has a Traffic Calming Policy in place, so that community members can request traffic calming/traffic engineering measures to mitigate issues related to traffic volumes and speeding. Should the plan be adopted, as part of the design phase of the Canepa Ranch project, Washoe County Parks would comply with any traffic-related requirements and can also work with the Traffic Engineer to complete a traffic study and identify mitigation measures, which may include speed humps or islands.
5	Dee Ann Radcliffe	12/19/2021	"My feedback is specific to the Canepa plan - I had no idea that there was a park /plans in this area and am thankful that land has been saved for outside use! I would like to ask that if the Canepa area is developed, there be speed bumps/limits etc on Warrior. I know that residents of Mario were well-represented on the virtual meeting, but really all roads in the area will be impacted."	See Response to Traffic and Access Comment #4
6	Terry and Karen Melby	12/22/2021	"The lower Canepa parcel can be developed and tie back into Carcione parcel and would be very nice without developing the west or upper portion of that Canepa parcel. You do not need a parking lot in the Canepa plan. In fact, I would venture to guess the people using this area are going to still park on the north side of the river, between the tracks and walk across the old bridge. That may give more purpose to the Carcione plan and bridge."	Washoe County staff note that some members of the public do park illegally in the railroad right-of-way on the the north side of the Truckee River and may continue to do so even if formal parking is provided on the south side of the river. The illegal parking is in between the railroad tracks and parking on the Canepa Ranch property would provide a safe and legal option for the public.
7	Terry and Karen Melby	12/22/2021	"I am totally against increasing the traffic through our residential subdivision. In your email, you mentioned the use of speed bumps to control the speeding traffic. This is the last thing we want on Mario Road. Also, there is no through traffic. The traffic to the trailhead on Canepa would be 2 way on Mario Road and through Belli Ranch. We all within Belli Ranch, purchased our property with a rural environment and would like to keep it that way. Developing the trailhead (parking lot and restrooms) on Canepa will change the area into an urban trail system. Your survey information did not address the accessibility or increased travel distance from the freeway and having to travel though the existing subdivisions. There was no discussion regarding the impact to the homeowners with the development of the Canepa plan. This would be another page to this email."	See Response to Traffic and Access Comment #4
8	Steven Bajo	12/23/2021	I would like to point out, and you all probably realize, there is already ample parking and easy access to the trails. We see familiar and new faces, dogs, horses, and bikers every time we hike. Not a problem. Many hikers come from the Canepa side and Mogul, and some park @ the big dirt turnout across from the power house. Many come from over the Hole in the Wall Steamboat trail.	Through the Truckee Meadows Trails Plan and the 2019 Regional Parks and Open Space Master Plan, we've heard from the broader community that there is a strong desire fore more access to open space and trails. Additionally, the majority of survey respondents indicated a preference for parking on both the Canepa Ranch and Carione properties. See response to Traffic and Access Comment #6.
9	Steven Bajo	12/23/2021	"...the traffic through the 2 mile long, serpiginous route from Garson exit through Belli needs to be studied. There is no one to patrol the area for speeding concerns. Right now there is very little traffic, and it is from the neighborhood. I might see a police patrol car once every 6 months. And I don`t know if the team is aware of the plans for a significant number of homes on the Belli side that will effect that off ramp/on ramp situation."	See response to Traffic and Access Comment #4
10	Steven Bajo	12/23/2021	I agree, do not plan on having vehicles go down to that spot by the river/bridge. A parking area or any “enhancements” would be an ugly mark there!! It`s already beautiful!!	Proposed parking closer to the Truckee River was removed from the preferred conceptual plan.
11	Luke Bucci	12/29/2021	The Plan would, "Greatly increase unwanted thru traffic, with more cars not knowing where they are going that will increase risk of noise, accidents, trash, trespassing and casing our homes for future mischief."	See response to Traffic and Access Comment #4
12	Luke Bucci	12/29/2021	"We will get thru traffic trying to reach 4th Street (Reno in general) to connect from I80 & Boomtown/Cabelas - we already appear on GPS apps as connected (which is horribly wrong since the bridge is old and not trustworthy as well as locked by a gate) - especially worse when the other (western) side of Belli Ranch gets overdeveloped..."	Comment noted.
13	Pat and Aubri Harrigan	12/30/2021	"We are not against the Carcione aspect as that is easier to access off the freeway and those people wont be sight seeing through our neighborhood." Oppose development of the Canepa parcel due to traffic, crime and homelessness.	See response to Crime and Domestic Disturbance Comment #1 and Traffic and Access Comment #4
14	Mary and LaMont Johnson	12/28/2021	"We don't need further traffic coming in this area and more theft and rifraf."	See response to Crime and Domestic Disturbance Comment #1
15	Kathleen Smith	12/30/2021	Concerns about utilization of Warrior Lane, as it is a two-lane road. "I do haul a horse trailer along that route and if another car comes I need to almost stop to navigate the narrow road with no shoulders. Increasing traffic is unimaginable, especially with an increase of trailers and emergency vehicles."	See response to Traffic and Access Comment #4

Traffic and Access CONTINUED				
#	Commenter	Date	Issue/Comment	Response
16	Kathleen Smith	12/30/2021	Speeding is an issue in Belli Ranch and additional traffic would exacerbate the issue. "Belli Ranch is a pedestrian, bike, equestrian friendly community. We do not want more traffic."	See response to Traffic and Access Comment #4
17	Kathleen Smith	12/30/2021	Emergency egress is a huge concern as "we only have one way in and one way out." There are other developments nearby that will funnel into this egress as well. Increasing traffic volume will increase danger.	During the design phase of the project, Washoe County Parks will comply with any traffic-related and emergency management-related requirements. Washoe County Parks did explore the potential of utilizing the existing bridge owned by NV Energy for emergency egress. This would require an easement from TMWA down to the bridge and an easement from NV Energy across the bridge. TMWA indicated that they would be willing to grant this easement, so long as NV Energy approved. Despite multiple attempts, NV Energy has not provided a response to this question. The existing bridge would likely need structural improvements to become a safe passageway. Washoe County will continue to explore the viability of this option.
18	Cheryl Sedestrom	1/3/2022	Concerned about traffic, road safety (specifically with horse trailers and OHV trailers on the steep downgrade on Mario Road).	See response to Traffic and Access Comment #4
19	Belli Ranch HOA	1/3/2022	"...encouraging additional traffic on the Belli Ranch streets is totally irresponsible. Having trucks with trailers is even more problematic. As well, you may think that you are going to limit access in the park to non-motorized vehicles, but who is going to police this? The intersection of Old Town Road, Garson Road, and the old Sierra Fire District building is often time full of trucks and trailers with ORVs already accessing the areas to the south. If there is parking down below, it will undoubtedly be utilized with little way to control the access..."	See response to Traffic and Access Comment #4. OHV use will be prohibited and gates/fencing are proposed to limit OHV access from the Canepa Ranch property.
20	Jean Bechdolt	1/3/2022	The proposal would increase speeding and traffic in Belli Ranch.	See response to Traffic and Access Comment #4
21	Terry and Karen Melby	1/6/2022	"We are totally against vehicular traffic and putting the parking lot at the edge of the meadow and developing a new trail across that meadow, as proposed in the Canepa plan."	See response to Traffic and Access Comment #4. Current trail alignments are conceptual. During the design phase, a trail consultant would develop an alignment with the goal of minimizing impacts on natural resources. Additionally, the Plan identifies vegetation management goals. During project implementation, weed management and site restoration plans should be developed using the best management practices and tools provided in the Regional Parks and Open Space Integrated Vegetation Management Plan.
22	Cheryl Besso	1/7/22	Concerns about blocking neighboring driveways and access.	Should driveway blocking and/or access become an issue for neighboring property owners, Washoe County Parks may explore the viability of expanding the parking area to accommodate additional use. Signage will be posted identifying the appropriate parking locations.
23	Heather Edmunson, TMWA	2/14/2022	"We believe we can grant the easement for trailhead access parking but only to our bar gate. The plan shows two accesses into the parking area one would be above the bar gate the other below. The one to the east (below our gate) would be on the start of the slope of our road and should be eliminated. We must ensure 24/7 access and anything that would delay us from being able to access the Washoe Powerhouse in a time sensitive situation should be avoided. A vehicle parked on the road, broke down, or stuck in the snow trying to get up the hill would prevent us from accessing the powerhouse without having to go all the way around to access from the bridge."	Washoe County has modified the preferred conceptual plan to remove utilization of TMWA's property for access. All access to the proposed trailhead would extend from the County-maintained road to the park property.

Aesthetic Issues				
#	Commenter	Date	Issue/Comment	Response
1	Terry Melby	12/22/21	"We all purchased our property within a rural environment and we would like to keep it that way."	Comment noted.
2	Mary and LaMont Johnson	12/28/2021	Concerned about negative impacts to the neighborhood aesthetic.	Comment noted.
3	Steven Bajo	12/23/2021	The Canepa Ranch side is a beautiful area that is becoming "increasingly trashed." The proposed plan would degrade the beauty of the area.	See response to Crime and Domestic Disturbance Comment #1
4	Jean Bechdoldt	1/3/2022	"You are proposing something that will change our quiet lifestyle and the privacy we have here...We love where we live but our lifestyle is being taken from us. We live in this rural area to be away from all the noise and traffic and now it is being forced upon us..."	Comment noted.
Fire Safety				
#	Commenter	Date	Issue/Comment	Response
1	Luke Bucci	9/30/2021	"The threat of human-caused fires would greatly increase, as we have already had a human-caused fire immediately adjacent to Belli Ranch this year, as well as other years from Garson Road access. This threat alone should be reason enough to stop this project from happening - these plans would endanger our neighborhoods, our homes and our lives."	During the design and permitting phase of the project, Washoe County Parks would comply with any conditions or requirements imposed by Emergency Management and Truckee Meadows Fire Protection District.
2	Luke and Naniece Bucci	12/29/2021	"Risk of fires being started by human activities that endanger our lives and property, as the Garson Fire in 2021 and others have previously shown... Please consider legal actions against Washoe County if Belli Ranch homes are damaged by fires because of trailhead activity after they were forewarned of the danger."	See response to Fire Safety Comment #1.
3	Belli Ranch Estates HOA	1/3/2022	"How concerned do you think the fire department will be about having to respond to fires or other emergencies down there? We have heard that you plan to have park rangers at these facilities. With all due respect, these may, if at all, be 9-5 type positions when the problems are much more likely to arrive after 5pm. Do you expect the Washoe County Sheriff's department to patrol this area?"	See responses to Crime and Domestic Disturbance Comment #1 and Fire Safety Comment #1.
4	Jean Bechdolt	1/3/2022	The proposal would increase fire risks.	See response to Fire Safety Comment #1.
5	Heather Edmunson, TMWA	1/14/2022	TMWA would be open to granting an emergency access easement on their property down to the bridge near Canepa Ranch, if NV Energy agrees and the bridge is rated for such use.	Comment noted.
General				
#	Commenter	Date	Issue/Comment	Response
1	Paul MacNeilage, Mogul Neighborhood Association	4/24/21	In general, members are curious why Washoe County prefers that the trailhead be located at the Carcione property.	The goals of the project include providing access to both of these public properties for all, including those with disabilities, and connecting the two properties across the river. The majority of survey respondents have supported the construction of parking on both the Canepa Ranch and Carcione properties.
2	Paul MacNeilage, Mogul Neighborhood Association	4/24/21	Mogul Neighborhood Assoc. members are excited about the potential of Washoe County aquiring the nearby lot where the business park was going to be.	Beyond the scope of the project.
3	Lori Canepa Bomberger	6/9/21	As far as we have researched, the Canepa ranch in mogul was purchased in 1919, by Ernesto Canepa. It was a dairy ranch, and they also grew alfalfa. A second ranch in Verdi was also purchased, and then a 3rd ranch in Smith Valley, Nevada.	This background information has been included in the plan.
4	Lori Bellis, Sierra Club	6/21/21	This is a great opportunity to provide access and connectivity to the greater trail system around Reno.	Comment noted.
5	Mark Freese, Nevada Division of Wildlife	9/1/21	NDOW's secondary priorities include "Mule Deer protections (seasonal restrictions, dogs on leash, etc.)" and access to Forest Service Lands for hunters, wildlife watchers, etc.	Mule deer protections and access to Forest Service lands have been included in the preferred conceptual plan.
6	Mimi Butler	9/13/21	"I am in support of the plan since I believe public access to open spaces is vital for our community. ... I am in support of both the Carcione and Canepa trailhead projects."	Comment noted.
7	Karen and Terry Melby	9/27/21	Concerned about constructing a trailhead at the end of Mario Road for several reasons, including that the area is difficult to navigate. "We even had a 911 call recently and my husband had to assist the Truckee Meadows Fire Protection truck and REMSA through our subdivision to find our house."	Comment noted.
8	Karen and Terry Melby	9/27/21	Suggested including four key stakeholders (Steamboat Ditch Company, NV Energy, Truckee Meadows Water Authority and Union Pacific Railroad) in the process.	All of these stakeholders have been contacted and the information/perspectives that were provided have been incorporated into the preferred plan.
9	Luke Bucci	9/30/21	"The Recreation Access Plan for Carcione and Canepa Ranch properties has no merits, and only has major problems that will disrupt the area."	Comment noted.
10	Luke Bucci	9/30/21	"These spaces would incur further costs for upkeep, repair and law enforcement actions with very little use in return."	Comment noted.
11	Samuel G. Broyles Jr.	10/1/21	"This is a bad plan from start to finish."	Comment noted.
12	Barbara Fenne	10/15/21	"It is wonderful to see progress on the trailheads. Thank you so much!"	Comment noted.

General CONTINUED				
#	Commenter	Date	Issue/Comment	Response
13	Barbara Fenne	10/20/21	"Ideally, the two open space parcels and the developer's parcels would revolve around open recreation space. I think the Canepa property was meant to be kept as-is for any kind of recreation probably barring vehicle recreation of all kinds other than bicycles, skateboards. The trailheads fit beautifully with the land uses we currently have and are timely with the plight of the new developer's mega-building ideas."	Comments noted. Motorized vehicle use would not be permitted on trails accessed from these parcels. Development of property not owned by Washoe County Parks is beyond the scope of the project.
14	Ron Kaminkow	10/26/21	It is very exciting after living there 15 years to see the hopeful signs of change in a good way. Please keep us posted and let us know if we can be of assistance in any way.	Comment noted.
15	Alicia Barber	12/2/21	Historian who conducted research on the historic Avansino Ranch and house on the Carcione property for Washoe County in 2018. She would like the full oral histories she made to be available to the public. UNR Libraries would be happy to host them if the County does not want to.	The oral histories have been received and the information has been used to inform the background section of the Recreation Access Plan.
16	Terry Melby	12/9/21	Comment about the online survey malfunctioning and not having enough time to respond to the questions.	This comment was received during a public Zoom webinar. The 2nd survey was open from 12/10/21 to 1/19/22 to provide time for the public to weigh in.
17	Jill Richardson	12/14/21	"My 2-cents is that I'd like to see as much utilization of the land alongside the river be used for trails or parks."	Comment noted.
18	Steven Bajo	12/23/21	Someone from the planning team mentioned that there would be "park rangers" to help patrol and enforce rules at the trailhead areas. Really?? It would be good to see if there really was a plan for that, including budget and dedicated personnel. It comes across as if it`s writing those concerns off. It`s a huge concern for all of us!	Every official Washoe County trailhead has a dedicated ranger presence. The frequency of patrols depends on the amount of use and the kinds of amenities.Washoe County would not move forward on building trailhead amenities unless general funds were allocated for additional ranger/maintenance staffing.
19	Luke Bucci	12/29/21	"Simply put, these two trailheads are not a good idea, have many unanswered legal issues, put public safety at risk, ignore the laws of property, and endanger the residents of Belli Ranch."	Comment noted.
20	Kathleen Smith	12/30/21	The area "is already used by numerous people and we do not need to 'develop' it into a party stop."	Comment noted.
21	Cheryl Sedestrom	1/3/22	"This development is just totally misguided. It is unnecessary and certainly not in the best interest of the local community (Belli Ranch)... The Carcione property is already being utilized, and while building an access across the river to access the Canepa property is far from ideal, at least without the attraction of shelters, places to sit and restrooms on the Canepa side, we can hope to mitigate the number of people who migrate over (and into Belli Ranch).... So, to go on record, I am totally opposed to any development of the Canepa property. I am also opposed to developing the Carcione property with access to the Canepa property."	Comment noted.
22	Cheryl Besso	1/7/22	Concerned about the public potentially tampering with the fence and/or hot wire on the boundary with the property adjacent to Canepa Ranch. This is in place to ensure that livestock stay enclosed.	The parking lot on the Canepa Ranch property is proposed to be located away from the hot wire fence on the neighboring parcel. Fencing and gates are proposed to limit access to adjacent properties.
23	Cheryl Besso	1/7/2022	Concerns about trash.	See response to Crime and Domestic Disturbance Comment #1
24	Lucy Wong, State Lands	3/8/22	"Once NDOW approves, then State Lands would be the agency to issue any kind of authorizations required for the implementation of the Plan. Also, if there are any Truckee River crossings, which I see there are, State Lands would also be the agency to issue authorizations for those."	Washoe County Parks will secure any required State Lands permits during the project implementation phase.

Site Development				
#	Commenter	Date	Issue/Comment	Response
1	Lynn Zonge	6/11/21	My main input is to recognize the opportunities to interact with the river either from the river to the land or from the land to the river. There are not many places to stop when one kayaks that stretch. The other item is to provide restrooms.	The Plan proposes a number of dedicated river access points, both for exiting and entering the river, and for general river interaction. The Plan also proposes several restroom locations.
2	Lori Bellis, Sierra Club	6/21/21	"The following trails are used heavily by Sierra Club members for hiking: - Steamboat Ditch, including the section near Mogul; - Tahoe-Pyramid Trail, particularly from Quilici Ranch Road going upstream and Mayberry Park going downstream; - Crystal Peak Park; - Garson Road; - Peavine trails out of Verdi."	Comment noted.

Site Development CONTINUED				
#	Commenter	Date	Issue/Comment	Response
3	Lori Bellis, Sierra Club	6/21/21	Future Improvements that would be most beneficial include: - Connecting the Steamboat Ditch Trail to the Tahoe-Pyramid Trail at Quilici Ranch through this area. - Creating a trail system that connects to Garson Road. - Establishing a trailhead, with parking. A restroom/sanihut with garbage cans would be nice, but just a trailhead with parking would be great. - Access to the Truckee River for fishing, picnicing, rafting - Hiking trails connected to the larger trail systems in the area - Trailhead parking - Picnic area - River access	The Plan proposes trailheads with parking, trash disposal and restrooms. The Plan also proposes river access, picnic areas, parking, and trails to connect to the larger trail systems.
4	Lori Bellis, Sierra Club	6/21/21	"Truckee River access is important to the community, so having more areas with river access is beneficial to everyone."	Comment noted. River access is proposed as part of the Plan.
5	Mark Freese, Nevada Division of Wildlife	9/1/21	NDOW's top priorities include angler and boat access. Recommendations: - "Create boat launch area and parking lot" - "Improve/create angler access (e.g. trails)"	The Recreation Access Plan proposes dedicated river access points that can be utilized for various recreational pursuits, including angling. There is a direct path proposed from the parking lot on the Carcione property to the river to provide a boat launch area.
6	Mark Freese, Nevada Division of Wildlife	9/1/21	NDOW's top priorities include public access for "wildlife viewing, hiking, conservation education." Recommendations: - "Trails system" - "Picnic area with shaded structures" - "Interpretive signs" regarding wildlife viewing, angling info, and responsible use about fire, weeds, dogs on leash (at least seasonally)	These elements have been incorporated into the Recreation Access Plan. Interpretive signage would be developed during the design phase of the project.
7	Lynn Zonge	9/9/21	Strongly "urges Washoe County to consider how these properties could fit into a larger linear greenbelt along the Truckee River. A linear parkway would tie the county land together as well as with cities and other outlying Washoe County properties. Would be great to have the County properties tied together via a river trail between I-80 and Dorostkar. Ideally, this would include a walking/biking path with amenities (trash, restrooms). It could also be nice to have a place on either or all properties for boaters to stop, get out of their boats and picnic. While these properties are just upstream of Mayberry Park, which offers restrooms (seems like this is only sometimes?), trash receptacles, (running water would also be great!), still the properties of Carcione and Canepa offer other views and natural resources not provided at Mayberry."	Comment noted. Picnic areas, trash receptacles and restrooms are proposed as part of the Recreation Access Plan.
8	Karen and Terry Melby	9/27/21	"If the trailhead was constructed at the end of Mario Road, it is our opinion that the majority of users would continue to use the gravel area between the tracks above the old bridge which 99% of the hikers use now because it is shorter distance."	Washoe County staff note that some members of the public do park illegally in the railroad right-of-way on the the north side of the Truckee River and may continue to do so even if formal parking is provided on the south side of the river. The illegal parking is in between the railroad tracks and parking on the Canepa Ranch property would provide a safe and legal option for the public.
9	Karen and Terry Melby	9/27/21	The "hole in the wall" should not be promoted as a destination because "3 dogs have drown, that we know of, in the last two years." Also concerned about vandalism of the fragile mail arrow.	The "Hole in the Wall" was removed as destination in the Plan.
10	Karen and Terry Melby	9/27/21	"The enclosed area along the river is a hydrogenating power plant along with a training area for the electrical field crews. NV Energy and TMWA control the gate, the access road and we believe the bridge across the river. We are not sure if they would be interested in having increase activity near this hydroelectric generation and high voltage area."	NV Energy and TMWA were contacted as part of the project. Access to the lower portion of the Canepa parcel was removed based on their feedback.
11	Karen and Terry Melby	9/27/21	As someone who has had to worked with the railroad on projects in the past (River Inn), Union Pacific Railroad can be difficult..."	Comment noted.
12	Karen and Terry Melby	9/27/21	"We think that the development of the Carcione property as a County Park makes more sense and it is close to the Mogul offramp. We think that using the Carcione Site as a trailhead could provide access to the river for rafts and such and is currently being used by the fishermen. The addition of a pedestrian bridge over the river would be a nice tie in. The historic buildings should be preserved and used as interpretive sites for their historic significance."	The Recreation Access Plan proposes access to the river on the Carcione Property as well as a pedestrian bridge to connect the Carcione property to the public lands sysem. The historic ranch house is proposed to be mothballed and preserved for interpretation.
13	Luke Bucci	9/30/21	"These spaces would offer little to nothing over current access points to the Sierra, it would NOT improve public safety as stated on Page 17 (Vision page) - quite the opposite, and would further deter wildlife that keep away from human activity, and would further injure the already fragile Truckee River."	Comment noted.
14	Josh Bronitsky	12/9/21	"What I'm thinking is that Reno, and the surrounding areas, are badly in need of additional parks and playing fields. Exacerbating the issue is the planned construction of a pool at the Moana sports complex will reduce the fields at the play area by 30%. Has there been any discussion about developing Canepa or Carione open spaces into a sports field complex/playground to serve the community?"	Given the site constraints (access, flood plains, etc.) and natural/cultural/historical resource values of the property, a sports complex would not likely fit with the surroundings. Support for these amenities was not demonstrated in the surveys.

Site Development CONTINUED				
#	Commenter	Date	Issue/Comment	Response
15	Steven Bajo	12/23/21	The Carcione trails and area are remarkably clean from trash and debris. Hikers and their dogs are always respectful. By constructing a parking lot with shade structures, pit toilets and putting up signage, I don`t feel that is “enhancing” an already magnificent, accessible trailhead and trails.	Comment noted.
16	Steve and Chris Bridges	12/26/21	"We are definitely opposed to bathrooms or any other type of development along the river."	Comment noted.
17	Mary and LaMont Johnson	12/28/21	Concerned about potential trash impacts. Opposed to picnic areas and parking lots.	See response to Crime and Domestic Disturbance Comment #1
18	Luke and Naniece Bucci	12/29/2021	Concerned about "serious safety issues with unmarked and busy train crossings."	Improvements would only be developed on the Carcione property if Washoe County were able to secure a public railroad crossing and develop the required associated safety improvements.
19	Belli Ranch Estates HOA	1/3/2022	"We must stress to you that putting a parking area at the end of a road in an area that has high potential for fire danger with no alternative egress points is foolish. We in Belli Ranch are constantly on guard regarding potential wildfires in an area that has historically been affected. To allow non-residents to come and go into this area and picnic, potentially grill, smoke and dispose of garbage or flammable waste is a recipe for disaster."	During the design and permitting phase of the project, Washoe County Parks would comply with any conditions or requirements imposed by Emergency Management and Truckee Meadows Fire Protection District. Washoe County Parks will continue to assess the viability of an alternative emergency egress route. No barbeques or fire pits are proposed as part of the plan.
20	Belli Ranch Estates HOA	1/3/2022	"We understand that you feel the Carcione and Canepa properties provide attractive access to the “back country” and to the Truckee River. They also provide an attractive nuisance to people who would abuse these areas by overnight camping and even longer-term stays (can we call it homeless encampments?). We are aware that many of the parks along the Truckee River are plagued with this and that even if people are chased out of the parks, they simply move a few yards away, and still avail themselves of the facilities. This behavior represents a real threat to Belli Ranch residents. We know your job is to provide parks and recreation to all residents of Washoe County. However, small parks should be local. They should not be destination points for the general public. The fact that the Canepa property is adjacent to Belli Ranch and that residents here are unilaterally opposed to any infrastructure development should be a wake-up call: the local residents do not want to see development of this area. As for the Carcione property, this represents an area with much more "potential" for a local park. It can provide more parking, river access, plenty of area for equestrian activities (one of our Board members used to board her horses there and ride in the fields and even across the river), and restrooms, as needed. Keeping all of this infrastructure on one side of the river is much more responsible and can lead to better utilization of the park rangers or maintenance staff. Accessing the Canepa property is still possible, but with restricted access and to non-motorized vehicles only."	Trails are regional in nature and serve regional recreation needs. See response to Crime and Domestic Disturbance Comment #1.
21	Heather Edmunson, TMWA	2/14/2021	"TMWA would like to have permission for staging on 038-182-05 for when we need to work on the ditch or forebay structure in the future."	TMWA has an easement for staging purposes.
22	Heather Edmunson, TMWA	3/10/2022	"Specific attention will need to be put toward drainage design including drainage conveyance all the way down the hill so that there is no sheet drainage across the road, erosion to the road, or spillover in to the TMWA Hydro or NVE Switch yard/training facilities located below. There was significant damage occurred to the plant back around (2005?) with flood water coming off the hill and through the area being considered for the Easterly parking area. We would recommend that the drainage design be submitted to our Engineering Department for review once the design was complete. We will also need a drainage culvert installed throughout the length of the existing drainage ditch across from the Forebay so that the area could be flattened and made useful for TMWA vehicle maneuvering. Catch basins could be installed at the West and East ends of the culvert and connected to the drainage routed down the hill.	During the design and implementation phase, Washoe County Parks would comply with all Washoe County engineering and code requirements, including those related to drainage and hydrology.
23	Heather Edmunson, TMWA	3/10/2022	TMWA "would request some type of permanent easement for construction materials/equipment laydown area within the remainder area across from the Forebay with language that would include closing the two trail parking areas to the public access when there is significant project construction taking place (except for an exclusion for Besso’s access)."	TMWA would need to submit a Parkland Easement Application for Washoe County Parks to process this request.
24	Heather Edmunson, TMWA	3/10/2022	"...because of the increase in public traffic to the area we feel that some additional security fencing is needed around the perimeter of the Afterbay (East side of the Forebay). We would request that these safety improvement construction costs be reimbursed by Washoe County."	Comment noted.

Private Property Impacts				
#	Commenter	Date	Issue/Comment	Response
1	Luke Bucci	9/30/2021	"There is great concern over trespassing into private properties as trails are already in private property (which you indicated in the Plan for Steamboat Ditch!). Not just Belli Ranch homeowners and residents, but Boomtown, Sierra Pacific and the railroads."	One of the issues that this plan seeks to address is trespassing on railroad right-of-way. The public is currently illegally parking in this right-of-way as there are no dedicated parking areas on the public properties. Additionally, should the trailheads be built, wayfinding signage would be installed to identify public trail routes, helping to alleviate confusion and unintended trespassing on private property.
2	Luke Bucci	12/29/21	Concerned that development will lower home values.	Studies have shown that trails increase, or have no effect, on property values.
3	Luke Bucci	12/29/2021	Opposes the Plan due to potential trespassing on private property.	See response to Private Property Impacts Comment #1.
4	Randy Mezger	2/22/2022	Disappointed in the preferred bridge location and potential privacy impacts on neighboring properties.	A second bridge option was added for further study during the design phase of the project.
5	Paul MacNeilage	2/24/2022	"Our main concern is the proposed new trail along the river connecting the Canepa to the Carcione properties, since we are across from the Canepa property, a little downstream from the existing bridge. The terrain there is quite steep and unstable, so we are wondering what the plan is for the exact path the trail would follow and what options we have to provide input on those decisions, since it will likely impact privacy on our property in one way or another."	The specific trail alignments will be identified during the design phase. The goal is to develop sustainable trail connections, which would not require armoring or unnecessary natural resource impacts. Trail development on parcels administered by the United States Forest Service would need to comply with federal regulations, which may include a further opportunity to provide public comment.
Natural Resources and Wildlife				
#	Commenter	Date	Issue/Comment	Response
1	Lynn Zonge	9/9/2021	The County will want to consider the Source Water Protection Areas in their planning and zoning. You can find the Source water protection areas mapped on this web site and if you would like the GIS shape files for them, please let me know. Check out this web site: http://washoecountycleanwater.org/. These properties are upstream of the Chalk Bluff Diversion and the Glendale Diversion so Source Water protection is a strong consideration.	The Sourcewater Protection Plan shall be utilized during the design phase of the project.
2	Mark Freese, Nevada Division of Wildlife	9/1/2021	NDOW's top priorities include a weed management plan, so not spread weeds and managing for open space values.	The Carcione and Canepa Ranch Recreation Access Plan includes natural resource recommendations. Washoe County Parks follows best management practice for weed control included in their Integrated Vegetation Management Plan.
3	Tina Nappe	12/14/2021	Washoe County Parks "will be adding many new opportunities for hiking and we will all enjoy the opportunity. But drop the 'wildlife' aspect. I see nothing in this plan that is good for wildlife and a lot that will be bad. If one looks at Doroskar Park there are trails to the water every few feet and numerous trails that go off the planned trail to both highways. Only fencing would limit access. And while I think dogs should be on a leash and you might try to require leashes, many dog owners will ignore the constraint, as I sometimes did when I had a dog."	The plan includes seasonal leash requirements and mitigation for mule deer.
4	Tina Nappe	12/14/2021	"I would have liked to see some effort to really protect wildlife and to have features on plants. If there is a way to protect lands that still have sagebrush, I would support fencing it off. But last time I was coming on one of the many trails off the Steamboat Ditch, I noticed new trails coming right off the ditch dropping down hillside to the creek. So whatever your plan projects, the public will use it as stepping stone to initiate their own trail."	Interpretive signage is proposed, which may include information on native plants and wildlife. In partnership with the Forest Service, Washoe County Parks would assess any existing social trails for potential decommissioning.
5	Terry and Karen Melby	12/22/2021	Commenter is "against putting the parking lot at the edge of the meadow and developing a new trail across that meadow, as proposed in the Canepa plan.The meadow and open space presents a rural feeling, the parking lot takes away from that and represents more of an urban flavor. The proposed new path cutting across the meadow also takes away from that rural flavor it will also cut through a wet and marshy area in the center of that meadow which is wet year round from a hillside spring. This is also a bird nesting area and natural wildlife hunting ground. We see dead animals in this meadow. Last year we found a dead deer with cougar tracks."	See response to Traffic and Access Comment #21.
6	Tina Nappe	12/24/2021	"One of the aspects that I see happening is that many people want a bit of personal space when they get to the river. If currently available spaces are occupied, they carve out another. As a result there is less and less vegetation along the river including Oxbow, Doroskar, Idlewild."	The Plan identifies vegetation management goals. During project implementation, weed management and site restoration plans should be developed using the best management practices and tools provided in the Regional Parks and Open Space Integrated Vegetation Management Plan.
7	Tina Nappe	12/24/2021	"Fencing some areas to divert trail development is a possibility. The fencing would have to be strong to discourage access. I don't see deer being able to share parks without strong dog control or nighttime use. Maybe instead of using the word "wildlife" each park could develop a wildlife plan."	Comment noted.
8	Kathleen Smith	12/30/2021	"We love our wildlife, deer, bald eagles, herons, etc. all are at risk when people intrude. Keep this area natural."	Comment noted.

Natural Resources and Wildlife CONTINUED				
#	Commenter	Date	Issue/Comment	Response
9	Terry and Karen Melby	1/6/2022	"The proposed new path cutting across the meadow also takes away from that rural flavor it will also cut through a wet and marshy area in the center of that meadow which is wet year round from a hillside spring. This is also a bird nesting area and natural wildlife hunting ground. We see dead animals in this meadow..."	See response to Traffic and Access Comment #21.
10	Katie Andrle, NDOW	2/7/2022	NDOW supports leash requirements during mule deer winter seasonal restrictions at a minimum (December 1 – March 30).	Season leash requirements are included in the Recreation Access Plan.
Trails				
#	Commenter	Date	Issue/Comment	Response
1	Lori Bellis, Sierra Club	6/21/2021	Trends: More people are getting outside and multiple user groups are using trails, so making trails usable by all non-motorized groups is important. Also separating motorized and non-motorized trails allows for a better user experience.	All the trails identified in the Carcione and Canepa Ranch Recreation Access Plan are proposed to be non-motorized, multi-use trails.
2	Mark Freese, Nevada Division of Wildlife	9/1/2021	NDOW does not support use of OHVs in this area. The adjacent Forest Service lands are better for OHV use. It may be okay to consider allowing access through the properties, but not to encourage OHV use on site.	All trails identified in the Carcione and Canepa Ranch Recreation Access Plan are proposed to be non-motorized. There are several existing road access easements that will remain available for use by the Forest Service and the Steamboat Canal and Irrigation Company. Otherwise, motorized use outside of the designated trailhead parking area is not supported in the plan. OHV use is also prohibited in neighboring lands managed by the US Forest Service, pursuant to the Martis Creek Travel Management Plan.
3	Karen and Terry Melby	9/27/2021	"The Steamboat maintenance road has an easement through private properties and the homeowner's association for Belli Ranch. Parts of the ditch trail are gated off because they are private property. This area should not be promoted or encouraged as part of the trail system. The Steamboat Ditch Company needs to be involved so they can maintain their access to the ditch which is maintained numerous times a year."	Washoe County has coordinated with the Steamboat Canal and Irrigation Company to ensure that their access is maintainted. The Plan does not identify the Steamboat Ditch maintenance road as a trail, but staff do understand that the community uses portions of the road for recreational purposes. It is staff's understanding that Steamboat holds a prescriptive, non-exclusive easement for the road and that public use is left to the discretion of the underlying property owner.
4	Jean Bechdolt	1/3/2022	"There are several access areas to the trails and they are used by many people. Your plan for bikers, hikers and equestrian use is being implemented already... Some of the trails in the area are very narrow and you can't see foot or bike traffic approaching around the turns... . If you are proposing this for equestrian use it doesn't blend well with all the other trail traffic. The bikers ride very fast and the dogs run loose which could cause an accident with dogs or people being hit by bikers. So far everyone I have come across on the trails have been very polite and considerate of the horses, but with more trail traffic we are going to see more problems..."	Trail etiquette signage will be posted at the trailheads.
5	Terry and Karen Melby	1/6/2022	"There are no existing trails in this area just dirt service roads for the Steamboat Ditch and the NV Power Lines."	Comment noted. However, the dirt service roads are often used by recreationists.

Cost Estimates

APPENDIX H

October 14, 2024

Joanne Lowden
Natural Resource Planning Coordinator
Washoe County Community Services Department
1001 E. Ninth Street
Reno, NV 89512

RE: Carcione Property Bridge Project Fee Estimate

Dear Ms. Lowden:

NCE is pleased to provide Washoe County with a Level of Effort (LOE) estimate for design work and permitting for the Carcione Property Bridge Project near Mogul, Nevada. NCE understands that there are two bridge locations, and that the preferred bridge location is Bridge Alternative 3. Bridge Alternative 3 connects the Carcione property to the U.S. Forest Service (USFS) property across the Truckee River. Washoe County will be submitting a Recreational Trails Program grant application. The Recreational Trails Program is administered by the U.S. Department of Transportation's Federal Highway Administration (FHWA), due to this, NCE assumes the National Environmental Policy Act (NEPA) lead agency will be the FHWA. However, coordination with other involved federal agencies such as U.S. Forest Service (USFS), the Federal Emergency Management Agency (FEMA) and U.S. Army Corps of Engineers (USACE) will also be required to address their NEPA responsibilities.

As requested during our September 18, 2024 meeting, Task 1 will include the two bridge locations, and Tasks 2-10 are only focused on the preferred bridge – Bridge Alternative 3, which will span the Truckee River.

Based on your September 16, 2024 email, below is a general summary of the work requested, task assumptions, and a LOE estimate for the list of Tasks below.

Requested Tasks:

Task 1 - Bridge Siting and Feasibility - Estimated Cost: $25,000

NCE will conduct a site visit to the Carcione property and review the two proposed bridge locations to gather relevant data and assess their existing conditions. NCE will confirm the assumptions and understand the rationale for determining that Bridge Alternative 3 is the preferred location from both a design and environmental perspective. NCE will prepare a feasibility report and preliminary (15%) plans for review based on the preferred bridge location and bridge type (pre-manufactured single span for Bridge Alternative 3). This will include results from preliminary desktop research, database searches, and document review to identify potential environmental constraints or opportunities on each alternative site for both locations. Resource areas to be considered will include cultural resources and a range of environmental topics.

Deliverables:

- Draft and Final Site Review and Feasibility Reports
- 15% bridge siting plan set

300 E. 2nd Street, Suite 1210
Reno, NV 89501
(775) 329-4955
www.ncenet.com

Assumptions:

- Based on the location for Bridge Alternative 3

Task 2 - Coordination with the USFS and FEMA - Estimated Cost: $1,800

NCE will coordinate with the USFS and FEMA to determine the technical studies required.

Deliverables:

- A list of USFS technical studies and response to FEMA request for information

Task 3 - Site Survey - Estimated Cost: $10,000

This task includes the topographic survey and mapping necessary to complete the analysis and design of the bridge foundations. It will include the establishment of horizontal and vertical survey control, limited ground survey of the bridge foundation locations and a review of existing survey and other information for property line and easement locations (if any).

Deliverables:

- Topographic Survey Base Map

Assumptions:

- Topographic surveying and mapping for bridge siting/location and design only
- Bathymetric survey and associated mapping not required
- Boundary survey not required

Task 4 - Hydrology/Hydraulic Study - Estimated Cost: $10,000

NCE will conduct a hydraulic analysis for the proposed pedestrian Bridge Alternative 3 located on the Truckee River using existing hydraulic models. The analysis will be required to obtain a Certificate of No Rise, ensuring the bridge construction will not increase the base flood elevation. Collect all necessary hydrologic and hydraulic data, including river flow rates, cross-sectional profiles, existing models, and historical flood data as required. Review existing hydraulic studies, maps and models for the project area.

Deliverables:

- Data collection summary
- Hydraulic analysis report
- Certificate of No Rise application

Assumptions:

- Single span bridge at the location of Bridge Alternative 3
- USACE Section 408 Permit required

- Hydraulic analysis will be completed with the Carson Truckee Water Conservancy District (CTWCD) Hydrologic Engineering Center's River Analysis System (HEC-RAS) hydraulic model maintained by the State of Nevada with a steady state flow of 14,000 cubic feet per second

Task 5 - Geotechnical Investigation - Estimated Cost: $140,000

Provide a geotechnical investigation that will include research, field exploration (borings), field and laboratory testing sufficient to develop geotechnical recommendations for the bridge foundations. A CTWCD Application for Flood Channel 408 Encroachment Permit (408 Permit Application) will be completed and submitted to CTWCD.

Deliverables:

- Draft and Final Geotechnical Investigation Reports
- Draft and Final 408 Permit Application

Assumptions:

- Based on the location of Bridge Alternative 3 and single span pre-manufactured bridge
- Foundation design included in item 8 below
- A USACE 404 or NDEP 401 permit will not be required
- Access to U.S. Forest Service lands provided

Task 6 - Field surveys, reports, and consultation (ESA, Sec 106) to support EA (Cultural, Biological, Sensitive Plant, Noxious Weed) - Estimated Cost: $185,000 (see below for breakdown)

The task estimate includes the assumption that the following field surveys and reports will be prepared to support the environmental assessment:

Cultural Resources - Estimated Cost: $70,000

Based on a preliminary review of the project area within the Nevada Cultural Resources Inventory System (NVCRIS), several cultural resources are in the immediate vicinity, including both archaeological and architectural resources. In addition, the project area was discussed in a Class I Overview (archival review) in 1981, but has never been subjected to a formal, Class III pedestrian inventory. The project is located adjacent to the Truckee River, so the potential for human habitation and other resource exploitation is high. Furthermore, the entirety of the Truckee River is considered a Tribal Cultural Resource by local tribes.

It is assumed Section 106 compliance will be required for this project due to federal involvement. Recommended next steps include the following tasks:

- Area of Potential Effect (APE) development
    - This will involve coordination and approval from the lead federal agency

  - Project related direct, secondary, and indirect effects to historic properties will be taken into consideration

- Archival research
  - Research various archives including agency files, requests to the State Historic Preservation Office to acquire nearby inventory reports, newspaper archives, and historical map and imagery research
  - The task may involve an office visit to the BLM, Sierra Front field office in Carson City
- Fieldwork
  - The APE will be inventoried to current Class III survey standards (i.e., pedestrian survey utilizing 30-meter transect spacing) by a Secretary of Interior (SOI) qualified archaeologist (or under direct supervision of an SOI qualified archaeologist)
  - An architectural inventory will be conducted to Nevada State Historic Preservation Office (SHPO) standards by an SOI qualified architectural historian
  - It is assumed up to 10 resources (archaeological/architectural) will be identified within the APE
- Reporting
  - It is assumed stand-alone archaeological and architectural reports will need to be prepared for this project
  - Archaeological resources will be documented on IMACS forms
  - Architectural resources will be documented on ARA forms
- Native American consultation will be the responsibility of the lead federal agency. NCE is not responsible for Native American consultation.

Deliverables:

- Draft and final APE map delivered to the lead agency
- Draft and final archaeological and architectural reports delivered to the lead agency (if the client wishes for a copy of the archaeological report, a version with sensitive information redacted will be provided)

Assumptions:

- The cultural inventory will include only the Carcione property (approximately 30 acres) – a consideration of the Canepa property is not included in this LOE
- Up to 10 archaeological and/or architectural resources will be identified
- The project will not introduce vertical elements or growth-inducing considerations; therefore, it is assumed the direct and indirect APEs will be coincident
- Stand-alone archaeological and architectural reports will be required meeting lead federal agency and NV SHPO standards
- All deliverables will be electronic

Aquatic Resources Delineation and Report- Estimated Cost: $15,000

Using the preferred Bridge Alternative 3 study area, NCE will conduct a formal USACE aquatic resources delineation, and an USACE Aquatic Resources Delineation (ARD) Report will be prepared. This effort will involve field work, the preparation of a USACE draft ARD Report, a final ARD Report, and a Request for ARD Verification or Jurisdictional Determination will be prepared to support the Final ARD Report. The final ARD will be submitted to the USACE with the USACE permit application.

The results of the ARD field work will be summarized in a short report and will be used to support NEPA.

In addition, the results of the ARD will be used to inform the location of the bridge placement so the bridge will span the federally jurisdictional waters of the United States (WOUS) and waters of the state of Nevada (WoS) resulting in no impacts to a WOUS or a WoS.

Deliverables:

- Draft Aquatic Resources Delineation Report to Washoe County
- Final Aquatic Resources Delineation Report (pdf), Aquatic Resources Excel spreadsheet (digital copy), and GIS digital data delivered to USACE, and Washoe County via email (or ftp)

Assumptions:

- The aquatic resources delineation field work will be completed by two NCE scientists in one, 10-hour day
- Any necessary rights-to-enter will be obtained by Washoe County prior to NCE conducting field work

Biological Resources - Estimated Cost: $100,000

Based on our current understanding there are seven federally listed special status species that have the potential to occur at the proposed bridge locations including California spotted owl (CSO), northwestern pond turtle (NWPT), cui-ui (CU), Lahontan cutthroat trout (LCT), Carson wandering skipper (CWS), monarch butterfly (MB), and Webber's ivesia (WI). Depending on habitat characteristics, there may be the need for both a reconnaissance-level and protocol-level surveys, depending on initial consultation with the U.S. Fish and Wildlife Service (USFWS). NCE proposes the following steps to complete the biological resources effort on this project for the preferred Bridge Alternative 3.

- Conduct background research
- Conduct reconnaissance-level field survey (1 day)
- Discuss results from reconnaissance-level field survey, focusing on habitat observations from the field survey with USFWS
- Confirm whether protocol-level surveys will be required by the USFWS
- Conduct protocol-level surveys for: WI, CWS, NWPT
    - CWS: 6 rounds (1 day per round)
    - NWPT: 4 rounds (0.5 day per round)
    - WI: 100% coverage in suitable habitat (1 day for survey and habitat assessment)

- Prepare a Biological Resources Assessment that presents the findings from the background research, reconnaissance-level and protocol-level field surveys, and findings of effect for federally listed special status species.

The estimated cost includes a biological resources assessment (BRA) to characterize biological resources on site including special status and common species, migratory birds, habitats, invasive plants, and aquatic resources. A habitat assessment and protocol level surveys will be conducted for CWS and protocol level surveys for WI. This approach aims to avoid Section 7 consultation with the USFWS, which would involve preparation of a Biological Assessment and federal agency consultation between the USFWS and the federal lead agency.

The proposed effort will involve background research with the Nevada Department of Wildlife, Nevada Division of Natural Heritage, and the USFWS Information for Planning and Consultation. NCE will also conduct a reconnaissance-level survey, habitat assessment, and protocol-level surveys, as described above. The results of the background research, field surveys, and habitat assessment will be presented in the BRA.

Deliverables:

- Draft and Final Biological Resources Assessment

Assumptions:

- The USFWS will require no Section 7 consultation
- Bridge improvements will span the USACE 404 jurisdictional limits (ordinary high water mark and riparian corridor) and there will be no in-river impacts.
- MB is a candidate species and will require no consultation

Task 7 - NEPA Compliance - Estimated Cost: $62,000

This estimated cost assumes that this is an application for funding under the Recreational Trails Program funded by FHWA and administered by the Nevada Department of Transportation (NDOT). NDOT typically will request specific technical documentation and prepare NEPA compliance documents in house per 23 CFR 771. A project that does not involve adding new vehicle lanes and enhances alternatives mode of transportation is typically categorically excluded under NEPA. According to FHWA regulations, actions like the construction of pedestrian or bicycle facilities, including bridges, typically qualify as Categorical Exclusions if they do not involve significant environmental impacts. Federal cross-cutting requirements such as the Endangered Species Act and National Historic Preservation Act will be addressed in Task 6. NCE will complete the additional studies needed to address federal statutory requirements and executive orders, as outlined below.

Each study will include the development of a draft memorandum from NCE to NDOT, to be reviewed by the County and NDOT. NCE will integrate comments and prepare and submit final documents to the County for delivery to NDOT.

Metropolitan Planning and Air Quality Conformity

NCE will verify with Washoe County Health Department, Air Quality Division which hydrographic basin the project is in and that the project will not be subject to air quality conformity requirements. In addition, NCE will

consult with the County that the project will meet the PM10 maintenance plan requirements. NCE will conduct an MSAT analysis and prepare a technical memorandum of the results.

The project will entail the use of diesel and gasoline equipment. NCE will prepare and recommend appropriate mitigation measures in a greenhouse gas and climate change technical memorandum.

NCE will identify whether the proposed project is included in the current adopted Regional Transportation Commission (RTC) Regional Transportation Plan (RTP), either exclusively or in a grouping of projects or activities, and the air quality conformity status of that plan. NCE will further identify whether the project is included in the Transportation Improvement Plan (TIP), and the TIP's conformity status. The air quality technical memorandum will discuss the attainment status of the project area, and whether the project is exempt from conformity review. Washoe County has met the federal carbon monoxide (CO) standard since 2004 and is now designated a federal "maintenance area." Washoe County is designated "attainment" for all other pollutants. Therefore, no CO or particulate matter hot spot analyses will be required.

Socioeconomics/Environmental Justice

NCE will identify minority and low-income populations by the analysis of 2020 Census data at the block level. Following FHWA guidelines on environmental justice, the technical memorandum will define "minority" and "low-income" populations. The analysis will determine whether the project would result in disproportionately high and adverse impacts on minority or low-income populations, and results will be documented in a technical memo.

Acquisitions & Relocations Required

NCE will describe any potential land acquisitions for right of way and whether displacements of residences and businesses may occur. This discussion will include current use, ownership, and the date and type of property transaction (such as lease or purchase). If federal funds are used to acquire property or the property is used as local match, then the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 must be followed and documented. No offers or appraisals may occur prior to NDOT's approval of a NEPA evaluation. Results will be documented in a technical memo.

Social Impacts and Community Disruption

NCE will collect data to describe the study area's demographic composition in terms of population, housing characteristics, and community facilities. Information sources included regional and local transportation plans, local comprehensive plans, and the U.S. Census Bureau. NCE will coordinate with local planners and community representatives to gather information about social conditions. NCE will assess the impacts of the proposed bridges on the community and identify any community resources that may be affected and the nature and extent of the effect. Results will be documented in a technical memo.

Use of Public Parkland and Recreation Areas

NCE will assess whether the bridge is located within a designated property in accordance with Section 4(f) of the U.S. DOT Act of 1966, as amended and 6(f) of the Land and Water Conservation Fund (LWCF) Act of 1965. If Section 4(f) resources are identified in the study area, a 4(f) memorandum will identify impacts to parks and planned parks, recreational facilities, and open space areas. The 4(f) memorandum will evaluate how each bridge would accommodate planned facilities, consistent with area plans. The memorandum will evaluate parks

and recreation facilities within 500 feet of the bridge for direct and indirect impacts. Impacts to parks and recreation facilities can include direct impacts, such as property acquisition; indirect impacts, such as modifications, traffic noise increases, visual changes; or temporary construction impacts, such as temporary access changes and detours. The memorandum will be used to prepare any required 4(f) determinations/findings required for FHWA approval.

Water Quality and Navigable Waterways

NCE will describe water resources located in the study area, including surface water, groundwater, and sole source aquifers, with a discussion of water quality, water supply, and stormwater management. NCE will identify existing conditions and potential impacts to water resources, including water quality. Through this analysis, NCE will determine whether National Pollutant Discharge Elimination System (NPDES) approvals will be necessary due to ground disturbance or point sources that may discharge pollutants into waters of the United States. A water quality and navigable waters technical memorandum will be prepared.

Impacts Caused by Construction

NCE will describe the construction plan and identify construction impacts with respect to noise, dust, utility disruption, debris and spoil disposal, air quality, water quality, erosion, safety and security, and disruptions of traffic and access to businesses or residential property. NCE will further identify steps that will be taken to provide alternatives or mitigate the impacts of construction impacts. Applicable local, state, and federal regulations, and any standards or BMPs that will be followed will be identified. If applicable, NPDES best practice measures will be identified.

Noise and Vibration Impact

The methodology employed for this analysis will be consistent with the NDOT Traffic and Construction Noise Analysis and Abatement Policy (Policy) for highway traffic and construction noise. A noise and vibration technical memorandum will be prepared in accordance with NDOT/FHWA procedures. The memorandum will include the results of the noise analysis for each receptor location and will include graphics showing noise monitoring sites, sensitive receptor locations, and noise abatement locations. Where noise abatement measures may be required, they will be included in the memorandum. A preliminary determination of reasonableness will be conducted for noise abatement measures.

Deliverables:

- Draft and Final Air Quality Technical Memorandum and all associated documents for Interagency Consultation (IAC)
- Draft and Final Socioeconomics/Environmental Justice Memorandum
- Draft and Final Acquisitions and Relocations Technical Memorandum
- Draft and Final Social Impacts and Community Disruption Technical Memorandum
- Draft and Final Environmental Justice Technical Memorandum
- Draft and Final Public Parklands and Recreation Areas Technical Memorandum
- Draft and Final Water Quality and Navigable Waterways Technical Memorandum

- Draft and Final Construction Impact Technical Memorandum
- Draft and Final Noise and Vibration Technical Memorandum

Assumptions:

- NDOT has determined that the appropriate NEPA class of action is a Categorical Exclusion (CE)
- No technical memorandum described in this scope of work will identify significant and unavoidable impacts because of the proposed project
- NDOT will prepare the CE determination in house, using the technical studies provided by the County team
- Any necessary rights-to-enter will be obtained by the County prior to NCE conducting field work
- Each technical memorandum may require up to two (2) rounds of revision with the County and NDOT
- Each round of revision, including NCE's time to address comments, is anticipated to take 30 days

Task 8 - Bridge Abutment and Embankment Stabilization Design - Estimated Cost: $70,000

Analyses of all field exploration, mapping and research findings and preparation of draft and final Geotechnical Design Reports. Foundation design for two locations for single span pre-manufactured pedestrian bridge. Prepare civil plans including design of foundations and erosion protection based on scour analyses.

Deliverables:

- Draft and Final Bridge Foundation Design Reports
- Preliminary, Intermediate and Final Foundation Design, Civil Plans and Specifications

Assumptions:

- Based on Bridge Alternative 3 and single span pre-manufactured bridge
- Bridge Plans and Specifications by others (Pre-Manufactured Bridge)

Task 9 - Permitting (USACE, NDEP, etc.) - Estimated Cost: $40,000

NCE understands that the preferred Bridge Alternative 3 will span the Truckee River and its riparian corridor. As a result of the bridge spanning, there will be no impacts to a WOUS or a WoS. Due to the bridge spanning the WOUS and WoS, Clean Water Act Sections 404 and 401 permits will not be needed, and a Nevada Division of State Lands Authorization to Use State-Owned Submerged Lands Permit will not be needed. However, the Truckee River is considered a USACE Civil Works Project, and therefore a Section 408 permissions must be received prior to any work being conducted. NCE assumes that groundwater will be encountered during excavation for the bridge footings. NCE anticipates the following permits would be required by the USACE and Nevada Division of Environmental Protection (NDEP) prior to any work being conducted:

- USACE Section 408 Permit
- NDEP Groundwater Discharge Permit
- NDEP Construction Stormwater General Permit
- Washoe County Dust Control Permit

Deliverables:

- Draft and Final USACE Section 408 Permit
- Draft and Final NDEP Groundwater Discharge Permit
- Draft and Final NDEP Construction Stormwater General Permit
- Draft and Final Washoe County Dust Control Permit

Assumptions:

- The bridge will span the Truckee River and therefore a USACE 404 permit, NDEP 401 permit, NDEP Working in Waters, and a Nevada Division of State Lands Authorization to Use State-Owned Submerged Lands Permit will not be needed

Task 10 - Engineer's Opinion of Probable Cost for Bridge Purchase and Installation - Estimated Cost: $5,000

This task includes the preparation of an engineer's opinion of probable cost of the bridge foundations, site work, erosion protection, river BMP's, construction permits, and the purchase and installation of a pre-manufactured bridge based on the final design.

Deliverables:

- Engineer's Opinion of Probable Cost

Assumptions:

- Pre-manufactured bridge cost, including design provided by manufacturer

Please contact me with any questions or to discuss at (775) 329-4955.

Sincerely,

NCE

Debra Lemke, PWS, CPESC
Associate Scientist

Proof of matching funds (example award letter)

APPENDIX I

Proof of Matching Funds for Carcione – Canepa Ranch Bridge Design and Permitting

A 10% match ($87,440.00) on the project total ($874,400.00) will be provided by Washoe County. The match will consist of cash match ($68,040.00) for the professional services contract and staff time ($14,400.00) for project management. Cash matching funds are provided through the Washoe County General Fund budget. The funds have already been secured and allocated to the project in the approved FY26 budget for Regional Parks & Open Space in account PK052114.

Support Letter 1

APPENDIX J

March 5, 2026

Brandon Bishop
Program Manager, ASO II
Nevada Conservation and Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Suite 1003, Carson City, Nevada 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707 | Mobile: 775-634-5906

Dear Brandon:

The Truckee Meadows Regional Planning Agency (TMRPA) offers its support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access and public crossings to open space. This bridge may reduce the need for vehicle use for those trying to utilize public trails and open spaces on either side of the Truckee River. This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region.

This letter of support also reflects ongoing collaboration between TMRPA, Washoe County, and other regional partners to foster a regionally connected and sustainable trail network under the aegis of the Truckee Meadows Trails (TM Trails) initiative. TM Trails helps to support work done at local jurisdictions by providing assistance with coordination, GIS data describing trails and trailheads, and through publication of the TM Regional Trails Plan which coalesces and presents the benefits and features of our existing trail network along with highlighting plans for future trails and trailheads in our region.

Given the nexus of our work with TM Trails and the proposed Carcione-Canepa Bridge Design and Permitting project we are pleased to offer our strongest support for this funding request. Please do not hesitate to contact me for any additional information.

Thank you,

Sincerely,



Jeremy Smith, PhD
Director of Regional Planning

United States Department of Agriculture | Forest Service | Humboldt-Toiyabe National Forest | Carson Ranger District
1536 South Carson Street
Carson City, NV 89701
775-882-2766

File Code: 1580
Date: February 20, 2026

Brandon Bishop
Program Manager
Nevada Conservation & Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Ste. 1003, Carson City, NV 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707; Mobile: 775-634-5906

Dear Brandon:

The Carson Ranger District of the Humbolt-Toiyabe National Forest would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access and public crossings to open space. This bridge may reduce the need for vehicle use for those trying to utilize public trails and open spaces on either side of the Truckee River.

This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

If you have any questions or concerns, please contact Brian Hansen, Recreation Officer at brian.c.hansen@usda.gov or 775-224-9960.

Sincerely,

MATTHEW D. ZUMSTEIN
District Ranger

Brandon Bishop
Program Manager, ASO II
Nevada Conservation and Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Suite 1003, Carson City, Nevada 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707 | Mobile: 775-634-5906

Dear Brandon,

The City of Reno Parks and Recreation would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access and public crossings to open space. This bridge may reduce the need for vehicle use for those trying to utilize public trails and open spaces on either side of the Truckee River.

This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region. Reno and Washoe County are committed to working together to create the best possible Regional Trail System.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

Thank you,

Nathan Ullyot

City of Reno

Director of Parks and Recreation

Cell: 775-505-4274

ullyotn@reno.gov

A 501(c)3 Non-Profit Organization
tahoepyramidtrail.org | info@tptrail.org | 775.825.9868
4790 Caughlin Parkway #138, Reno, NV 89519

Brandon Bishop
Program Manager, ASO II
Nevada Conservation and Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Suite 1003, Carson City, Nevada 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707 | Mobile: 775-634-5906

February 24, 2026

Dear Brandon,

The Tahoe-Pyramid Trail would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access, public crossings to open space and in the future, could provide a means to connect with the Tahoe-Pyramid Trail. This bridge may also help to reduce the need for vehicle use by those trying to utilize public trails and open spaces on either side of the Truckee River.

This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

Thank you for your consideration,

Mark D. Cameron
President & CEO
Tahoe-Pyramid Trail

(775) 450-5489 - 2601 Plumas Street, Reno, NV 89509 - www.onetruckeeriver.org

Brandon Bishop
Program Manager, ASO II
Nevada Conservation and Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Suite 1003, Carson City, Nevada 89701
Brandon.Bishop@dcnr.nv.gov
Office: 775-684-2707 | Mobile: 775-634-5906

Dear Mr. Bishop,

On behalf of One Truckee River, I would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

The proposed bridge will connect from the Carcione Open Space property across the Truckee River to additional public land use property. This bridge will provide connection from north to south, accessing multi-use trails, transportation paths, river access and public crossings to open space. This bridge may reduce the need for vehicle use for those trying to utilize public trails and open spaces on either side of the Truckee River.

This project, in collaboration with the United States Forest Service, provides access to public lands and recreational trails for residents and visitors to the Truckee Meadows region.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

Sincerely,

Iris Jehle-Peppard

Iris Jehle-Peppard, Executive Director

1526 Cole Boulevard, Suite 370
Lakewood, CO 80401
720.768.6385
djanda.com

February 23, 2026

Brandon Bishop
Program Manager, ASO II
Nevada Conservation and Recreation Program
Department of Conservation and Natural Resources
901 S. Stewart Street, Suite 1003, Carson City, Nevada 89701

Subject: Carcione – Canepa Ranch Bridge Design and Permitting project

Dear Brandon,

DJ&A would like to offer support for Washoe County's application for the Conserve Nevada Grant Program for their Carcione – Canepa Ranch Bridge Design and Permitting project. The application is seeking funds to cover all required work for bridge design and permitting including siting, structural design, environmental and cultural surveys, NEPA review, geotechnical and hydraulic surveys and reports, and permit applications.

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This project, in collaboration with the United States Forest Service, would provide access to public lands and recreational trails for residents and visitors to the Truckee Meadows region. DJ&A is currently working with RTC Washoe, Washoe County, and other local agency stakeholders to develop an implementation plan for the Truckee River Path to the east of this project site. This work effort has highlighted how important the Truckee River multi-use path is for recreation throughout the region. This project would be a great step towards expanding the benefits that the path provides.

We are pleased to support the funding of the Carcione-Canepa Bridge Design and Permitting project.

Sincerely,

Bill Delo

Bill Delo, AICP
Senior Project Manager
DJ&A