



WASHOE COUNTY

Annual Budget

Fiscal Year 2026
July 1, 2025–June 30, 2026

Washoe County
Nevada

Annual Budget

For Fiscal Year
Ending June 30, 2026

Alexis Hill
Chair, District 1

Michael Clark
District 2

Mariluz Garcia
District 3

Clara Andriola
District 4

Jeanne Herman
Vice Chair, District 5

Kate Thomas (Interim)
County Manager

Administrative Offices:
1001 E. Ninth St., Reno, NV 89512

www.washoecounty.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Washoe County
Nevada**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) has presented a Distinguished Budget Presentation Award to the **County of Washoe, Nevada** for its Annual Budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GFOA Recognition for Outstanding Public Service

GFOA Recognition for
Outstanding Public
Service



GFOA RECOGNITION FOR OUTSTANDING PUBLIC SERVICE

GFOA Recognition for Outstanding Public Service honors individual GFOA members for their dedication to the profession, their colleagues, their organizations, and their communities. The work of finance professionals is critical to government's ability to serve, yet it often happens behind the scenes.

GFOA's membership network includes many individuals who exemplify public service—supporting others, leading organizations through both good times and challenges, and making a positive impact on those they serve.

Highlighting the impact of public finance officers on their organizations and communities is also one of the best ways to attract new talent to the profession. Washoe County, NV **Budget Manager, Lori Cooke**, was a proud recipient of GFOA's 2025 Recognition for Outstanding Public Service.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

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**WASHOE COUNTY
NEVADA
COUNTY OFFICIALS
July 1, 2025**

ELECTED OFFICIALS

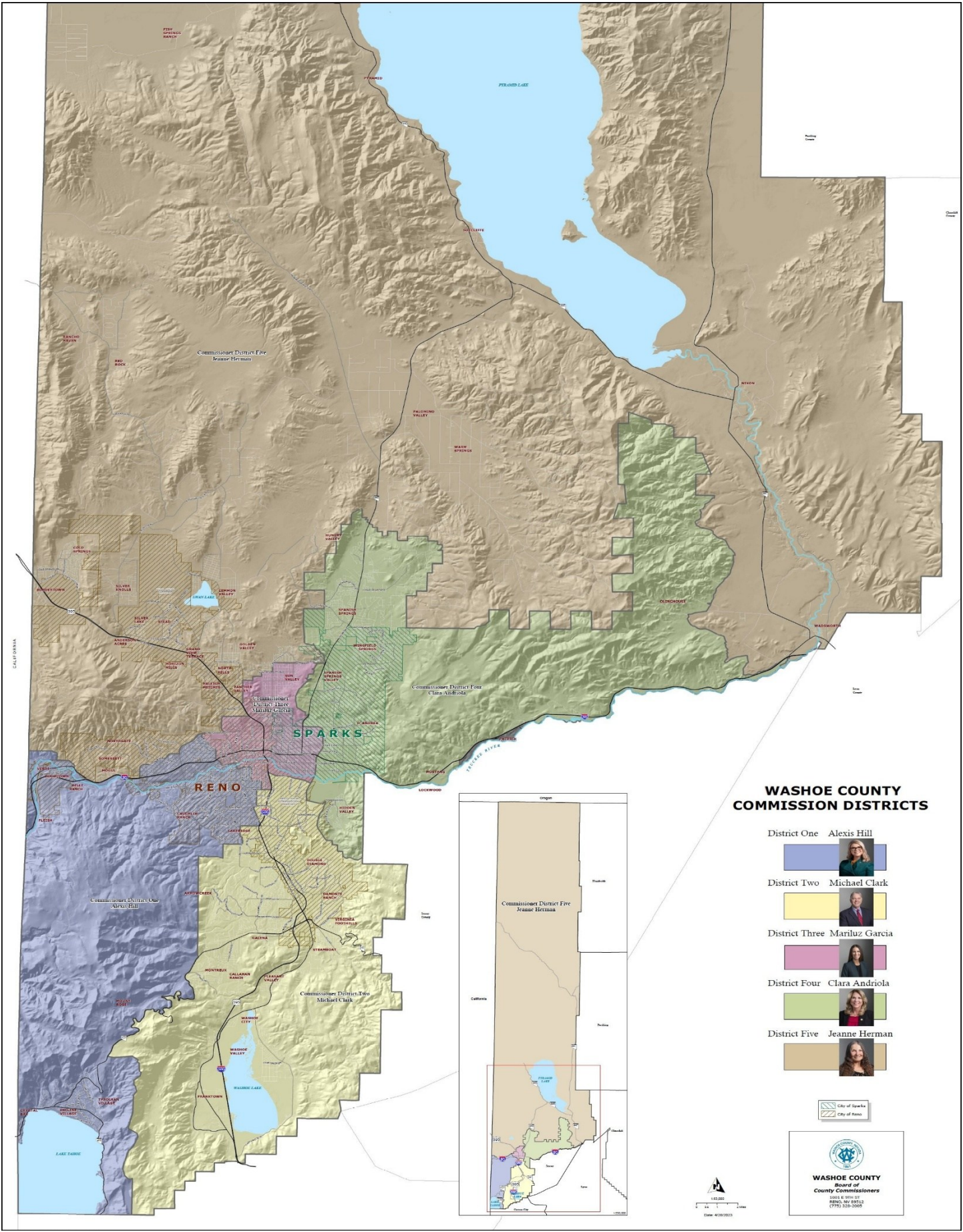
Chair, Board of County Commissioners, District 1	Alexis Hill
Vice-Chair, Board of County Commissioners, District 5	Jeanne Herman
Board of County Commissioner, District 2	Michael Clark
Board of County Commissioner, District 3	Mariluz Garcia
Board of County Commissioner, District 4	Clara Andriola
County Assessor	Chris S. 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 (Interim)	Kate Thomas
Assistant County Manager	Dave Solaro
Assistant County Manager	Kate Thomas
Chief Financial Officer	Abbe Yacoben
Alternate Public Defender	Kate Hickman
Chief Alternative Sentencing Officer	Vacant
Comptroller	Cathy Hill
Director of Community Services	Eric Crump
Director of Human Resources/Labor Relations	Patricia Hurley
Director of Human Services Agency	Ryan Gustafson
Director of Juvenile Services	Elizabeth Florez
Director of Library System	Vacant
Director of Regional Animal Services	Shyanne Schull
Director of Technology Services	Behzad Zamanian
District Health Officer	Chad Kingsley
Medical Examiner	Laura Knight
Public Defender	Evelyn Grosenick
Public Guardian	Tracey Bowles
Registrar of Voters	Andrew McDonald



Commission District Map





*Kate Thomas,
Interim County Manager*



*Abbe Yacoben,
Chief Financial Officer*

To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2026 (FY 2026) budget. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC or Board) and our commitment to providing superior services to all Washoe County residents and visitors, responsible stewardship of public funds, responses to emerging issues, and positioning ourselves to support the economic growth of our region. The budget also highlights the current state of local economic trends and outlines the new initiatives and significant changes in Washoe County's Fiscal Year 2026 spending plan.

The County continues to prioritize behavioral health, ensuring our seniors have superior programming, activities and support, in addition to forward movement toward large infrastructure projects such as a new courthouse and downtown development, an infirmary to assist with the rehabilitation of our incarcerated population and renovation of the Washoe Behavioral Health Facility (formerly West Hills). These impactful investments in our community will require significant financial, employee and community support. This budget builds upon last year's "first steps" toward those commitments.

Behavioral Health

Improving access to behavioral health supports for our community is a top priority for Washoe County. As such, we are facilitating a series of initiatives, in collaboration with our regional public and private partners, to improve lives.

The 988 Suicide and Crisis Line seeks to ensure that in our darkest days, help is always a call away and someone skilled in crisis intervention will come to you (mobile crisis teams) or provide a safe place to recuperate (Crisis Care Center). An expanded partnership between the State of Nevada, Crisis Support Services of Nevada, and Carelon Behavioral Health has led to increased 988 call center capacity. Currently, nearly 100% of calls from Washoe County residents are quickly and reliably answered by a skilled empathetic listener able to connect individuals to services when needed. Other key crisis system highlights include the Children's Mobile Crisis Response Team, and

Message From The County Manager

the Renown Crisis Care Center (both discussed below).

We are pleased to report during FY 2025, Washoe County assumed leadership and management of the Children's Mobile Crisis Response Team (MCRT) from the State of Nevada. MCRT provides in-home crisis response to children and families with emergent and time-sensitive mental health needs. The Program's goal is to maintain children safely in their homes, provide families necessary mental health tools and resources and avoid hospitalization whenever possible. We are excited to report that the first year of the MCRT Program has resulted in more than 90% of children remaining at home safely.

In addition, the Community celebrated the opening of the Renown Crisis Care Center (RCCC) in February of 2025. This 24/7 living room model provided a safe place to be and was staffed with behavioral health and medical professionals as well as peers with lived experience. This provided an ideal environment for crisis stabilization. Washoe County facilitates a coalition of partners that worked to make strong connections between the RCCC and 988, mobile crisis teams, law enforcement, Regional Emergency Medical Services Authority (REMSA), and other behavioral health providers to ensure there are many entry points to gain behavioral health assistance and a warm handoff for individuals in need. Unfortunately, due to the cancellation of some essential federal startup funding, the RCCC closed its doors shortly after opening. We remain optimistic that through the resiliency of the partnership between the State, County and Renown Health, this refuge for individuals in crisis will open again soon.

In 2024, the County purchased a 47,000 square foot behavioral health hospital which had been closed by a private operator, leaving no psychiatric beds for children. This gap in service was problematic for the community, so the Board of County Commissioners took the lead, and the vision was created to reopen the facility. Once opened, the 70-bed facility will provide a continuum of care model of therapeutic interventions for children and adolescents designed to address behavioral health diagnoses, develop life skills, confidence, and resilience, particularly for those who have experienced neglect, abuse, or adversity. We are delighted that the project is moving forward, thanks to various funding sources such as a \$14.5 million grant from the State of Nevada in addition to Washoe County's ARPA funding. We look forward to opening the new facility in the final quarter of 2026 and providing a new and critical service to our community.

Washoe County actively seeks to better meet the needs of individuals with behavioral health challenges and reduce involvement with law enforcement, the courts, jail, and the overall justice system. A multi-departmental and organizational team is implementing a research-based national practice known as the Sequential Intercept Model (SIM). Simply put, the SIM identifies touchpoints an individual experiencing a behavioral health crisis may have with the justice system and recommends best practices for diverting people from the justice system to offer help instead of incarceration. In collaboration with the Cities of Reno and Sparks, the coalition has mapped our current practices, identified strengths and gaps, and published a SIM Strategic Framework to guide our collective efforts over the next several years. Two early efforts showing great promise are Competency Court and the Jail Based Mental Health Unit.

The Competency Court reports that in Fiscal Year 2025, individual participants spent 3,485 days in community supervision and treatment rather than sitting in the Regional Detention Facility (Jail). The



Message From The County Manager

diversion from incarceration provides multiple benefits, including fair and efficient judicial outcomes, multi-disciplinary support (Second Judicial District Court, District Attorney, Public Defender, multiple state and local behavioral health and criminal justice agencies), reducing case backlog, and cost avoidance in the detention facility.

The County Sheriff's Office is proudly conducting a pilot program in the jail aimed at helping those with behavioral health needs. The mission is "to provide compassionate and comprehensive mental health treatment to individuals in custody, promoting wellness, dignity, and recovery. We aim to improve outcomes, reduce recidivism, and support reintegration into the community through respectful care and collaboration with our partners from the medical field and the courts."

This program exists as part of a system of programs within the Jail. It benefits the taxpayer by reducing the amount of time that an incarcerated person needs to spend in custody due to long waiting lists to receive competency restoration treatment by the State of Nevada. The treatment provided is very concentrated, including medication, therapy, classes, nursing care and many other intensive wrap-around services, and the bar is set very high using multiple angles of approach to improving the mental health of those identified by the courts as needing assistance. As a result, the reduced time a person is incarcerated can save Washoe County as much as \$900 per day, per incarcerated person needing mental health treatment. For the community, the program begins the reintegration process by stabilizing and improving the mental health of each individual so that when they leave the Jail, they have a better opportunity at becoming successful with not returning into the Justice System due to crimes they may commit in the community.

Senior Support

In May 2025, we completed a \$2.8 million remodel of the Washoe County Reno Senior Center, which boasts several beautiful upgrades, which include new lighting, flooring, kitchen, dining room as well as a remodeled library, restrooms and several other extraordinary improvements. The County completed a Sparks Senior Center flooring replacement which beautified and enhanced the Center's safety. Over the past two years, we have increased Homemaker Services (light cleaning, companionship, grocery shopping, etc.) by 37%, which helps seniors age in their home and in their community. During FY 2025, the County launched its PEARLS Program (Program to Encourage Active Rewarding Lives) to address mental health and isolation needs.

Further, the Reno Senior Center unveiled a new, state-of-the-art, healthcare option for local seniors and the broader community. In partnership with Anthem Blue Cross Blue Shield Nevada Medicaid and OnMed, the Center now has a tech-enabled care delivery system that will provide hybrid care to Washoe County. The OnMed CareStation is an indoor structure, described as a "clinic-in-a-box," offering individuals the opportunity to have real-time consultations with a licensed clinician, via high-definition audio-video capabilities and a comprehensive suite of medical devices. A second OnMed CareStation has been delivered to the Cares Campus Resource Center with a plan to open later this Summer.

Infrastructure and Projects

We continue to leverage our State and Local Fiscal Recovery Funds, American Rescue Plan Act (ARPA) funding for variety of transformational projects, including:



Message From The County Manager

In August 2024, the County completed Phase 3 of the Nevada Cares Campus by opening a 20,000 square-foot Welcome-Resource Center. The Welcome Center includes intake and training areas, case management, therapy and staff offices. It also serves diversion efforts to help people find safe housing. It also offers a single point of entry and enhanced security for the Campus. The 15-acre site now houses an emergency shelter, a Safe Camp, a resource center, the welcome center and a dining hall. More housing units are under construction. The \$18 million Center was funded by federal earmark secured by Nevada's bipartisan congressional delegation and ARPA dollars.

In December 2024, the County's Northern Nevada Public Health District broke ground on a new \$10 million Tuberculosis (TB) Clinic. The approximately 7,500-square-foot building will open to the community in the summer of 2026. The new building will replace the former TB Clinic, which was built in 1959 and up until 2016 was shared with the Washoe County Medical Examiner's Office. The building is being funded through American Rescue Plan Act (ARPA) dollars awarded by the State of Nevada and the Governor's Office of Finance.

The link to the County's approved ARPA projects, in addition to narrative and progress report, is located at the Washoe County ARPA Projects and Dashboard webpage: <https://www.washoecounty.gov/ARPA/ARPA%20Projects%20and%20Dashboard.php>

We continue to make progress on prior year priorities of transparency in elections, equity, affordable and permanent supportive housing, regionalization of dispatch and other emergency services, and achieving NetZero by 2050.

The Registrar of Voters, in partnership with the Nevada Secretary of State, has introduced a faster, more efficient mail ballot envelope sorter and four new mail ballot extraction machines to streamline ballot processing. Voters will also notice upgraded check-in technology at voter centers, fully integrated with the voter registration system. Efforts are underway to locate new voting centers in public and private facilities, prioritizing community needs, Americans with Disabilities Act (ADA) compliance, and efficient line management for improved voting experience.

The County continues to make great strides in implementing a multi-year language access plan to engage our community members in their preferred language when doing business with the County and to increase participation and effectiveness in public processes.

Our Planning team has been making changes to move the needle on housing challenges in unincorporated Washoe County. The Board adopted two sets of housing amendments during FY 2025. The first focused on reducing barriers for multi-family housing, and the second aimed to make it easier to establish missing middle housing types such as triplexes, quadplexes, and cottage courts. Updates to the Tahoe Area Plan kicked off in late 2024, focusing on incentives for affordable, achievable and attainable housing, in addition to broadening the area where accessory dwelling units are allowed within the Lake Tahoe area. Over 250 new senior affordable housing units in Spanish Spring also became available. In FY 2026, we look forward to providing additional resources for homeowners wishing to build accessory dwellings, providing more opportunities for mixed use projects in commercial areas, and creating incentives for achievable housing in the County.



Message From The County Manager

Over the last year, regional partners have collaborated on the implementation of a new Computer Aided Dispatch (CAD) and law enforcement Records Management System (RMS) with the goal of improving emergency response outcomes and service delivery. The project is scheduled to "go-live" in February of 2026.

As part of our commitment to community, the County's vision includes reducing greenhouse gas emissions to net zero by 2050. We have established a baseline level of emissions and inventory of vehicles and equipment. This allows us to prioritize and fund those items that are most impactful first; for example, we are analyzing converting fleet once vehicles have reached useful life. We are converting lighting fixtures to LED to save electricity and money. This is an ongoing project, and the County is committed to doing our part to improving our region's air quality, lowering energy bills and slowing climate change through green initiatives.

Priorities – Board of County Commissioners Vision and Strategic Plan

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

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

The Board of County Commissioners places a high priority on fiscal sustainability through its strategic vision and disciplined actions. As the region is facing flattening Consolidated Tax (C-Tax) revenue and property taxes increasing at a moderate pace (7.2% increase from FY 2025), we are experiencing the impacts of inflation, pension contributions and other wage-related costs increasing faster than total revenues are increasing. Over the next five years, general fund revenues are expected to grow at 4.6% annually and expenditures are forecasted to grow at 5.5% annually. This reflects a structural deficit which the Board of County Commissioners has been committed to addressing through budgeting vacancy savings, maintaining current staffing levels instead of increasing them regardless of need, monthly Board updates and beginning the upcoming budget process earlier. While these are indeed challenging times, we look forward to working collaboratively during the upcoming budget cycle to return to structural balance in the five-year forecast.

Part of the Board of County Commissioner's commitment to fiscal sustainability and supporting employees includes market-comparable pay and a transparent policy related to compensation. The Board recognizes the value of its employees. The Board's policy dictates that position salary scales will reflect the midpoint of comparable entities' scales. The 2023 classification and compensation study has been fully implemented and the fiscal impacts associated with multi-year collective bargaining agreements have been incorporated for Fiscal Year 2026. This demonstrates that commitment to fairness and transparency and gives an accurate baseline for the five-year financial forecast.

Based on our various challenges, Fiscal Year 2026 will be a year in which the County needs to focus



Message From The County Manager

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

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

- Distributed and collated pre-Budget Congress survey responses from departments
- Determined needs, assets to be shared and collective challenges
- Held the first all-Elected Official and Department Head collaborative Budget Congress
- Continued individual meetings with Commissioners-including additional follow-up
- Launched the Washoe County Checkbook <https://checkbook.washoecounty.gov/#!/dashboard>
- Held "Budget 101" and Washoe Checkbook public training session on July 22, 2025
- Continued process improvement per best practices and stakeholder feedback.

Washoe County is starting from a relatively stable financial position in part due to larger than anticipated Fiscal Year 2024 investment returns and lower-than-anticipated Incline Settlement final payments (both non-recurring). Additionally, thanks to the organization's collective discipline and cooperation, we have been able to weather some significant fiscal challenges in the recent past. This includes various unplanned emergency responses (N. Valleys flooding, Davis Creek Fire, Hidden Valley flooding, etc.), the AT&T Sales Tax Refund, our COVID-19 response, the Incline Settlement payments, historically high inflationary impacts, historically high PERS contribution rate increases, implementation of classification and compensation updates (Korn Ferry), multi-year collective bargaining agreements, etc. The impacts of these challenges were met without requiring budget reductions. This is quite an achievement, and departments have been instrumental providing teamwork and innovation, but we still face a challenging outlook over the next five years.

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

- Maintain Services
 - ◇ Make progress on Fundamental Service Review
 - * Inventory and discussion of essential/mandated versus non-mandated/desired services
 - ◇ Provide time for Department Heads/Elected Officials to collaborate with alternative service delivery options
- Commitment to Our Employees: Keep Employees Working
 - ◇ No layoffs/furloughs
- Use Reserves Wisely
 - ◇ Stabilize expenditure growth to bring into alignment with revenues.



Message From The County Manager

- ◇ Stabilization will ensure sufficient working cash to pay the bills and preserve fund balance for compliance with the Board's policy and statute.

Note that, based on a recent organizational assessment of the County Manager's Office, referred to as the Raftelis Report, changes to the strategic planning process are being reviewed for implementation. For more information on the Raftelis Report, the report and other information is publicly available by selecting "Meeting details" of the June 25, 2025, Washoe County Board of County Commissioners meeting (2:00 pm) at:

<https://washoe-nv.legistar.com/DepartmentDetail.aspx?ID=30765&GUID=4B8B322D-C2C5-48F3-899F-45F45D87C758&Mode=MainBody>

Economic Conditions

According to the Economic Development Authority of Western Nevada (EDAWN), the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in Technology and Manufacturing. In 2024, 22 companies announced relocations or expansions of their workforce in the Northern Nevada area. These companies will add a combined 1,900 new jobs with a record average hourly wage of approximately \$41/hour, or \$85,000/year.

While the regional economy continues to grow, the associated revenue growth rate has shown signs of slowing. Concurrently, the County continues to face the same economic pressures from inflationary impacts, including relatively high interest rates and permanent price increases, to labor shortages as seen in many urban regions in the nation. Washoe County's June 2025 unemployment rate was 4.6% (compared to 5.0% rate in June 2024), which is slightly higher than the 4.1% U.S. average, but lower than the 5.4% Nevada rate. As a leading economic indicator, the County keeps a close eye on employment/unemployment data. *"As we conclude the first six months of 2025, this report shows that the same trends continue – slow but steady job growth overall, a small decline in the unemployment rate, and labor force participation that continues to outperform the nation. This month, we saw a noticeable decline in government employment, focused on the local school districts and state higher education system. While summer vacation causes a temporary decline in these industries from May to June, those declines were more pronounced this year and lead to a seasonally adjusted decline of 4,000 jobs in state and local government from May to June,"* said David Schmidt, Chief Economist. Affirming this observation, it's reported that the Washoe County School District continues to face a critical labor shortage.

Washoe County continues to adapt to the post-COVID new normal which includes waning federal grant funding and higher prices. The increased prices are widespread, and this is most visible in construction projects and capital improvements. We continually monitor for new revenue and expenditure trends – including the impacts of the Fiscal Year 2024 salary study, Fiscal Year 2025 collective bargaining agreements, and Fiscal Year 2024 and 2026 Public Employee Retirement System (PERS) contribution rate increases - in addition to other inflationary impacts on the County's budget.

Consolidated Tax (C-Tax) is one of the County's largest and most elastic general fund revenues. Comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening when the economy slows. The County's C-Tax receipts have been slowing over the past



Message From The County Manager

two years. In addition, due to the modernization of technology systems at the State of Nevada Department of Taxation, we have limited current fiscal year information on taxable sales. Further, the November 2024 distribution, received in January 2025, was approximately half of the anticipated amount. Year-to-date, C-Tax distributions are lower than compared to the prior year by \$2.6 million, or 2 percent. The County has responded by revising its Fiscal Year 2025 year-end forecast for C-Tax from the original budgeted increase of 2.5% to an estimated increase of 0.0% over the prior fiscal year. In addition, the Fiscal Year 2026 Budget assumes a 2.0% increase in Consolidated Tax (C-Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 2.75% in Fiscal Year 2030.

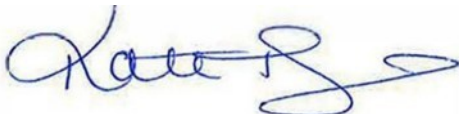
Property tax is the County's largest single revenue source. Fortunately, property tax is relatively stable. While Washoe County's housing market has been impacted by rising interest rates and elevated prices, single-family residential home sale values have increased 38% over the past five years, from \$424,995 in June of 2020 to \$585,000 in June 2025. When comparing June 2024 to June 2025, home sales values only increased 0.9% (June 2024 = \$580,000). Nevada Revised Statute provides a tax increase cap of 3.0% on residential and 8.0% on non-residential property. Therefore, collections can only increase by the statutory amount, regardless of value and sales price. Total property taxes are projected by the State Department of Taxation to increase 7.2%, from \$311.8 million in Fiscal Year 2025 to \$334.1 million in Fiscal Year 2026. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in Fiscal Year 2026 is mostly attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

Amidst the various challenges, the County successfully managed its debt portfolio and received an upgrade to AA+/Stable from S&P Global in April 2023, and in August 2024, received an upgrade on its sales tax-pledged bonds from Aa3 to Aa2, the same rating for the county's other issuances, from Moody's Rating Agency.

Conclusion

Washoe County will continue to maintain strong and healthy fund balances for Fiscal Year 2026. The Final Fiscal Year 2026 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible. The County recognizes fiscal sustainability as a strategic priority and continues to apply fiscal discipline and restraint while pursuing its commitment to regional leadership and quality customer service.

Sincerely,



Kate Thomas
Interim County Manager



Abbe Yacoben
Chief Financial Officer

Please see additional details in the following "Budget in Brief" section.



Budget In Brief

Total Fiscal Year 2026 (FY 2026) appropriations (expenditures/expenses, contingencies and transfers out) for 23 Governmental and six (6) Proprietary funds are \$1.076 billion, see chart below. This represents a \$81.9 million, or 7%, decrease compared to the Fiscal Year 2025 (FY 2025) final budget. The majority is reflected in the capital project funds. However, due to a change in the budget process, it's estimated that capital project funds will have budget appropriation increases of \$80 million during the FY 2026 fiscal year compared to the final budget.

Washoe County Budget

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

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

No new positions in any fund

No position reclassifications resulting in cost increases—must have commensurate offset

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

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

- ◊ The remaining Library Expansion Fund balance will be spent in Fiscal Year 2026 and additional General Fund resources of ~\$1.3 million will be funded.
- ◊ Note that the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund tax.
- ◊ Library Board of Trustees and BCC to work together to provide an updated service-delivery model and financial needs by October 1, 2025, for the Fiscal Year 2027 budget process.

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

Eight (8.0) ARPA-funded positions will be funded with ARPA interest (does not include ARPA support positions) in the General Fund. See below:

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

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

- ◊ Indigent Fund - \$25.2 million
- ◊ Homelessness Fund - \$21.8 million



- ◇ Transfer to Capital Projects - \$13.2 million
 - Includes \$12.5 million base (ongoing) + \$650,000 one-time
- ◇ Health District - \$10.5 million
 - **Includes \$1 million increase** vs. FY 2025 transfer
- ◇ Roads Fund - \$6.6 million
 - **Includes \$5 million increase (ongoing)**
- ◇ Debt Service Fund - \$5.0 million
- ◇ Senior Services Fund - \$3.4 million

The County's total levied property tax rate remains at \$1.3917 per \$100 of assessed valuation. This rate has been the same since Fiscal Year 2005 (22 years). The statutory maximum rate is \$3.66 per \$100 of assessed valuation. Most areas of the county are at the \$3.66 maximum due to the overlapping rates of different non-county entities (i.e., City of Reno, City of Sparks, Truckee Meadows Fire Protection District, Washoe County School District, General Improvement Districts, etc.).

Overall Revenue Trends

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

Overall, Fiscal Year 2026 revenues for governmental funds are estimated at \$754 million, which is an increase over Fiscal Year 2025 budgeted revenues of \$747.8 million, or 0.8 percent. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that are carried forward from the prior year. Those estimates are included with the FY 2025 estimates-to-complete and will be finalized in FY 2026 based on FY 2025 year-end actuals and closeout.

Property taxes are the largest source of revenue across all County funds. Total property taxes are projected by the State Department of Taxation to increase 7.2%, from \$311.8 million in Fiscal Year 2025 to \$334.1 million in Fiscal Year 2026. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2026 is mostly attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

One of the County's most elastic sources of revenue is Consolidated Tax (C-Tax). As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening as the economy slows. The County's C-Tax receipts have been slowing over the past two years. In addition, due to the modernization of technology systems at the State of Nevada Department of Taxation, we do not have the current fiscal year information on taxable sales. Further, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. Year-to-date, C-Tax distributions are lower than compared to the prior year by \$3.6 million, or 3.4%. The County has responded by revising its Fiscal Year 2025 year-end forecast for C-Tax from the original budgeted increase of 2.5% to an estimated increase of 0.0% over the prior fiscal year. In addition, the Fiscal Year 2026 Budget assumes a 2.0% increase in Consolidated Tax (C-

Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 2.75% in Fiscal Year 2030.

Overall Expenditure/Expense Trends

Personnel is one of the County's largest costs. Fiscal Year 2026 personnel costs are budgeted to increase 6.1% compared to Fiscal Year 2025 final budget. The increase is largely attributed to continuation of the Fiscal Year 2024 implementation of a comprehensive classification and compensation study, but more so due to the historic FY 2026 PERS rate increases. No new positions were recommended, and General Fund salary savings of approximately three percent are budgeted in each department.

Total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to decrease 7%, comprised of decreases of 9% in governmental funds and an increase of 4% in proprietary funds. General Fund appropriations are budgeted to increase 5 percent.

Material Changes between Fiscal Year 2026 Tentative and Final Budgets

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

General Fund

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

Other Funds

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

Other changes between the Fiscal Year 2026 Tentative and Final Budgets are discussed in the "Budget at a Glance" section of this document.

General Fund

The General Fund is the largest and primary operating fund of the County and encompasses many functions/operations such as public safety, juvenile services, medical examiner, public guardian and the public administrator; judicial functions such as the District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions such as the Board of County Commissioners, County Clerk, County Recorder, County Treasurer, County Assessor, county manager's office, human resources, technology services, and registrar of voters; regional library services; regional parks and recreation; human (social) services; and other functions.

Budget in Brief

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

Revenue(s)

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

Expenditure(s)

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

Salaries and benefits remain the largest category of expenditures and total \$363.8 million, or 79.6% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$19.2 million, or 5.6%, compared to the adopted FY 2025 budget. The increase in FY 2026 General Fund personnel expenditures reflects continuation of the FY 2024 implementation of a comprehensive classification and compensation study, the historical FY 2024 and FY 2026 PERS rate increases, finalized Collective Bargaining Agreements, and FY 2026 budgeted salary savings. Services and Supplies show an increase of \$7.4 million, or 8.7%, compared to the adopted FY 2025 budget, due almost exclusively to inflationary expenditure increases (i.e., Naphcare detention medical services, Axon body worn/fleet vehicle cameras, etc.).

Fund Balance

The General Fund Fiscal Year 2026 ending fund balance is budgeted at \$138.8 million, or 25.6% of total expenditures and transfers out. However, after accounting for the General Fund stabilization reserve of \$4 million, and other restrictions and commitments, the actual unassigned ending fund balance is estimated to be \$129 million, or 23.8% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent.

The Fiscal Year 2026 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$2.5 million. The largest portion of this reduction is due to the contingency budget of \$6.8 million based on multiple unknown impacts, including the



Budget in Brief

2025 Legislative Session. Note that the variance between the FY 2026 Tentative Budget decrease in fund balance of \$8.3 million and the FY 2026 Final Budget decrease in fund balance of \$2.5 million is almost entirely due to the one-time transfer of \$6 million of ARPA interest into the General Fund from the Other Restricted Revenue Fund. The County will continue to prepare and monitor a five-year forecast of the General Fund to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

Please see the following General Fund Fiscal Year 2026 Final Budget, Sources and Uses.

Washoe County FY 2026 General Fund Budget

SOURCES AND USES	FY 2024 Actual	FY 2025 Adopted	FY 2025 Adjusted	FY 2025 Estimate	FY 2026 Final	FY 26 Final vs FY 25 Est	
						% Var	\$ Var
Revenues and Other Sources							
Taxes	242,782,117	260,606,144	260,606,144	260,606,144	285,086,625	9.4%	24,480,481
Licenses and Permits	15,211,894	14,967,049	14,967,049	14,935,691	14,995,691	0.4%	60,000
Consolidated Taxes	158,901,100	160,175,176	160,175,176	158,901,100	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	19,823,791	19,823,791	19,927,024	20,126,294	1.0%	199,270
Other Intergovernmental	10,806,919	9,120,947	9,120,947	9,396,342	10,939,052	16.4%	1,542,710
Charges for Services	26,331,833	26,343,770	26,343,770	27,805,602	30,519,218	9.8%	2,713,616
Fines and Forfeitures	7,074,596	8,158,708	8,158,708	7,958,708	6,768,382	-15.0%	(1,190,326)
Miscellaneous	15,061,922	3,984,305	3,984,305	12,384,305	9,379,305	-24.3%	(3,005,000)
Total Revenue	496,097,405	503,179,890	503,179,890	511,914,916	539,893,689	5.5%	27,978,773
Other Srcs, Transfers In	14,192,938	746,168	876,091	746,168	943,367	26.4%	197,199
Other Srcs, Transfers In (One-Time)	-	-	-	-	6,000,000		6,000,000
TOTAL SOURCES	510,290,343	503,926,058	504,055,981	512,661,084	546,837,056	6.7%	34,175,972
Expenditures and Other Uses							
Salaries and Wages	205,888,848	220,491,857	223,818,459	222,240,320	234,388,088	5.5%	12,147,768
Vacancy Savings	-	-	-	(1,324,956)	(7,073,962)	433.9%	(5,749,006)
Subtotal	205,888,848	220,491,857	223,818,459	220,915,364	227,314,126	2.9%	6,398,762
Employee Benefits	114,204,547	124,052,673	126,112,206	124,999,297	140,695,145	12.6%	15,695,848
Vacancy Savings	-	-	-	(743,844)	(4,247,629)	471.0%	(3,503,785)
Subtotal	114,204,547	124,052,673	126,112,206	124,255,453	136,447,516	9.8%	12,192,063
Services and Supplies	75,453,607	85,077,389	91,283,047	90,310,320	92,494,771	2.4%	2,184,451
Settlement Payments (One0time)	3,219,949	600,000	-	-	-	0.0%	-
Capital Outlay	1,715,460	1,003,657	1,531,013	1,732,636	479,507	-72.3%	(1,253,129)
Capital Outlay (GASB 87)	12,940,175	-	-	-	-	0.0%	-
Debt Service (GASB 87)	2,220,973	-	-	-	-	0.0%	-
Total Expenditures	415,643,559	431,225,576	442,744,724	437,213,773	456,735,920	4.5%	19,522,147
Transfers Out	77,566,356	78,361,487	81,400,060	78,382,987	85,760,372	9.4%	7,377,385
Transfers Out (one-time)	16,500,000	-	-	-	-	0.0%	-
Contingency	-	12,500,000	1,665,142	10,000,000	6,800,000	-32.0%	(3,200,000)
TOTAL USES	509,709,915	522,087,063	525,809,926	525,596,760	549,296,292	4.5%	23,699,532
Net Change in Fund Balance	580,428	(18,161,005)	(21,753,946)	(12,935,676)	(2,459,236)	-81.0%	10,476,440
Beginning Fund Balance	153,572,311	123,888,506	154,152,739	154,152,739	141,217,063		
Ending Fund Balance	154,152,739	105,727,501	132,398,793	141,217,063	138,757,827		
Unassigned Ending Fund Balance \$	145,354,052	96,118,352	123,600,106	136,467,062	129,207,826		
Unassigned Ending Fund Balance %	28.6%	18.9%	23.7%	26.6%	23.8%		

*as % of Expenditures and Transfers less Capital

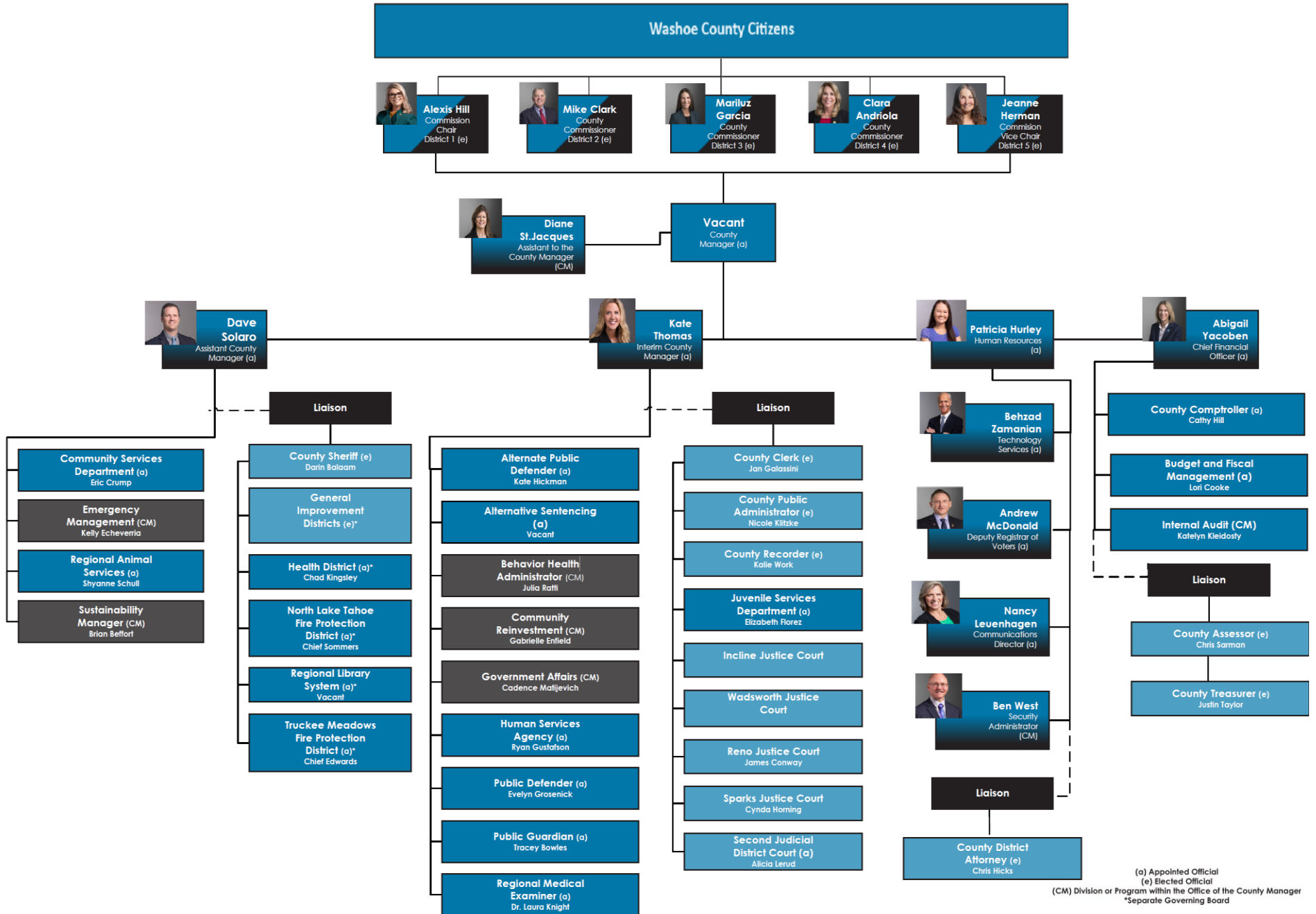


Proprietary Funds

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

We encourage our citizens, stakeholders and interested parties to review this book for details on revenue and expenditure trends, staffing changes and other budgetary details, including the projected impact of the Fiscal Year 2026 budget on fund balances.

Washoe County Organizational Chart



(a) Appointed Official
(e) Elected Official
(CM) Division or Program within the Office of the County Manager
*Separate Governing Board



WASHOE COUNTY, NEVADA

Fund Organization Structure

If a fund reports to a department, it will be noted in parenthesis.

See next page for fund type definitions. Definitions are also included in the Glossary section.

GOVERNMENTAL FUND TYPES

GENERAL FUND

Accrued Benefits	County Manager's Office (CMO)	Medical Examiner
Alternate Public Defender	District Attorney	Public Administrator
Alternative Sentencing	District Court	Public Defender
Assessor	Finance	Public Guardian
Board of County Commissioners (BCC)	Human Resources (HR)	Recorder
Centrally Managed Activities	Human Services Agency (HSA)	Registrar of Voters
Community Services (CSD)	Intergovernmental Expenditures	Sheriff
Conflict Counsel	Justice Courts	Technology Services (TS)
County Clerk	Juvenile Services	Treasurer
	Library	

SPECIAL REVENUE FUNDS

Central Truckee Meadows Remediation District (CSD)	Indigent Tax Levy (HSA)	Regional Permits System (CSD & TS)
Child Protective Services (HSA)	Library Expansion Fund (Library)	Regional Public Safety Training Center (Sheriff)
Enhanced 911 (TS)	Marijuana Establishments	Roads (CSD)
Health District	Other Restricted Revenue (Any)	Senior Services (HSA)
Homelessness Fund (HSA)	Regional Animal Services	Truckee River Flood Management
	Regional Communications System (TS)	

CAPITAL PROJECTS FUNDS

Capital Facilities Tax (CSD)	Capital Improvements (Finance, CSD & TS)	Parks Capital Fund (CSD)
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DEBT SERVICE FUNDS

Debt Service (Finance)	Special Assessment Districts (Finance)
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Fund Organization Structure

Governmental Funds account for general government activities and include four (4) classifications:

General Fund: The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitation imposed by legal, policy or reporting conventions.

Special Revenue Funds: Funds to account for the proceeds of specific revenue sources (other than special assessment or for major capital project(s) that are legally restricted to expenditure for specified purposes.

Capital Project Funds: Funds to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Funds: Funds to account for the accumulation of resources for payment of long- term debt principal and interest not financed by Enterprise Funds.

PROPRIETARY FUND TYPES	ENTERPRISE FUNDS		
	Building & Safety (CSD)	Golf Course (CSD)	Utilities (CSD)
	INTERNAL SERVICE FUNDS		
	Equipment Services (CSD)	Health Benefits (HR)	Risk Management (Finance)

Proprietary Funds account for activities that operate as a business and include two (2) classifications:

Enterprise Funds: Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal Service Funds: Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis.

Component Units account for the financial activities of a legally separate entity. Washoe County does not budget appropriations for component units but does report component unit financial activity in the Annual Comprehensive Financial Report. The County has one component unit: Truckee Meadows Fire Protection District. The Fire District is a legally separate entity, governed by a Board of Fire Commissioners. The members of the Washoe Board of County Commissioners serve as members of this board. There is no financial benefit or burden relationship between the County and the Fire District.



Fiduciary Funds account for resources held for the benefit of parties outside of the County. Fiduciary funds appropriations are not included in the County's adopted budget, nor are they included in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. However, fiduciary funds are included in the Annual Comprehensive Financial Report Fund Financial Statements. The accounting used for fiduciary funds is much like that used for proprietary funds.

For more information regarding Washoe County governmental accounting and financial reporting, including the Annual Comprehensive Financial Report archives and Interim Financial Reports, please visit: <https://www.washoecounty.gov/comptroller/Divisions/Accounting/index.php>.

Department Fund Matix

Department	General Fund	Animal Services Fund	Capital Facilities Projects Fund	Capital Improvement Fund	Central Truckee Meadows Remediation Fund	Child Protective Services Fund	Debt Service Fund	Enhanced 911 Fund	Health Fund	Homelessness Fund	Indigent Tax Levy Fund	Library Expansion Fund	Marijuana Establishments Fund	Other Restricted Fund	Parks Capital Projects Fund	Regional Communications System Fund	Reg. Computer Aided Dispatch/Records Mgt.	Regional Permits System Fund	Regional Public Safety Training Center Fund	Roads Fund	Senior Services Fund	Special Assessment Debt Fund	Truckee River Flood Management Fund	Building and Safety Fund	Equipment Services Fund	Golf Course Fund	Health Benefits Fund	Risk Management Fund	Utilities Fund
Accrued Benefits & OPEB	X																												
Alternate Public Defender	X																												
Alternative Sentencing	X													X															
Assessor	X													X															
Board of County Commissioners	X																												
Community Services	X	X	X	X										X	X					X				X	X	X			X
Conflict Council	X																												
County Clerk	X													X															
County Manager	X													X															
County Recorder	X													X															
District Attorney	X													X															
District Court	X													X															
Finance	X																											X	
Human Resources	X									X	X										X						X		
Human Services	X				X					X	X			X							X								
Incline Constable	X													X															
Intergovernmental Expenditures	X																												
Justice Court - Incline	X													X															
Justice Court - Reno	X													X															
Justice Court - Sparks	X													X															
Justice Court - Wadsworth	X													X															
Juvenile Services	X													X															
Library	X											X		X															
Medical Examiner	X													X															
Public Administrator	X																												
Public Defender	X																												
Public Guardian	X																												
Registrar of Voters	X													X															
Sheriff	X													X			X		X										
Technology Services	X						X									X	X	X											
Treasurer	X													X															

Introduction

USER'S GUIDE TO THE BUDGET

A local government budget is a plan that matches existing resources with the needs of the community. As such, it represents both a policy document that expresses the Board of County Commissioner's policy priorities and a financial plan for the County's fiscal year from July 1, 2025 through June 30, 2026, which sets the amount of appropriations (i.e., budget) that a department or fund can spend. The following guide is designed to assist readers in understanding the information provided in the Fiscal Year 2026 (FY 2026) budget, as well as how the document is organized. The FY 2026 budget is organized into 11 sections with separate glossaries of terms and acronyms.

Introduction

This section provides a profile and history of Washoe County and recent major economic trends that affect County revenues.

Understanding The Budget

This section discusses major assumptions used in the development of the budget and provides high-level summaries of the County's General Fund budget and other fund groups. Also discussed are the budget preparation process, a review of major General Fund revenues, long-range General Fund forecast and the most recent Strategic Plan and Performance Measure information.

Budget Summaries

This section is comprised of financial schedules of sources and uses by fund and authorized staffing.

General Fund

The General Fund is the primary operating fund of Washoe County and comprises over half of the County's total budget. This section provides an overview of each General Fund department, including each department's mission statement, organization chart, operating budget, program changes made for the FY 2026 budget, and staffing.

Special Revenue Funds

Special revenue funds account for specific revenue sources which are legally restricted. This section provides an overview of each special revenue fund. Many departments are funded by a special revenue funding source, and in those cases, information is provided for that department.

Debt Service Funds

This section provides a summary of the County's total outstanding debt as well as an overview of the County debt service funds.

Enterprise Funds

Information is provided about the County's three enterprise funds. Enterprise funds are used to account for programs that are operated similar to private enterprise and should be self-sustaining



with no General Fund support.

Internal Service Funds

The County also operates three internal services funds, which are used to track internal programs that support other County programs.

Capital Funds

These funds are used to track expenditures of the County's capital projects within one of four funds.

Capital Improvement Program

The Capital Improvement Program (CIP) represents expenditures for major construction and infrastructure projects such as repairs and renovation of County facilities, parks, wastewater projects, County roads and other infrastructure. A summary of the five-year CIP is provided, along with details on new projects approved for FY 2026.

Financial Policies

This section includes selected Financial Policies.

COMMUNITY, ORGANIZATIONAL AND ECONOMIC PROFILE

WASHOE COUNTY COMMUNITY AND ORGANIZATIONAL PROFILE

About Washoe County

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 513,854. The County seat is the City of Reno, the fourth largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities are plentiful including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs more than 3,100 people in permanent positions and provides regional and community services, serves as an administrative arm of the state and supports governmental administrative functions.

For additional Washoe County demographic data, please visit: <https://www.nevadatomorrow.org/demographicdata?id=1813>.

County Services

BUDGET SNAPSHOT FISCAL YEAR 2026

Population: 513,854

Per Nevada State Demographer as certified by the Governor

Total Budget: \$1.08 billion

General Fund Budget: \$549.3 million

Special Revenue Funds Budget: 324.5 million

Debt Service Funds Budget: \$13.3 million

Capital Project Funds Budget: \$48.9 million

Enterprise Funds Budget: \$32.1 million

Internal Service Funds Budget: \$108.0 million

Total Authorized FTEs: 3,172

Washoe County Property Tax Rate: \$1.3917/per \$100 Assessed Valuation (AV)

(Unincorporated only; overlapping statutory property tax rate limit = \$3.64/\$100 AV)

Washoe County Sales Tax Rate: 8.265%

(No separate tax rate for incorporated cities/towns); sales tax distributions are split among the applicable unincorporated county and the incorporated cities/towns/fire districts/etc. based on a formula determined by the State of Nevada.

Estimated Housing Units: 215,923 per NevadaTomorrow.org

Planned Land Use: Unincorporated County

Rural (includes public lands)	89.79 %
Suburban	1.03 %
Urban	0.02 %
Parks & Open Space	8.90 %
Public/Semi-Pub Facilities	0.12 %
Commercial	0.06 %
Industrial	0.08 %



Washoe County assumes various roles as a provider of public services, including state-mandated duties, maintenance of rural roads, public record keeping and social welfare. The County is the provider of many regional services and facilities in Northern Nevada that serve not only Washoe County citizens but those of neighboring counties, cities and other agencies such as fire districts.

State-Mandated Services

- ◆ Property appraisal and assessment (Assessor's Office)
- ◆ Tax collection (Treasurer's Office)
- ◆ Recording and providing access to real estate transactions and marriages (Recorder's Office)
- ◆ Creation, maintenance and preservation of accurate public records (County Clerk)
- ◆ Voter registration and elections (Registrar of Voters)
- ◆ Prosecution of criminals (District Attorney)
- ◆ Indigent defense in criminal matters (Public Defender, Alternate Public Defender, Conflict Counsel)
- ◆ Death investigation (Medical Examiner)
- ◆ Adjudication of civil, criminal and probate cases and family matters (District and Justice Courts)
- ◆ Intervention, guidance and control programs for children under 18 (Juvenile Services)
- ◆ Communicable disease surveillance and control; ambulance franchise oversight; environmental health compliance; recording and issuance of birth and death certificates (Health District)
- ◆ Indigent program services, including funding for health care, temporary housing assistance, and indigent burials (Human Services Agency)
- ◆ Child protection and placement (Child Protective Services Division, Human Services Agency)
- ◆ Safeguarding the assets of deceased citizens (Public Administrator)
- ◆ Guardianship for vulnerable persons unable to manage personal and/or financial affairs (Public Guardian)

Regional Facilities and Programs

- ◆ Housing and medical care for an average daily population of 1,114 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- ◆ Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime lab)
- ◆ Shelter operation and enforcement of animal control regulations (Regional Animal Services)
- ◆ Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)
- ◆ Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)
- ◆ Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- ◆ Social, legal and health services for seniors (Senior Services Division, Human Services Agency)
- ◆ Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)
- ◆ Regional Homelessness Services (Homeless Services & Human Services Agency)

Community Services

- ♦ Enforcement of laws and response to calls for service, including accidents and criminal investigations, in unincorporated Washoe County (Sheriff Patrol and Investigation)
- ♦ Snow removal and street repair (Roads)
- ♦ Business licensing, land use planning, building permits, building safety inspection, engineering, water and sewer services in unincorporated Washoe County (Community Services)

Administrative & Internal Services

- ♦ Implementation of direction given by the County Commission, coordination between the Board and elected and appointed departments and other governmental jurisdictions, community and business groups and employees; community relations; legislative affairs (County Manager's Office)
- ♦ Payroll, accounting, purchasing, collections, and risk management; budget, grants administration and internal audit (Finance)
- ♦ Recruitment and selection, classification and compensation, benefit programs administration (Human Resources).
- ♦ Business applications support, imaging and records functions, servers, network, e-mail, security, personal computers, telephones, radios, printers and other hardware and software (Technology Services)
- ♦ Management and maintenance of County buildings and other facilities; fleet operations (Community Services-Facility Maintenance and Equipment Services)

For more information on Washoe County services, please view the video titled "Washoe County: When You Need Us", available at: <https://youtu.be/VgsxCZktKfo>.

Non-County Services

Governmental services are provided by a variety of state and local agencies. Due to similar names and/or overlapping service areas, sometimes it can be difficult to determine the agency responsible for certain services. Agencies and/or services that are commonly thought as being under the umbrella of Washoe County, but are separate, are listed below:

Washoe County School District

<https://www.washoeschools.net>

The Washoe County School District (WCSD) is responsible for the primary and secondary (K-12) public education for over 64,000 Washoe County students. The WCSD was founded in 1956 after the consolidation of 17 separate local school districts within the county by the Nevada State Legislature. The WCSD is comprised of a Board of Trustees with seven elected members and one Superintendent that reports to the Board of Trustees.

Regional Transportation Commission of Washoe County

<https://rtcwashoe.com>

The Regional Transportation Commission of Washoe County (RTC) serves the citizens of Reno and Sparks along with unincorporated areas of Washoe County. Formed in July 1979, as a result of legislation approved by the Nevada Legislature, the RTC consolidated the Regional Street and Highway Commission, the Regional Transit Commission, and the Washoe County Area Transportation Study Committee. The RTC is responsible for most of the non-Nevada Department of Transportation (NDOT) regional road construction, reconstruction and expansion in Washoe County as well as providing public transit. Washoe County provides maintenance of approximately 1,100 miles of paved



and unpaved roads in the unincorporated areas of Washoe County separately from the RTC.

Reno Housing Authority

<https://renoha.org>

The Reno Housing Authority (RHA) was founded in 1943 as a municipal corporation under Nevada Revised Statute 315. Since its founding, RHA has also been appointed as the Public Housing Authority for the City of Sparks, Reno and Washoe County. The RHA provides affordable rental housing for Nevadans through several Housing and Urban Development (HUD) funded programs. The RHA has a five-person Board of Commissioner appointed by the Reno Mayor with concurrence of the Reno City Council. The Board appoints an Executive Director who administers day-to-day operations.

Reno-Sparks Convention & Visitors Authority

<https://www.rscva.com/>

The Reno-Sparks Convention and Visitors Authority (RSCVA) was established in 1959 as the Washoe County Fair and Recreation Board. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors, including the Reno-Sparks Convention Center, Reno- Sparks Livestock Events Center, National Bowling Stadium and the Reno Event Center.

A BRIEF HISTORY OF WASHOE COUNTY

Washoe County was created in 1861 as one of the original nine counties of the Nevada Territory. It is named after the Washoe people who originally inhabited the area. It was consolidated with Roop County in 1864. The Gold Rush had tapered off by 1861 but a silver rush began with the discovery of one of the largest silver strikes in the world at Virginia City. In 1864, during the Civil War, Nevada was admitted to the Union and became a state.



The North was eager to acquire the state's silver reserves. As the Comstock silver rush played out in the latter part of the decade, the transcontinental railroad was built from Sacramento through Northern Nevada by the Central Pacific Railroad. Myron Lake sold his land north of the Truckee River to Charles Crocker of the Central Pacific and that land was surveyed and sold in 1868, becoming the town of Reno. Reno was designated the County seat for Washoe County in 1871, taking over from Washoe City to the south. When the Comstock declined sharply in the 1880's Reno surpassed Virginia City as the pre-eminent city in Nevada. Reno's rise was further boosted by the move of the University of Nevada from Elko to Reno in 1885.

In the 1880s changes were made to County offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A County Board of Examiners was created, the Treasurer became ex-officio Assessor and the County Clerk became ex-officio County Superintendent of Schools.



A public library was built in Reno in the early 1900s with the help of Andrew Carnegie. A County Board of Health was established in 1905 and a Juvenile Department of the District Court established in 1909. The executive officer was designated a Probation Officer.

Reno, named after Civil War General Jesse Reno, was incorporated as a city in 1903. The Southern Pacific Railroad (which succeeded the Central Pacific as the owner

of the main line across northern Nevada) straightened the route and moved its repair shops from Wadsworth to a new town east of Reno. Sparks, named for the then governor of Nevada, was incorporated in 1905.

In 1906 the wife of US Steel president William Corey came to Reno for a notorious divorce, starting an industry that helped support Reno for the next half century. In 1910 gambling, which had been legal in Nevada, was banned by the Progressives. Nevada returned to its economic roots in 1931 when the State Legislature removed all restraints on gambling in hopes it would boost the economy during the Great Depression and the residency requirement was dropped from three months to six weeks further facilitating divorces.

World War II and the presence of air bases at Stead and Fallon brought many American soldiers and other members of the armed forces to Washoe County. In 1949 Edwin Bender promoted a bill which became known as the Freeport law, exempting all personal property in transit through the state from personal property tax; this led to a thriving warehouse industry in the County.



The Washoe County Commission adopted a resolution authorizing the position of County Manager in 1957 and filled the position in August of that year. In 1960 Alex Cushing brought the Winter Olympics to Palisades Tahoe (formerly Squaw Valley) and a successful campaign for a four lane all-weather highway to California (Interstate 80) brought tourists from the games to Reno. Interstate 80 was finished in time for the Olympics. The first County Public Defender was appointed in 1969, as was the first Comptroller. The County Roads Department became a division of the Public Works Department and a construction contract was awarded for a data processing center.

In the 1970's County-wide cooperation led to the creation of the Truckee Meadows Fire Protection District to cover the suburban areas of the County and a County Health District was established by an inter-local agreement between Reno, Sparks and Washoe County. The position of Coroner was also established during the decade. Previously these duties had been part of the responsibility of the Public Administrator and Justice of the Peace. Also during the 1970s, the Washoe County Sheriff's

Department Employee Association became the first collective bargaining unit to be recognized by the Washoe County Commission.



In 1976 Washoe County issued its first economic revenue bonds for ten million dollars to finance water facilities to be used by Sierra Pacific Power Company to provide water to the public. Later in the 1970's the MGM Grand – at that time the world's largest hotel-casino - was opened near the Reno-Tahoe Airport.

Rancho San Rafael Regional Park opened in the 1980s and by the end of the decade the County purchased the Ardan's building and the Cavalier Motel in downtown Reno for court expansion. General obligation bonds were also approved for a new administrative building at Ninth and Wells.

On August 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center. The event grew to become over a weeklong annual event bringing classic vehicles and more tourists to the area than any other.

Additional events were created in the following years including the Great Reno Balloon Races, the Best in the West Rib Cook-off and most recently a Blues Festival. These events join the oldest special events in the area, the Reno Rodeo (est. 1919) and the Reno Air Races (est. 1964; note: 2023 was the last year of the Reno Air Races). Washoe County also sees a large influx of Burning Man participants (~72,000 in 2024) that fly into the Reno-Tahoe International Airport, visit local businesses, and travel through the County approximately 122 miles northeast.



WASHOE COUNTY ECONOMIC PROFILE

In 1991 the Nevada Legislature required Washoe County to pay back \$6.6 million to Clark County to resolve the "Fair Share" controversy regarding distribution of sales tax revenue. The Washoe County Commission approved an increase in local taxes to offset the loss of sales tax revenue. In 1994 the Regional Transportation Commission Blue Ribbon Committee for Transportation funding identified the need for a five-cent fuel tax increase that was approved by the County Commission.

In 2005 the Nevada Legislature passed a law to provide property tax relief. This law provides a partial

abatement of taxes by applying a 3% cap on the tax bill of the owners' primary residence and a higher cap of 8% on the tax bill of other properties. Only properties that are new to the tax roll (i.e., new development) aren't subject to a tax cap until the following year. The effect of the abatement is that a property owner's tax bill cannot increase by more than 3% or 8% regardless of increases to assessed valuation. This cap limits the amount of property tax paid to Washoe County and other local governments when assessed valuations increase by more than the cap. Therefore, funding for local government services, both ongoing and enhancements, is constrained.

Prior to the Great Recession, Washoe County enjoyed a period of almost seven years of program expansions and major capital project construction, including full integration of State child welfare activities, construction and opening of Regional Public Safety facilities, and multiple Parks, Library and Open Space projects. Like the rest of the nation and Nevada, the County suffered greatly during the Great Recession that began in 2007.

Beginning in Fiscal Year 2008, all the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate showed deterioration of the economy. Unfortunately, in many ways, Nevada was one of the most severely impacted states and perhaps the last state to emerge from the economic slowdown. It was not until 2012 that the state, and Northern Nevada more specifically, began to see a recovery.

Since Fiscal Year 2014, Washoe County's general economy has experienced improvement. According to the Nevada Governor's Office of Economic Development, from 2019 through 2024, Washoe County has seen jobs increase by 6.5%, outpacing the national growth rate of 3.9 percent, and wage growth of 5.9% in 2024. Over the same period, the region's population has increased 6.3% and is expected to grow by 4.0% between 2024 and 2029. The top three largest industries' job growth is in transportation and warehousing, construction, and government. <https://goed.nv.gov/wp-content/uploads/2025/03/Washoe.pdf>

The favorable economy is largely due to beneficial demographics and advantages that Northern Nevada and Washoe County offer to businesses within and outside Nevada. These advantages continue to be a comparative low tax rate, good transportation networks to the California Bay Area California and the Western region of the United States, and a business-friendly environment.

Another factor in the growth of the region is a recognition by leaders that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the state, counties, cities and economic development agencies. These efforts have resulted in notable successes including decisions by Apple, Tesla, Switch, Google, Amazon, Zulily, BlocWatch, Rackspace, Nanotech Energy and other major companies to locate significant plants and business operations in Northern Nevada.

According to the Economic Development Authority of Western Nevada (EDAWN), the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in Technology and Manufacturing.

These factors could explain why Washoe County's population of 25 to 44 year-olds (27.4%) is higher than both the State of Nevada (26.8%) and the US (25.9%)-please see following age distribution chart.

Age Distribution*

Age	Washoe County	State Of Nevada	United States
0 - 17	20.5%	21.3%	21.1%
18 - 24	9.3%	8.9%	9.8%
25 - 34	14.3%	13.2%	13.0%
35 - 44	13.1%	13.6%	12.9%
45 - 54	11.4%	12.5%	12.0%
55 - 64	12.4%	12.4%	12.6%
65 - 74	11.2%	10.7%	10.8%
75 and Older	7.8%	7.4%	7.8%

Source: ©Claritas, LLC 2025

- ◇ The following table sets forth a projected comparative age distribution profile for Washoe County, the State and the nation on February 25, 2025.

According to the Economic Development Authority of Western Nevada (EDAWN), the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in Technology and Manufacturing. In 2024, 22 companies announced relocations or expansions of their workforce in the Northern Nevada area. These companies will add a combined 1,900 new jobs with a record average hourly wage of approximately \$41/hour, or \$85,000/year. In 2023, Reno was voted “No. 2 for Wage Growth” among Best Performing Small Cities by The Milken Institute. <https://milkeninstitute.org/sites/default/files/2023-05/bestperformingcities2023.pdf>

Northern Nevada’s image is being reformed and the growth highlights the advantages to businesses and residents. Leaders have simultaneously been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno. Reno was also named “The Happiest Place to Live” by Outside Magazine. <https://www.outsideonline.com/adventure-travel/destinations/north-america/happiest-places-to-live-us/>

Labor Market

Major employers in Washoe County continue to diversify, but predominantly consist of educational institutions, hospitals, and gaming, see chart on the next page. Institutional employers and small business growth is less dependent on gaming/tourism and may serve as an economic anchor, providing stability in the labor market but may experience less growth in employment than other sectors.

Largest Employers — Washoe County, Nevada

2024

Employer	Employees	Industry
Washoe County School District	5,000 - 9,999	Public Education
Renown Health	5,000 - 9,999	Healthcare Management
Washoe County	1,000 - 4,999	Local Government
Peppermill Inc.	1,000 - 4,999	Resorts
Nugget Casino Resort	1,000 - 4,999	Casinos
Grand Sierra Resort and Casino	1,000 - 4,999	Casinos
St. Mary's Regional Medical Center	1,000 - 4,999	Hospitals
Peppermill Casinos Inc.	1,000 - 4,999	Casinos
Eldorado Resort Casino	1,000 - 4,999	Casinos
Silver Legacy	1,000 - 4,999	Casinos
University of Nevada, Reno	1,000 - 4,999	Universities & Colleges
International Game Technology	1,000 - 4,999	Slot Machines - Sales/Service
AMERCO	1,000 - 4,999	Truck Renting & leasing
UPS Customer Ctr	1,000 - 4,999	Mailing & Shipping Services
Circus Circus Reno	1,000 - 4,999	Casinos
Legacy Supply Chain Services	1,000 - 4,999	Logistics
Sierra NV Health Care System - Veterans	1,000 - 4,999	Government - Specialty Hospital

Source: Research and Analysis Bureau, Nevada Department of Employment, Training and Rehabilitation

Additional information regarding diversification is noted in the chart on the following page. Note that no individual sector, except for Trade, Transportation and Utilities, has more than 15% of industrial employment. With the growth in this sector driving a portion of the regional economic growth, it's not surprising that it reflects the highest percentage of sector employment.

Establishment Based Industrial Employment

Reno MSA, Nevada⁽¹⁾

(Estimates in Thousands)

Calendar Year	2021	2022	2023	2024	2025 ⁽²⁾	% of Total
Construction	17.80	21.70	23.10	24.30	23.80	8.3%
Education and Health Services	27.60	28.80	30.10	31.80	34.00	11.9%
Financial Activities	11.40	11.80	11.20	11.80	11.90	4.2%
Government	29.10	31.00	33.20	36.40	36.80	12.9%
Information	3.00	3.50	3.70	3.70	3.80	1.3%
Leisure and Hospitality (including casinos)	33.80	37.10	38.90	40.90	41.80	14.7%
Manufacturing	26.30	28.70	29.20	30.50	30.30	10.6%
Natural Resources and Mining	0.50	0.40	0.40	0.90	0.80	0.3%
Other Services	6.30	6.60	7.40	7.60	7.80	2.7%
Professional and Business Services	34.90	33.80	33.60	34.00	34.70	12.2%
Trade, Transportation and Utilities	55.70	58.70	61.70	60.40	59.60	20.9%
Total ⁽³⁾	246.40	262.10	272.50	282.30	285.30	100.0%

⁽¹⁾ Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe⁽²⁾ Figures for month of May 2025 (not an annual average)⁽³⁾ Totals may not add due to rounding. All numbers are subject to periodic revision and are non-seasonally adjusted.

During the Great Recession, Washoe County's unemployment rate peaked near 14% in 2010. However, Washoe County's pre-COVID unemployment rates were extremely low; lower than the state of Nevada and the United States rates. As of February 2020, Washoe County's unemployment rate was 3.2%, compared to Nevada's rate of 4.2% and the U.S. unemployment rate of 3.5%. Due to COVID the County's unemployment rate spiked to 20% in April 2020, but fell below 10% by June 2020. The following chart tracks job growth. Through June 2025, the unemployment rate for Washoe County was 4.6%, which is higher than the preceding five years, excluding 2020 and 2024, but is still lower than the prior 10-year average of 4.7% and the Nevada rate of 5.5 percent.

Average Annual Labor Force Summary

Calendar Year	2020	2021	2022	2023	2024	2025 ⁽¹⁾
Labor Force	254,278	252,681	259,512	263,470	267,749	273,652
Unemployed	19,734	10,885	8,703	10,625	13,490	12,532
Unemployment Rate	7.8%	4.3%	3.4%	4.0%	5.0%	4.6%
Total Employment	234,544	241,796	250,809	252,845	254,259	261,120

⁽¹⁾ Averaged figures through June, 2025

⁽²⁾ The U.S. unemployment rates for the years 2020 though 2024 are 8.1%, 5.3%, 3.6% and 4.0% respectively, and 4.4% for 2025 averaged through June.

Source: Research and Analysis Bureau, Nevada Department of Employment, Training and Rehabilitation; and U.S. Department of Labor Bureau of Statistics

In addition to various industries starting and/or relocating to Washoe County/Northern Nevada, the median household effective buying income and per capita personal income levels have significantly increased, in both absolute value, as well as when compared with the State of Nevada and the United States. This could be an impact of the local economy shifting and becoming less reliant on relatively low-paying jobs.

Personal Income and Spending

Regarding Median Household Effective Buying Income, Washoe County was approximately 12% higher than the US average and 15% higher than the Nevada average in 2024; see below.

Median Household Effective Buying Income Estimates⁽¹⁾

Year ⁽²⁾	Washoe County	State of Nevada	United States
2020	60,839	55,709	54,686
2021	61,903	56,292	56,093
2022	71,564	64,039	63,680
2023	71,591	63,314	64,600
2024	75,157	65,092	67,310

⁽¹⁾ The difference between consecutive years is not an estimate of change from one year to the next, combination of data are used each year to identify the estimated mean of income from which the median is computed.

⁽²⁾ Annual estimates are snapshots of effective buying income on the date of January 1 of each year.

Source: ©Claritas, LLC 2025

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 24% higher than the Nevada average and 19% higher than the US average in 2024, see following chart.

Per Capita Personal Income

Year	Washoe County	State of Nevada	United States
2019	62,117	52,602	56,250
2020	65,674	55,406	59,763
2021	71,436	60,213	64,117
2022	78,078	62,092	65,473
2023	81,371	65,822	68,531

***Last updated February 20, 2025. All figures are subject to periodic revision.*

Source: United States Department of Commerce, Bureau of Economic Analysis

Housing Market

In recent years, continued employment and population growth, low inventory of housing stock, an influx of residents from out-of-state, and corporate buyers that pay cash have all contributed to soaring housing prices. For example, in January 2017, the combined single family residential median home price for Reno-Sparks was slightly over \$300,000. Median home prices broke the \$600,000 barrier in June 2022. As of July 2025, it sits at \$590,000, a 96.7% increase compared to 2017 and a 1.7% decrease compared to 2022.

Sales have seen a downward trend since the Federal Reserve began raising interest rates in 2022. According to Redfin, though, the Reno housing market is still considered somewhat competitive. Sale-to-List price is 98.5%, 20.2% of home sell above list price, but 30.1% of homes have price drops. For more information, please visit: <https://www.redfin.com/city/15627/NV/Reno/housing-market>

Affordable housing in the region continues to be a challenge. According to a May 7, 2025 Reno Gazette Journal online article states that “a poll conducted April 15-21 by Noble Predictive Insights, found that one-third of registered voters have considered leaving the state because of housing costs. That same poll found 53% of voters now rank affordable housing among their top three concerns—overtaking inflation for the first time since its January poll.” <https://www.rgj.com/story/news/nevada/2025/05/07/housing-crisis-nevada-survey/83479471007/>

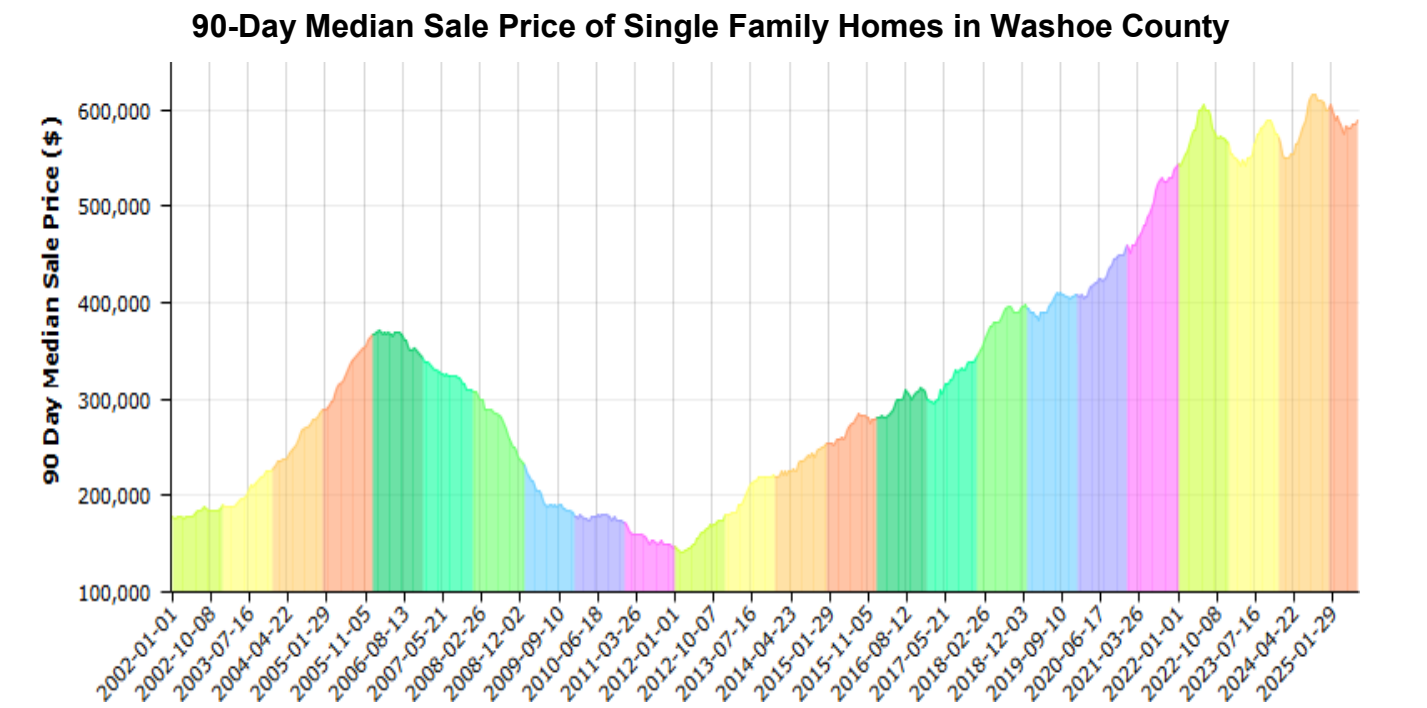
Further, *The Nevada Independent* published an online article (March 20, 2025), that “identifies Nevada as the second in the nation for cost-burdened renters, behind only Florida, and fifth in the country for states with the most excessively cost-burdened homeowners.” However, the article provides a link to a recent Guinn Center for Public Policy Priorities (<https://www.guinncenter.org/research/housing-affordability-in-nevada-an-economic-analysis-and-policy-considerations>), a statewide nonpartisan policy research center, which outlines not just the issues, but potential policy solutions.

“For 70 consecutive years, Nevada was the fastest-growing state in the nation,” Executive Director of the Guinn Center Jill Tolles said. “Essentially, due to that exponential growth and the impacts of two major pauses, the Great Recession and COVID-19, housing supply just didn't keep up with demand.”

The Guinn Center Report also reports “The good news is this situation is not fixed or unchangeable.”



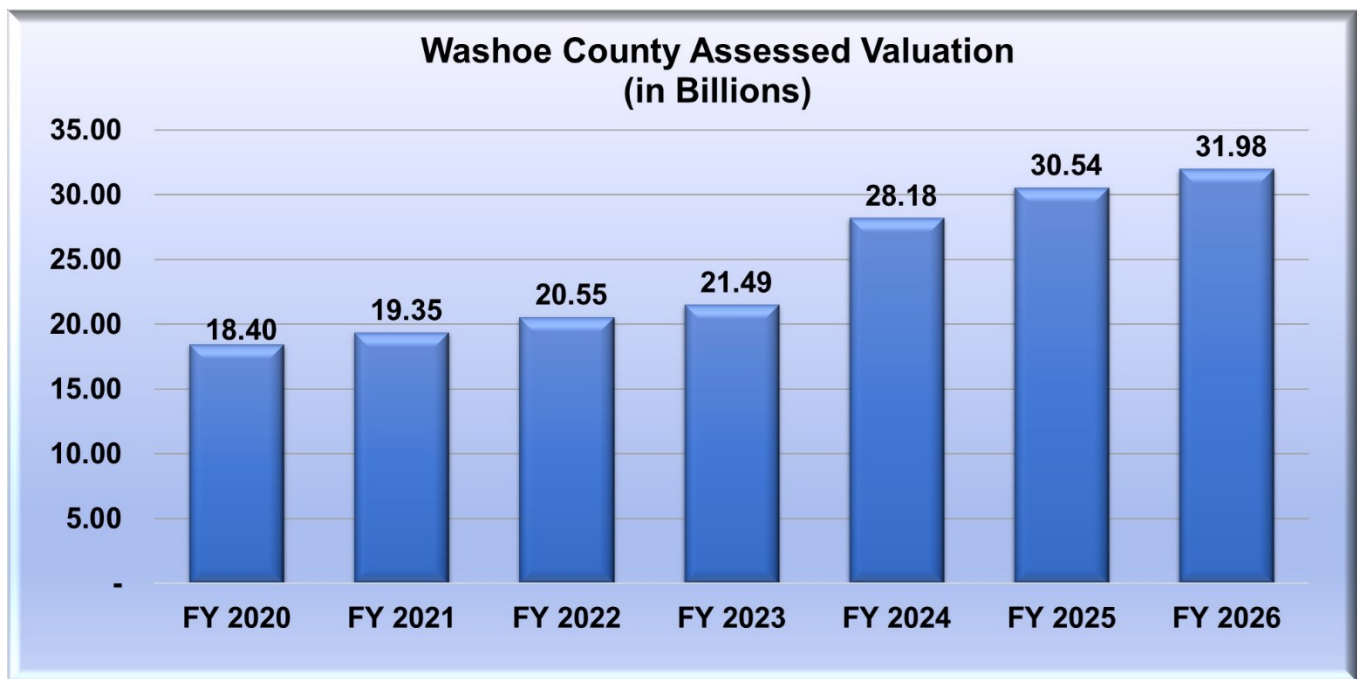
The following chart from the Washoe County Assessor’s Office shows the 90-day moving median sale price of single family homes in Washoe County. The pre-recession peak for Washoe County occurred in 2006 with the annual median sales price of \$366,900. Since bottoming out at \$142,000 in February 2012, the 2025 annual median sales price through July 31, 2025 is \$590,000.



Source: Washoe County Assessor;
https://www.washoecounty.us/assessor/real_property/SalesHistoryChart.php

Assessed valuation of homes, another measure of increasing growth and home values, has continued to experience year-over-year increases. Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased an average of 10.0% from Fiscal Year 2020 through Fiscal Year 2026. Assessed valuation for Fiscal Year 2026 is \$32.0 billion, an increase of 4.7% compared to Fiscal Year 2025. As previously mentioned, the assessed valuation increase does not always equate to the same/commensurate percentage increase in property tax revenue. However, based on abatement of existing properties and new development, which isn’t eligible for abatement in the first year, the Fiscal Year 2026 estimated property tax revenue increase for all funds is 7.2 percent.

Fiscal Year	Total Assessed Valuation	% Change
2020	18,398,773,380	14.0%
2021	19,346,366,369	5.2%
2022	20,550,253,841	6.2%
2023	21,487,837,028	4.6%
2024	28,178,020,257	31.1%
2025 Est	30,538,620,281	8.4%
2026 Budget	31,982,957,867	4.7%



Another indicator of economic stability is taxable sales. Washoe County taxable sales had increased each fiscal year for the past 14 years. Even during the pandemic, taxable sales continued to increase in Fiscal Years 2021 and 2022. Post pandemic, sales flattened out beginning in fiscal year 2023. Fiscal Year 2024 shows a decrease in taxable sales compared to Fiscal Year 2023, but Fiscal Year 2025 (through May 2025) reflects an increase in taxable sales of 3.9%.

Washoe County Taxable Sales

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
2016	7,550,466,734	10.7%	52,788,295,421	4.8%
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8%	58,947,823,520	4.2%
2019	8,829,863,974	3.5%	62,561,025,875	6.1%
2020	9,250,415,486	4.8%	61,365,683,690	-1.9%
2021	11,049,067,465	19.4%	67,704,797,544	10.3%
2022	12,267,765,904	11.0%	81,787,630,231	20.8%
2023	12,383,862,434	0.9%	86,967,168,094	6.3%
2024	12,117,540,409	-2.2%	90,418,168,437	4.0%
2025 (through May 2025)	11,415,217,338	3.9%	80,183,110,621	1.6%

****Note:** Washoe County reported taxable sales in Fiscal Years 2019 and 2020 were impacted by a negotiated Consolidated Tax (C-Tax) refund discussed in the "Budget at a Glance" section. The refund is reported as a negative taxable sale, thus impacting taxable sales in Fiscal Years 2019 & 2020. Adjusting for the negative taxable sales, the FY 2019 & 2020 respective increases are approximately 6.6% and 4.98 percent.

However, like Assessed Valuation, distribution of taxable sales revenue doesn't necessarily directly correlate with taxable sales percentage changes. Further, as mentioned in the Manager's Message, changes to the Nevada Department of Taxation's financial system upgrade, local governments have seen delays and unanticipated reductions of revenue distributions, even with the increasing taxable sales.

Although taxable sales and the resulting tax distributions tend to be a leading indicator of local economic conditions, many governments' revenues tend to lag broad and local economic measures for a variety of reasons. Moreover, due to the caps on the increase of existing developments' property taxes set by state law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the County will not follow the growth rate in the broader economy. Therefore, governmental revenues are expected to keep growing more modestly during upturns in the economic cycle.

OUTLINE OF BUDGET PROCESS

Strategic Planning and Budget Process

Strategic Planning

The budget process begins with strategic planning. The strategic planning process has been prioritized and enhanced over the past few years and is presented at the end of this section of the Budget Book. Note that the Strategic Planning process, including updates to the Strategic Plan, Goals, Initiatives, etc., includes County Management (including Elected Officials and Appointed Department Heads). As such, strategic information is provided to, and often provided by, department leadership prior to the annual budget process.

Budget Process

The annual budget serves as the financial plan for Washoe County operations. The budget is prepared for all funds of the County which include the General Fund, special revenue funds, internal service funds, enterprise funds, capital project funds, and debt service funds.

The County maintains all financial records for these funds on the modified accrual method of accounting in accordance with generally accepted accounting principles as recommended by the Governmental Accounting Standards Board utilizing guidance from the Government Finance Officers Association's Governmental Accounting, Auditing, and Financial Reporting "Blue Book".

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section). A legislatively mandated definition of what constitutes a balanced budget has been spiritedly debated each session, but one has never been formally adopted. Washoe County adheres, with minor exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during Fiscal Year 2016.

The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at \$3 million, and for the purpose of sustainability of working capital (unassigned fund balance), of between 10% and 17%. This policy establishes 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.

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures"; and "Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

After departmental input, state review and public hearings, the budget is adopted by the governing Board by June 1st. The budget is integrated into the County enterprise resource planning system (SAP) for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. Guidance has also been provided that budget authority must not exceed by fund, function or function within a fund. The person designated to



administer the Budget may approve appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval. Budget augmentations are used for increasing appropriations of a fund through the use of previously unbudgeted resources of the fund; State law has very specific restrictions and conditions for the use of augmentations, including Board approval.

The County's fiscal year runs July 1st through June 30th. Washoe County incorporates base budgeting and strategic planning into a process that provides long-term direction coupled with short-term goals, objectives and performance measures/key performance indicators. The basic budget process timeline is highlighted in the following chart. A more detailed explanation of these budget process steps follows:

Step	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Strategic Planning												
CIP												
Develop Base Budget												
Develop Budget Guidelines												
Submit Department Requests to Budget												
Departmental Meetings												
Review Requests & Prepare County Manager's Recommended Budget												
Finalize Revenue Estimates												
Submission of Tentative Budget to State												
Public Hearings												
Budget Adoption/Final Budget Submitted												
Budget Implementation												

Capital Improvement Program (CIP)

Pursuant to Nevada Revised Statute 354.5945, each local government must prepare an annual capital plan for the fiscal year and the ensuing five fiscal years. The Washoe County Capital Improvements Program (CIP) is a five-year plan for maintaining existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning.

Washoe County's CIP includes major projects requiring the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. Major capital projects are normally non-recurring (e.g. new buildings, streets, utility systems, land for parks, investments in new technology, etc.) and have a cost of at least \$100,000 with a lifespan of more than one year. A part of the request process is to identify the operating costs associated with the capital requests. These costs are analyzed as a part of the decision making process.

Many of the projects submitted through the CIP process have been previously analyzed and prioritized by other committees, boards and working groups representing elected and appointed officials, citizens and staff. Approved CIP projects are included in the final budget filed with the Department of Taxation.



Initial Funding Level (Base Budget)

The initial funding level process uses the assumptions and guidelines developed jointly with department heads and the Budget Division to set the base budget for each department. It includes cost adjustments where necessary for Board approved contractual obligations; Public Employee Retirement System increases; known salary and benefit increases as required by labor agreements; initial estimates of health insurance increases; fleet services estimated costs and other employee benefit estimated costs. The initial funding levels are then calculated and available for department review and input. Departments may adjust their allowed service and supply and capital accounts so long as they do not exceed their total initial funding level amount. Supplemental budget requests, requests for new programs, expansions or adjustments for significant changes in workload, service demand and exceptional inflationary factors are prepared by the department with the assistance of the Budget Division.

Budget Hearings and Development of Recommendation

The County Manager's Office provides several budget presentations to the Board of County Commissioners (BCC) during the first half of the calendar year, apprising the BCC of major revenue projections, cost trends, and a preliminary calculation of the ending fund balance for the General Fund based on these trends. Concurrent to the periodic reports to the BCC, the Budget Division holds a series of meetings beginning in March of each year with departments, to review department requests and program needs prior to the formal budget presentations and hearings. The Budget Division works with departments to identify what goals, objectives and performance measures/key performance indicators they will accomplish with their base budget allotments and any requests for additional funding. The Budget Division, using the data provided by departments and the strategic planning process, makes recommendations for funding levels to the County Manager. Through the County Manager, the BCC also gives direction to the Budget Division staff as to the preparation of the tentative budget. A tentative budget is prepared and sent to the State Department of Taxation, which is required to be submitted on or before April 15th of each year.

After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health insurance costs or legislative impacts during legislative years. The departments may also dialog with the County Manager based on the Budget Division's preliminary recommendations. The County Manager then makes final recommendations for the final budget to the BCC.

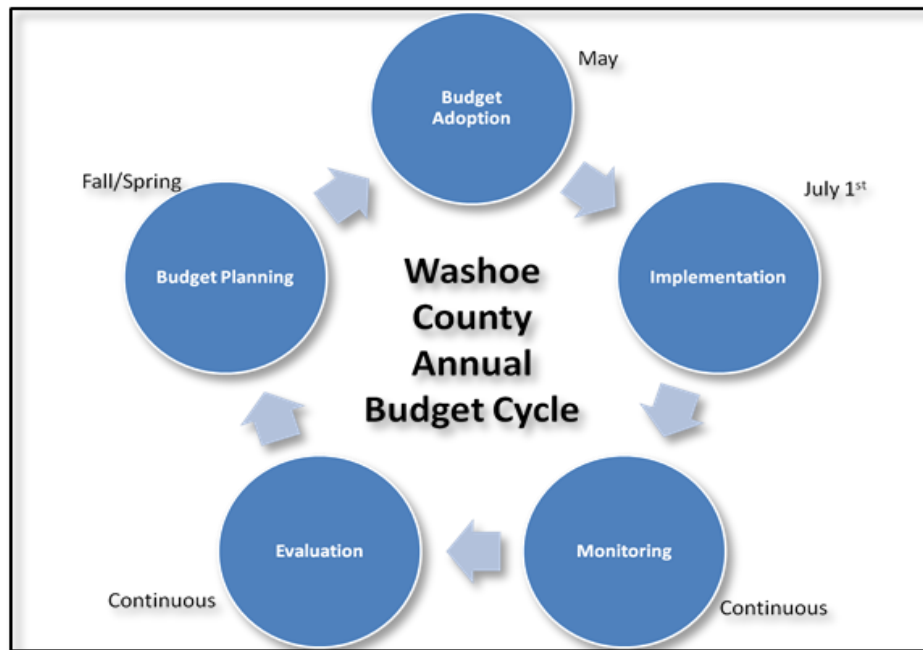
Final Budget

Based on direction from the County Manager and the Board of County Commissioners, the Budget Division will prepare a budget for the formal budget hearing, as mandated by Nevada Revised Statute 354.596, with the Board of County Commissioners. A public hearing on the Tentative Budget and Final Budget adoption must be held between the third Monday in May and May 31st. Subject to changes indicated, if any, to the tentative budget, the final budget is adopted at this hearing or at any time and place to which the public hearing is adjourned. The final budget must be adopted by June 1st and filed with the State Department of Taxation pursuant to State law.

During legislative years, an amended final budget may be filed with the Nevada Department of

Taxation which incorporates legislative changes. The amended final budget must be filed within 30 days after the close of session.

While the budget is adopted in May, the fiscal year begins July 1st of each year. This provides a month of preparation in order to implement the adopted budget for the coming fiscal year. In addition, after the adoption of the budget and throughout the year, the work of the budget is not completed. As seen below, the budget process is one of continual monitoring and improvement.



Budget Adjustments

Once the final budget is adopted, there are four legal ways to adjust the budget:

- ◇ *Carry Forward Adjustments* that reappropriate budget for prior year restricted funding and/or legal encumbrances that are approved by the Board of County Commissioners (BCC) are part of the Annual Comprehensive Financial Report (ACFR).
- ◇ *Augmentations* to increase budget appropriations must be approved by the BCC and submitted to the Nevada Department of Taxation for certification.

Augmentations must meet the statutory criteria and process outlined in Nevada Revised Statute (NRS) 354.493; 354.5989005(1) through (4); Nevada Administrative Code (NAC) 354.400 through 354.490. Among other requirements, available fund balance in a governmental fund is not sufficient to legally augment the budget; resources must be in excess of those anticipated.

- ◇ *Amendments* to increase budget appropriations for new/supplemental grants/gifts-in-aid/donations must be approved by the BCC according to the criteria outlined in NRS 354.5989005(3).

- ◇ *Appropriation Transfers* that reallocate budget authority across functions or funds, but do not increase total budget appropriations (i.e., net zero appropriation transfers), must be approved by the Budget Manager and/or the BCC per the criteria outlined in NRS 354.5989005(5)(a) through (c).

Budgetary Controls

Washoe County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of County Commissioners. Appropriations are adopted at the department level. Appropriation control is maintained through the accounting system.

Departments have the authority to expend funds within their service and supply and capital outlay accounts as a total rather than at each line item, other than travel and food which is controlled at the line item level. The Budget Division works with departments during the year to realign service and supply line items, if necessary, to reflect changes in spending patterns that occur which vary from the original budget. The departments, however, cannot exceed their total department budget, and are accountable to the Board of County Commissioners for program goals, objectives and performance measures adopted during the budget process.

Budgetary status information is available through the enterprise resource planning system (SAP). Quarterly financial status reports are provided to the Board of County Commissioners, utilizing statistical and graphic presentations to assure budgetary compliance, to highlight any potential problems, and to initiate planning for the following fiscal year.

Budget availability control is in place to prevent departments from exceeding non-personnel expenditure authority at a department level. Departments receive a warning when they have expended 85% of total budgeted services and supplies authority and capital outlay followed by a hard error preventing any posting that would result in reaching 100% or greater.

Basis of Accounting

Washoe County implemented Governmental Accounting Standards Board Statement 34, beginning with the June 30, 2001, Annual Comprehensive Financial Report. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Major, combining and individual governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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, in this case, within 60 days after year-end. Expenditures generally are recorded when a liability is incurred. Exceptions are debt service, compensated absences and claims and judgments, which are recorded when payment is due. The Statement of Net Position presents the County's entire financial position, distinguishing between governmental and business-type activities. The end result is net positions, which is segregated into three components: invested in capital assets, net of related debt; restricted and unrestricted net positions. The Statement of Activities provides both the gross and net cost of operations, again, distinguishing between governmental and business-type transactions. Program

revenues are applied to the functions that generate them, in order to determine functional net costs and the extent to which costs are supported by general revenues.

Budgetary Basis of Accounting

Budgets are prepared on a modified accrual basis. The process varies from Generally Accepted Accounting Principles (GAAP) as a result of provisions made to treat encumbrances as budgeted expenditures in the year of commitment to purchase. Encumbrances outstanding at year-end are reported as assignments of fund balances. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered.

Fund Descriptions

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations, restrictions, or limitations. All funds established by a government must be classified in one of these fund types for financial reporting purposes:

- **Governmental Fund Types**
 - General Fund
 - Special revenue funds
 - Debt service funds
 - Capital project funds
- **Proprietary Fund Types**
 - Enterprise funds
 - Internal service funds
- **Fiduciary Fund Types**
 - Agency funds
 - ◆ Includes Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments
 - Investment trust funds
 - ◆ Includes funds invested by Washoe County for other agencies
 - Financial Assurances
 - ◆ Includes Washoe County and other agency funds
 - Other agency funds

STRATEGIC PLAN

As previously mentioned, the budget process begins with strategic planning. The strategic planning process includes periodic citizen and other surveys (as primary data sources) as well as other methods of determining community needs and priorities. The information gathered from strategic planning is reviewed during workshops with department heads and with the Board of County Commissioners which results with the Board adopting the County's overall Strategic Plan. Each year's strategic planning process builds on previously approved strategic plans. The strategic planning process continues the identification of important strategic issues for the coming year and provides the framework for the development of the Budget Guidelines.

The FY 2021-2026 planning process was initiated in the fall of 2019 in response to a shared desire among County leadership to institute a strategic management process where strategic priorities, organization alignment and performance metrics are part of core management practices. Additional outcomes of the planning process included linking the strategic plan to the budget to ensure resources are more closely aligned to priorities and an organizational conversation about values and culture is initiated.

The strategic planning process focuses on cross—functional/organizational initiatives with key performance measures/indicators (i.e., performance metrics) versus department-level tasks. A recent enhancement to the strategic plan is the addition of guiding principles. While all department-level tasks are not reflected in the plan, the guiding principles align work through an established set of expectations and direction. A Strategic Planning Committee, consisting of representation from across the County, guided the plan development process and managed communications throughout the four-phase development of the strategic plan. Strategic goal teams executed key components of the process and will manage implementation of initiatives.

Priorities – Board of County Commissioners Vision and Strategic Plan

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

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

The Board of County Commissioners places a high priority on fiscal sustainability through its strategic vision and disciplined actions. As the region is facing flattening Consolidated Tax (C-Tax) revenue and property taxes increasing at a moderate pace (7.2% increase from FY 2025), we are experiencing the impacts of inflation, pension contributions and other wage-related costs increasing faster than total revenues are increasing. Over the next five years, general fund revenues are expected to grow at 4.6% annually and expenditures are forecasted to grow at 5.5% annually. This reflects a structural deficit

which the Board of County Commissioners has been committed to addressing through budgeting vacancy savings, maintaining current staffing levels instead of increasing regardless of need, monthly Board updates and beginning the upcoming budget process earlier. While these are indeed challenging times, we look forward to working collaboratively during the upcoming budget cycle to return to structural balance in the five-year forecast.

Note that, based on a recent organizational assessment of the County Manager's Office, referred to as the Raftelis Report, changes to the strategic planning process are being reviewed for implementation. For more information on the Raftelis Report, the report and other information is publicly available by selecting "Meeting details" of the June 25, 2025, Washoe County Board of County Commissioners meeting (2:00 pm) at: <https://washoe-nv.legistar.com/MeetingDetail.aspx?ID=1316356&GUID=C7823603-0990-41FD-BFA3-6E7B72D18FF6&Options=info|&Search=>

Due to the preceding circumstances, the FY 2025 Strategic Plan has been extended into the first two quarters of FY 2026 and has not been approved or finalized as of the publication of this document. However, a summary of Washoe County's FY 2025 Strategic Plan and each Goal Team's information follows. The finalized FY 2026 Strategic Plan will be posted at: https://www.washoecounty.gov/mgrsoff/about/strategic_plan/index.php when available.



Washoe County FY21-25 Strategic Plan

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Values



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.

Mission

The purpose of the mission statement is to clearly articulate why we exist as an organization:

Working together regionally to provide and sustain a safe, secure, and healthy community.

Vision

The purpose of the vision 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.

Guiding Principles

As Washoe County employees, we approach our work by putting first our community responsibility to:

Support and represent the people we serve.

Elevate the quality of life so our community is a great place for everyone to live, regardless of means.

We support and believe in diversity, inclusivity, and accessibility to all.

Be forward thinking.

We will make decisions that are future looking, support economic diversification and are financially sustainable.

Protect our natural resources.

Be caretakers of the environment so we preserve our region for future generations.

Collaborate within and across the County.

Nurture and strengthen collaboration regionally with citizens, community organizations, nonprofits, business and government agencies.

Commit to digital delivery.

Drive a fundamental change through the value chain of County services by continuing digital delivery of services and processes where the outcomes for citizens and staff are improved.

Reduce redundancies and non-value adds.

Reduce non-value add steps in the process. Stop non-essential services by deconstructing and reconstructing where we can.

Show up as "One County" externally and internally.

Promote the idea that we are "One County" instead of independent entities, while also celebrating the uniqueness of each department.



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY25 Initiatives)
Fiscal Sustainability 	Long-Term Sustainability	LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans. ALTERNATIVE FUNDING: Expand and enhance service delivery via alternative funding. #CommunityReinvestment RISK PORTFOLIO: Complete risk portfolio for grant-funded positions.
	Efficient Delivery of Regional Services	LIBRARY TAX: Engage with the community and Board of County Commissioners for direction of Library Tax. INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Complete CAD implementation with regional partners. P25 RADIO SYSTEM: Deployment of the P25 Radio system.
Economic Impacts 	Meet the Needs of Our Growing Community	SERVICE LEVELS: Complete a fundamental review of service needs and programs to provide for the current community. HOUSING SUPPLY/STREAMLINE PROCESSES: Streamline planning and permitting processes and soften standards that create unnecessary barriers. INCENTIVES: Explore voluntary pathways using incentives to spur the creation of affordable housing.
	Support a Thriving Community	NET ZERO: Implement the Greenhouse Gas Emissions Plan to achieve net-zero greenhouse gas emissions by 2050.
Vulnerable Populations 	Support Vulnerable Populations with a Regional Approach	HOUSING CAPACITY: Expand the capacity for extremely low- income and supportive housing programs in WC. REMOVE PROGRAM BARRIERS: Engage community partners in reducing barriers to accessing non-County bed and housing options to increase regional usage. TENANCY SUPPORT: Support newly housed individuals to keep people stability housed and reduce recidivism. LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation.
	Expand Appropriate & Affordable Housing Options Across Community	SENIORS: Provide robust service delivery for Seniors in Washoe County. CRISIS RESPONSE: Provide individuals in Washoe County with a compassionate and effective response to a behavioral health crisis utilizing a best-practice behavioral health crisis system of care. Divert individuals from emergency rooms, first responders, and the justice system. #BehavioralHealth SIM: Improve public safety and prevent and minimize justice system involvement by proactively addressing the needs of individuals with behavioral health challenges. #BehavioralHealth CHILDREN & FAMILIES: Improve behavioral health outcomes for children and families in Washoe County. #BehavioralHealth SERVICE COORDINATION FOR HIGH USERS: Enhance coordination across sectors to improve client outcomes.



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY25 Initiatives)
Vulnerable Populations 	Enhance Facilities for Vulnerable Populations	WASHOE BEHAVIORIAL HEALTH CENTER: Develop the facility formerly known as West Hills to address gaps in behavioral health services. SENIOR CENTER IMPROVEMENTS: Enhance and update the senior center facilities, including ADA compliance and expanding home-delivered meals (HDM) services. CARES PSH: Develop Permanent Supportive Housing at the Nevada Cares Campus.
	Establish Regional Data Collection Systems	BEHAVIORIAL HEALTH DATA: Produce a Washoe County behavioral health dashboard. REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so that it is easy for service providers and individuals experiencing homelessness to work together.
Innovative Services 	Leverage Technology to Streamline and Automate	INFRASTRUCTURE MODERNIZATION: The County's technology infrastructure will be optimized for the workforce's resiliency and to ensure staff are empowered to work efficiently and effectively. CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience. SECURITY AND BUSINESS CONTINUITY: Implement a disaster recovery infrastructure and related plan. DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and Human Resources. DATA MANAGEMENT: Ensure data integrity to drive data-driven decision-making.
	Strengthen Our Culture of Service	EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, and interpersonal skill development. BROADEN UTILIZATION OF COMMUNICATION TOOLS: Educate the department on central communication tools available to build community trust. ENGAGE THROUGH DIVERSE CHANNELS: Develop a diverse communications plan that aligns with language access and digital accessibility. REIMAGINE CABS: Create new pipelines of engaged citizens from diverse backgrounds.
	Promote Experimentation & Innovation	SPACE STANDARDS: Implement Space Standards based on time in the office and needs. #FutureofWork



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY25 Initiatives)
Innovative Services	Ensure Equitable Access to Services	RESOURCE SHARING: Create a pool of employee resources for cross-departmental use to optimize current staffing levels. TARGETED OUTREACH FOR COUNTY PROGRAMS & SERVICES: Conduct targeted outreach to underserved communities to increase program and service participation, which may include the removal of processes and barriers to participation. TITLE VI COMPLIANCE IMPLEMENTATION & LANGUAGE ACCESS: Implementation and adoption across the County of a Title VI plan and the 3-year language access roadmap approved by BCC.



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Current State of the County

ECONOMIC AND FINANCIAL

For information related to the current economic and financial state of the county, please refer to the Manager's Message, Budget-in-Brief, and Community and Economic Profile portions of the Introduction Section.



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Fiscal Sustainability

Washoe County recognizes the importance of sustainable fiscal planning, accountability, and transparency in the management of public funds, assets, programs and services.

Executive Champion: Abigail Yacoben

Project Lead: Lori Cooke

Overview or Rationale

Critical to the County's long-term sustainability is having and maintaining fiscal health for the short- term and the long-term. Given the current growth of the region and increasing needs on programs and services, a focus on meeting those demands while maintaining a structurally balanced budget is the focus of this goal.

Why is this where we want to go? To set a long-term vision for the County's fiscal health and future - beyond the annual budget process.



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Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target	FY25 Target
PERFORMANCE				
*Variance of General Fund Revenues-Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red = 10.1% or more)	SAP/ County Budget	Budget	0% - 5%	0% - 5%
*Variance of General Fund Expenses-Actual vs. Budget (not including transfers out/ contingency) (Green = within 5%; Yellow = 5.1% to 10%; Red = 10.1% or more)	SAP/ County Budget	Budget	0% - 5%	0% - 5%
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ ACFR	Budget/ Comptroller	\$4M Increased to \$4M per BCC approval as part of the FY23 Budget	\$4M
STRATEGIC				
Standardization of Call Taking	PSAP	Jen Felter (Commenter Director)	Baseline	



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Additional Metrics

Additional Metrics	Data Source	Data Source	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
*Structurally balanced budget (This measure reflects the Adopted Budget. Actual results will reflect in the "Change in fund balance over prior year" indicator below)	County Budget	Budget	N; Use of FB \$1.15M budgeted deficit	Y; Increase of FB \$547,000 budgeted (\$0 deficit)	N; Use of FB \$15.6M use of fund balance budgeted due to COVID N: Use of FB \$15.8M budgeted deficit	N; Use of FB \$35.7M budgeted deficit for Yr. One of Incline Settlement Payments and capital improvements	N; Use of FB \$47.2M budgeted deficit for Yr. Two of Incline Settlement Payments and capital improvements	N; Use of FB \$30.8M budgeted deficit for Yr. 3 of Incline Settlement Payments / other one-time items including election support % cap. improvements	N; Use of FB \$18.2M budgeted deficit mostly to support maximum contingency budget due to outstanding collective bargaining agreements
*Change in fund balance over prior year (Total & Unassigned Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	ACFR County Budget	Comptroller/ Budget	+\$16.8M Total +\$16.6M Unrestricted	+\$20.45M Total +\$1.7M Unassigned	+\$58.2M Total +\$53.8M Unassigned	+\$12.1M Total +\$18.4M Unassigned	<\$35.9M> Total <\$28.8M> Unassigned (based on FY23 Estimate for FY24 Budget)	<\$30.8M> Total <\$25.6M> Unassigned	<\$18.2M> Total <\$17.7M> Unassigned
General Fund Unassigned fund balance % (BCC Policy is 10% - 17%)	ACFR County Budget	Comptroller/ Budget	19.7%	19.3%	34.9%	33.0%	23.1%	16.9%	18.9%
Capital Projects Funding – meeting needs (% of CIP projects submitted vs. GF transfer-CIP General Fund only, does not include Parks, Utilities or Capital Facilities Funds)	County Budget	Budget	36.7% \$5.3M of \$14.5M	44.4% \$6.4M of \$14.4M Budgeted Adjusted to 30.1% \$4.3M due to COVID	0.0% \$0M of \$15.6M	69.0% \$7M of \$10.2M	104.6% \$45M of \$43M	100.0% \$27.5M of \$27.5M Note: Department CIP requests were not submitted; funding includes ongoing infrastructure support and various one-time projects	58.0% \$15.5M of \$26.6M Note: Dept CIP requests were not submitted



Washoe County FY21-25 Strategic Plan

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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	SAP	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF	42% Org 60% GF	43% Org 58% GF	44% Org 64% GF	43% Org 68% GF Note: FY25 personnel budget does not include all impacts based on outstanding collective bargaining

*Note: Key indicators reflect re-stated financials, as applicable (i.e., restated Fund Balance) Estimate and Target Amounts are based on the most recently adopted budget.



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Economic Impacts

Be responsive and proactive to economic impacts.

Executive Champion: Dave Solaro

Project Lead: Kelly Mullin

Overview or Rationale

Washoe County has the opportunity to play a leadership role and a duty to support the development of our community with consideration to our unique physical and cultural environment and demands on County services expected as a result. Proactively plan for growth areas for all regional services and align infrastructure development with revenue sources.

Why is this where we want to go? Provide community services that reflect a shared understanding of our current needs and resources.



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Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY20	FY25
Meet the Needs of a Growing Community	SERVICE LEVELS: Complete a fundamental review of service needs and programs to provide for the current community. *HOUSING SUPPLY/STREAMLINE PROCESSES: Streamline planning and permitting processes and soften standards that create unnecessary barriers. *INCENTIVES: Explore voluntary pathways using incentives to spur creation of affordable housing.	Infrastructure in the North Valleys (roads, fire, schools, stormwater) is perhaps lagging. No revenue model exists to understand which areas bring in revenue and guide future infrastructure/ service decisions.	Services provided are commensurate with revenue to support the service levels expected.
Support a Thriving Community	*NET ZERO: Implement the Greenhouse Gas Emissions Plan to achieve net-zero greenhouse gas emissions by 2050.	Emerging from the health and economic impacts of COVID-19, with current unemployment levels at 19.6%.	Our region attracts high-paying jobs because our community has the programs available and resources necessary to support a thriving economy after COVID-19



Washoe County FY21-25 Strategic Plan

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Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actuals	FY25 Targets
WORKLOAD				
Funding Opportunities: Identified vs. Applied	Community Reinvestment Team	Brian Beffort	41%	Increase
Funding Opportunities: Applied vs. Achieved	Community Reinvestment Team	Brian Beffort	50%	Increase
Number of Certificates of Occupancy Issued	Accela	Permit Services Coord.	281	Increase
Number of ADUs Permitted	Accela	Permit Services Coord.	59	Increase
STRATEGIC				
Energy Use Intensity	Energy Manager	Brian Beffort	Baseline	Decrease
COMMUNITY				
GHG Emissions	Energy Manager NZero	Brian Beffort	Baseline	Decrease



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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
Assessed value added due to new construction	Assessor	Assessor	\$580,246,669	\$519,556,662	\$553,235,059	\$743,190,062	\$133,420,017	\$1,414,147,517	Increase
Overall Assessed Value Added	Assessor	Assessor	\$1,323,211,764	\$960,257,356		\$1,691,768,724	\$4,570,766,012	\$2,306,742,193	Increase
Infrastructure Health Score	Asset Essentials	Aaron Smith	--	--	90		--	90	Stable or Increase
CTAX Revenue	SAP Estimates & Targets from County Budget Actuals from CAFR or restated financials	Budget for Estimates & Targets Comptroller for Actuals	\$116,837,253 % Change 5.3%	\$106,900,000 (Estimated) % Change -3.7%	\$126,016,700 (Estimated)	\$157,325,692 (Estimated) % Change 10.5% over FY21 29.9% over FY20	\$199,980,033	\$139,056,174	Stable or Increase



Washoe County FY21-25 Strategic Plan

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Vulnerable Populations

Identify and triage the most vulnerable population as identified by community need and work together cross-departmentally and regionally to provide adequate resources and support.

Executive Champion: Kate Thomas

Project Lead: Dana Searcy

Overview or Rationale

To be a healthy, stable community, Washoe County must be seen as a desirable place to live for people in all stages of life. As the number of seniors, homeless and other vulnerable populations rise in our community, the County must make improvements in its ability to meet the unique needs of these populations. The impact of this significant demographic shift will affect many County departments and must be addressed holistically if it is to be addressed effectively. As a community experiences unprecedented growth, an inadequate housing supply and is dealing with the pandemic, the most vulnerable population is those living on the streets or in emergency shelter.

Why is this where we want to go? To assist low-income, indigent, elderly, or at-risk residents regain or maintain their independence, their health, or their safety. To ensure our community is a safe, livable, vibrant place enabling every member of the community to be successful and a contributing member of our community.



Washoe County FY21-25 Strategic Plan

FY25 UPDATE

Long-Term Goals & Annual Initiatives

We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY20	FY25
Expand Appropriate & Affordable Housing Options Across the Community	*HOUSING CAPACITY: Expand the capacity for extremely low-income and supportive housing programs in WC. *REMOVE PROGRAM BARRIERS: Engage community partners in reducing barriers to access non-County bed and housing options to increase regional usage. *TENANCY SUPPORT: Support newly housed individuals to keep people stability housed and reduce recidivism. *LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation.	Lack of affordable housing for households at and below the area median income. Extremely low income (ELI) households have the largest gap between the units needed and the units available to renters.	The needs assessment for housing for ELI households has been completed and a detailed work plan has been established and endorsed by the appropriate stakeholders.
Support Vulnerable Populations with a Regional Approach	*SENIORS: Provide robust service delivery for Seniors in Washoe County. *CRISIS RESPONSE: Provide individuals in Washoe County with a compassionate and effective response to a behavioral health crisis utilizing a best practice behavioral health crisis system of care. Divert individuals from emergency rooms, first responders, and the justice system. #BehavioralHealth *SIM: Improve public safety and prevent and minimize justice system involvement by proactively addressing the needs of individuals with behavioral health challenges. #BehavioralHealth *CHILDREN & FAMILIES: Improve behavioral health outcomes for children and families in Washoe County #BehavioralHealth *SERVICE COORDINATION FOR HIGH USERS: Enhance coordination across sectors to improve client outcomes.	The Senior Center was unable to offer congregate meals during initial COVID outbreak as Senior Center had to close. Home Delivered Meals increased as a result. Case Management and other services continued with safety precautions in place. Our behavioral health system has meaningful gaps which result in unmet needs for residents of Washoe County.	Seniors can age in place through Senior Center offerings (Nutrition & Case Mgmt) and Senior Services offerings (Homemaker, Medication Mgmt). We are regionally collaborating to build a best practice behavioral health crisis response system, to adopt the SIM model to divert and deflect individuals from the justice system into a behavioral health system, & to strengthen behavioral health supports for children & families.
Enhance Facilities for Vulnerable Populations	*WASHOE BEHAVIORIAL HEALTH CENTER: Develop the facility formerly known as West Hills to address gaps in behavioral health services. *SENIOR CENTER IMPROVEMENTS: Enhance and update the senior center facilities, including ADA compliance, and expand home-delivered meals (HDM) services. *CARES PSH: Develop Permanent Supportive Housing at the Nevada Cares Campus.	Severe shortages of Permanent Supportive Housing (PSH) results in chronically homeless families & individuals remaining homeless, contributing to high systems costs for the emergency response, criminal justice and homeless service delivery.	Permanent Supportive Housing options are available to chronically homeless individuals at the Cares Campus.
Collect Regional Data	*BEHAVIORIAL HEALTH DATA: Produce a Washoe County behavioral health dashboard. *REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so that it is easy for service providers and individuals experiencing homelessness to work together.	Inconsistent homeless services data cause inability to measure timely actively homeless numbers, subpopulation trends and beds available to serve people experiencing homeless.	Regional homeless providers are reporting timely data to partners so that the provider ecosystem can make data-informed decisions on supportive services.



Washoe County FY21-25 Strategic Plan

FY25 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actual	FY25 Target
PERFORMANCE				
Exits to Permanent Housing from Washoe County Programs (Cares Campus, Crossroads, Our Place, Street Outreach)	HMIS	HHS Coordinator - Regional Data	756	Increase
Recidivism After Exits to Permanent Housing from Washoe County Programs	HMIS	HHS Coordinator - Regional Data	20%	Decrease
Number of individuals transitioned from unsheltered to sheltered through HOPE Team	HOPE Team Database	HOPE Team Sgt.	206	Baseline ----- Increase
STRATEGIC				
Acres Deposited into the "Land Bank"	TBD	HHS Housing and Grants Spec	Established	TBD
COMMUNITY				
Number of Deed-Restricted Affordable Housing Units in Unincorporated Washoe County (Certificate of Occupancy)	TBD	Community Services Department	Establish baseline	Establish baseline ----- Increase



Washoe County FY21-25 Strategic Plan

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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
# of Crossroads graduates (male)	Avatar	HSA Crossroads Coordinator	59	80	49	19	37	77	Increase
# of Crossroads graduates (female)	Avatar	HSA Crossroads Coordinator	10	11	24	32	32	51	Increase
# of Drug-Related Deaths in Washoe County	Medical Examiner	Medical Examiner	183	227	180	197	86	172	Decrease
Drug Related Deaths as a % of Total Deaths Reported to the Medical Examiner	Medical Examiner	Medical Examiner	4.1%	4.9%	4.6%	4.4%	6.6%	5.8%	Decrease
By-name List (Actively Homeless Count)	Built for Zero Community Dashboard	HHS Regional Data Coordinator	n/a	1,362 *Source-HMIS	1,657	2,106	2,436	1,942	Decrease



Washoe County FY21-25 Strategic Plan

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Innovative Services

Washoe County employees working together to innovate public service and improve community outcomes.

Executive Champion: County Manager Eric Brown

Project Leads: Elizabeth Jourdin, Nancy Leuenhagen, Quinn Korbolic, Behzad Zamanian

Overview or Rationale

The effectiveness and reputation of the County is enhanced by the ability of departments to work together to solve problems and address issues that are larger than any single department. Through identifying and implementing cross functional projects to increase operational efficiency both within and across departments, the County will be able to increase service levels and provide new innovative solutions. By engaging employees and working collaboratively we will enhance the quality of life of our community and our employees to be the catalyst for driving change and innovation throughout the County.

Why is this where we want to go? Building a culture of employee engagement encourages communication, employee participation, proactive organizational improvement, teamwork, retention and innovative public service initiatives.



Washoe County FY21-25 Strategic Plan

FY25 UPDATE

Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY 20	FY25
Leverage Technology to Streamline and Automate	*INFRASTRUCTURE MODERNIZATION: The County's technology infrastructure will be optimized for the workforce's resiliency and to ensure staff are empowered to work efficiently and effectively. *CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience. *SECURITY AND BUSINESS CONTINUITY: Implement a disaster recovery infrastructure and related plan. *DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and Human Resources. *DATA MANAGEMENT: Ensure data integrity to drive data-driven decision-making.	20% staff transitioned to working from home to comply with COVID-19 health guidelines. 244 forms converted to digital and web-based. Technology security is fragmented and requires significant manual intervention to respond to incidents. Antiquated and fragmented VOIP system in place.	All high-impact and public-facing forms are available digitally AND easily accessible mobile. Cybersecurity systems are up to date, managed in a unified manner and meet CIS compliance goals. County employees can utilize County technology resources and applications from wherever they are.
Strengthen Our Culture of Service	*EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, and interpersonal skill development. *BROADEN UTILIZATION OF COMMUNICATION TOOLS: Educate the department on central communication tools available to build community trust. *ENGAGE THROUGH DIVERSE CHANNELS: Develop a diverse communications plan that aligns with language access and digital accessibility. *REIMAGINE CABS: Create new pipelines of engaged citizens from diverse backgrounds.	The foundation has been set for the service and usage is increasing on our centralized service systems. Provide multiple options for information (email/phone/form).	Citizens understand the work being done by WC staff. Centralized and primary source for information. "Chatbot" for information. Robust after-hours 311 service.
Promote Experimentation & Innovation	*SPACE STANDARDS: Implement Space Standards based on time in the office and needs. #FutureofWork	Services digitized where required to serve during COVID. There is not a uniform process improvement process across the County. The tool is available for continuous process improvement but underutilized.	Reduce overall County "carbon footprint," decrease use of paper, and decrease foot traffic to county facilities by streamlined use of technology. CPI is the culturally accepted method of change.
Ensure Equitable Access to Services	*RESOURCE SHARING: Create a pool of employee resources for cross-departmental use to optimize current staffing levels. *TARGETED OUTREACH FOR COUNTY PROGRAMS & SERVICES: Conduct targeted outreach to underserved communities to increase program and service participation, which may include the removal of processes and barriers to participation. *TITLE VI COMPLIANCE IMPLEMENTATION & LANGUAGE ACCESS: Implementation and adoption across the County of a Title VI plan and the 3-year language access roadmap approved by BCC.	Internal and external equity lacked ownership and focus.	Organization-wide emphasis on equity. All staff know their role in providing equitable services.





Washoe County FY21-25 Strategic Plan

FY25 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actual	FY25 Target
WORKLOAD				
Percent Completion of Tech Plan	TS Plan	Behzad Zamanian	35%	100%
Maintain 80/20 rule: Answer 80% of calls within 20 seconds or less.	Washoe 311	Bethany Drysdale	84.5%	80%
Percent of Employees Engaged with Non-Mandatory Training	Bridge	Elizabeth Jourdin & Matthew Ellis	41%	35%
PERFORMANCE				
Percent of Employees Engaged with DEI and EE Articles	SharePoint / Inside Washoe	Elizabeth Jourdin & Kelly McBride	35%	30%
Percent of Employees Who Click on Phishing Emails	Know B4	Behzad Zamanian	Baseline	Decrease
Challenged Ballots	Voter Software	Cari-Ann Burgess	Baseline	Decrease
STRATEGIC				
Square Footage by Employees (Reduce)	Facilities Map	Bill Wardell	Baseline	15% Reduction by 2030
Gender/Age/Race Demographic Comparison of Board/Commission to Washoe County Populations	Commission Support Granicus	Alex Wilson & GIS Team	Baseline	Increase
Wait Time for 311 Call Year-Over-Year (Reduce) Average Satisfaction Rate	Q-Send / Website	Bethany Drysdale	18 seconds	Maintain

Although department-level information is not the focus of the strategic planning process, most departments are examining performance metrics and updating, as necessary, particularly due to ongoing COVID-19 operational impacts. However, selected performance/workload measures are presented on the following pages.

Note: Information is based on available information provided by departments and represent point-in-time data/averages and/or annualized averages based on timing of information.

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
ALTERNATE PUBLIC DEFENDER					
Justice Court - Open Cases	4,021	2,648	1,873	902	Ensure all clients have representation
Percentage Change	81%	-34%	-29%	-52%	
Justice Court - Criminal Cases	2,180	5,955	2,754	1,148	Ensure all clients have representation
Percentage Change	-22%	173%	-54%	-58%	
Specialty Court - Open Cases	6,123	3,579	1,150	375	Ensure all clients have representation
Percentage Change	-8%	-42%	-68%	-67%	
Specialty Court - Appearances	11,391	10,144	9,995	9,516	Ensure all clients have representation
Percentage Change	-1%	-11%	-1%	-5%	
Conflicted Cases - from Public Defender	1,396	1,109	1,024	1,060	Ensure all clients have representation
Percentage Change	15%	-21%	-8%	4%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
ALTERNATIVE SENTENCING					
Number of Probationers at Month End (Average)	754	772	827	*	Reduce caseload
Percentage Change	73%	2%	7%	-	
Number of Pre-Trial Supervisees at Month End (Average)	668	123	1,270	*	
Percentage Change	-45%	-82%	933%	-	
Number of Cases per Officer (Annual Average)	240	331	350	*	Reduce caseload
Percentage Change	142%	38%	6%	-	
Number of Drug Tests Conducted	146,847	153,805	151,982	*	
Percentage Change	71%	5%	-1%	-	
Drug Test Success Rates	84%	80%	79%	*	100%
Percentage Change	-3%	-5%	-1%	-	
CLERK'S OFFICE					
Number of Marriage Licenses Issued	6,614	5,919	5,705	5,727	Maintain Current Service Level
Percentage Change	-10%	-11%	-4%	0%	
Number of Fictitious Firm Names Filed	3,649	3,940	4,166	3,963	
Percentage Change	7%	8%	6%	-5%	
Number of Notary Bonds Filed	1,218	1,352	1,009	1,155	
Percentage Change	25%	11%	-25%	14%	
Number of Mandated Meetings	66	58	50	53	
Percentage Change	18%	-12%	-14%	6%	
Number of Minute Pages Generated	1,120	1,201	1,280	1,599	
Percentage Change	22%	7%	7%	25%	
Average Days for "Submission Ready" Minutes	18	15	15	19	
Percentage Change	80%	-17%	0%	27%	
Number of Passports Processed			2,771	4,319	
Percentage Change				56%	

*FY25 statistics not provided by department.

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
COMMUNITY SERVICES DEPARTMENT					
Building permits issued	4,793	4,680	5,524	5,476	
Percentage Change		-2%	18%	-1%	
% of Building permits reviewed within 10 business days				81%	100%
Percentage Change				-	
# of Accessory Dwelling Unit (ADU) permits issued, attached vs. detached				19	
Percentage Change				-	
Building inspections completed	28,302	25,430	29,250	24,887	
Percentage Change		-10%	15%	-15%	
# of income-restricted affordable housing units approved				0	
Percentage Change				-	
# of residential lots recorded				410	
Percentage Change				-	
Facility requests	8,488	10,924	12,633	12,282	
Percentage Change		29%	16%	-3%	
Facility request completion rate	97%	101%	99%	100%	
Percentage Change		4%	-2%	1%	
Park Attendance (Million)	7.0	8.2	8.0	7.8	
Percentage Change		17%	-2%	-3%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
COMPETENCY COURT					
Orders for evaluations				169	
Percentage Change				-	
Closed Cases: Number found competent and remanded to original jurisdiction				85	
Percentage Change				-	
Closed Cases: Number found incompetent/not restorable - dismissed				18	
Percentage Change				-	
Closed Cases: Number of discretionary dismissals				14	
Percentage Change				-	
Discretionary Dismissals: Number of days in community supervision and treatment vs in detention facility				3,485	Increase # of days
Percentage Change				-	
Closed Cases: Number unsuccessful - bench warrants				10	
Percentage Change				-	
COUNTY MANAGER'S OFFICE					
Number of Media Requests	453	552	548	614	Maintain based on Community need
Percentage Change		22%	-1%	12%	
Washoe Life podcast downloads/views	2,183	2,902	2,609	3,531	Maintain based on Community need
Percentage Change		33%	-10%	35%	
Number of 311 calls completed	24,586	21,234	22,808	21,355	Maintain based on Community need
Percentage Change		-14%	7%	-6%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
DISTRICT ATTORNEY					
Number of Press Releases		51	65	72	Keep community informed and connected
Percentage Change		-	27%	11%	
Media Coverage Logs			408	552	Keep community informed and connected
Percentage Change			-	35%	
Number of new clients served at the Child Advocacy Center (CAC)		478	580	580*	Ensure all clients are served
<i>*FY25 Estimate</i>					
Percentage Change		-	21%	0%	
Number of Forensic Interviews Conducted at the Child Advocacy Center (CAC)		396	368	368*	Ensure all clients are served
<i>*FY25 Estimate</i>					
Percentage Change		-	-7%	0%	
Victim of Crime Act (VOCA) Application Assistance provided		217	245	260	Ensure all clients are provided support services
Percentage Change		-	13%	6%	
Criminal advocacy/accompaniment-Victim Witness Advocates		472	547	485	Ensure all clients are provided support services
Percentage Change		-	16%	-11%	
DISTRICT COURT					
New Filings	16,068	17,143	18,124	19,278	
Percentage Change	3%	7%	6%	6%	
Case Dispositions	14,148	14,240	14,933	16,634	
Percentage Change	4%	1%	5%	11%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
FINANCE					
Increased Collections to \$2 for Every \$1 Spent	2.42	2.65	2.12	2.05	\$2.00
Percentage Change	17%	10%	-20%	-3%	
Rebate program: \$ Rebate Received	194,266	190,097	193,019	183,045	Increase rebate
Percentage Change	22%	-2%	2%	-5%	
Percentage of Internal Audits Completed	25%	89%	58%	50%	Complete 75% of audits assigned
Percentage Change	N/A	64%	-31%	-8%	
Number of Audit Committee Meetings Held Annually	3	5	4	3	4 meetings per year
Percentage Change	-25%	67%	-20%	-25%	
Received Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Achieve Annually
Percentage Change	N/A	N/A	N/A	N/A	
Received GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Achieve Annually
Percentage Change	N/A	N/A	N/A	N/A	
Number of Special Assignments	1	1	3	2	1 per year
Percentage Change	0%	0%	200%	-33%	
% Resolved of Fraud Hotline Tips	N/A	N/A	95%	100%	Resolution of Fraud Hotline Tips is 100% within 30 days of Complaint
Percentage Change	0%	0%	0%	5%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HEALTH BENEFITS					
Active/Retiree Members	4,254	4,382	4,560	4,739	FY26 projected at 4,792; members aware of benefits
Percentage Change	3%	3%	4%	4%	
Dependents	3,052	3,015	3,143	3,170	FY26 projected at 3,172; members aware of benefits
Percentage Change	-1%	-1%	4%	1%	
Total Covered Lives	7,306	7,397	7,703	7,909	FY26 projected at 7,964; members aware of benefits
Percentage Change	-3%	1%	4%	3%	
HEALTH DISTRICT					
Number of Total Vaccines Given		21,881	11,616	12,557	Maintain based on community need
Percentage Change			-47%	8%	
Number of Birth and Death Certificates Issued		41,000	40,239	42,190	Maintain based on community need
Percentage Change			-2%	5%	
Number of Air Quality Stationary Source Permits to Operate Issued		1,081	1,336	826	1122 Stationary source permits to operate
Percentage Change			24%	-38%	
Number of Environmental Health Inspections Conducted		7,000	9,413	8,826	Meet mandated requirements
Percentage Change			34%	-6%	
Number of Environmental Health New Permits Issued		600	874	637	Maintain service levels
Percentage Change			46%	-27%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HUMAN RESOURCES					
Percentage of Employees using the Employee Assistance Program (EAP)	48.2%	39.9%	37.4%	65.98%*	Employees are aware of this benefit
Percentage Change	17%	-17%	26%	77%	
Percentage of Employees Engaged with Non-Mandatory Training Content	18.0%	33.0%	47.0%	48.0%	45.0%
Percentage Change	6%	83%	42%	2%	
Number of Job Applicants	10,199	11,711	13,160	11,883	Increase # of applicants
Percentage Change	16%	15%	12%	-10%	
Number of Candidates sent to Departments for Interview	5,215	5,873	6,304	5,064	Increase # of applicants interviewed
Percentage Change	111%	13%	7%	-20%	
HUMAN SERVICES AGENCY - ADULT SERVICES					
CrossRoads: Men's Total Served (Annual Average)	117	117	117	130	Maintain average. Support client independence.
Percentage Change		0%	0%	11%	
CrossRoads: Women's Total Served (Annual Average)	65	65	65	65	Maintain average. Support client independence.
Percentage Change		0%	0%	0%	
CrossRoads: Women & Children's Total Served (Annual Average)	17	17	17	20	Maintain average. Support client independence.
Percentage Change		0%	0%	18%	
CrossRoads: Off-Campus Total Served (Annual Average)	30	30	30	35	Maintain average. Support client Independence
Percentage Change		0%	0%	17%	

*FY25 – Projected percentage

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HUMAN SERVICES AGENCY - CHILD PROTECTIVE SERVICES					
Reports & Investigations - Information Only	5,436	4,540	4,593	4,989	Maintain current service levels
Percentage Change	5%	-16%	1%	9%	
Reports & Investigations - Investigations	1,574	1,369	1,278	1,294	Maintain current service levels
Percentage Change	-16%	-13%	-7%	1%	
Reports & Investigations - Differential Response	163	179	158	195	Maintain current service levels
Percentage Change	-27%	10%	-12%	23%	
Children in Foster Care	701	629	608	568	Reduce number of children in care
Percentage Change	-10%	-10%	-3%	-7%	
Reunifications	261	219	162	138	Maintain current service levels (Reunifications are subject to overall kids in care, case plans, court proceedings etc.)
Percentage Change	2%	-16%	-26%	-15%	
Adoptions	72	87	78	74	Maintain % of finalized adoptions
Percentage Change	-17%	21%	-10%	-5%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES*					
Our Place (Women): Clients Served			2,613	2,222	Maintain current service levels
Percentage Change			-	-15%	
Our Place (Women): Bed Nights			50,941	43,671	Maintain current service levels
Percentage Change			-	-14%	
Our Place (Women): Permanent Housing Placements			99	45	Increase % of successful exits to permanent housing.
Percentage Change			-	-55%	
Our Place (Families): Households Served			207	145	Maintain current service levels
Percentage Change			-	-30%	
Our Place (Families): Permanent Housing Placements			54	55	Increase % of successful exits to permanent housing.
Percentage Change			-	2%	
Cares Campus: Clients served who stayed at Campus (unduplicated)			2,094	2,104	Maintain current service levels
Percentage Change			-	0%	
Cares Campus: Permanent Housing Placements			361	301	Increase % of successful exits to permanent housing.
Percentage Change			-	-17%	
Cares Campus: Bed Nights			195,035	196,124	Maintain current service levels
Percentage Change			-	1%	
Cares Campus Safe Camp - Clients served (unduplicated)			131	196	Maintain current service levels
Percentage Change			-	50%	

*Due to transition of new division under WCHHS, data elements started in FY 2024.

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES* (cont)					
Cares Campus Safe Camp - Permanent Housing Placements			26	26	Increase successful exits to permanent housing. Subject to economy & availability
Percentage Change			-	0%	
Overall Recidivism Rate (tracked in 6 month increments) includes Cares Campus, Safe Camp, Our Place (Families & Women), HOPE Home, Our Home, and Crossroads (Men's, Women's, and Women with Children)			.22 (July-Dec)	.22 (July-Dec)	Maintain current service level
			.18 (Jan-June)	.22 (Jan-June)	
Percentage Change			-	N/A	

*Due to transition of new division under WCHHS, data elements started in FY 2024.

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
HUMAN SERVICES AGENCY - SENIOR SERVICES					
Home Delivered Meals - Number of Clients	2,028	2,707	2,301	2,218	Increase % of clients served.
Percentage Change	-34%	33%	-15%	-4%	
Home Delivered Meals Served	346,703	351,558	352,030	391,905	Increase % of Home Delivered Meals.
Percentage Change	-17%	1%	0%	11%	
Congregate Meals - Number of Clients	2,001	2,249	2,701	2,434	Increase % of clients served.
Percentage Change	186%	12%	20%	-10%	
Congregate Meals Served	54,970	61,823	83,286	75,855	Increase % of Congregate Meals.
Percentage Change	252%	12%	35%	-9%	
Homemaker - Number of Clients	180	226	358	418	Maintain current service level.
Percentage Change	-1%	26%	58%	17%	
Representative Payee - Number of Clients	47	61	87	94	Maintain current service level.
Percentage Change	7%	30%	43%	8%	
Information, Assistance and Advocacy - Number of Clients	783	886	939	1,367	Increase % of clients needing services.
Percentage Change	55%	13%	6%	46%	
JUSTICE COURTS - INCLINE					
Total Non-Traffic Filings			309	*	
Percentage Change				N/A	
Total Non-Traffic Dispositions			289	*	
Percentage Change				N/A	
Non-Traffic Clearance Rate			94%	*	
Percentage Change				N/A	
Number of Traffic Filings			1,241	*	
Percentage Change				N/A	
Total Traffic Dispositions			1,164	*	
Percentage Change				N/A	
Traffic Clearance Rate			94%	*	
Percentage Change				N/A	

*Statistics for FY25 are not available at this time as the FY has not closed

JUSTICE COURT - RENO

Total Case Filings	28,601	26,407	31,699	*
Percentage Change	3%	-8%	20%	N/A
Total Disposed Cases	28,106	27,261	30,289	*
Percentage Change	4%	-3%	11%	N/A
Disposed Rates	98.3%	103.2%	95.6%	* 100%
Percentage Change	1.3%	5.0%	-8%	N/A

JUSTICE COURT - SPARKS

Number of Criminal Filings	2,987	2,061	2,490	*	Maintain current service levels
Percentage Change	-4%	-31%	21%	N/A	
Number of Civil Filings	3,920	4,032	5,155	*	Maintain current service levels
Percentage Change	33%	3%	28%	N/A	
Total Non-Traffic Filings	6,907	6,093	7,645	*	Maintain current service levels
Percentage Change	14%	-12%	25%	N/A	
Total Non-Traffic Dispositions	3,598	7,799	7,643	*	Maintain current service levels
Percentage Change	-39%	117%	-2%	N/A	
Non-Traffic Clearance Rate	52%	128%	100%	*	Maintain current service levels
Percentage Change	-46%	146%	N/A	N/A	
Number of Traffic Filings	3,183	3,411	4,144	*	Maintain current service levels
Percentage Change	-27%	7%	21%	N/A	
Total Traffic Dispositions	3,737	3,497	4,301	*	Maintain current service levels
Percentage Change	-19%	-6%	23%	N/A	
Traffic Clearance Rate	117%	103%	104%	*	Maintain current service levels
Percentage Change	11%	-15%	1%	N/A	

*Statistics for FY25 are not available at this time as the FY has not closed

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
JUSTICE COURTS - WADSWORTH					
Total Non-Traffic Filings			100	*	
Percentage Change				N/A	
Total Non-Traffic Dispositions			64	*	
Percentage Change				N/A	
Non-Traffic Clearance Rate			64%	*	
Percentage Change				N/A	
Number of Traffic Filings			2,595	*	
Percentage Change				N/A	
Total Traffic Dispositions			2,171	*	
Percentage Change				N/A	
Traffic Clearance Rate			84%	*	
Percentage Change				N/A	
JUVENILE SERVICES					
Booked at Wittenberg Hall	867	996	1,181	1,251	
Percentage Change		15%	19%	6%	
Average daily population	22.10	28.46	29.47	24.36	
Percentage Change		29%	4%	-17%	
Average length of stay - Post Detention Hearing	33.90	38.80	37.80	30.36	
Percentage Change		14%	-3%	-20%	
Juvenile Services referrals	2,477	2,625	2,882	2,804	
Percentage Change		6%	10%	-3%	
Youth that completed Work Program	705	787	950	777	
Percentage Change		12%	21%	-18%	
LIBRARY					
Children's Book Circulation		478,946	600,132	717,090	Increase from prior year
Percentage Change			25%	19%	
Library Circulation		2,200,153	2,225,443	n/a	5% increase from prior year
Percentage Change			1%	0%	
Bookmobile			20	n/a	20 Stops
Percentage Change			100%	0%	
Bookmobile Circulation			700	1,032	Increase from prior year
Percentage Change			100%	47%	

*Statistics for FY25 are not available at this time as the FY has not closed



Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
MEDICAL EXAMINER					
Number of Deaths Reported	6,499	6,046	5,856	5,862	
Percentage Change	4%	-7%	-3%	0%	
Percentage of Cases Achieving Required Turnaround Time	97%	98%	99%	97%	90%
Percentage Change	0%	1%	1%	-2%	
Number of death scene responses	1,297	1,251	1,157	1,147	
Percentage Change	-64%	-4%	-8%	-1%	
PUBLIC ADMINISTRATOR					
Number of New Cases	337	396	335	363	Maintain current service level
Percentage Change	72%	18%	-15%	8%	
Annual Average # of Days to Close a Case	111	115	181	207	Maintain current service level
Percentage Change	-50%	4%	57%	14%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
PUBLIC DEFENDER					
Number of Felony & Gross Misdemeanor Cases Set For Trial		137	236	323	
Percentage Change			72%	37%	
Number of Felony/GM Trials Completed		44	41	45	
Percentage Change			-7%	10%	
Number of Felony/GM Cases Where Trial Called Off		93	195	278	
Percentage Change			110%	43%	
Number of Felony/GM Cases Where Trial Called Off After Pretrial Motion/Expert Deadline		39	122	146	
Percentage Change			213%	20%	
Percent of Cases Where Trial Called Off After Pretrial Motion/Expert Deadline		42%	63%	53%	
Percentage Change			50%	-16%	
Total Cases Received & Reopened		12,093	10,936	11,587	Ensure all clients have representation
Percentage Change			-10%	6%	
Total Cases Conflicted		1,109	1,024	1,060	
Percentage Change			-8%	4%	
Total Cases Overflowed		614	15	134	
Percentage Change			-98%	793%	
Total Cases Closed		8,801	8,611	9,363	
Percentage Change			-2%	9%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
PUBLIC GUARDIAN					
Number of Cases (Annual Average)	261	273	269	281	Maintain current service levels
Percentage Change	-1%	4%	-2%	5%	
Number of Cases per Guardian Case Manager (GCM) (Annual Average does not include staffing impacts that result in higher actual caseloads such as new GCMs in training, FMLA, other vacancies, etc.)					20
	30	24	24	28	
Percentage Change	3%	-20%	-1%	16%	
Number of Homeless Individuals	19	17	17	25	Decrease
Percentage Change	-17%	-11%	0%	47%	
Percent Homeless at Time of Referral	35%	25%	23%	39%	Decrease
Percentage Change	6%	-29%	-8%	70%	
RECORDER'S OFFICE					
Overall Customer Satisfaction Recording Processing Time	93.9%	98.7%	97.6%		95% or greater Within 24 hours
Percentage Change	-1%	5%	-1%	-98%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
REGIONAL ANIMAL SERVICES					
Number of Pets Returned to Owner - from Shelter	3,417	2,675	2,559	2,597	Increase # of pets returned to owner
Percentage Change	1%	-22%	-4%	1%	
Number of Pets Returned to Owner - from Field	1,274	1,064	1,136	1,157	Increase # of pets returned to owner
Percentage Change	-2%	-16%	7%	2%	
Number of Shelter Intakes (Dogs & Cats)	11,162	11,303	9,032	9,597	Decrease # of shelter intakes
Percentage Change	18%	1%	-20%	6%	
Percentage of Lost Dogs Returned to Owners	64.0%	60.0%	62.4%	62.3%	70%
Percentage Change	-10%	-6%	4%	0%	
Percentage of Lost Cats Returned to Owners	6.5%	4.8%	9.0%	10.2%	8%
Percentage Change	-24%	-27%	89%	13%	
Number of Microchip Implants	2,343	1,846	2,693	2,565	Increase # of microchip implants
Percentage Change	1%	-21%	46%	-5%	
Number of Licenses Sold	30,985	30,359	33,278	37,384	Increase # of licenses sold
Percentage Change	-2%	-2%	10%	12%	
License Compliance (Annual Average)	28.0%	27.0%	27.3%	29.4%	29%
Percentage Change	-3%	-4%	1%	8%	

Department & Measure	FY 2022	FY 2023	FY 2024	FY 2025	Target/Goal
REGIONAL PUBLIC SAFETY TRAINING CENTER					
Facility Usage (0600 hrs. to 1800 hrs.)	61,148	58,658	60,862	59,149	Increase Usage to 61,000 hrs
Percentage Change	15%	-4%	4%	-3%	
Facility Usage (1800 hrs. to 0600 hrs.)	5,127	5,642	9,923	9,371	Increase Usage to 9,700 hrs
Percentage Change	18%	10%	76%	-6%	
Rental Revenue	67,712	79,906	90,876	87,651	Increase Rental Income to \$92,000
Percentage Change	-7%	18%	14%	-4%	
REGISTRAR OF VOTERS					
Number of Registered Voters	312,349	308,158	330,780	345,327	Ensure all eligible voters have access to registration
Percentage Change	-1%	-1%	7%	4%	
Number of Voters per Staff	34,705	34,240	18,377	19,185	Decrease
Percentage Change	-23%	-1%	-46%	4%	
ROADS					
Pavement Condition Index	74.59	73.39	72.03	69.10	73
Percentage Change	-1%	-2%	-2%	-4%	
TECHNOLOGY SERVICES					
Number of Total Emails	40,297,450	41,448,674	44,929,890	44,764,627	
Percentage Change	7%	3%	8%	0%	
Number of Files Infected & Cleaned (Monthly Average)	2	4	2	4.5	Increase detection and number of files cleaned
Percentage Change	-99%	100%	-58%	169%	

BUDGET AT A GLANCE

On May 20, 2025, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2026 (FY 2026) Budget. The annual budget appropriates expenditures and transfers out for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and proprietary funds, which are comprised of enterprise funds and internal service funds. As required by law, the final budget was submitted to the State Department of Taxation by the statutory deadline of June 1.

Total budgeted appropriations (expenditures, contingencies and transfers out) authorized by the FY 2026 budget for all funds are \$1.08 billion. Of this, General Fund expenditures and transfers out total \$549.3 million, or 51 percent of the total budget.

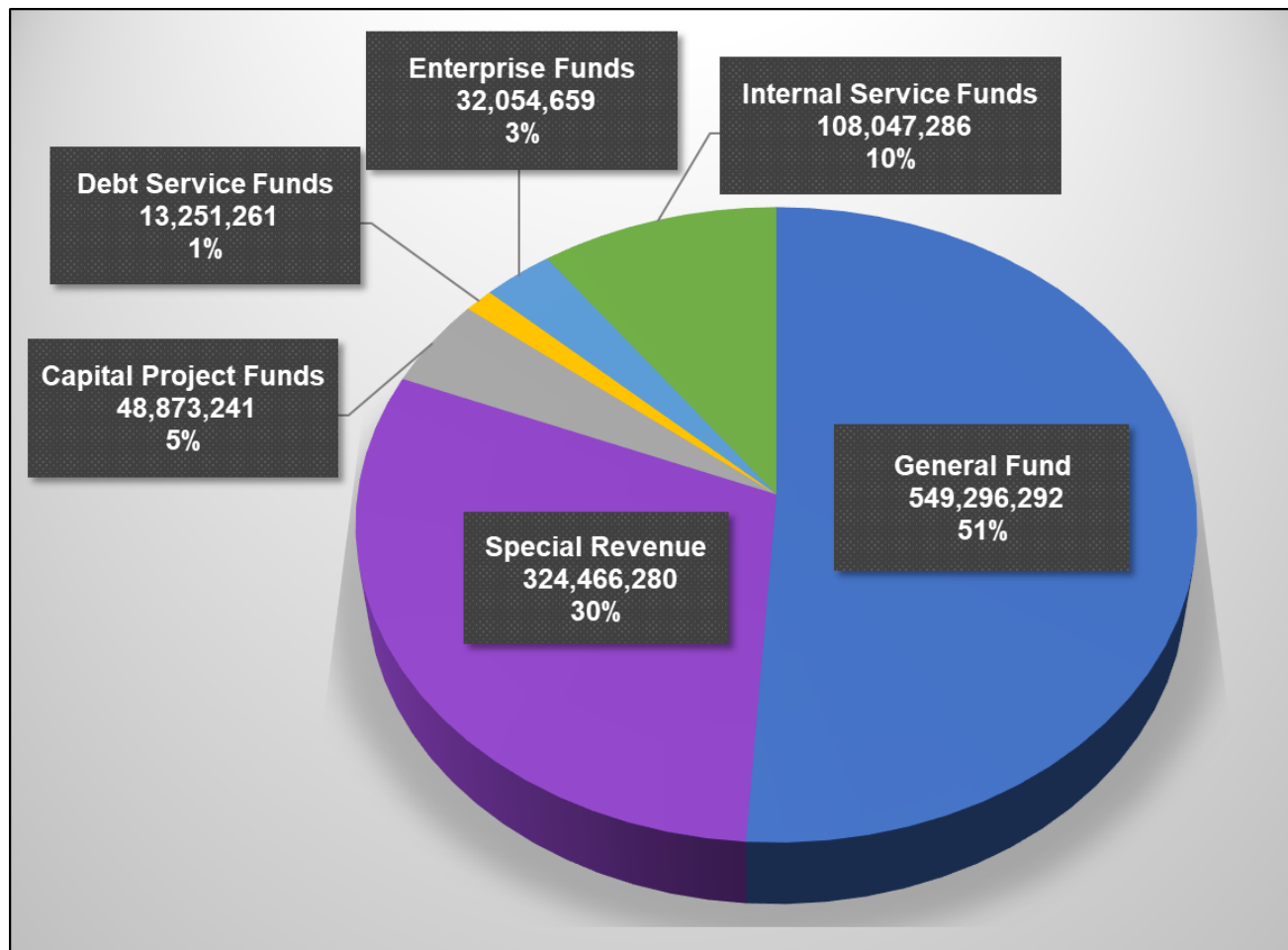
Washoe County Budget

Total Budget Appropriations*	Fiscal Year 2025 Final	Fiscal Year 2026 Final	\$ Change from Prior Year	% Change from Prior Year
Governmental Funds				
General Fund	522,087,064	549,296,292	27,209,228	5.2%
Special Revenue	334,370,052	324,466,280	(9,903,772)	-3.0%
Capital Project Funds	152,549,046	48,873,241	(103,675,805)	-68.0%
Debt Service Funds	14,273,749	13,251,261	(1,022,488)	-7.2%
Total Governmental Funds	\$ 1,023,279,911	\$ 935,887,074	\$ (87,392,837)	-8.5%
Proprietary Funds				
Enterprise Funds	33,565,657	32,054,659	(1,510,998)	-4.5%
Internal Service Funds	101,023,158	108,047,286	7,024,128	7.0%
Total Proprietary Funds	\$ 134,588,815	\$ 140,101,945	\$ 5,513,130	4.1%
Total Appropriations All Funds	\$ 1,157,868,726	\$ 1,075,989,019	\$ (81,879,707)	-7.1%

Please note that throughout this document chart/column totals may not add due to rounding.

GOVERNMENTAL FUNDS

The County has 23 governmental funds. Governmental funds include the General Fund but also special revenue funds, debt service funds, and capital project funds. Special revenue funds are used to track specific revenue sources that are legally restricted for specific purposes such as a property tax override or state programs.



Special revenue funds include some of the most critical functions of the County including funding of many social services programs via four funds: Child Protective Services Fund, Senior Services Fund, Indigent Tax Fund and Homelessness Fund. Other funds include the Regional Animal Services Fund and the Health Fund, which provides funding for Northern Nevada Public Health.

The following two tables summarize revenues/other resources and expenditures/other uses for governmental funds. Excluding fund balances, total expenditures, transfers out and contingencies for governmental funds are \$935.9 million, a 8.5% decrease compared to FY 2025. The General Fund represents a 5.2% increase, while Special Revenue funds are showing a decrease of 3.0%. The Capital Projects Funds decrease reflects a change in the budget process. It's estimated that capital project funds will have budget appropriation increases of \$80 million based on re- appropriation during the FY 2025 year-end process.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLID. TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
General	141,217,063	162,079,122	284,421,625	1.1860	93,392,942	-	6,943,367	688,054,120
Health	14,056,284	-	-	-	19,426,555	-	10,516,856	43,999,695
Library Expansion	4,009,910	-	-	-	-	-	-	4,009,910
Animal Services	7,232,069	-	7,251,017	0.0300	665,000	-	-	15,148,086
Marijuana Establishments	1,090,894	-	-	-	1,300,000	-	-	2,390,894
Regional Communication System	2,054,452	-	-	-	6,424,983	-	27,372	8,506,807
Regional Computer Aided Dispatch/Records Mgt	20,452	-	-	-	374,286	-	32,520	427,258
Regional Permits System	725,933	-	-	-	968,208	-	193,208	1,887,349
Indigent Tax Levy	15,273,241	-	14,502,034	0.0600	9,244,826	-	25,187,074	64,207,175
Homelessness Fund	23,953,822	-	-	-	3,720,654	-	36,235,010	63,909,486
Child Protective Services	8,869,452	-	9,668,023	0.0400	55,905,243	-	12,585,763	87,028,481
Senior Services	6,049,847	-	2,417,006	0.0100	1,015,613	-	3,921,689	13,404,156
Enhanced 911	4,477,520	-	-	-	7,298,203	-	-	11,775,723
Regional Public Safety	906,192	-	-	-	1,036,738	-	-	1,942,930
Central Truckee Meadows Remediation District	3,199,158	-	-	-	1,307,858	-	-	4,507,017
Truckee River Flood Mgt Infrastructure	2,708,006	-	-	-	15,431,112	-	-	18,139,118
Roads Special Revenue Fund	2,444,613	-	-	-	12,662,380	-	9,037,592	24,144,585
Other Restricted Special Revenue	16,381,945	-	2,417,006	0.0100	26,182,281	-	-	44,981,232
Capital Facilities Tax	2,441,197	-	12,085,029	0.0500	30,000	-	-	14,556,226
Parks Construction	8,388,318	-	-	-	682,063	-	-	9,070,381
Capital Improvements Fund	47,702,737	-	-	-	62,500	-	21,470,995	69,236,232
Washoe County Debt Ad Valorem	1,633,673	-	1,377,693	0.0057	-	-	-	3,011,366
Washoe County Debt Operating	2,166,584	-	-	-	-	-	10,167,782	12,334,366
SAD Debt	2,724,371	-	-	-	759,800	-	-	3,484,171
TOTAL GOVERNMENTAL FUNDS	319,727,732	162,079,122	334,139,433	1.3917	257,891,246	-	136,319,227	1,210,156,762



ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES AND OTHER CHARGES**	CAPITAL OUTLAY	CONTING. AND OTHER USES	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
General	227,402,974	136,495,357	92,358,082	479,507	6,800,000	85,760,372	138,757,827	688,054,119
Health	18,695,326	10,354,746	6,270,856	100,000	-	193,208	8,385,558	43,999,695
Library Expansion	1,720,967	903,499	1,385,443	-	-	-	-	4,009,910
Animal Services	3,949,155	2,247,857	2,361,459	271,000	-	-	6,318,614	15,148,086
Marijuana Establishments	-	-	113,000	-	-	1,187,000	1,090,894	2,390,894
Regional Communication System	655,481	325,117	1,123,163	175,000	-	4,668,581	1,559,465	8,506,807
Regional Computer Aided Dispatch/Records Mgt	-	-	83,987	-	-	323,271	20,000	427,258
Regional Permits System	-	-	1,565,648	-	-	-	321,701	1,887,349
Indigent Tax Levy	1,083,399	620,368	19,550,534	-	-	30,005,070	12,947,804	64,207,175
Homelessness Fund	9,750,038	5,542,414	27,036,534	-	-	-	21,580,500	63,909,486
Child Protective Services	29,707,479	16,704,828	31,364,026	119,200	-	-	9,132,949	87,028,481
Senior Services	3,562,506	2,106,568	2,537,984	-	-	-	5,197,097	13,404,155
Enhanced 911	274,815	145,863	6,363,772	1,500,000	-	-	3,491,273	11,775,723
Regional Public Safety	471,452	268,334	532,302	486,000	-	-	184,842	1,942,930
Central Truckee Meadows Remediation District	728,449	396,866	3,104,835	-	-	-	276,867	4,507,017
Truckee River Flood Mgt Infrastructure	854,437	462,087	11,631,538	-	-	2,483,050	2,708,006	18,139,118
Roads Special Revenue Fund	,994,777	2,786,281	8,396,412	4,286,000	-	-	3,681,115	24,144,585
Other Restricted Special Revenue	10,875,655	6,715,723	9,108,314	294,242	-	8,940,362	9,046,937	44,981,232
Capital Facilities Tax	-	-	8,667,583	-	-	2,400,000	3,488,643	14,556,226
Parks Construction	-	-	3,060,283	1,033,464	-	-	4,976,634	9,070,381
Capital Improvements Fund	131,761	74,116	4,194,669	29,311,366	-	-	35,524,321	69,236,232
Washoe County Debt Ad Valorem	-	-	2,858,835	-	-	-	152,531	3,011,366
Washoe County Debt Operating	-	-	10,167,782	-	-	-	2,166,584	12,334,366
SAD Debt	-	-	224,644	-	-	-	3,259,527	3,484,171
TOTAL GOVERNMENTAL FUNDS	314,858,672	186,150,025	254,061,683	38,055,779	6,800,000	135,960,914	274,269,687	1,210,156,761



PROPRIETARY FUNDS

Proprietary funds include enterprise funds, which are used to track operations that are financed and managed in a manner similar to private business, and internal service funds, which are used to track activities supporting other County operations and which are charged back to County departments. These funds are accounted for using different accounting rules than governmental funds and thus are separated from other County funds. Total operating and non-operating expenses for the three enterprise funds (Golf, Utilities, and Building & Safety) and three internal service funds (Health Benefits, Risk Management and Equipment Services) are \$139.7 million, reflecting a 3.8% increase when compared to FY 2025. The majority of the increase reflected in the Health Benefits Fund.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

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

The following chart summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are just over \$1 billion. Public Safety is the single largest category at \$275.5 million, followed by General Government at \$195.6 million.

BUDGET SUMMARY FOR WASHOE COUNTY

Budget Summary All Funds	GENERAL GOVERNMENT ACTUAL PRIOR YEAR 6/30/2024 (1)	GENERAL GOVERNMENT ESTIMATED CURRENT YEAR 6/30/2025 (2)	GENERAL GOVERNMENT BUDGET YEAR 6/30/2025 (2)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
REVENUES					
Property Taxes	290,680,118	311,818,758	334,139,433	-	334,139,433
Other Taxes	3,644,934	3,681,820	3,799,362	-	3,799,362
Licenses and Permits	21,396,615	20,864,223	21,842,948	-	21,842,948
Intergovernmental Resources	339,012,117	413,517,421	296,383,638	-	296,383,638
Charges for Services	56,443,801	60,157,420	62,460,435	142,504,836	204,965,271
Fines and Forfeits	9,654,454	11,870,483	9,761,550	-	9,761,550
Miscellaneous	45,948,327	50,212,464	25,722,435	7,100,333	32,822,768
TOTAL REVENUES	766,780,366	872,122,589	754,109,801	149,605,169	903,714,970
EXPENDITURES-EXPENSES					
General Government	84,420,705	108,356,949	87,577,762	108,047,286	195,625,049
Judicial	108,612,026	143,817,039	125,350,708	-	125,350,708
Public Safety	239,813,256	320,252,495	275,496,665	-	275,496,665
Public Works	42,595,182	64,998,898	44,736,855	-	44,736,855
Health	47,295,253	69,388,148	39,966,678	-	39,966,678
Welfare	173,971,100	190,940,624	154,808,563	-	154,808,563
Culture and Recreation	29,478,749	51,440,542	35,047,600	-	35,047,600
Community Support	366,920	520,114	382,760	-	382,760
Intergovernmental Expenditures	14,043,198	15,489,760	16,508,308	-	16,508,308
Contingencies **	-	10,000,000	6,800,000	-	6,800,000
Utilities	-	-	-	25,263,731	25,263,731
Building and Safety	-	-	-	5,040,569	5,040,569
Golf Fund	-	-	-	631,261	631,261
Debt Service - Principal	11,221,459	11,373,158	10,842,291	-	10,842,291
Interest Costs	3,201,856	2,822,556	2,330,935	760,785	3,091,720
Escrow on Refunding	-	-	-	-	-
Service Fees	47,452	77,035	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES	755,067,154	989,477,318	799,926,160	139,743,632	939,669,792
Excess of Revenues over (under) Expenditures- Expenses	11,713,212	(117,354,729)	(45,816,359)	9,861,537	(35,954,822)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	8,828	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	12,940,175	-	-	-	-
Operating Transfers In	145,682,089	171,185,128	136,319,227	-	136,319,227
Operating Transfers (Out)	(145,661,037)	(171,185,128)	(135,960,914)	(358,313)	(136,319,227)
TOTAL OTHER FINANCING SOURCES (USES)	12,970,055	-	358,313	(158,313)	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	24,683,267	(117,354,729)	(45,458,045)	9,703,224	
FUND BALANCE JULY 1, BEG. OF YEAR:	412,399,196	437,082,461	319,727,732		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	437,082,463	319,727,732	274,269,687		



The total fund balance for Governmental Funds is budgeted at \$274.3 million, 29.3% of total governmental expenditures and contingency (\$800.0 million) and transfers out (\$136.0 million).

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

Many priorities were considered in developing the Fiscal Year 2026 Budget. These priorities included funding for existing contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs. Any enhancements and program expansions must be financially net neutral and sustainable going forward to ensure a long-term structurally balanced budget and have been included in the General Fund 5-Year Forecast.

Washoe County's Fiscal Year 2026 Final Budget continues to reflect a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

The Fiscal Year 2026 total County budget includes:

- No net new positions in any fund
- No position reclassifications resulting in cost increases
- Budgeted General Fund salary savings across all departments (~3%)
- Library budget will be "flat" (i.e., no budget reductions, no above base increases)
 - ⇒ The remaining Library Expansion Fund balance will be spent first in FY26 and centralized General Fund resources of ~\$1.3 million will be available only if needed upon approval of Library Board of Trustees.
 - ◇ Note the increased General Fund support is offset with reallocation of the expiring Library Expansion Fund tax.
 - ◇ Reallocation of \$1.3M circulation budget from Library department to centralized budget (net zero change)
 - ⇒ Library Board of Trustees and BCC to work together to provide an updated service delivery model and financial needs by October 1, 2025 for the FY2027 budget process.
- Increased General Fund transfer to Northern Nevada Public Health by \$1 million
- ARPA-funded positions will be funded with ARPA interest
- General Fund transfers out of \$85.8 million

Material changes between the Fiscal Year 2026 Recommended budget presented on April 22, 2025 and the Final Fiscal Year 2026 Budget adopted on May 20, 2025 are:

General Fund

- Eight ARPA-funded positions now reflect in the General Fund with a one-time \$6 million ARPA interest transfer that will provide funding in future years (i.e., “pre-funded” for ~5 years).
- Reallocation of \$1.3 million circulation budget from Library department to centralized budget (net zero change)
- Special District Funds increased back to \$100,000 per district
- Pooled Interest revenue increased based on anticipated cash balance(s)
- Reduction of Use of Fund Balance from \$8.3 million to \$2.6 million — mostly due to the one-time \$6 million ARPA interest transfer

Other Funds

- The Other Restricted Revenue Fund now reflects the ARPA interest \$6 million transfer to the General Fund
- The Capital Improvement Fund now reflects additional FY 2025 year-end true ups as well as additional earmarked funding for potential General Government projects.

Notable highlights for the Fiscal Year 2026 Final Budget include:

A reduction of 10.78 Net Full Time Equivalent (FTE) positions: (0.78) General Fund

Function	Department	Net FTE Change
Judicial:	Sparks Justice Court	(0.78)
	Total Judicial	(0.78)
Total General Fund		(0.78)

A reduction 10.78 Net Full Time Equivalent (FTE) positions: (10.00) Other Funds

Function	Department	Net FTE Change
Judicial:	District Attorney	(6.00)
	Total Judicial	(6.00)
Public Safety:	Sheriff	(3.00)
	Total Public Safety	(3.00)
Welfare:	Human Services	(1.00)
	Total Welfare:	(1.00)
Total Other Funds		(10.00)

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected in the Budget Summaries section.

General Fund Transfers Out of \$85.8 million:

Transfer Out to Fund:	Amount
Capital Improvement	13,152,620
Indigent Services	25,187,074
Homelessness Fund	21,761,286
Health District	10,516,856
Debt Service	5,043,542
Senior Services	3,428,882
Road Maintenance	6,637,592
CAD & RMS	32,520
Total General Fund	\$ 85,760,372

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2026 budget:

Revenues and Other Sources:

- ◆ Total County revenues are budgeted at \$903.7 million, a \$15.1 million increase, or 1.7% when comparing to FY 2025 adopted. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$754.1 million. This represents an increase of \$6.3 million, or 0.8%, compared to Fiscal Year 2025 budgeted revenues of \$766.8 million.
- ◆ The County's property tax rate remains at \$1.3917 for the 21st consecutive year.
- ◆ Based on the State of Nevada, Department of Taxation's formula, the FY 2026 residential property tax cap is 3.0% for Washoe County. The "general cap" applied to non-residential property, is 8.0 percent.
- ◆ Overall, property taxes for all funds are projected to increase \$22.3 million, or 7.2%. General Fund property taxes are projected to increase \$24.5 million, or 9.4%. The \$0.02 tax rate previously allocated to the Library Expansion Fund now reflects in the General Fund since the voters did not approve renewal of that tax in the 2024 General Election.
- ◆ Consolidated Tax ("C-Tax") revenues are projected to increase by \$3.1 million, or 2.0% compared to FY 2025 estimate to complete, and increase \$1.9 million (1.2%) compared to FY 2025 adopted. C-Tax estimates are trued-up frequently and the decrease reflects the anticipated continued flattening of C-Tax growth. C-Tax revenues only reflect in the General Fund.
- ◆ Charges for Services, or user fees, is the third largest revenue for all funds. This revenue is projected to increase \$6.2 million, or 3.3% compared to FY 2025 estimates. The General Fund is expected to increase \$2.7 million, or 9.8% in Fiscal Year 2026, mostly due to the net impact of increased overhead fees and property tax commission fees (NRS 361.530).
- ◆ Other Intergovernmental revenue is expected to decrease \$32.5 million across all funds, a 13.6% decrease, compared to FY 2025 adopted, mainly driven by the spend down of one-time federal funding (i.e., federal earmarks and/or ARPA). The General Fund is anticipated to increase \$2.1 million, or 7.3%, mainly due to anticipated Federal Incarceration revenue increases due to an updated fee agreement.
- ◆ Miscellaneous/Other revenue is expected to increase \$8.5 million, or 40.3% across all funds compared to FY 2025 adopted. The General Fund is anticipated to increase \$5.4 million, or 135.4%, due to the true-up of increased investment earnings.
- ◆ Licenses & Permits revenue is expected to be flat across all funds, driven by NNPH fees. General Fund is also anticipated to remain flat, mainly due to slower growth of franchise fees.

- ◆ Fines & Forfeitures across all funds are anticipated to decrease by \$1.2 million, a 10.9% decrease. General Fund reflects all of that increase, due to no longer recognizing certain legal fee revenue associated with conflict counsel public defense expenditures.

Expenditures and Other Uses:

- ◆ Total personnel (Salaries & Wages and Employee Benefits) increased \$23.7 million, or 4.8% compared to the FY 2025 year-end estimate. General Fund personnel increased \$18.6 million, or 5.4%, compared to the FY 2025 year-end estimate. Increases reflect changes per the implementation of the finalized collective bargaining agreements, “regular” increases such as merit, promotions and group insurance, and the PERS increase. The FY 2026 General Fund personnel budget also reflects budgeted salary savings of ~3.0% (\$11.3 million) based on historical vacancy rates. The personnel budget also reflects a net reduction of 10.78 FTE Full Time Equivalents (FTEs) (0.78 in the General Fund and 10.0 in other funds).
- ◆ The Board has approved multi-year collective bargaining agreements (CBAs) with all employee associations, that cover the period of July 1, 2024 through June 30, 2028.
- ◆ Retirement rates set by Nevada Public Employee Retirement System (NV PERS) increased to 36.75% (from 33.5%) and to 58.75% (from 50.0%) for Regular and Police/Fire employees, respectively. The NV PERS Board will determine rates for Fiscal Years 2028 and 2029 in November 2026. The PERS rate increases in Fiscal Year 2024 and 2026 are unprecedented.
 - Per Nevada Revised Statute, employees are required to pay half of any PERS rate increases. However, due to collective bargaining agreement re-opener clauses, the Washoe County Sheriff Deputies Association and the Washoe County District Attorney Investigator's Association both negotiated a lower salary reduction than 50% share.
- ◆ The County's Fiscal Year 2026 Other Post Employment Benefits (OPEB) contribution, based on the latest actuarial valuation decreased from \$16.2 million to \$15.1 million, or 7.2 percent. The General Fund's allocated portion of OPEB is \$11 million, a decrease over prior year of \$844 thousand, or 7.1%, and is 73% of total OPEB. During collective bargaining for the Fiscal Year period FY 2023 through FY 2024, the Board approved Deputies and Supervising Deputies hired after 2010 to join the plan, with certain restrictions. This change increased the ongoing annual contribution by ~\$1.9 million. The FY 2026 contribution decrease is a net impact based on various factors such as investment gains/losses, employee and retiree demographics-including aging and premium contribution rates, mortality, medical inflation assumptions, plan selection, and any updated plan provisions. Future years continue to be adjusted accordingly in the General Fund 5-Year forecast.
- ◆ All funds' services & supplies, excluding settlement payments, increased \$13 million, or 3.8%. General Fund services and supplies increased \$2.2 million, or 2.4%, compared to FY 2025 adopted. Increases are almost exclusively to support ongoing operations-including inflationary/other increases (i.e., detention services medical and food, psychiatric evaluations, repairs & maintenance, software subscriptions/maintenance, utilities, etc.).
- ◆ General Fund transfers out increased from \$78.4 million to \$85.8 million, or 9.4%, compared to Fiscal Year 2025. The largest impact was an increase to the Roads Fund of \$5.3 million as

this funds' revenue source, mainly Motor Vehicle Fuel Tax, is not growing sufficiently to address cost increases. Further, the transfer to Northern Nevada Public Health and the Indigent Fund were increased by over \$1 million each. The increased transfer of \$1.2 million to the Roads Fund is almost entirely offset by the decreased transfer to the Debt Service Fund based on the updated debt service schedules.

- ♦ Fiscal Year 2026 General Fund Contingency budget is \$6.8 million, a decrease of \$5.7 million and is only about half of the statutory maximum. The main driver of the decrease is less uncertainty based on collective bargaining impacts. However, it was a Board directive to try and minimize Contingency funding in an effort to keep resources funding operations.
- ♦ The Fiscal Year 2026 General Fund budget reflects \$4 million of Stabilization Reserve.
- ♦ Fiscal Year 2024 was the final year of legally required property tax settlement payments. The FY 2026 budget does not include any settlement agreement funding.

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for programs that are not required to be accounted for in another fund. As such, the General Fund is the largest fund and accounts for over half of the County's total budget. Over 20 departments are all or partially funded via the General Fund, including: Alternative Sentencing, Assessor, Board of County Commissioners, Clerk, Community Services, Comptroller, County Manager, District Court, District Attorney, Finance, Human Resources, Human Services, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The summary of Sources and Uses compares the FY 2025 and FY 2026 budgets.

Below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2025 and 2026.

FY 2025:

General Fund final adopted budget deficit \$18.2 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for collective bargaining)

Above Base Department/Fund Requests = \$28.7 million and 102.2 FTE's Above Base Requests Approved = \$1.7 million (net) and 14.0 FTE's

FY 2026:

General Fund final adopted budget deficit \$2.5 million (one-time resources)

Above Base Department/Fund Requests = \$25.5 million (not including capital project requests) and 63 FTE's (17 new; 46 requested shifting from other funds to the General Fund)

Above Base Requests Approved = \$-0- (net) and -0.78 FTE's

A summary of the Washoe County General Fund Fiscal Year 2026 Final Budget in terms of total sources and total uses, with comparisons to prior year follows.

Washoe County FY 2026 General Fund Budget

SOURCES AND USES	FY 2024 Actual	FY 2025 Adopted	FY 2025 Adjusted	FY 2025 Estimate	FY 2026 Final	FY 26 Final vs FY 25 Est	
						% Var	\$ Var
Revenues and Other Sources							
Taxes	242,782,117	260,606,144	260,606,144	260,606,144	285,086,625	9.4%	24,480,481
Licenses and Permits	15,211,894	14,967,049	14,967,049	14,935,691	14,995,691	0.4%	60,000
Consolidated Taxes	158,901,100	160,175,176	160,175,176	158,901,100	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	19,823,791	19,823,791	19,927,024	20,126,294	1.0%	199,270
Other Intergovernmental	10,806,919	9,120,947	9,120,947	9,396,342	10,939,052	16.4%	1,542,710
Charges for Services	26,331,833	26,343,770	26,343,770	27,805,602	30,519,218	9.8%	2,713,616
Fines and Forfeitures	7,074,596	8,158,708	8,158,708	7,958,708	6,768,382	-15.0%	(1,190,326)
Miscellaneous	15,061,922	3,984,305	3,984,305	12,384,305	9,379,305	-24.3%	(3,005,000)
Total Revenue	496,097,405	503,179,890	503,179,890	511,914,916	539,893,689	5.5%	27,978,773
Other Srcs, Transfers In	14,192,938	746,168	876,091	746,168	943,367	26.4%	197,199
Other Srcs, Transfers In (One-Time)	-	-	-	-	6,000,000	-	6,000,000
TOTAL SOURCES	510,290,343	503,926,058	504,055,981	512,661,084	546,837,056	6.7%	34,175,972
Expenditures and Other Uses							
Salaries and Wages	205,888,848	220,491,857	223,818,459	222,240,320	234,388,088	5.5%	12,147,768
Vacancy Savings	-	-	-	(1,324,956)	(7,073,962)	433.9%	(5,749,006)
<i>Subtotal</i>	205,888,848	220,491,857	223,818,459	220,915,364	227,314,126	2.9%	6,398,762
Employee Benefits	114,204,547	124,052,673	126,112,206	124,999,297	140,695,145	12.6%	15,695,848
Vacancy Savings	-	-	-	(743,844)	(4,247,629)	471.0%	(3,503,785)
<i>Subtotal</i>	114,204,547	124,052,673	126,112,206	124,255,453	136,447,516	9.8%	12,192,063
Services and Supplies	75,453,607	85,077,389	91,283,047	90,310,320	92,494,771	2.4%	2,184,451
Settlement Payments (One0time)	3,219,949	600,000	-	-	-	0.0%	-
Capital Outlay	1,715,460	1,003,657	1,531,013	1,732,636	479,507	-72.3%	(1,253,129)
Capital Outlay (GASB 87)	12,940,175	-	-	-	-	0.0%	-
Debt Service (GASB 87)	2,220,973	-	-	-	-	0.0%	-
Total Expenditures	415,643,559	431,225,576	442,744,724	437,213,773	456,735,920	4.5%	19,522,147
Transfers Out	77,566,356	78,361,487	81,400,060	78,382,987	85,760,372	9.4%	7,377,385
Transfers Out (one-time)	16,500,000	-	-	-	-	0.0%	-
Contingency	-	12,500,000	1,665,142	10,000,000	6,800,000	-32.0%	(3,200,000)
TOTAL USES	509,709,915	522,087,063	525,809,926	525,596,760	549,296,292	4.5%	23,699,532
Net Change in Fund Balance	580,428	(18,161,005)	(21,753,946)	(12,935,676)	(2,459,236)	-81.0%	10,476,440
Beginning Fund Balance	153,572,311	123,888,506	154,152,739	154,152,739	141,217,063		
Ending Fund Balance	154,152,739	105,727,501	132,398,793	141,217,063	138,757,827		
Unassigned Ending Fund Balance \$	145,354,052	96,118,352	123,600,106	136,467,062	129,207,826		
Unassigned Ending Fund Balance %	28.6%	18.9%	23.7%	26.6%	23.8%		

*as % of Expenditures and Transfers less Capital

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17%. Based on the Final Fiscal Year 2026 Budget, the estimated unassigned General Fund balance as of June 30, 2026, is \$129.2 million, representing unassigned fund balance of 23.8% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in unassigned fund balance of \$7.3 million which results mainly from the contingency budget. More information about the FY 2025 and FY 2026 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

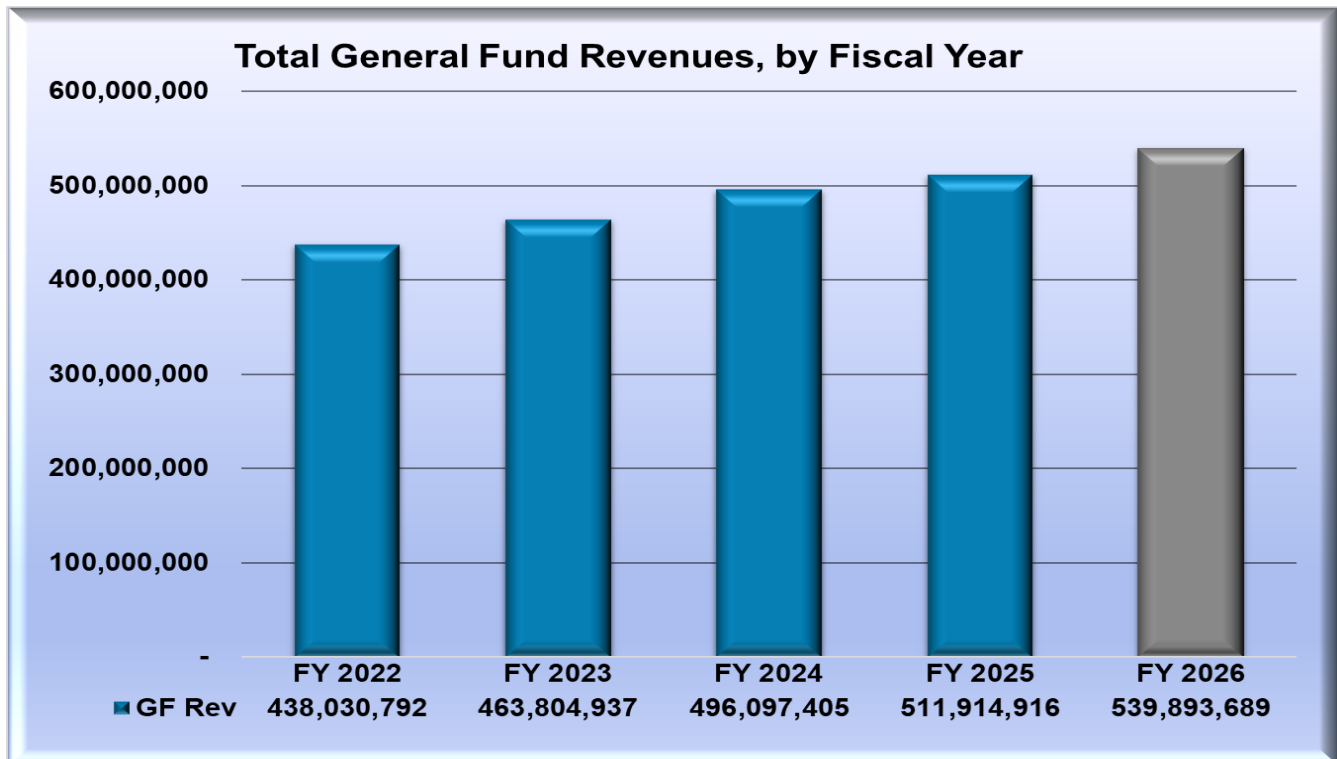
An overview and breakdown of General Fund revenues and expenditures/uses follows.



GENERAL FUND REVENUES

Total FY 2026 General Fund budgeted revenues are \$538.9 million, representing a \$36 million, or 7.3%, increase over FY 2025 estimated revenues of \$512 million. AS previously discussed, a portion of this increase is related to the reallocation of \$0.02 of Property Tax from the Library Expansion Fund into the General Fund due to the results of the 2024 General Election in which voters did not approve the renewal of the tax.

For the period of Fiscal Year 2022 through Fiscal Year 2026, General Fund revenues have increased on average 5.4% per year, as shown in the chart below. Note that FY 2025 and FY 2026 reflect estimated and budgeted revenues, respectively.



An overview and breakdown of General Fund revenues are on the following pages.

Revenue Type	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Estimated	FY 2026 Final Budget	FY 2025 Est to 2026	
					\$ Change	% Change
TAXES						
Ad valorem						
General	213,529,858	229,344,177	229,344,177	251,755,311	22,411,134	9.8%
Detention Facility	16,254,285	17,457,946	17,457,946	18,707,624	1,249,678	7.2%
Indigent Insurance Program	3,150,072	3,383,323	3,383,323	3,625,508	242,185	7.2%
AB 104	3,871,243	4,049,160	4,049,160	4,339,008	289,848	7.2%
China Springs support	1,281,661	1,375,885	1,375,885	1,353,523	(22,362)	-1.6%
Family Court	4,032,102	4,330,653	4,330,653	4,640,651	309,998	7.2%
SUBTOTAL	242,119,220	259,941,144	259,941,144	284,421,625	24,480,481	9.4%
Room Tax	662,897	665,000	665,000	665,000	-	0.0%
SUBTOTAL TAXES	242,782,117	260,606,144	260,606,144	285,086,625	24,480,481	9.4%
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	1,075,077	1,000,000	1,100,000	1,100,000	-	0.0%
Franchise Fees-Elec and Telcom	8,663,191	8,813,679	8,637,321	8,612,321	(25,000)	-0.3%
Short Term Rental Fees	447,233	492,870	492,870	462,870	(30,000)	-6.1%
Franchise Fees-Gas	338,974	260,000	260,000	300,000	40,000	15.4%
Liquor Licenses	1,234,612	1,350,000	1,350,000	1,350,000	-	0.0%
Franchise Fees-Sanitation	416,026	280,000	400,000	420,000	20,000	5.0%
Franchise Fees-Cable Television	1,055,087	1,100,000	1,000,000	1,000,000	-	0.0%
County Gaming Licenses	710,438	845,000	745,000	700,000	(45,000)	-6.0%
AB 104 - Gaming Licenses	1,136,983	675,000	800,000	900,000	100,000	12.5%
Nonbusiness Licenses and Permits					-	0.0%
Marriage Affidavits	119,805	150,000	150,000	150,000	-	0.0%
Mobile Home Permits, Other and Miscellaneous	14,466	500	500	500	-	0.0%
SUBTOTAL LICENSES AND PERMITS	15,211,894	14,967,049	14,935,691	14,995,691	60,000	0.4%
INTERGOVERNMENTAL REVENUE						
Federal Grants	2,111,280	313,057	313,057	150,000	(163,057)	-52.1%
Federal Payments in Lieu of Taxes	4,472,019	4,200,000	4,472,000	4,472,000	-	0.0%
Federal Incarceration Charges	3,044,100	3,300,000	3,300,000	5,000,000	1,700,000	51.5%
State Shared Revenues					-	0.0%
State Gaming Licenses - NRS 463.380 & 463.320	121,829	130,000	130,000	130,000	-	0.0%
Real Property Transfer Tax (RPTT)- AB104	850,713	975,000	975,000	975,000	-	0.0%
Supplemental City County Relief Tax (SCCRT) - AB104 Makeup	19,927,024	19,823,791	19,927,024	20,126,294	199,270	1.0%
Consolidated Taxes	158,901,112	160,175,176	158,901,100	162,079,122	3,178,022	2.0%
State Extraditions	55,069	48,000	48,000	48,000	-	0.0%
Local Contributions:	151,898	154,890	158,285	164,052	5,767	3.6%
Miscellaneous Other Government Receipts	-	-	-	-	-	0.0%
SUBTOTAL INTERGOVERNMENTAL REVENUE	189,635,043	189,119,914	188,224,466	193,144,468	4,920,002	2.6%

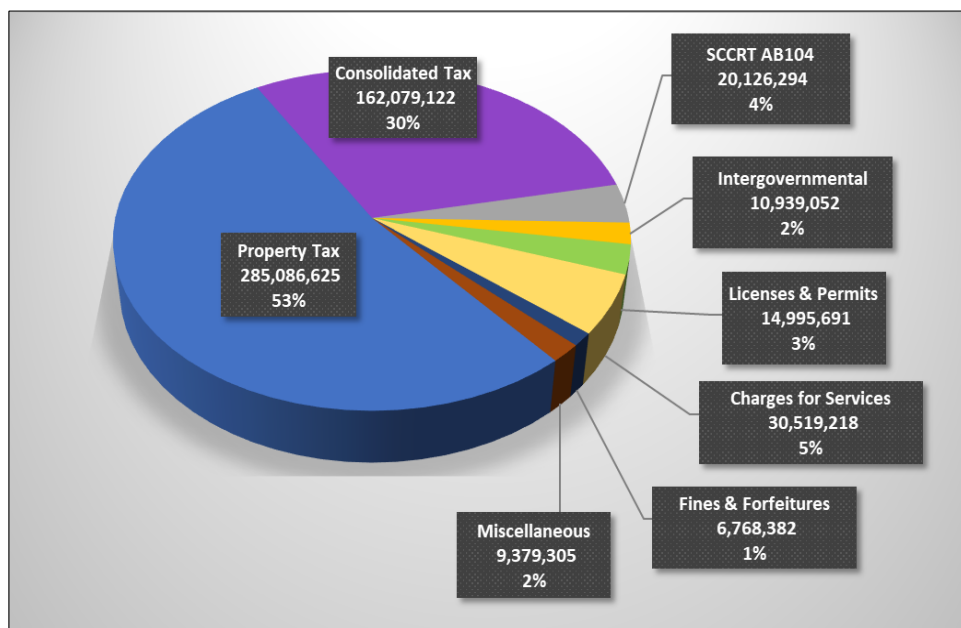


Revenue Type	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Estimated	FY 2026 Final Budget	FY 2025 Est to 2026	
					\$ Change	% Change
CHARGES FOR SERVICES						
GOVERNMENTAL						
Clerk Fees	250,804	250,750	250,750	250,750	-	0.0%
Recorder Fees	2,093,338	2,103,500	2,103,500	2,103,500	-	0.0%
Map Fees	12,064	1,715	1,715	1,715	-	0.0%
Property Tax (PTax) Commission NRS 361.530	3,244,362	2,368,000	3,000,000	3,000,000	-	0.0%
Building and Zoning Fees	217,254	160,000	160,000	210,000	50,000	31.3%
Central Service billings (GL 461101-461766)	8,154,565	9,226,587	9,226,587	11,861,503	2,634,916	28.6%
Other	497,101	446,194	364,194	364,194	-	0.0%
SUBTOTAL	14,469,488	14,556,746	15,106,746	17,791,662	2,684,916	17.8%
JUDICIAL						
Clerk's Court Fees	359,139	350,000	350,000	350,000	-	0.0%
Other	860,097	838,900	838,900	838,900	-	0.0%
SUBTOTAL	1,219,236	1,188,900	1,188,900	1,188,900	-	0.0%
PUBLIC SAFETY						
Police						
Sheriffs Fees	367,416	410,000	410,000	410,000	-	0.0%
Medical Examiner Fees	1,591,067	1,859,343	1,859,343	1,859,343	-	0.0%
Others	6,533,588	6,504,832	7,416,664	7,416,664	-	0.0%
Corrections	212	1,500	1,500	1,500	-	0.0%
Protective Services	558,758	380,000	380,000	380,000	-	0.0%
SUBTOTAL	9,051,040	9,155,675	10,067,507	10,067,507	-	0.0%
Public Works	275,691	434,374	434,374	434,374	-	0.0%
Welfare	25	-	-	-	-	0.0%
Cultural and Recreation	1,316,353	1,008,075	1,008,075	1,036,775	28,700	2.8%
SUBTOTAL CHARGES FOR SERVICES	26,331,833	26,343,770	27,805,602	30,519,218	2,713,616	9.8%
FINES AND FORFEITURES						
Fines						
Library	6,739	10,000	10,000	10,000	-	0.0%
Court	3,561,371	2,409,850	2,409,850	2,409,850	-	0.0%
Penalties	3,201,734	2,901,500	2,701,500	2,701,500	-	0.0%
Legal Services	-	1,190,326	1,190,326	-	(1,190,326)	0.0%
Forfeits/Bail	304,752	1,647,032	1,647,032	1,647,032	-	0.0%
SUBTOTAL FINES AND FORFEITURES	7,074,596	8,158,708	7,958,708	6,768,382	(1,190,326)	-15.0%
MISCELLANEOUS						
Investment Earnings	7,369,464	1,622,030	10,022,030	7,022,030	(3,000,000)	-29.9%
Net increase (decrease) in fair value of investments	(819,391)	-	-	-	-	0.0%
Rents and Royalties	47,653	-	-	-	-	0.0%
Contributions and Donations from Private Sources	20	-	-	-	-	0.0%
Other	2,711,916	2,362,275	2,362,275	2,357,275	(5,000)	-0.2%
SUBTOTAL MISCELLANEOUS	9,309,662	3,984,305	12,384,305	9,379,305	(3,005,000)	-24.3%
TOTAL REVENUE ALL SOURCES	490,345,146	503,179,890	511,914,916	539,893,689	27,978,773	5.5%



Although the General Fund receives revenues from various sources, the concentration of County revenues continue to be two main sources, Property Tax and Consolidated Tax. Combined, the two comprise 83% of General Fund revenues, as shown in the adjacent chart.

Each major revenue source for the General Fund is discussed in the following narrative.



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund and total revenues. In Fiscal Year 2026, property taxes represent 38% of total organization revenue, 44% of Governmental Fund revenues, and 53% of the County's General Fund revenues. As discussed below, property taxes are based on the assessed value of property within the County and the property tax rate for each jurisdiction within the County.

The State Department of Taxation reports that the assessed valuation of property within the County for Fiscal Year 2026, is \$32.0 billion (excluding the assessed valuation attributable to the City of Reno Redevelopment and the City of Sparks Redevelopment Agencies). The assessed valuation for Fiscal Year 2026 represents an 4.7% increase compared to Fiscal Year 2025.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County Assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature.

"Taxable value" is defined in the statutes (NRS 361) as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any

addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted i.e., reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to \$4.50 per \$100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of \$5.00 per \$100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that \$0.02 of the statewide property tax total rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap (i.e., the total rate can be \$3.66).

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing entities located in Washoe County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in a portion of the Palomino Valley General Improvement District.

History of Statewide and Sample Overlapping Property Tax Rates⁽¹⁾

Fiscal Year Ended June 30	2022	2023	2024	2025	2026
Average Statewide Rate	\$ 3.1878	\$ 3.1736	\$ 3.1096	\$ 3.1095	\$ 3.1095
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno/City of Sparks	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	-	-	-	-	-
State of Nevada ⁽²⁾	0.1700	0.1700	0.1700	0.1700	0.1700
TOTAL	\$ 3.6600	\$ 3.6600	\$ 3.6600	\$ 3.6600	\$ 3.6600

⁽¹⁾ Per \$100 of assessed valuation

⁽²⁾ \$0.0200 of the State rate is exempt from the \$3.64 cap

Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2025-2026



The FY 2026 County's portion of property taxes is \$1.3917 per \$100 of assessed valuation and remains unchanged since FY 2005, or 22 years. The property taxes are distributed as follows:

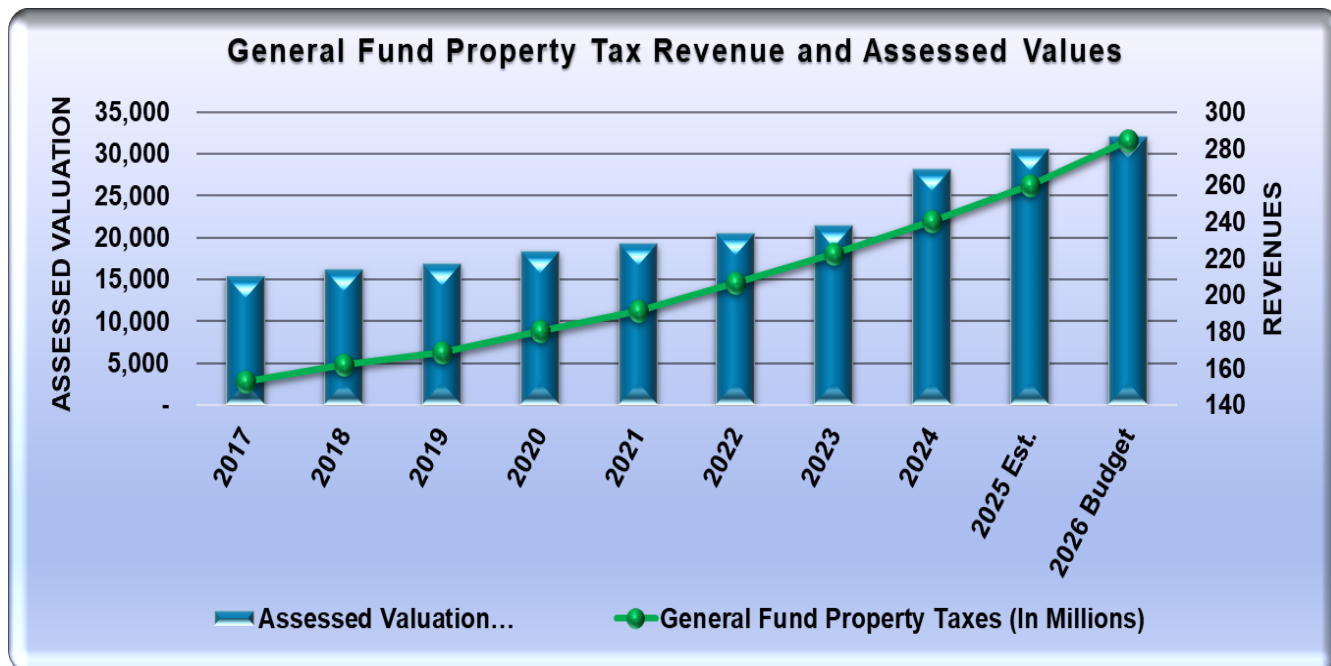
Washoe County Property Tax Rates - Fiscal Year 2026

	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	1.0416	1.0416	-	-	-
SCCRT Makeup (NRS 354.59813)	-	-	-	-	-
Detention Center (AB 395- 1993 Session)	0.0774	-	0.0774	-	-
Indigent Insurance Program (NRS 428.185)	0.0150	-	0.0150	-	-
Youth Facilities (NRS 62B.150)	0.0056	-	0.0056	-	-
Family Court (NRS 3.0107)	0.0192	-	0.0192	-	-
SUBTOTAL	1.1588	1.0416	0.1172	-	-
Special Revenue Funds					
Library Expansion Fund	-	-	-	-	-
Animal Services Fund	0.0300	-	0.0600	0.0300	-
Indigent Tax Levy Fund	0.0600	-	-	-	-
Child Protective Services Fund	0.0400	-	-	0.0400	-
Cooperative Extension Fund (NRS 549.020)	0.0100	0.0100	-	-	-
Senior Services Fund	0.0100	-	-	0.0100	-
SUBTOTAL	0.1500	0.0100	0.0600	0.0800	-
Capital Funds					
Capital Facilities Fund	0.0500	-	0.0500	-	-
SUBTOTAL	0.0500	-	0.0500	-	-
Debt Service Fund					
Debt Service Fund	0.0057	-	-	-	0.0057
SUBTOTAL	0.0057	-	-	-	0.0057
Other (AB104)					
Other (AB104)	0.0272	-	0.0272	-	-
SUBTOTAL	0.0272	-	0.0272	-	-
TOTAL	1.3917	1.0516	0.2544	0.0800	0.0057



In 2005, the Legislature approved the NRS 361.471 to 361.4735 (the “Abatement Act”), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and to 8% (or a lesser amount equal to the average annual change in taxable values over the last ten years or two times CPI, as determined by a formula) per year for all other properties. The Abatement Act limits do not apply to new construction in the first year. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

The chart below depicts the historical assessed valuations within Washoe County and the County's General Fund portion of property taxes.



After four consecutive years of decreases in assessed valuation of County properties from Fiscal Year 2010 through Fiscal Year 2013, due to the Great Recession, assessed valuations increased more than 7.5% annually from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, the assessed value of properties in the County only increased 4.6%, while Fiscal Year 2020 reflects a 9.0% increase. Fiscal Years 2021, 2022, 2023 and 2024 reflect 5.2%, 6.2%, 4.6%, and 31% increases, respectively. It is important to note the impact of timing of the FY 2024 data. FY 2024 represented data as of June 30, 2022-which is prior to the inflationary market changes. Other impacts included increased improvement values, which are established utilizing Marshall & Swift information-which is impacted by the same conditions as other economic indicators (i.e., inflation, labor costs, supply shortages, etc.). Fiscal Year 2025 assessed valuation increased 8.4%, in large part due to the increased valuation of “Net Proceeds of Mining”, assessed by the State of Nevada.

Fiscal Year 2026 assessed valuation increased 4.7% due to application of the 3% and 8% maximum (capped) increases and new development. In recent years, the value of new development has increased due to a variety of factors including housing supply and inflationary impacts (i.e., cost of labor, cost of goods, interest rates, etc.).

The following table shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year. Fiscal Years 2025 and 2026 are estimates.

Fiscal Year	Total Assessed Valuation (In Millions)	% Change	General Fund Property Taxes (In Millions)	% Change
2017	15,432	7.6%	152.75	2.9%
2018	16,137	4.6%	161.89	6.0%
2019	16,887	4.6%	168.84	4.3%
2020	18,399	9.0%	180.07	6.7%
2021	19,347	5.2%	191.20	6.2%
2022	20,550	6.2%	206.66	8.1%
2023	21,488	4.6%	222.62	7.7%
2024	28,178	31.1%	240.16	7.9%
2025 Est	30,539	8.4%	259.94	8.2%
2026 Budget	31,983	4.7%	284.42	9.4%

Due to the Abatement Act, which sets a cap on how much single family residential property taxes may rise up to 3% per year, the actual market value of a home is often significantly higher than the taxable value established in law, which is the basis for the assessed value of a property. For this reason, the rise in Washoe County home values does not directly translate to a commensurate increase in the assessed valuation of the same property. Property taxes for existing residential development in Washoe County on average are projected to increase approximately 3% per year. For this reason, any projection of property taxes must consider the abatement amount for each existing property.

Projections of property taxes are therefore based on a number of individual components, which are set in law:

- ♦ The County Treasurer prepares a pro forma projection of secured property taxes, which it transmits to the State Department of Taxation in March of each year.
- ♦ Separately, the County Assessor also provides estimates of personal property taxes, based on the unsecured roll of property taxes.
- ♦ The Assessor also provides information to the State Department of Taxation regarding new development.
- ♦ Separately, the State Department of Taxation calculates the assessed valuation of Centrally Assessed property.

These estimates are compiled and transmitted back to counties at the end of March each year. Each local agency can choose to use an estimate of its property tax that may differ from the State Department of Taxation's forecast for its budget, but the local agency must explain the reason for the variance. Most commonly, the reason for a variance is due to a local agency's projection of new development anticipated in the coming year that differs from the State's projection.

Fiscal Year 2017 saw the residential property tax cap, which sets how much a property owner's bill can increase in a year, fall below the statutorily established 3% for the first time since the current



property tax system was established by law in 2005. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. Fortunately, the tax cap for Fiscal Year 2026 is 3% for residential and 8% for non-residential (the same as Fiscal Years 2023, 2024 and 2025). The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years.

General Fund property taxes are projected by the State Department of Taxation to increase to \$284.4 million from \$259.9 million, an increase of \$24.5 million, or 9.4%. This includes the net amount of AB 104 property tax revenues to be received by the County and the reallocation of the expired \$0.02 rate, previously restricted for the Library Expansion Fund.

CONSOLIDATED TAX

The taxes comprising the Consolidated Tax, also referred to as the "C-Tax", are discussed generally below. The revenues generated by the Consolidated Tax are deposited into the State's Local Government Tax Distribution Account and then allocated among local governments as described below.

Sales Taxes: The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation and, following adjustments for certain rural counties and costs of collections, are remitted to the county of origin, then divided among the local governments within each county according to a formula. In Fiscal Year 2025, combined SCCRT and BCCRT collections, through May 2025, were \$107.3 million and accounted for a combined 83.2% of the Consolidated Tax distributed within the County.

Sales taxes (including the SCCRT and BCCRT) are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county and also upon the storage, use or other consumption in the county of tangible personal property. State law exempts taxes on the gross receipts from the sale, storage or use of property that it is prohibited from taxing under the constitution or laws of the State. Included in this category are (this list is not intended to be exhaustive): personal property sold to the United States, the State or any political subdivision; personal property sold by or to religious, charitable or educational nonprofit corporations; sales to common carriers; the proceeds of mines; motor vehicle fuel; food; certain feeds and fertilizers; prosthetic devices and other medical appliances; medicines, gas, electricity and water; newspapers, manufactured homes and mobile homes; and aircraft, aircraft engines and component parts.

Basic Governmental Services Tax: The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the county of origin. In Fiscal Year 2025, through May 2025, the GST totaled \$17.6 million and accounted for 13.6% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax: The Real Property Transfer Tax ("RPTT") is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. Per NRS 375.020 and 375.023 and Washoe County Code 21.1630, the rate of taxation on transfers of real property in Washoe County is \$2.05 per \$500 of value of the transferred real property as declared pursuant to NRS 375.060. Of the \$0.65 per \$500 of value per NRS 375.020, \$0.55 is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining \$0.10 is retained by the state for various purposes. In Fiscal Year 2025, the RPTT totaled \$3.4 million, through May 2025, and accounted for 2.6% of the Consolidated Tax distributed within the County. RPTT distributions in Fiscal Years 2023 (\$3.9 million), 2024 (\$3.6 million) and 2025 (\$3.4 million) reflect significant declines when compared to FY 2022 of \$6.1 million. This tax has been negatively impacted by the changes to the local housing market, including increased prices and interest rates. It appears there is a slow rebound to the recent downward trend.

Cigarette and Liquor Tax: The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack (NRS 370). Of that amount, 5 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining 85 cents per pack is distributed to the Nevada State General Fund. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax (NRS 369). Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2025, through May 2025, combined Cigarette Tax and the Liquor Tax collections were \$693 thousand and accounted for 0.5% of the Consolidated Tax distributed within the County.

Collection and Enforcement of Consolidated Tax Revenues: The State Department of Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the county. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the county. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the County.

Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required to remit all sales tax directly to Taxation. Pursuant to State statute, Taxation currently retains a collection fee of 1.75% (that amount is subject to change by the Legislature) of all amounts remitted by retailers. (Notwithstanding the foregoing, the increased fee cannot be applied

so as to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of any political subdivision of this State or other public entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2025 were due to Taxation no later than May 31, 2025). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

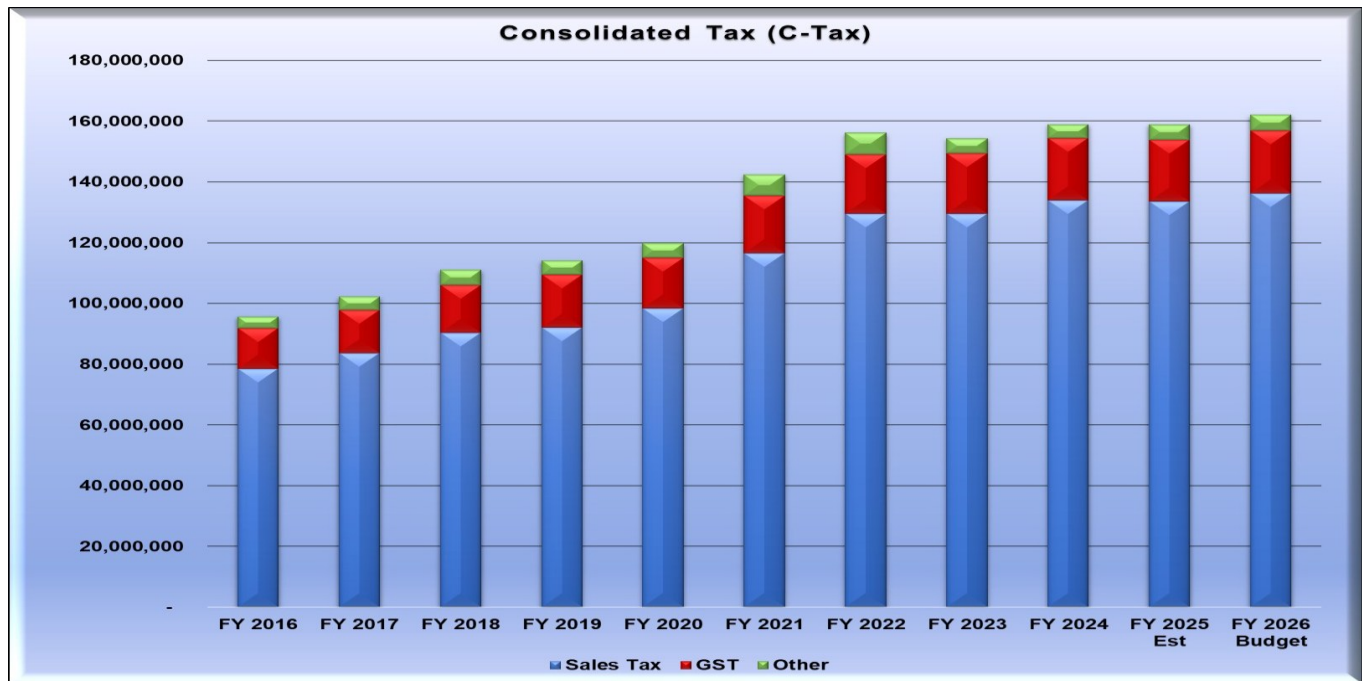
Distribution of Consolidated Tax Collections:

Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the County has received an average of 51% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

The table to the right and the graph on the next page depict ten years of Washoe County Consolidated Tax distributions. Note that FY 2025 and FY 2026 reflect estimated and budgeted distributions, respectively, based on information available when the FY 2026 budget was adopted on May 20, 2025. However, since that time, the State of Nevada, Department of Taxation notified all Nevada Local Governments that the final June 2025 C-Tax distributions won't likely be received by the local agencies until September 8, 2025. As previously mentioned, the Department of Taxation has experienced challenges in implementing a modernized software. Additionally, the State of Nevada experienced a massive ransomware cyberattack and on August 24, 2025, that left most agencies shut down.

Fiscal Year	Consolidated Tax	% Change
2017	\$ 102,195,009	6.9%
2018	111,000,071	8.6%
2019	114,016,013	2.7%
2020	119,730,827	5.0%
2021	142,376,191	18.9%
2022	156,086,646	9.6%
2023	155,479,809	-0.4%
2024	158,901,100	2.2%
2025 Est	160,175,176	0.8%
2026 Budget	162,079,122	1.2%

*Represents actual distributions; may vary from financial statements due to separate financial entries



Projections

The Budget Division tracks C-Tax revenues on a monthly basis by each of the five components of this revenue as well as total taxable sales in the County. Because of the sensitivity of sales tax to the overall economy of the County, this revenue is quicker to follow economic trends – good or bad – than property tax. The Budget Division uses various analytical methods to project future C-Tax revenues and also compares these projections to statewide estimates of the five components of this revenue prepared by the State's Economic Forum. Since midway through FY 2017, C-Tax growth began to temper but remained stable until FY 2021. Fiscal Years 2021 and 2022 saw relative large growth, even through the pandemic. However, FY 2023 and FY 2024 distributions, Fiscal Year 2025 revised estimates and Fiscal Year 2026 budgeted revenues reflect an anticipated flattening of growth based on 2023, 2024 and 2025 trend analysis and global and local economic conditions.

OTHER INTERGOVERNMENTAL REVENUES

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Payment-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below. Total Other Intergovernmental Revenues total \$31.1 million in FY 2026. The largest components are discussed below.

Federal Payments in Lieu of Taxes (PILT) - \$4.5 million

The US government's PILT program was established for local governments (mostly rural counties) that contain non-taxable federal lands and provide vital services, such as public safety, housing, social services and transportation. These jurisdictions provide significant support for national parks, wildlife refuges and recreation areas throughout the year. PILT seeks to compensate them for their support and foregoing tax revenue from these federal lands.

Using a formula provided by statute, the annual PILT payments to local governments are computed based on the number of acres of federal entitlement land within each county or jurisdiction and the population of that county or jurisdiction. The lands include the National Forest and National Park

Systems; lands in the U.S. Fish and Wildlife Refuge System reserved from the public domain; areas managed by Bureau of Land Management; those affected by U.S. Army Corps of Engineers and Bureau of Reclamation water resource development projects; and others. Individual county payments may vary from the prior year as a result of changes in acreage data, prior year Federal Revenue Sharing payments reported yearly by the Governor of each State, and population. By statute, the per acre and population variables used in the formula to compute payment amounts are subject to annual inflationary adjustments using the Consumer Price Index.

Federal Incarceration - \$5.0 million

The Sheriff's Office receives fees from the federal government for incarceration of federal prisoners in the County's detention facility. Fees are paid on a flat daily rate per prisoner. The daily rates were renegotiated in FY 2025 and the FY 2026 budget reflects the forecasted revenue increase. However, subsequent to the updated rate, certain agencies reduced the number of housed prisoners in the County's detention facility, so it's unknown if this revenue increase will materialize.

SCCRT AB 104 - \$20.1 million

During the 1991 legislative session, the State legislature passed the "fair share" bill, Assembly Bill 104, to address perceived inequities in the distribution of the Supplemental City/County Relief Tax (SCCRT), which was imposed in 1981. The law changed the manner in which SCCRT was distributed to each county and also required local governments in Washoe County to "pay back" approximately \$6.7 million in SCCRT revenues. This was accomplished by reducing the SCCRT distribution to local governments in Washoe County and increasing the distribution to local governments in Clark County by \$2.2 million per year for three years. The law also authorized the Washoe Board of County Commissioners to levy five "makeup" revenues to replace the \$17 million SCCRT reduction due to the distribution change formula. These five taxes are referred to as the "Fair Share" taxes, AB 104 taxes or Chapter 491 taxes. The five makeup revenues were the SCCRT sales tax, motor vehicle privilege tax, property tax, real property transfer tax and a gaming tax.

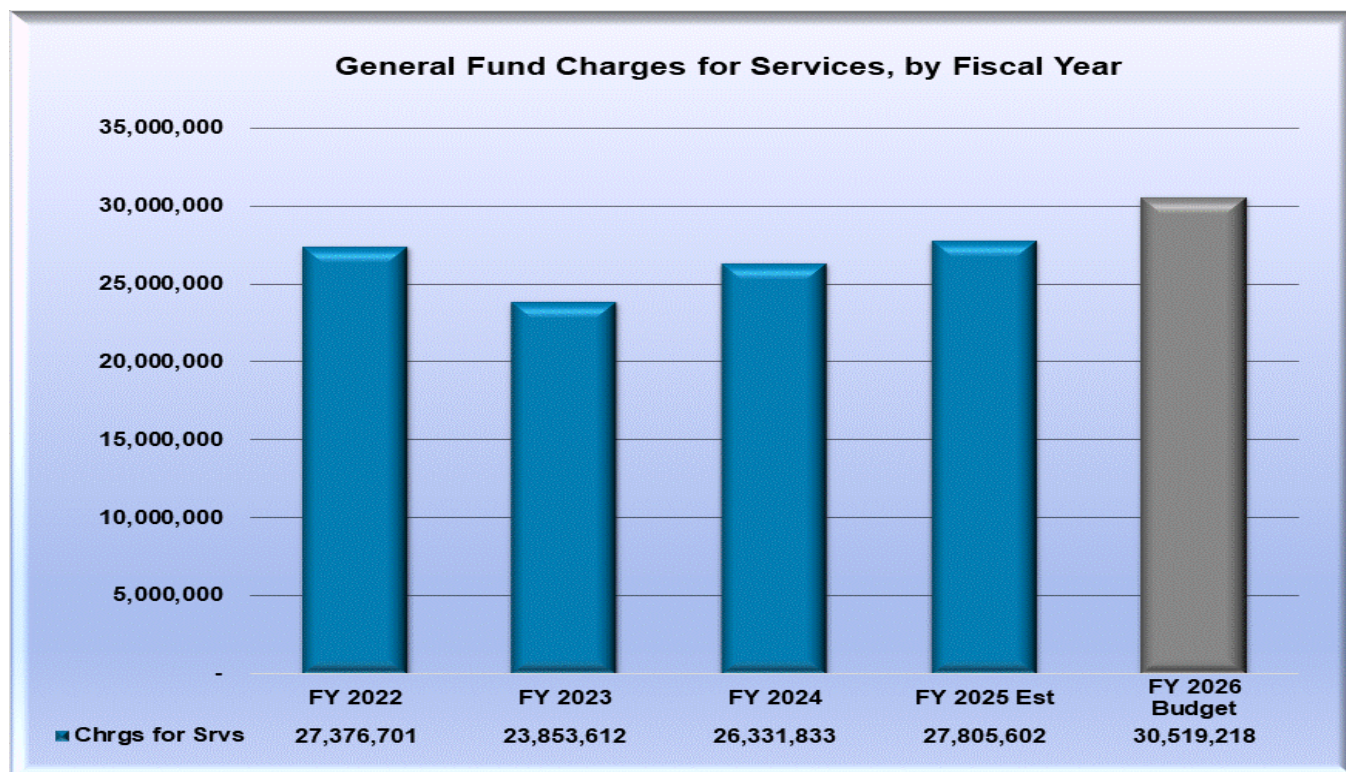
AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was maintained at 0.25%.

The estimate for FY 2026 represents a \$0.3 million increase from FY 2025 adopted revenue of \$19.8 million. SCCRT AB 104 revenue is 100% impacted by taxable sales. Although C-Tax has other components that can smooth impacts due to taxable sales, the majority of C-Tax is related to taxable sales and there's an anticipated flattening of BCCRT and SCCRT. As such, the FY 2026 SCCRT AB 104 estimated percentage increase is flat.

CHARGES FOR SERVICES

Charges for services consist of revenues generated from service fees charged to users of a service, which are either statutorily set or authorized by law. For the General Fund, major fees consist of: Recorder fees, a 6% commission for collection of unsecured property taxes, park fees, Medical Examiner fees charged to non-Washoe County agencies or individuals, court fees, and a variety of Sheriff fees.

The chart below shows General Fund Charges for Services over the last five fiscal years.



Total General Fund Charges for Services is budgeted at \$30.5 million for FY 2026. The largest single source of fees the General Fund collects are overhead charges for indirect services provided to other funds based on the County's cost allocation plan, which is calculated annually in accordance with Title 2 Part 200 Code of Federal Regulations (2 CFR) guidelines. Total budgeted indirect services fees for Fiscal Year 2026 are \$11.9 million (39% of total Charges for Services).

Other significant sources of fee revenues in the General Fund are:

- Recorder fees (\$2.1 million) – these are fees charged primarily on real estate recordings and have been stabilizing in last several years after a decline due to market conditions.
- Public safety fees (\$10.1 million) – the largest source of public safety revenues consist of dispatch fees charged to other public agencies and forensic services and toxicology fees charged to other law enforcement agencies in the area. Also included in this category are fees charged by the Medical Examiner's Office, which are estimated to be \$1.86 million.
- Judicial fees (\$1.2 million) – in addition to fines and forfeitures assessed by District Court and the four justice courts in Washoe County, the courts also collect certain fee revenues. These revenues have been declining over the last five years based on defendants' ability to pay and greater use of non-monetary punishments by the courts.
- Property Tax Commissions (\$3.0 million) – State law authorizes the County Treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes.

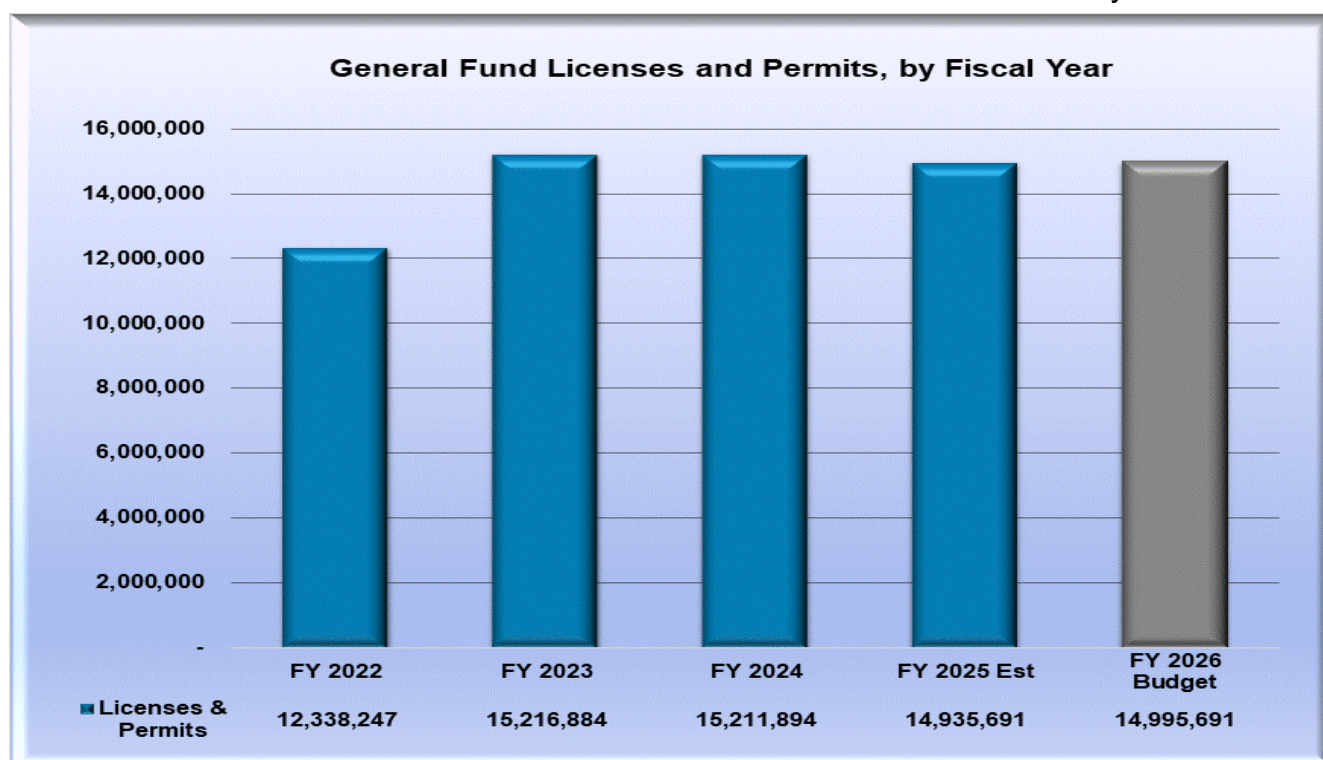
LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$15 million. Revenues in this category are:

Licenses and Permits		FY 2026
Business Licenses	\$	1,100,000
Franchise Fees - Electric		7,837,321
Franchise Fees - Telecom		775,000
Franchise Fees - Gas		420,000
Franchise Fees - Cable TV		1,000,000
Franchise Fees - Sanitation		1,350,000
County Gaming Licenses		700,000
AB 104 - Gaming Licenses		900,000
Other		913,370
TOTAL LICENSES AND PERMITS	\$	14,995,691

Revenues are estimated based on trend analysis and in the case of Business Licenses, discussions with the Community Services Department regarding the projected number of new businesses plus renewals. Franchise fees are set in long-term franchise agreements with electric, telecommunications, sanitation and cable television companies.

The chart below shows General Fund Licenses & Permits over the last five fiscal years.

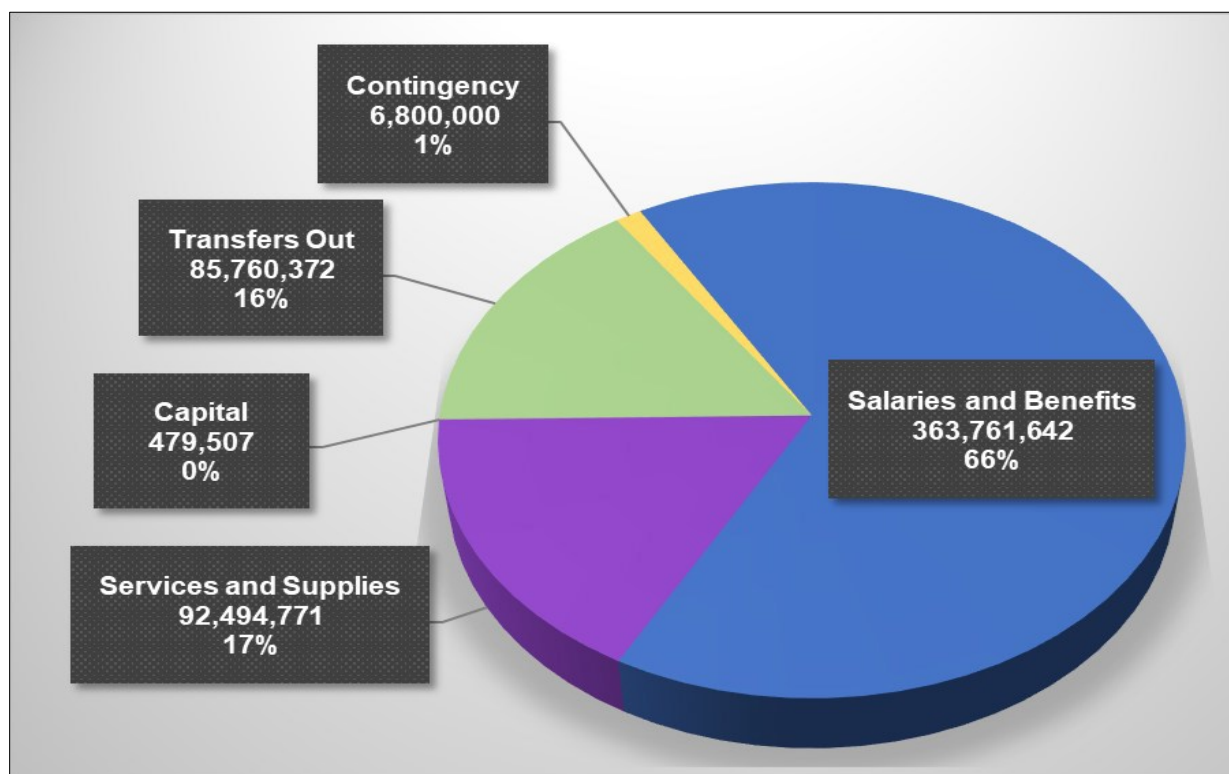


GENERAL FUND EXPENDITURES/USES**TOTAL EXPENDITURES/USES**

The General Fund Fiscal Year 2026 budget reflects total appropriations (expenditures, transfers out and contingency) of \$549.3 million. The various components are identified below.

PERSONNEL

Personnel costs represent the single largest component of both Washoe County's General Fund and total organizational expenditures. Personnel expenditures are made up of two categories: Salaries & Wages and Employee Benefits. General Fund personnel expenditures for Fiscal Year 2026 make up 66.2% of total uses and 79.6% of total expenditures (excluding transfers out).



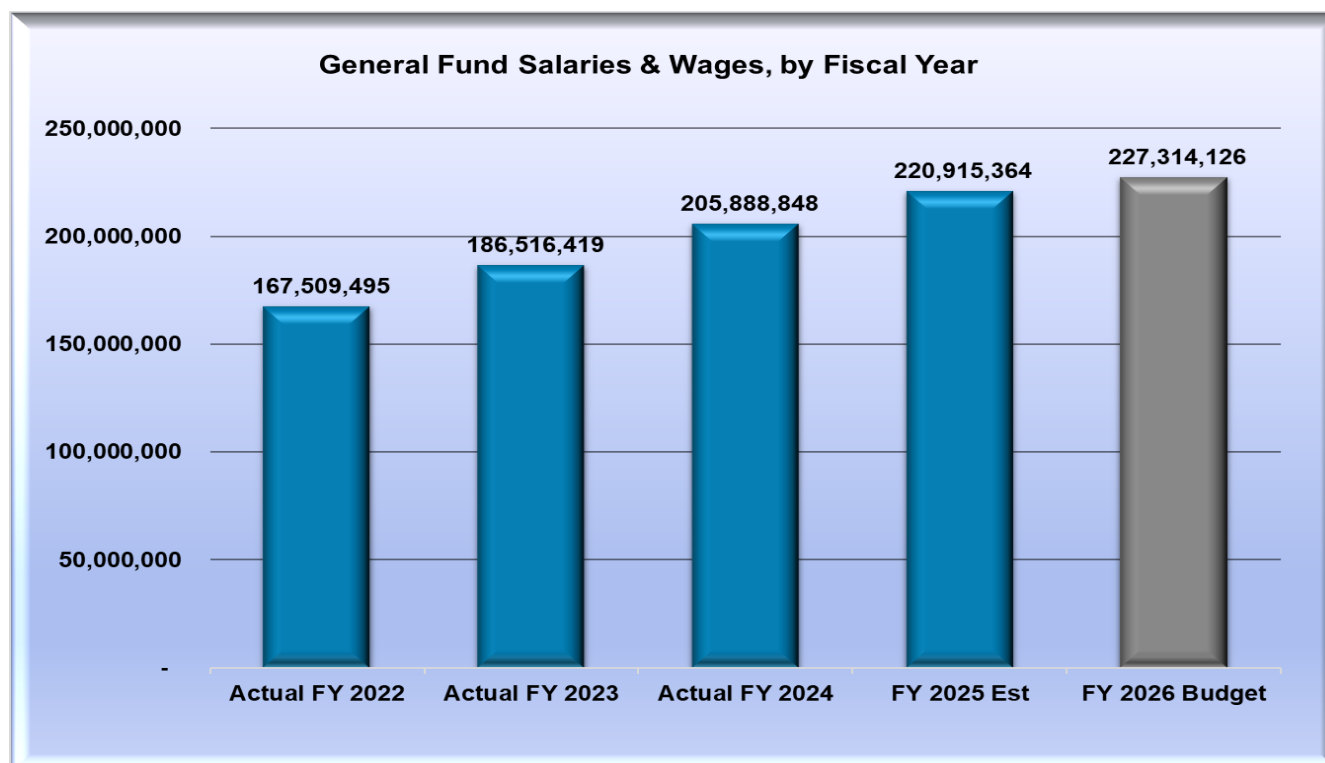
Per Nevada Revised Statute 288, Washoe County recognizes and participates in Collective Bargaining with various employee associations. There are currently 11 labor units representing employees. In addition to employees covered under collective bargaining, Washoe County also has management, confidential, non-represented, and elected official employees. In all, the County has 15 different employee groups. More information regarding labor relations can be found at: <https://www.washoecounty.gov/humanresources/laborrelations.php>

Salaries & Wages:

Salaries & Wages consist of base salaries for permanent full and part-time employees, salaries for seasonal/intermittent employees, incentive longevity, overtime, termination payouts for vacation, sick and compensatory time earned, and other special pays. Total General Fund Salaries & Wages is budgeted at \$227.3 million for FY 2026. This is an increase of \$6.8 million, or 3.1% compared to FY

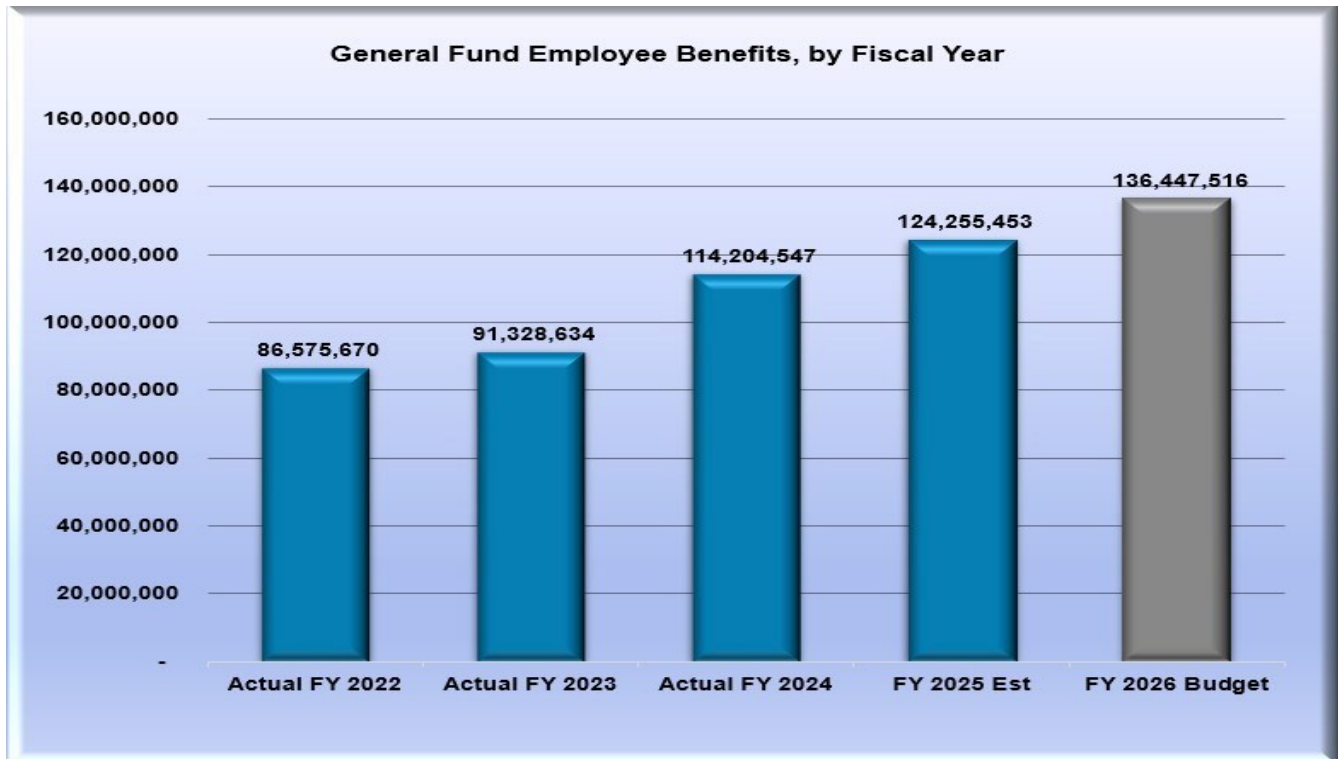
2025 adopted budget.

Projections of this expenditure reflect changes due to approved FY 2025 through FY 2028 collective bargaining agreements, full implementation of the Korn Ferry classification and compensation study, “regular” increases such as merit, promotions and group insurance, as a net reduction net 0.78 Full Time Equivalents (FTEs), and 3% salary savings across all General Fund departments (~\$7.1 million). The 3% salary savings were only budgeted in the General Fund.



Employee Benefits:

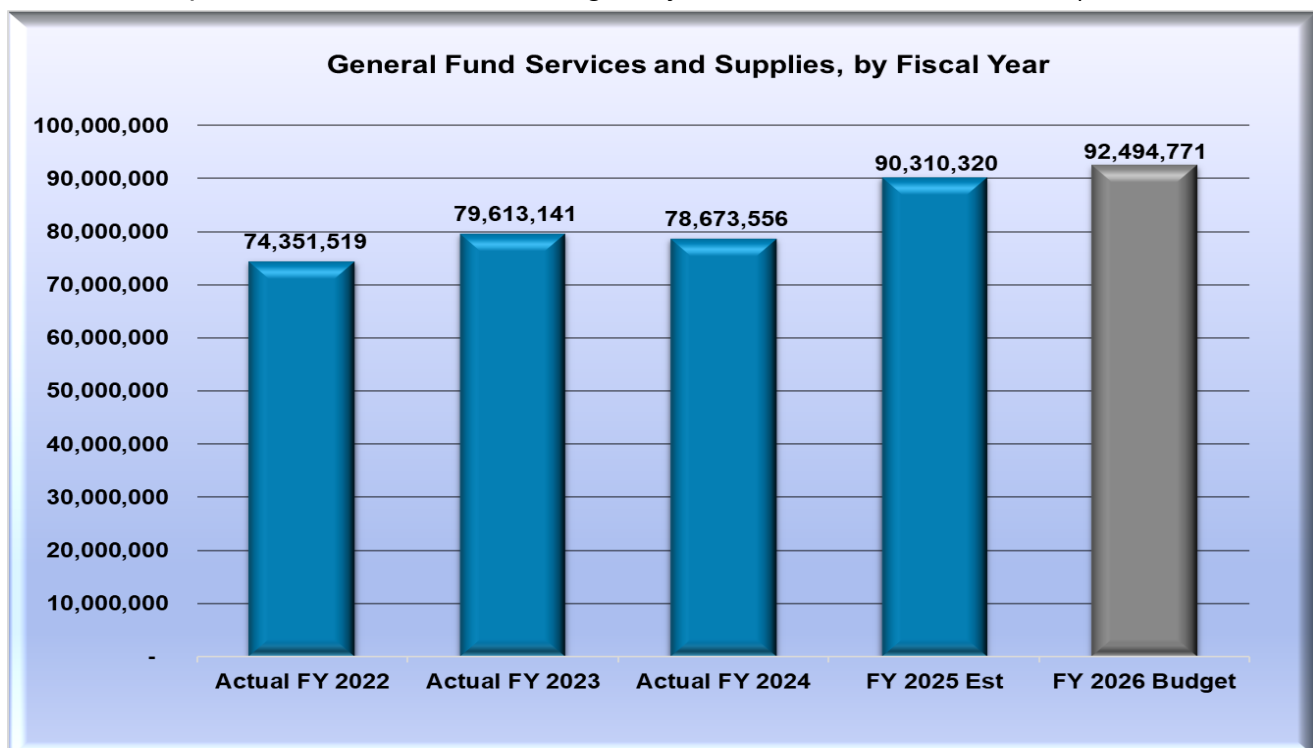
Employee Benefits consist of group insurance (health, vision, dental & life insurance), retirement, other post-employment benefits (OPEB), worker’s compensation, and unemployment compensation costs for permanent full-time and eligible part-time employees. Fiscal Year 2026 total General Fund Employee Benefits is budgeted at \$136.4 million. This is an increase of \$12.4 million, or 10.0% compared to FY 2025 adopted budget. The largest two components are Retirement and Group Insurance. They make up approximately 83% of total employee benefits at 68% and 18%, respectively. Fiscal Year 2026 changes are discussed earlier in this section of the document.



Projections of Employee Benefits mirror Salaries & Wages.

SERVICES & SUPPLIES

General Fund services and supplies increased \$6.6 million, or 8.0%, compared to FY 2025 adopted budget. Increases are almost exclusively to support ongoing operations-including inflationary/other increases (i.e., detention services medical and food, psychiatric evaluations, repairs & maintenance, software subscriptions/maintenance-including body worn cameras, utilities, etc.).



TRANSFERS OUT

The next largest category of use in the FY 2026 budget is transfers out. As discussed in various sections of this document, transfers out are budgeted at \$85.7 million, which is a \$7.4 million, or 9.4%, increase compared to Fiscal Year 2025 adopted budget. This variance is driven by ongoing increases to support indigent services, health and sanitation programs (Northern Nevada Public Health), and a \$5.3 million increase for roads maintenance, discussed in various sections of this document.

CONTINGENCY

Fiscal Year 2026 General Fund Contingency budget is \$6.8 million, an decrease of \$5.7 million and is only about half of the statutory maximum. The main driver of the decrease is less uncertainty based on collective bargaining impacts. However, it was a Board directive to try and minimize Contingency funding in an effort to keep resources funding operations.

GENERAL FUND FIVE-YEAR FORECAST

Although the annual budget process represents the formal, legal allocation of resources and the expression of the Board of County Commissioners' policies, the short time horizon of the annual budget makes it challenging to allow for longer term modeling of financial trends to guide policy and programmatic decisions. Moreover, just because an agency can afford the expansion of certain programs or creation of new positions in one particular year does not necessarily mean those programs are sustainable and fiscally feasible over an intermediate or long-term horizon. In keeping with Washoe County's fiscally conservative approach, County management and the Board are especially careful to not set the operating budget based on peak revenues and then have to reduce staffing and programs when revenues normalize or, worse, fall into a recession. The County is also aware that certain costs, such as health benefits and retirement costs, have historically and can continue to increase at a faster rate than revenue growth and the associated expenditures have a cumulative long-term impact.

The Budget Division prepares a five-year General Fund forecast using a sophisticated projection model. A number of assumptions are modeled, including population growth, inflation, and retirement contribution rates for Police/Fire and Regular employees. The fiscal projections are not designed to be exact, but to give a realistic estimate of future revenue and expenditure trends. Looking forward five years, there are a number of unknowns that may impact the budget. The projections are useful in identifying potential future issues and allowing time to manage resources to offset anticipated problems in a timely and organized way rather than having to make abrupt decisions during the budget process or midway through the fiscal year. An example occurred in Fiscal Year 2020, when the forecast showed that current General Fund expenditures would not be sustainable in the case of a "normal" recession. The County adopted FY 2020 budget reflected minimal ongoing increases, even though short-term financials indicated the potential for additional enhancements. Again in FY 2021, the County reacted and proactively planned for the potential COVID-19 fiscal impacts. A variety of measures were taken in the last quarter of FY 2020, resulting in an extremely conservative FY 2021 budget. Based on favorable financial results, many actions included in the FY 2021 budget were discontinued in FY 2022. The five-year forecast was immediately updated based on the December 2024 notification that retirement contribution rates would increase substantially in June 2025. Accordingly, the FY 2026 budget did not add any additional personnel and no above base increases or enhancements were approved.

The five-year plan allows staff to model different economic scenarios related to the business cycle and demographic changes and to gauge the impact of these scenarios on revenues, expenditures and reserves of the County. The five-year plan also allows staff to test relationships between variables that can affect both revenues and expenditures; and to "shock test" the budget for outlier events. In summary, the plan provides an "early warning" system to management of negative cost or revenue trends and to avoid a long-term, structural deficit of the General Fund budget.

Like all forecasts, this forecast represents point-in-time best estimates. Projections for the County's baseline five-year forecast are formulated on multiple revenue and expenditure assumptions, historical trends and estimates provided to and by the Budget Division. These assumptions are in line with a scenario that represents Washoe County experiencing moderate economic growth, inflation in line with current trends, and moderate growth of housing stock (i.e., new development).



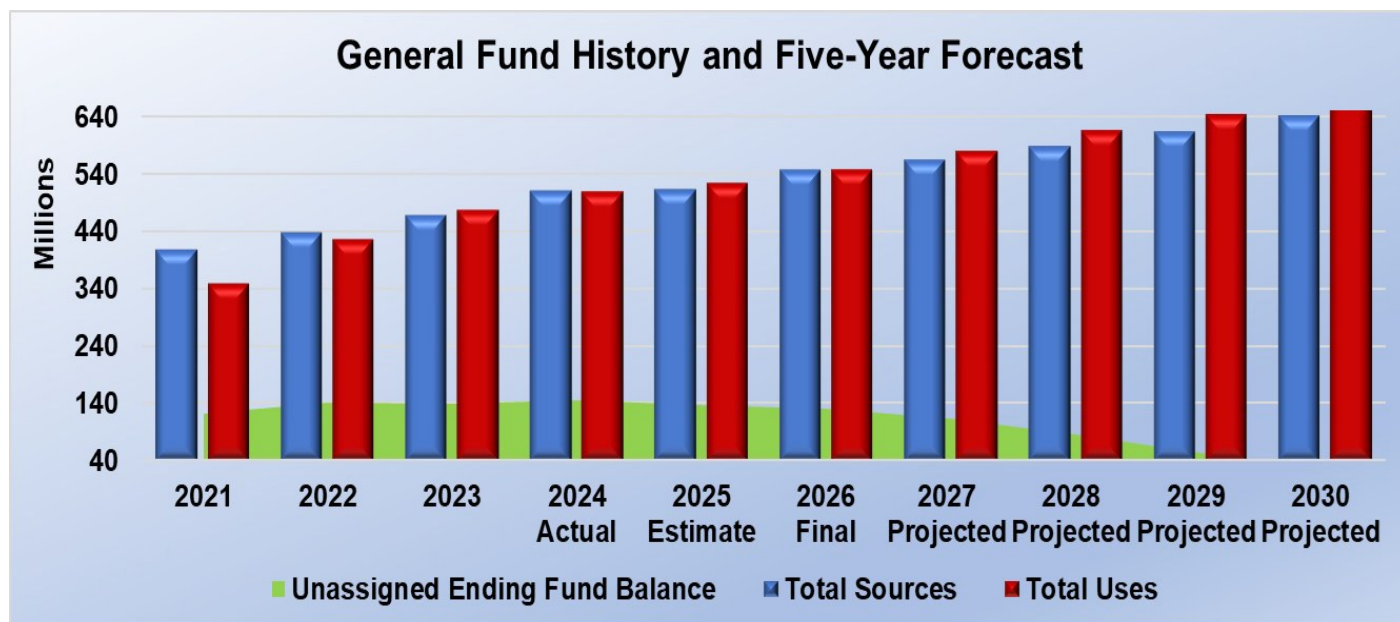
Major assumptions are summarized below:

- Inflation is assumed at an annual average of 3.0% in Fiscal Years 2026 through 2030 to reflect anticipated impacts of inflation reduction policies. Although inflation mostly impacts estimated Services and Supplies costs, an element of inflation is also considered when forecasting personnel expenditures.
- Property taxes are expected to trend at an annual average increase of 6.25%, ranging from 9.4% in FY 2026 to 6.5% in Fiscal Years 2027 and 2028, then going down to 6.0% in Fiscal Years 2029 and 2030. Estimates represent the anticipated impact of the 3.0% residential and 3.0% non-residential and/or new development.
- C-Tax revenues are expected to increase approximately 2.0% in FY 2026 compared to FY 2025 estimated, then start to slowly increase, but at lower than historical rates. Fiscal Year 2027 reflects a 2.25% increase, FY 2028 reflects a 2.5% increase, and Fiscal Years 2029 and 2030 reflect 2.75%. SCCRT AB104 follows a similar pattern, but reflects slightly higher rates of increase due to not reflecting the impacts of flattening or declining Real Property Transfer Tax and Government Services Tax.
- Employee salaries and wages are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases) and minor cost of living adjustments (COLAs).
 - FYs 2026 - 2030 include anticipated growth of personnel costs based on approved collective bargaining/employee group agreements through FY 2028 and estimated cost growth in FY 2029 and 2030 .
 - FYs 2026 - 2030 anticipate 3.0% salary savings due to regular turnover.
 - FYs 2027 - 2030 include the impacts of funding 23.0 FTEs currently in the Library Expansion Fund. The Board has not made final decisions on the total Library budget. No additional personnel is included.
- Retirement rates charged by NVPERS are assumed to increase 1.0% in Fiscal Years 2027 through 2030 (i.e., each biennium) for Regular and Police/Fire members.
- Health insurance costs assume a 8.75% increase in Fiscal Year 2026 and a 6.0% annual increase in FYs 2027 through 2030.
- OPEB costs for retiree health benefits is expected to remain flat in FY 2027 and rise an average of 4.2% per year beginning in Fiscal Year 2028.
- Debt service reflects the County's existing General Fund-financed debt. Assumptions do not include new debt.
- Ongoing General Fund support to the Capital Improvement Program (CIP) is forecasted at \$12.5 million in Fiscal Year 2026, increasing \$1 million per year to \$16.4 million in FY 2030.

- No enhancements (i.e., above base increases) are forecasted in Fiscal Years 2026-2030.
- Transfers out (to restricted funds) are forecast with modest increases. Fiscal Year 2026 transfers are budgeted at \$85.8 million. FYs 2027-2030 are forecast to remain relatively stable, with an average annual increase of 3.6% compared to FY 2026 based on transfers for ongoing support to the Indigent Fund, Homelessness Fund, Health Fund (through FY 2028), Roads Fund, Capital Improvement Fund, and Debt Service Fund.
- Minimal contingency allocation in Fiscal Years 2026 (1.5%), and FY 2027 through 2030 are at 1.0%, well below the 3% statutory maximum.

Fiscal Years 2026-2030 revenue increases average 4.6% annually, reflecting moderate economic growth. FY 2026 total uses (including contingency) are estimated to increase 4.5% compared to FY 2025. Fiscal Years 2027 through 2030 estimated average annual increase is 5.6%-with accelerating increases of uses beginning in FY 2028. The forecast illustrates declining fund balances, little contingency and no above base funding. Fiscal Years 2027 through 2030 show larger structural deficits with commensurate declines in fund balance. The General Fund unassigned fund balance continues to decline and then falls below the Board's policy level of 10%-17% starting in Fiscal Year 2028. Beginning with Fiscal Year 2026, the outer years will need to be addressed with continual monitoring and true-up with strategic and policy direction.

An overview of the General Fund history-including five fiscal years beginning mid-COVID (FY 2021), and five-year forecast is below. A more detailed five-year forecast is on the following page.



Washoe County General Fund Five-Year Forecast of Sources & Uses

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Final	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
BEGINNING FUND BALANCE	153,572,311	154,152,738	141,217,062	138,757,827	120,764,458	92,227,586	59,291,885
Source by Category							
Room Tax	662,897	665,000	665,000	674,920	685,770	696,118	705,936
Property Tax	242,119,220	259,941,144	284,421,625	302,909,031	322,598,118	341,954,005	363,899,245
Licenses and permits	15,211,894	14,935,691	14,995,691	15,220,626	15,479,377	15,727,047	15,962,953
Consolidated taxes	158,901,100	158,901,100	162,079,122	165,725,902	169,869,050	174,540,449	179,340,311
SCCRT AB104	19,927,024	19,927,024	20,126,294	20,327,557	20,578,820	21,144,738	21,726,218
Other intergovernmental	10,806,919	9,396,342	10,939,052	11,267,223	11,605,240	11,953,397	12,311,999
Charges for services	26,331,833	27,805,602	30,519,218	30,977,006	31,503,615	32,007,673	32,487,788
Fine and forfeitures	7,074,596	7,958,708	6,768,382	6,869,908	6,986,696	7,098,483	7,204,960
Miscellaneous	15,061,922	12,384,305	9,379,305	9,012,495	8,148,707	7,263,086	6,357,032
Transfers In/Other Sources	14,192,938	746,168	6,943,367	943,367	943,367	943,367	943,367
TOTAL	510,290,343	512,661,085	546,837,056	563,928,035	588,398,760	613,328,363	640,939,809
	2.2%	0.5%	6.7%	3.1%	4.3%	4.2%	4.5%
Uses by Category							
Salaries and Wages	205,888,848	220,915,364	227,314,126	245,739,504	262,886,026	277,607,644	292,598,458
Employee Benefits	100,793,688	112,443,859	125,514,426	136,079,094	148,958,910	157,428,107	169,342,859
OPEB	13,410,860	11,811,594	10,933,090	10,933,090	11,425,079	11,882,082	12,357,366
Services and Supplies	77,674,580	90,310,320	92,494,771	95,269,614	98,127,702	101,071,533	104,103,679
Settlement Payments	3,219,949	-	-	-	-	-	-
Capital outlay	14,655,635	1,732,636	479,507	493,892	508,709	508,709	523,970
Transfers Out	77,566,356	78,382,987	85,107,752	88,521,058	89,810,142	92,281,008	94,811,873
Transfers Out-One Time	16,500,000	-	652,620	-	-	-	-
Contingency	-	10,000,000	6,800,000	4,885,152	5,219,064	5,484,981	5,789,263
TOTAL	509,709,916	525,596,761	549,296,291	581,921,404	616,935,633	646,264,064	679,527,468
	19.0%	3.1%	4.5%	5.9%	6.0%	4.8%	5.1%
TOTAL REVENUES OVER/UNDER USES							
Revenues/Transfers In	510,290,343	512,661,085	546,837,056	563,928,035	588,398,760	613,328,363	640,939,809
Expenditures/Transfers Out	509,709,916	515,596,761	542,496,291	577,036,252	611,716,568	640,779,083	673,738,204
Contingency	-	10,000,000	6,800,000	4,885,152	5,219,064	5,484,981	5,789,263
Structural Budget Balance	580,427	(12,935,676)	(2,459,235)	(17,993,369)	(28,536,873)	(32,935,701)	(38,587,659)
	Intentional Use of Fund Balance			Continual Monitoring/True-Up with Strategic and Policy Direction		Implementation of Strategic and Policy Direction	
Available Fund Balance							
Total Ending Fund Balance	154,152,738	141,217,062	138,757,827	120,764,458	92,227,586	59,291,885	20,704,226
% of Expend. Transfers Out Less Capital	31.1%	27.5%	25.6%	20.9%	15.1%	9.3%	3.1%
Unassigned Fund Balance	145,354,042	136,467,062	129,207,827	112,414,458	85,077,586	53,341,885	15,954,226
% of Expend. Transfers Out Less Capital	29.4%	26.6%	23.8%	19.5%	13.9%	8.3%	2.4%

Summary of Sources, Uses and Changes in Fund Balance

All Funds

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY2026 Budgeted Expenditures	FY2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance	% Change in Fund Balance
GENERAL FUND	141,217,063	539,893,689	6,943,367	463,535,920	85,760,372	138,757,827	-1.7%
SPECIAL REVENUE FUNDS							
Central Truckee Meadows Remediation District	3,199,158	1,307,858	-	4,230,150	-	276,867	-91.3%
Child Protective Services	8,869,452	65,573,266	12,585,763	77,895,532	-	9,132,949	3.0%
Enhanced 911	4,477,520	7,298,203	-	8,284,450	-	3,491,273	-22.0%
Health	14,056,284	19,426,555	10,516,856	35,420,928	193,208	8,385,558	-40.3%
Homelessness	23,953,822	3,720,654	36,235,010	42,328,987	-	21,580,500	-9.9%
Indigent Tax Levy	15,273,241	23,746,860	25,187,074	21,254,301	30,005,070	12,947,804	-15.2%
Library Expansion	4,009,910	-	-	4,009,910	-	-	-100.0%
Marijuana Establishments	1,090,894	1,300,000	-	113,000	1,187,000	1,090,894	0.0%
Other Restricted Special Revenue	16,381,945	28,599,287	-	26,993,934	8,940,362	9,046,937	-44.8%
Regional Animal Services	7,232,069	7,916,017	-	8,829,472	-	6,318,614	-12.6%
Regional Communication System	2,054,452	6,424,983	27,372	2,278,761	4,668,581	1,559,465	-24.1%
Regional Computer Aided Dispatch/Records Mgt	20,452	374,286	32,520	83,987	323,271	20,000	-2.2%
Regional Permits System	725,933	968,208	193,208	1,565,648	-	321,701	-55.7%
Regional Public Safety Training Center	906,192	1,036,738	-	1,758,088	-	184,842	-79.6%
Roads Special Revenue Fund	2,444,613	12,662,380	9,037,592	20,463,470	-	3,681,115	50.6%
Senior Services	6,049,847	3,432,619	3,921,689	8,207,058	-	5,197,097	-14.1%
Truckee River Flood Mgt Infrastructure	2,708,006	15,431,112	-	12,948,062	2,483,050	2,708,006	0.0%
Subtotal	113,453,790	199,219,027	97,737,084	276,665,737	47,800,542	85,943,621	-24.2%
DEBT SERVICE FUNDS							
Washoe County Debt Ad Valorem	1,633,673	1,377,693	-	2,858,835	-	152,531	-90.7%
Washoe County Debt Operating	2,166,584	-	10,167,782	10,167,782	-	2,166,584	0.0%
SAD Debt	2,724,371	759,800	-	224,644	-	3,259,527	19.6%
Subtotal	6,524,628	2,137,493	10,167,782	13,251,261	-	5,578,642	-14.5%
CAPITAL FUNDS							
Capital Facilities Tax	2,441,197	12,115,029	-	8,667,583	2,400,000	3,488,643	42.9%
Capital Improvements Fund	47,702,737	62,500	21,470,995	33,711,911	-	35,524,321	-25.5%
Parks Construction	8,388,318	682,063	-	4,093,747	-	4,976,634	-40.7%
Subtotal	58,532,252	12,859,592	21,470,995	46,473,241	2,400,000	43,989,598	-24.8%
TOTAL - GOVERNMENTAL FUNDS	319,727,732	754,109,801	136,319,228	799,926,159	135,960,914	274,269,687	-14.2%
INTERNAL SERVICE FUNDS							
Equipment Services	7,062,030	14,595,161	-	14,489,290	-	7,167,901	1.5%
Health Benefit	22,771,604	82,000,041	-	84,476,385	-	20,295,260	-10.9%
Risk Management	41,832,394	8,508,111	-	8,937,205	-	41,403,300	-1.0%
Subtotal	71,666,028	105,103,313	-	107,902,880	-	68,866,461	-3.9%
ENTERPRISE FUNDS							
Building & Safety	7,403,077	3,678,426	-	5,083,268	-	5,998,235	-19.0%
Golf Course	1,085,628	351,495	-	637,561	174,000	625,562	-42.4%
Utilities	129,236,425	37,839,934	-	96,705,936	184,313	70,186,110	-45.7%
Subtotal	137,725,131	41,869,855	-	102,426,765	358,313	76,809,907	-44.2%
TOTAL - PROPRIETARY FUNDS	209,391,159	146,973,168	-	210,329,645	358,313	145,676,368	-30.4%
GRAND TOTAL - ALL FUNDS	529,118,891	901,082,969	136,319,228	1,010,255,804	136,319,227	419,946,056	-20.6%



DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

As the preceding chart indicates, there are several governmental major and non-major funds (in the aggregate), that are anticipated to have an increase or decrease in fund balance of more than 10 %. A discussion of the changes is provided below.

*Please note that the proprietary fund financials on the previous page reflect Revenues and Expenses per Statement of Cash Flows and may vary from Schedules of Revenues and Expenses and Changes in Net Position.

Major Governmental Funds:

Other Restricted Revenue Fund: The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 44.8% (\$7.3 million). A large portion of this increase is attributable to the one time transfer of \$6 million from the ARPA interest to the General Fund. Further, this budgeted decrease is not unusual as this fund accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

Capital Improvements Fund: The Capital Improvements fund is anticipated to have a decrease in fund balance of 25.5% (\$12.2 million). This is not unusual as this fund account for various types of capital projects that have been planned but not expended in FY 2025. In preparing the annual budget, remaining balances of revenues/resources received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

Nonmajor Governmental Funds (Aggregate):

Washoe County nonmajor funds are comprised of all Special Revenue funds-except the Other Restricted Special Revenue Fund, all debt funds, and all capital funds except the Capital Improvements Fund. In the aggregate, nonmajor funds are anticipated to decrease by 22.5% (\$23.7 million).

All other special revenue funds, exclusive of the funds discussed separately below, are anticipated to decrease 23.2% (\$20.4 million).

The Central Truckee Meadows Remediation District fund is anticipated to have a decrease in fund balance of 91.3% (\$2.9 million). Much like capital funds, this fund has projects budgeted in FY 2026 that reflect as reductions to fund balance. Some of the variance is based on project timing (i.e., re-budgeting projects like the CIP funds), and some are based on one-time projects that utilize fund balance.

The Enhanced E911 Fund is anticipated to have a reduction of 22.0% (\$986 thousand) in fund

Budget Summaries

balance. The primary driver is an increase to capital equipment purchases of \$500 thousand.

The Health Fund (Health District) is anticipated to have a reduction of 40.3% (\$5.7 million) in fund balance. These expenditures have a mix of current and prior year funding. This fund also accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

The Indigent Tax Levy Fund (Indigent) is anticipated to have a reduction of 15.2% (\$2.3 million) in fund balance and is the net result of a \$4.7 million increase for the legally required Nursing Home Match payments to the State of Nevada.

The Library Expansion Fund is anticipated to have a 100% (\$4 million) reduction in fund balance. This Fund is supported by a tax initiative approved by Voters in 1994 that expired June 30, 2025. In the 2024 General Election, Washoe County voters did not approve ballot measure WC-1, which requested renewal of the tax override initiative assigning two cents from every \$100 in assessed property value. This change in fund balance represents fully expending the anticipated remaining authority by June 30, 2026.

The Regional Animal Services fund is anticipated to have a reduction of 12.6% (\$913 thousand) reduction in fund balance. The main drivers are personnel cost increases and one-time building improvements of \$271 thousand.

The Regional Communication System is anticipated to have a reduction of 24.1% (\$495 thousand) in fund balance. The main driver is an increase in the transfer to the CIP fund for the ongoing Nevada Shared Radio System project.

The Regional Permits System is anticipated to have a reduction of \$55.7% (\$404 thousand) in fund balance. The main driver is an anticipated increase in software subscription (Accela-Permits Plus).

The Regional Public Safety Training Center is anticipated to have a reduction of 79.6% (\$721 thousand) in fund balance. The main drivers are personnel cost increases and flat agency contributions based on anticipated available fund balance.

The Roads Fund is anticipated to have an increase of 50.6% (\$1.2 million) in fund balance. A large portion of the increase is due to the increased General Fund transfer (~\$5.2 million increase) to assist with the challenges of funding ongoing cost increases (i.e., volume and inflationary impacts on operations & maintenance, asphalt, fuel, etc.) with flat/flattening revenues-mostly Motor Vehicle Fuel Tax. This fund continues to be closely monitored for sustainability.

The Parks Construction Capital Fund is anticipated to have a reduction of 40.67% (\$3.4 million). Like other capital funds, this change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2025. Therefore, the funding for these projects reflect in FY 2026 beginning fund balance. When these projects are re-budgeted for FY 2026, they appear as a reduction to fund balance since there isn't an associated revenue offset.



The fund balance variances identified for major or nonmajor funds are not necessarily cause for concern. Fund balance analysis, including future year projections, is part of the budget process. Please see the following page for a three-year overview of categorical change in fund balance information for Major Funds discussed above.

Budget Summaries

MAJOR FUND BALANCE CHANGES

Other Restricted Revenue Fund

Washoe County FY 2026 Final Other Restricted Fund Budget

Sources and Uses	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues and Other Sources:			
Taxes	4,320,679	4,306,368	4,587,368
Licenses and Permits	14,930	-	-
Other Intergovernmental	41,905,769	97,706,433	12,188,630
Charges for Services	4,615,813	4,427,684	4,684,067
Fines and Forfeitures	2,579,858	3,911,775	2,993,168
Miscellaneous	11,417,730	17,852,450	4,146,054
Total Revenues	64,854,779	128,204,711	28,599,287
Other Financial Sources	5,986	10,000	-
TOTAL SOURCES	64,860,765	128,214,711	28,599,287
Expenditures and Other Uses:			
Salaries and Wages	8,657,170	13,127,617	10,875,655
Employee & Wages	4,805,752	6,860,826	6,715,723
Services and Supplies	20,941,656	92,057,603	9,108,314
Capital Outlay	1,277,383	1,173,809	294,242
Contingency	-	-	-
Transfers Out	18,955,740	43,869,996	8,940,362
TOTAL USES	54,637,701	157,089,851	35,934,296
Net Change in Fund Balance	10,223,063	(28,875,140)	(7,335,009)
Beginning Fund Balance	35,034,022	45,257,085	16,381,945
Ending Fund Balance	45,257,085	16,381,945	9,046,937
Fund Balance %	84.8%	10.5%	25.4%
<i>*as % of Expense & Transfers less Capital</i>			



Budget Summaries

MAJOR FUND BALANCE CHANGES

Capital Improvement Fund

Washoe County FY 2026 Final Capital Improvement Fund Budget

Sources and Uses	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Revenues and Other Sources:			
Taxes	-	-	-
Licenses and Permits	-	-	-
Other Intergovernmental	8,559,842	22,007,180	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Miscellaneous	6,148,634	4,642,826	62,500
Total Revenues	14,708,476	26,650,006	62,500
Other Financial Sources	46,276,427	66,651,033	21,470,995
TOTAL SOURCES	60,984,903	93,301,039	21,533,495
Expenditures and Other Uses:			
Salaries and Wages	-	56,339	131,761
Employee & Wages	-	28,268	74,116
Services and Supplies	9,879,822	2,117,627	4,194,669
Capital Outlay	45,336,217	144,509,438	29,311,366
Contingency	-	-	-
Transfers Out	-	-	-
TOTAL USES	55,516,039	146,711,672	33,711,911
Net Change in Fund Balance	5,768,864	(53,410,633)	(12,178,417)
Beginning Fund Balance	95,344,506	101,113,370	47,702,737
Ending Fund Balance	101,113,370	47,702,737	35,524,321
Fund Balance %	1023.4%	2166.1%	807.3%
<i>*as % of Expense & Transfers less Capital</i>			



Summary of Sources by Fund All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
GOVERNMENTAL FUNDS					
General Fund	438,814,256	467,791,223	510,290,343	512,661,085	546,837,056
Health Fund	34,183,496	32,398,258	35,012,129	43,156,526	29,943,411
Library Expansion Fund	3,485,369	3,956,701	4,352,353	4,526,097	-
Animal Services Fund	6,072,067	6,826,003	7,557,031	7,576,171	7,916,017
Marijuana Establishments Fund	1,326,505	1,260,049	1,391,438	1,200,000	1,300,000
Enhanced 911 Fund	5,535,683	6,248,708	7,496,295	7,018,203	7,298,203
Regional Public Safety Training Center Fund	970,564	1,028,712	1,139,721	1,036,738	1,036,738
Regional Communications System Fund	2,262,431	2,814,192	2,859,748	2,917,245	6,452,355
Truckee River Flood Management Fund	15,792,162	15,777,030	16,370,113	15,431,112	15,431,112
Regional Computer Aided Dispatch/Records Mgt	-	-	-	1,938,158	406,806
Roads Fund	15,705,099	14,996,377	16,684,921	18,428,833	21,699,972
Indigent Tax Levy Fund	42,945,036	41,950,471	44,122,045	47,193,691	48,933,934
Homelessness Fund	24,215,311	33,716,799	40,784,828	41,484,541	39,955,664
Senior Services Fund	6,347,900	10,337,878	9,808,751	9,816,857	7,354,308
Child Protective Services Fund	68,143,842	69,560,611	73,367,009	76,077,386	78,159,029
Regional Permits System Fund	638,818	678,633	742,625	767,341	1,161,416
Central Truckee Meadows Remediation Fund	1,088,927	1,351,700	1,423,657	1,272,011	1,307,858
Other Restricted Fund	38,982,869	51,813,920	64,860,765	128,214,711	28,599,287
Debt Service Fund	55,744,001	13,047,875	13,477,810	13,433,745	11,545,475
Special Assessment Debt Fund	1,119,143	490,577	480,485	759,800	759,800
Capital Improvement Fund	60,948,536	63,150,680	60,984,904	93,301,039	21,533,495
Parks Capital Projects Fund	939,192	961,832	1,528,261	3,788,686	682,063
Regional Permits Capital Fund	1,090	-	-	-	-
Capital Facilities Projects Fund	8,937,646	9,745,825	10,676,227	11,307,743	12,115,029
TOTAL GOVERNMENTAL FUNDS	834,199,943	849,904,054	925,411,459	1,043,307,718	890,429,029
Governmental Funds Recap					
General Fund	438,814,256	467,791,223	510,290,343	512,661,085	546,837,056
Special Revenue Funds	267,696,079	294,716,043	327,973,429	408,055,620	296,956,111
Debt Service	56,863,144	13,538,452	13,958,295	14,193,545	12,305,275
Capital Project Funds	70,826,465	73,858,336	73,189,392	108,397,468	34,330,587
TOTAL GOVERNMENTAL FUNDS	834,199,943	849,904,054	925,411,459	1,043,307,718	890,429,029
PROPRIETARY FUNDS					
Golf Course Fund	380,432	301,463	336,828	427,000	305,000
Building and Safety Fund	4,323,837	3,357,006	4,292,592	3,260,000	3,510,000
Utilities Fund	20,914,853	22,151,035	24,036,188	25,157,684	26,047,352
Health Benefits Fund	60,168,138	65,519,023	72,088,491	78,402,090	81,467,041
Risk Management Fund	7,974,951	8,267,607	6,572,404	7,693,587	8,180,911
Equipment Services Fund	10,116,025	11,816,275	12,700,399	14,309,385	14,395,161
TOTAL PROPRIETARY FUNDS	103,878,235	111,412,410	120,026,903	129,249,746	133,905,465
Internal Service & Enterprise Funds Recap					
Internal Service Funds	78,259,114	85,602,905	91,361,294	100,405,062	104,043,113
Enterprise Funds	25,619,121	25,809,504	28,665,609	28,844,684	29,862,352
TOTAL INTERNAL SERVICE & ENTERPRISE FUNDS	103,878,235	111,412,410	120,026,903	129,249,746	133,905,465
Total All Funds Including Internal Charges	938,078,178	961,316,463	1,045,438,362	1,172,557,463	1,024,334,494
Less Internal Service Fund Internal Charges	(75,211,663)	(79,949,136)	(85,831,303)	(97,235,933)	(100,143,484)
TOTAL ALL FUNDS SOURCES	862,866,515	881,367,327	959,607,059	1,075,321,531	924,191,010



Budget Summaries

Summary of Uses by Fund All Funds (Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
GOVERNMENTAL FUNDS					
General Fund	426,703,429	478,819,093	509,709,916	525,596,761	549,296,292
Health Fund	31,295,303	31,687,533	37,867,047	45,120,921	35,614,136
Library Expansion Fund	3,862,820	3,680,784	4,245,396	4,467,005	4,009,910
Animal Services Fund	5,756,855	6,157,416	7,242,277	8,335,808	8,829,472
Marijuana Establishments Fund	1,147,433	1,087,181	1,087,289	1,200,000	1,300,000
Enhanced 911 Fund	5,070,494	7,440,169	7,001,108	8,916,358	8,284,450
Regional Public Safety Training Center Fund	940,672	1,032,069	1,218,671	1,604,839	1,758,088
Regional Communications System Fund	2,755,907	2,622,014	2,376,432	2,894,025	6,947,342
Truckee River Flood Management Fund	15,635,961	15,832,772	16,309,400	15,431,112	15,431,112
Regional Computer Aided Dispatch/Records Mgt	-	-	-	1,917,706	407,258
Roads Fund	15,474,610	17,599,061	18,134,565	21,930,650	20,463,470
Indigent Tax Levy Fund	37,242,026	37,510,237	41,869,123	48,435,947	51,259,371
Homelessness Fund	19,585,352	26,238,056	32,980,371	37,443,879	42,328,987
Senior Services Fund	5,779,945	6,742,884	8,786,476	10,722,791	8,207,058
Child Protective Services Fund	63,530,537	67,476,382	73,862,675	83,863,091	77,895,532
Regional Permits System Fund	567,853	627,060	701,066	926,661	1,565,648
Central Truckee Meadows Remediation Fund	1,121,119	1,003,820	2,084,703	2,495,158	4,230,150
Other Restricted Fund	37,503,154	46,590,117	54,637,701	157,089,851	35,934,296
Debt Service Fund	55,819,039	13,852,664	14,100,866	14,034,032	13,026,617
Special Assessment Debt Fund	1,135,427	428,431	370,467	239,717	224,644
Capital Improvement Fund	22,480,691	30,480,350	55,216,039	146,711,672	33,711,911
Parks Capital Projects Fund	1,207,596	454,356	1,513,196	8,050,090	4,093,747
Regional Permits Capital Fund	244,444	-	-	-	-
Capital Facilities Projects Fund	8,125,600	9,447,844	9,413,407	13,234,373	11,067,583
TOTAL GOVERNMENTAL FUNDS	762,986,267	806,810,292	900,728,193	1,160,662,446	935,887,073
Governmental Funds Recap					
General Fund	426,703,429	478,819,093	509,709,916	525,596,761	549,296,292
Special Revenue Funds	247,270,041	273,327,554	310,404,302	452,795,801	324,466,279
Debt Service	56,954,466	14,281,095	14,471,333	14,273,749	13,251,261
Capital Project Funds	32,058,331	40,382,550	66,142,642	167,996,135	48,873,241
Contingency	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
TOTAL GOVERNMENTAL FUNDS	762,986,267	806,810,292	900,728,193	1,160,662,446	935,887,073
PROPRIETARY FUNDS					
Golf Course Fund	368,761	249,028	227,821	3,704,207	803,961
Building and Safety Fund	2,629,210	3,579,495	4,547,683	4,511,837	5,038,569
Utilities Fund	12,775,150	15,303,792	17,146,795	21,064,956	25,423,044
Health Benefits Fund	61,610,285	63,427,068	71,086,910	79,587,002	84,094,085
Risk Management Fund	3,724,380	8,743,189	9,452,007	9,029,084	10,737,206
Equipment Services Fund	8,976,780	9,833,426	11,455,218	12,725,979	13,215,996
TOTAL OPERATING EXPENSES	90,084,565	101,135,997	113,916,434	130,623,065	139,312,860
Proprietary Funds Recap					
Salaries Wages & Benefits	7,075,568	9,218,020	11,459,291	11,992,465	14,114,955
Services and Supplies	76,239,534	84,007,868	93,019,688	108,053,783	113,677,882
Depreciation	6,769,463	7,910,109	9,437,455	10,576,817	11,161,709
Total Operating Expenses	90,084,565	101,135,997	113,916,434	130,623,065	138,954,547
Transfers To Other Funds	-	-	-	-	358,313
TOTAL PROPRIETARY FUNDS	90,084,565	101,135,997	113,916,434	130,623,065	139,312,860
Total All Funds Including Internal Charges	853,070,832	907,946,290	1,014,644,627	1,291,285,511	1,075,199,933
Less Internal Service Fund Internal Charges	(75,211,663)	(79,949,136)	(85,831,303)	(97,235,933)	(100,143,484)
TOTAL ALL FUNDS	777,859,169	827,997,154	928,813,324	1,194,049,579	975,056,449



Summary of Sources by Department General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
GENERAL FUND					
Board of County Commissioners	-	1,340	-	-	-
Public Defender	150,512	221,842	181,391	173,000	173,000
Alternate Public Defender	-	54	-	-	-
Conflict Council	3,740	-	-	-	-
County Manager	6,111,994	1,947,045	3,895,513	1,887,385	1,893,152
Registrar of Voters	25,428	120,619	271,986	40,440	40,440
Assessor	-	-	260	-	-
Finance	276,177	250,448	218,218	173,054	173,054
Treasurer	(3,598,850)	12,972,028	18,854,184	15,830,000	12,830,000
County Clerk	291,631	283,746	416,179	464,350	464,350
Technology Services	20,013	18,808	56,915	36,000	36,000
Human Resources	-	-	-	-	-
County Recorder	3,484,302	2,273,230	2,272,412	2,286,600	2,286,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	25,587,835	25,062,280	25,924,631	28,969,935	31,919,613
Medical Examiner	1,604,404	1,696,811	1,592,867	1,859,343	1,859,343
Fire Suppression	-	-	-	-	-
Juvenile Services	209,035	206,032	211,123	235,950	235,950
Alternative Sentencing	1,168,831	1,257,015	1,396,158	1,192,000	1,192,000
Public Guardian	274,028	249,509	333,855	150,000	150,000
Public Administrator	151,063	226,822	224,903	230,000	230,000
Community Services	11,105,637	13,772,309	14,044,961	13,390,905	13,424,605
District Attorney	380,696	380,170	390,039	382,000	382,000
District Court	4,555,409	4,446,632	4,805,866	5,066,753	5,376,751
Incline Justice Court	211,438	174,802	145,807	224,200	224,200
Reno Justice Court	1,799,567	1,791,845	2,239,039	2,407,332	2,407,332
Sparks Justice Court	643,010	607,722	672,045	724,000	724,000
Wadsworth Justice Court	202,482	217,363	290,261	187,650	187,650
Incline Constable	332	-	-	-	-
Library	34,101	35,211	37,720	51,950	51,950
Human Services	-	-	2,294	-	-
Intergovernmental Expenditures	4,026,743	4,268,951	4,431,732	4,759,208	4,979,031
Community Support	-	-	-	-	-
Undesignated Revenue	379,311,237	391,322,303	413,187,048	431,192,861	458,652,668
TOTAL REVENUES	438,030,792	463,804,937	496,097,406	511,914,916	539,893,689
General Fund Recap					
Taxes	207,308,560	223,289,269	242,782,117	260,606,144	285,086,625
Licenses and Permits	12,338,247	15,216,884	15,211,894	14,935,691	14,995,691
Intergovernmental	188,903,885	184,363,863	189,635,043	188,224,466	193,144,468
Charges for Services	27,376,701	23,853,612	26,331,833	27,805,602	30,519,218
Fines and Forfeitures	6,672,513	7,122,474	7,074,596	7,958,708	6,768,382
Miscellaneous	(4,569,114)	9,958,835	15,061,922	12,384,305	9,379,305
Subtotal Departments	438,030,792	463,804,937	496,097,406	511,914,916	539,893,689
Other Financing Sources	25,061	2,957,058	12,942,835	-	-
Transfers In	758,404	1,029,229	1,250,102	746,168	6,943,367
TOTAL REVENUES/SOURCES	438,814,257	467,791,223	510,290,343	512,661,085	546,837,056



Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENDITURES	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
GENERAL FUND					
Board of County Commissioners	1,095,414	1,142,294	1,055,557	1,210,833	1,273,023
Public Defender	10,717,250	11,193,163	13,694,685	14,859,689	16,764,165
Alternate Public Defender	2,798,095	3,505,141	4,754,462	5,581,859	5,895,303
Conflict Council	1,295,048	2,370,939	4,251,200	3,697,231	3,488,764
County Manager	8,629,997	9,993,537	9,914,855	10,915,909	10,459,248
Registrar of Voters	2,902,051	3,776,827	5,684,112	5,590,642	5,158,710
Assessor	7,796,225	8,057,187	8,996,358	9,646,020	9,907,001
Finance	3,197,055	4,761,382	5,972,540	6,677,219	6,949,048
Treasurer	2,567,401	2,911,507	3,108,475	3,251,909	3,520,487
County Clerk	1,550,771	1,708,215	1,861,372	2,135,612	2,375,693
Technology Services	15,397,149	17,094,649	19,804,134	22,251,146	24,291,690
Human Resources	2,463,023	3,039,546	3,512,826	4,263,072	4,325,390
County Recorder	2,035,028	2,224,449	2,489,282	2,654,875	2,839,428
Accrued Benefits-OPEB	3,185,485	2,886,135	3,309,342	3,000,000	3,200,000
Sheriff	129,012,817	140,745,050	155,098,762	173,596,793	177,282,738
Medical Examiner	4,739,033	5,293,518	6,183,223	6,612,054	6,802,007
Fire Suppression	798,144	1,276,229	1,359,329	1,306,225	1,327,373
Juvenile Services	15,248,051	16,343,012	17,688,358	19,071,923	21,002,321
Alternative Sentencing	3,168,290	3,847,618	4,302,790	4,053,049	4,201,325
Public Guardian	2,055,536	2,652,561	2,962,278	2,947,226	3,058,545
Public Administrator	1,246,504	1,418,956	1,514,734	1,679,198	1,728,640
Community Services	21,505,214	25,127,652	27,721,376	30,189,297	29,758,955
District Attorney	23,378,871	26,103,460	31,676,785	34,420,950	37,221,679
District Court	23,599,141	25,421,732	29,163,520	30,759,228	32,885,127
Incline Justice Court	705,303	756,015	820,434	843,520	866,304
Reno Justice Court	6,803,036	7,509,521	8,665,163	9,512,847	10,063,304
Sparks Justice Court	3,909,145	4,448,041	5,131,065	5,561,088	5,859,708
Wadsworth Justice Court	343,730	357,786	420,280	431,131	415,097
Incline Constable	198,932	109,027	-	-	-
Library	10,041,613	10,544,100	11,670,169	12,612,740	13,014,168
Human Services	1,678,677	1,784,832	1,753,127	2,214,839	2,275,122
Intergovernmental Expenditures	4,237,785	4,755,321	4,479,844	5,174,839	5,423,719
Community Support	345,293	134,632	366,920	520,114	382,760
Undesignated Revenue	11,341,298	17,727,027	16,256,206	-29,304	2,719,078
TOTAL EXPENSES	329,986,405	371,021,061	415,643,560	437,213,774	456,735,920
General Fund Recap					
Salaries Wages & Benefits	254,085,165	277,845,053	320,093,396	345,170,818	363,761,642
Services and Supplies	74,351,503	79,613,144	78,673,556	90,310,320	92,494,771
Capital Outlay	1,549,736	9,750,820	14,655,635	1,732,636	479,507
Debt Service	-	3,812,047	2,220,973	-	-
Subtotal Departments	329,986,404	371,021,064	415,643,560	437,213,774	456,735,920
Contingency	-	-	-	10,000,000	6,800,000
Transfers to Other Funds	96,717,009	107,798,029	94,066,356	78,382,987	85,760,372
TOTAL EXPENSES/USES	426,703,413	478,819,093	509,709,916	525,596,761	549,296,292



**WASHOE COUNTY SUMMARY OF
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)**

DEPARTMENT/PROGRAM	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FTE's 2026 Budget
General Fund General Government:					
Assessor's Office	62.00	63.00	63.00	66.00	66.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
Clerk's Office	15.00	16.00	16.00	17.00	17.00
County Manager	31.00	35.00	37.00	35.00	37.35
Finance Department	27.00	37.00	39.00	38.00	35.53
Human Resources Department	18.00	19.00	19.00	19.00	16.88
Recorder's Officer	24.00	24.00	24.00	24.00	23.49
Registrar of Voters	8.00	10.00	24.00	24.00	29.62
Technology Services Department	85.00	87.00	93.00	94.00	87.63
Treasurer's Office	22.00	23.00	23.00	23.00	23.00
Total General Government Function	297.00	319.00	343.00	345.00	341.51
General Fund Judicial:					
Alternate Public Defenders Office	18.00	19.00	25.00	27.00	27.00
Constable - Incline	3.00	3.00	-	-	0.00
District Attorney's Office	195.00	219.00	230.00	234.00	220.06
District Court	179.00	185.00	198.00	198.00	184.55
Justice Court - Incline	6.00	6.00	6.00	6.00	4.99
Justice Court - Reno	56.00	60.00	57.00	57.00	56.02
Justice Court - Sparks	31.00	35.00	33.00	33.00	30.86
Justice Court - Wadsworth	3.00	3.00	3.00	3.00	2.80
Public Defender's Office	63.00	69.00	74.00	78.00	78.00
Total Judicial Function	554.00	599.00	626.00	636.00	604.28
General Fund Public Safety:					
Alternative Sentencing Department	16.00	21.00	25.00	25.00	28.09
County Manager - Emergency Management	6.00	2.00	2.00	2.00	2.00
Juvenile Services Department	127.00	130.00	132.00	132.00	128.32
Medical Examiner/Coroner's Office	25.00	28.00	29.00	29.00	28.08
Public Administrator's Office	11.00	12.00	12.00	12.00	12.00
Public Guardian Department	17.00	20.00	20.00	20.00	20.00
Sheriff's Office	767.00	814.00	828.00	831.00	840.60
Total Public Safety Function	969.00	1,027.00	1,048.00	1,051.00	1,059.09
General Fund Public Works:					
Community Services	90.00	91.00	90.00	94.00	88.43
Total Public Works Function	90.00	91.00	90.00	94.00	88.43
General Fund Health and Welfare:					
Human Services Agency	75.00	62.00	35.00	36.00	17.00
Total Health and Welfare Function	75.00	62.00	35.00	36.00	17.00
General Fund Culture and Recreation:					
Library	125.00	125.00	121.00	121.00	101.49
Regional Parks & Open Space	52.00	54.00	55.00	56.00	58.66
Total Culture and Recreation Function	177.00	179.00	176.00	177.00	160.15
General Fund Grand Total	2,162.00	2,277.00	2,318.00	2,339.00	2,270.46

Non General Fund positions on following page.



**WASHOE COUNTY SUMMARY OF
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)**

DEPARTMENT/PROGRAM	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FTE's 2026 Budget
Other Funds:					
Regional Animal Services	42.00	43.00	45.00	46.00	46.50
Building & Safety Department	24.00	26.00	26.00	26.00	26.14
Child Protective Services	266.00	289.00	293.00	296.00	315.22
Health District	174.00	193.00	201.00	205.00	199.40
Equipment Services	20.00	20.00	20.00	20.00	20.19
Golf Course	1.00	1.00	1.00	1.00	-
Health Benefits	5.00	5.00	5.00	5.00	5.25
Indigent Tax Levy	-	-	32.00	31.00	49.00
Homelessness Fund	9.00	39.00	40.00	45.00	45.00
Library Expansion	28.00	28.00	28.00	28.00	23.04
May Operations (Other Restricted Fund)	4.00	4.00	6.00	6.00	5.97
Regional Public Safety Training Center	5.00	5.00	5.00	5.00	5.00
Reno Justice Court (Other Restricted Fund)	1.00	1.00	1.00	1.00	-
Risk Management	3.00	3.00	4.00	4.00	5.20
Roads	60.00	60.00	61.00	61.00	62.17
Senior Services	27.00	35.00	46.00	47.00	44.60
Truckee River Flood Management	6.00	6.00	6.00	6.00	6.00
Utilities - Remediation District	7.00	7.00	7.00	7.00	6.14
Utilities	26.00	26.00	29.00	35.00	36.96
Other Funds Grand Total	708.00	791.00	856.00	875.00	901.78
Total All Funds	2,870.00	3,068.00	3,174.00	3,214.00	3,172.24

**Note: FY's 2022 through 2025 reflect total position count. FY 2026 reflects total FTE's. FY 2026 total position count = 3,240 – or an increase of 26 positions compared to FY 2025.*

FY 2025 FTE's = 3,168.39; FY 2026 FTE's = 3,172.24, or an increase of 3.85. The variance between the 3.85 increase and the overall reduction of 10.78 net FY 2026 FTE's is 14.63 FTE's and results from FY 2025 mid-year position changes.



Budget Summaries

The Fiscal Year 2026 Final Budget includes a reduction of 10.78 Net Full Time Equivalent (FTE) positions: (0.78) General Fund.

Function	Department	Net FTE Change
Judicial:	Sparks Justice Court	(0.78)
	Total Judicial	(0.78)
Total General Fund		(0.78)

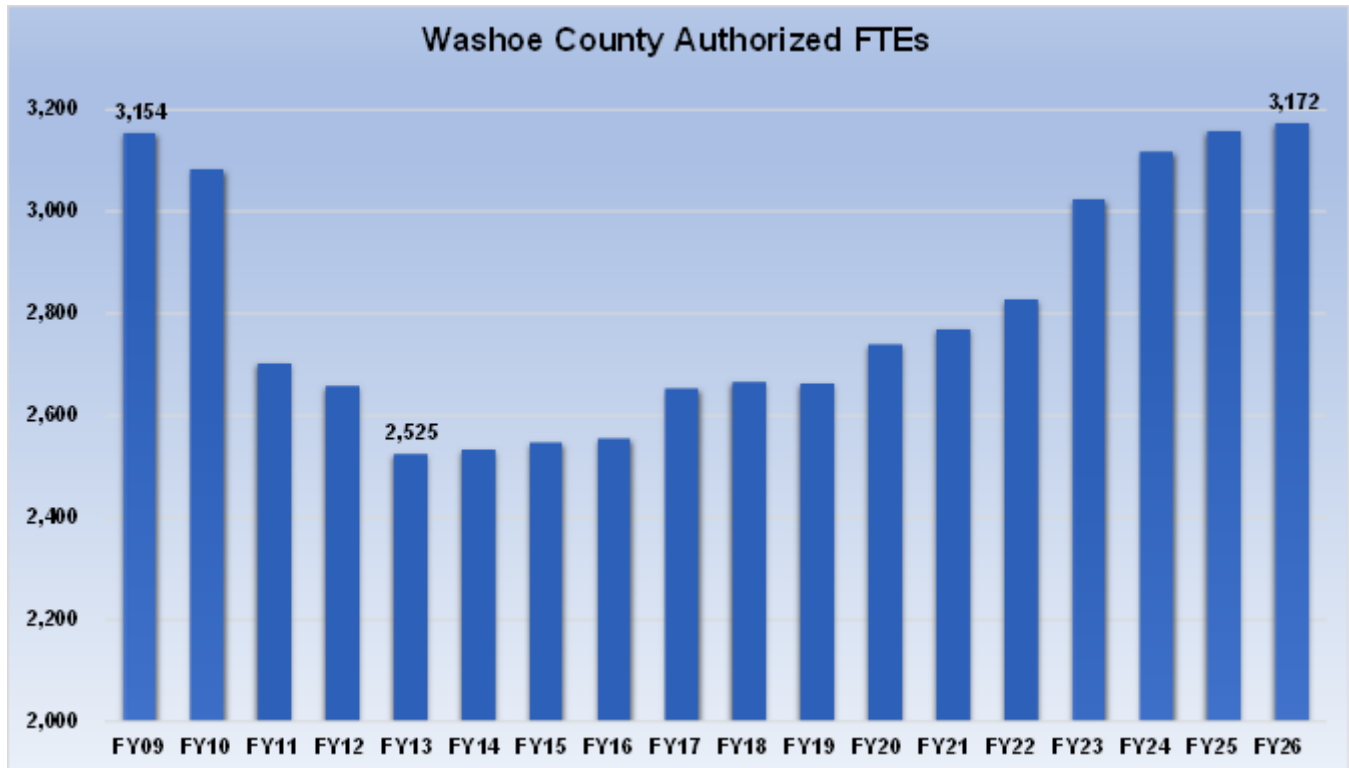
The Fiscal Year 2025 Final Budget includes funding for a reduction of 10.78 Net Full Time Equivalent (FTE) positions: (10.00) Other Funds

Function	Department	Net FTE Change
Judicial:	District Attorney	(6.00)
	Total Judicial	(6.00)
Public Safety:	Sheriff	(3.00)
	Total Public Safety	(3.00)
Welfare:	Human Services	(1.00)
	Total Welfare:	(1.00)
Total Other Funds		(10.00)



Budget Summaries

History of Washoe County Authorized Full Time Equivalent Position (FTEs)



Fiscal Year	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Population	418,061	423,833	417,379	421,593	423,654	427,704
*per State Doc						
FTE's per 1,000 pop.	7.5	7.3	6.5	6.1	6.0	5.8
One FTE supports X residents	132.83	137.54	153.96	165.16	167.81	171.11

Fiscal Year	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
Population	432,324	436,797	441,946	448,316	451,923	460,237
*per State Doc						
FTE's per 1,000 pop.	5.9	5.8	6.0	5.9	5.9	6.0
One FTE supports X residents	169.78	171.00	166.62	168.19	169.77	168.03

Fiscal Year	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Population	469,801	473,606	485,113	501,635	508,759	513,854
*per State Doc						
FTE's per 1,000 pop.	5.9	6.0	6.2	6.2	6.2	6.2
One FTE supports X residents	169.63	167.53	160.44	160.95	161.16	160.38

It's important to note that between FY 2009 and FY 2026 the County's population has increased by ~96,000 (~22.9%), while total FTE count has only increased by 18.0 (0.6%). This is a clear demonstration of the County's commitment to resource optimization.



Budget Summaries

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected below and on the following pages.

The information below identifies the net position changes associated with the FY 2026 Adopted Budget.

GENERAL FUND - POSITION CHANGES

Department	Title	Program	FTE's
Sparks Justice Court	Certified Court Interpreter	Court Services	1.00
General Fund		Total New Position FTE's	1.00

GENERAL FUND - POSITIONS TO BE DELIMITED

Department	Title	Program	FTE's
Sparks Justice Court	Court Control Officer	Court Services	-1.00
Sparks Justice Court	Court Clerk	Court Services	-0.53
General Fund		Total Delimited Position FTE's	-1.53

GENERAL FUND - OTHER POSITION CHANGES

Department	Title	Program	FTE's
Sparks Justice Court	Deputy Clerk III	Court Services	-0.25
General Fund		Total Other Position Changes	0.00

General Fund	Total Net New FTE's	-0.78
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OTHER FUNDS - POSITION CHANGES

Department	Title	Program	FTE's
NONE			
Other Funds		Total New Position FTE's	0.00

OTHER FUNDS - POSITIONS TO BE DELIMITED

Department	Title	Program	FTE's
Sheriff	Victim Witness Advocate	Investigations/Background	-1.00
District Attorney	Deputy D. A. III	Criminal Division	-2.00
District Attorney	Deputy D. A. III (CIVIL)	Civil Division - Child Welfare	-1.00
District Attorney	DA Investigator II (ER)	Criminal Division	-1.00
District Attorney	Legal Assistant	Criminal Division	-1.00
District Attorney	Legal Assistant	Civil Division - Child Welfare	-1.00
Sheriff	Deputy Sheriff	Patrol	-2.00
Human Services Agency - Indigent Fund	Human Services Property Manager	Administration	-1.00
Other Funds		Total Delimited Position FTE's	-10.00

Other Funds	Total Net New FTE's	-10.00
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Budget Summaries

The FY 2026 Final Budget also includes Position Reclassifications as follows:

General Fund Position Reclassifications

Function	Department	# of Incumbents/ Positions
Judicial:	District Attorney	2.00
	District Court	1.00
	Incline Justice Court	1.00
	Reno Justice Court & Sparks Justice Court	10.00
	Reno Justice Court	1.00
	Wadsworth Justice Court	1.00
	Alternate Public Defender*	1.00
	Public Defender*	2.00
	Total Judicial	19.00
General Government:	Assessor	4.00
	Finance	1.00
	Human Resources	2.00
	Total General Government	7.00
Public Safety:	Juvenile Services	1.00
	Public Guardian	1.00
	Sheriff	2.00
	Total Public Safety	4.00
Public Works:	Community Services	1.00
	Community Services*	2.00
	Total Public Works	3.00
Total General Fund		33.00

*Please note: *The BCC-approved final budget reflects * **contingent** reclassifications based upon identification, verification and processing of commensurate permanent offsets.



Other Fund Position Reclassifications

Function	Department	# of Incumbents/ Positions
Public Works:	Community Services	2.00
	Total Public Works	2.00
General Government:	Human Resources	1.00
	Total General Government	1.00
Welfare:	Human Services*	3.00
	Total Welfare	3.00
Utilities:	Community Services	3.00
	Total Utilities	3.00
Public Safety:	Sheriff	1.00
	Total Public Safety	1.00
Total Other Funds		10.00

Please note: *The BCC-approved final budget reflects * **contingent reclassifications based upon identification, verification and processing of commensurate permanent offsets.*

GENERAL FUND

Description: The General Fund is the primary operating fund of the County. The General Fund was established to account for programs and activities that are not required to be accounted for in another fund.

County departments that are primarily funded through the General Fund are listed below. Detailed pages for each of the following departments, which include a description of the department's mission and organization, Strategic Plan goals, budgeted sources and uses, and a summary of budget enhancements approved in the FY 2026 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$85.7 million (\$60.5 million in Fund Transfers and \$25.2 million in Human Services - transfer to Indigent Tax), other financing sources totaling \$6.9 million (\$6.0 million one-time transfer from Other Restricted Revenue), and Contingency of \$6.8 million that is not specific to a department.

General Fund

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	3,200,000	-	3,200,000
Alternate Public Defender	5,895,303	-	5,895,303
Alternative Sentencing	4,201,325	1,615,000	2,586,325
Assessor	9,907,001	-	9,907,001
Board of County Commissioners	1,273,023	-	1,273,023
Community Services	29,758,955	13,608,918	16,150,037
Community Support	382,760	-	382,760
Conflict Council	3,488,764	-	3,488,764
County Clerk	2,375,693	464,350	1,911,343
County Manager	10,452,557	1,713,152	8,739,405
County Recorder	2,839,428	2,286,600	552,828
District Attorney	37,221,679	546,000	36,675,679
District Court	32,885,127	5,466,751	27,418,376
Finance	6,949,048	173,054	6,775,994
Fire Suppression (w/CMO)	1,334,064	-	1,334,064
Human Resources	4,325,390	36,000	4,289,390
Human Services	2,275,122	-	2,275,122
Intergovernmental Expenditures	5,423,719	4,979,031	444,688
Justice Court - Incline	866,304	224,200	642,104
Justice Court - Reno	10,063,304	2,407,332	7,655,972
Justice Court - Sparks	5,859,708	724,000	5,135,708
Justice Court - Wadsworth	415,097	187,650	227,447
Juvenile Services	21,002,321	235,950	20,766,371
Library	13,014,168	51,950	12,962,218
Medical Examiner	6,802,007	1,859,343	4,942,664
Public Administrator	1,728,640	230,000	1,498,640
Public Defender	16,764,165	173,000	16,591,165
Public Guardian	3,058,545	150,000	2,908,545
Registrar of Voters	5,158,710	40,440	5,118,270
Sheriff	177,282,738	32,091,667	145,191,071
Technology Services	24,291,690	36,000	24,255,690
Treasurer	3,520,487	12,884,000	(9,363,513)
Undesignated Revenue	2,719,078	464,652,668	(461,933,590)
Fund Transfers	85,760,372	-	85,760,372
Contingency	6,800,000	-	6,800,000
TOTAL GENERAL FUND	549,296,292	546,837,056	2,459,236

*Note: Transfers out are not included in the individual departmental uses shown in this table. The 'Fund Transfer' line reflects all transfers out of the General Fund. As a result, net General Fund costs may not align exactly with departmental budget table totals.



ACCRUED BENEFITS

Description: Accrued Benefits is used to account for disbursements required to meet the County's General Fund liability with regard to leave payments to employees retiring or otherwise terminating County employment.

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- Increased in Termination Payouts - \$200,000 (FY 2026 initial budget was \$3,000,000)

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Accrued Benefits	C182010	3,309,342	3,370,000	3,000,000	3,200,000	(170,000)	-5.0%
Total		3,309,342	3,370,000	3,000,000	3,200,000	(170,000)	-5.0%

SOURCES AND USES**Sources**

NONE	-	-	-	-	-	-	-
Total Sources	-	-	-	-	-	-	-

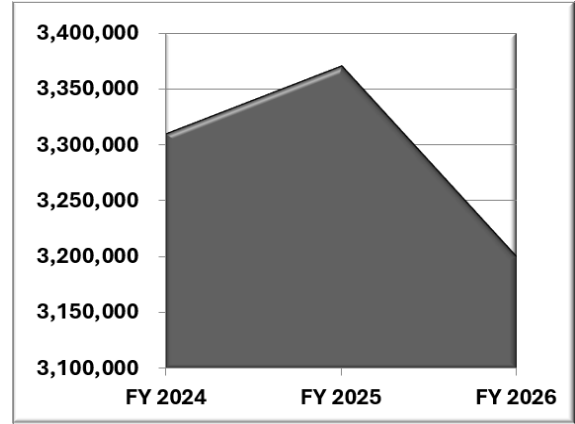
Uses

Salaries & Wages	3,253,565	3,310,000	2,950,000	3,141,818	(168,182)	-5.1%
Employee Benefits	55,777	60,000	50,000	58,182	(1,818)	-3.0%
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,309,342	3,370,000	3,000,000	3,200,000	(170,000)	-5.0%

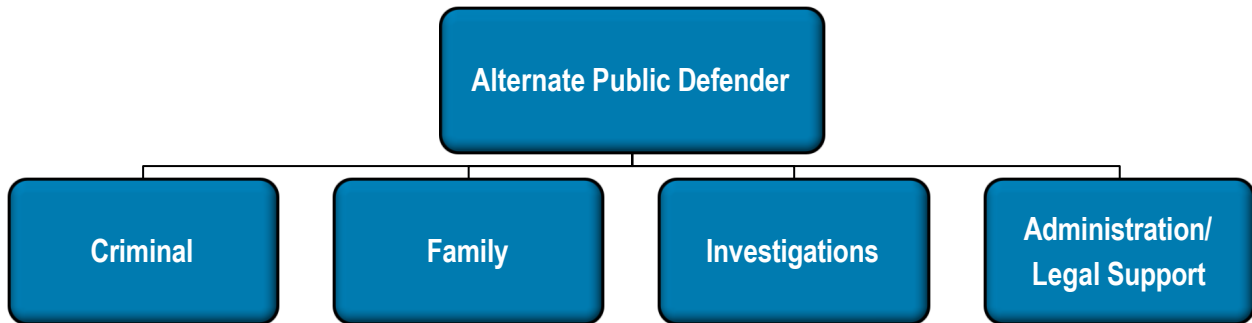
Net General Fund Cost	3,309,342	3,370,000	3,000,000	3,200,000	(170,000)	-5.0%
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FTE Summary	-	-	-	-	-	-
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Net General Fund Cost



ALTERNATE PUBLIC DEFENDER



Mission: The mission of the Alternate Public Defender's Office (APD) is to protect the constitutional rights of the indigent by providing a voice in their defense in Washoe County Courtrooms.

Description: The Alternate Public Defender's Office represents adult and juvenile clients charged with crimes in the District, Justice, and Delinquency courts in Washoe County. The Office also represents clients in Family Court, Specialty Courts, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred to the Alternate Public Defender's Office when there is a conflict of interest which prevents the Public Defender's Office from being able to defend that client. This assures each client will have independent counsel. The Alternate Public Defender's Office opened July 1, 2007.

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: <https://www.washoecounty.gov/apd>

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 FTE Legal Assistant to Legal Assistant Supervisor - \$18,375
pending permanent offset

Non-Personnel

- Increase Software Subscription (Axon Justice Premier) - \$14,846
- Increase Books & Subscriptions (Westlaw) - \$7,502
offset in conflict counsel

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Alternate Public Defender	128-0	4,754,461	5,831,859	5,581,859	5,895,303	63,444	1.1%
Total		4,754,461	5,831,859	5,581,859	5,895,303	63,444	1.1%

SOURCES AND USES**Sources**

NONE	-	-	-	-	-	-	-
Total Sources	-	-	-	-	-	-	-

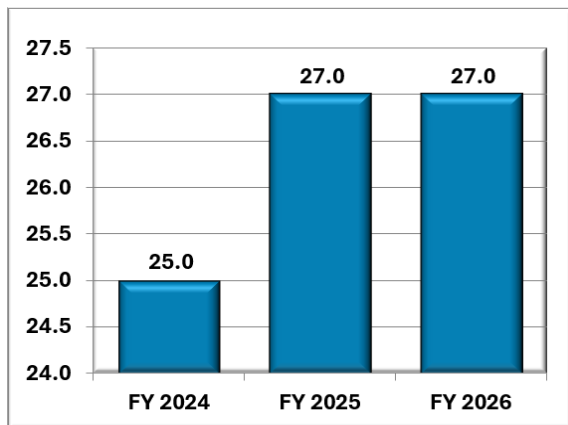
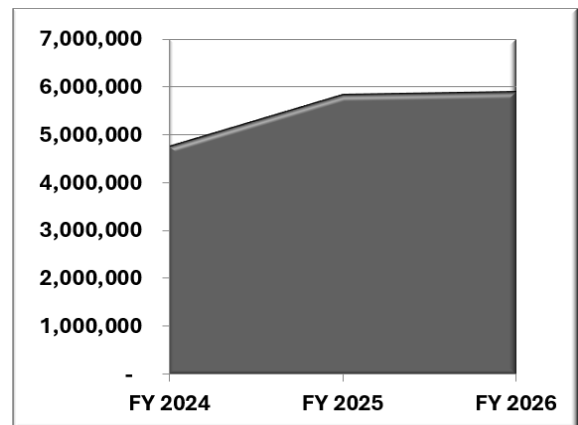
Uses

Salaries & Wages	3,051,549	3,574,356	3,574,356	3,769,973	195,617	5.5%
Employee Benefits	1,471,266	1,705,757	1,722,407	1,921,696	215,939	12.7%
Services & Supplies	231,646	551,746	285,096	203,634	(348,112)	-63.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	4,754,461	5,831,859	5,581,859	5,895,303	63,444	1.1%

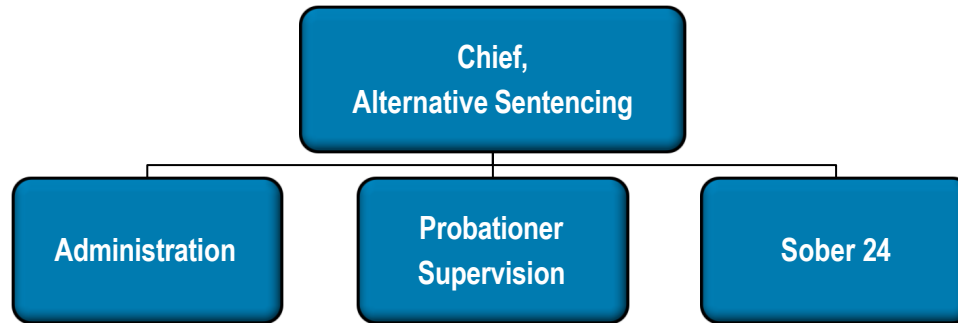
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	4,754,461	5,831,859	5,581,859	5,895,303	63,444	1.1%
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FTE Summary	25.0	27.0	27.0	27.0	-	-
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Staffing Trend**Net General Fund Cost**

ALTERNATIVE SENTENCING



Mission: The mission of the Department of Alternative Sentencing (DAS) is to increase safety in the community by reducing recidivism among criminal offenders through a rehabilitative environment that includes accountability for offenses, opportunities for gaining and applying life skills, and sanctions for regressive behaviors.

Description: The Department of Alternative Sentencing, under the authority of NRS 211A, is responsible for the monitoring of all pre-trial and misdemeanor adjudicated cases directed to us by any court within Washoe County. Case responsibilities may include but are not limited to in-person reporting, monitoring counseling progress or referral, provisions for job training, drug and alcohol testing and random in-home visits any time without a warrant. Cases are monitored for the duration of the suspended sentence which could be up to three years or until such time the probationer is released or revoked by the court of jurisdiction.

The Department of Alternative Sentencing is also the County's designated agency to provide all drug testing services as outlined in 2019 Legislative Bills AB236 and SB316. Each bill has language that requires the utilization of drug and alcohol testing that shall be completed.

Statutory Authority: NRS 4, 5 and 211A, Department of Alternative Sentencing; Washoe County Code Chapter 11

Website: <http://www.washoecounty.gov/altsent>

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2026 Budget Enhancements/Changes

Personnel

- None



Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Operations	154-1	2,765,654	2,876,904	2,660,884	2,811,001	(65,903)	-2.3%
Central Testing	154-2	1,537,136	1,562,795	1,392,165	1,390,324	(172,471)	-11.0%
STAR Program	- - -	689,624	2,040,440	1,607,425	740,290	(1,300,149)	-63.7%
Kiosk Project	- - -	53,375	76,625	76,625	-	(76,625)	-100.0%
Total		5,045,789	6,556,764	5,737,099	4,941,615	(1,615,149)	-24.6%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,394,705	1,192,000	1,192,000	1,192,000	-	-	-
Fines and Forfeitures	1,452	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	423,000	423,000	423,000	423,000	-	-	-
Total General Fund		1,819,158	1,615,000	1,615,000	1,615,000	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	736,597	2,117,065	1,684,050	740,290	(1,376,774)	-65.0%	-
Charges for Services	65	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		736,662	2,117,065	1,684,050	740,290	(1,376,774)	-65.0%

Total Sources		2,555,820	3,732,065	3,299,050	2,355,290	(1,376,774)	-36.9%
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Uses

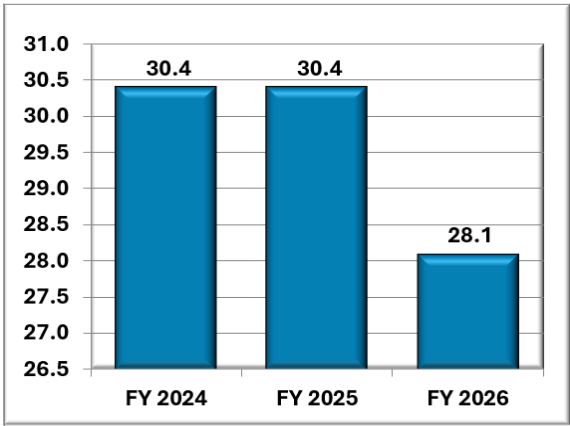
Salaries & Wages	2,569,456	2,879,677	2,431,726	2,452,442	(427,235)	-14.8%	-
Employee Benefits	1,084,990	1,300,867	1,134,803	1,277,742	(23,125)	-1.8%	-
Services & Supplies	1,391,343	2,376,220	2,170,570	1,211,431	(1,164,789)	-49.0%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		5,045,789	6,556,764	5,737,099	4,941,615	(1,615,149)	-24.6%

Carry-forward Funding	-	-	-	-	-	-	-
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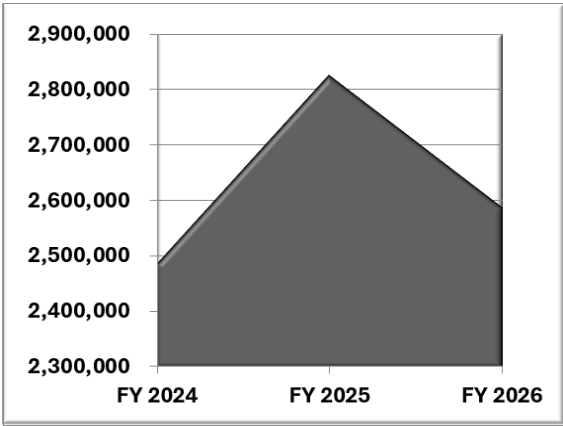
Net General Fund Cost		2,489,969	2,824,699	2,438,049	2,586,325	(238,374)	-8.4%
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FTE Summary		30.4	30.4	30.4	28.1		-7.6%
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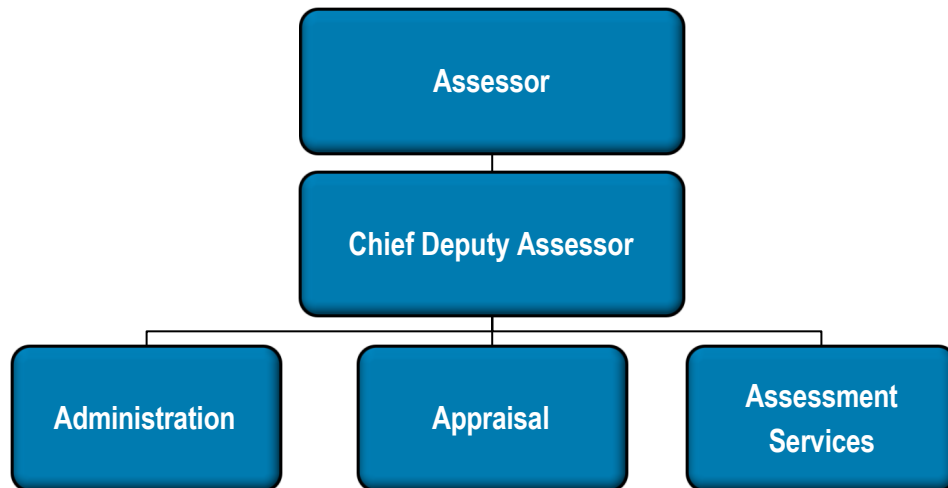
Staffing Trend



Net General Fund Cost



ASSESSOR



Mission: The mission of the Washoe County Assessor's Office is to efficiently produce and manage fair and equitable values that are built upon accurate property records by an impartial, transparent, and courteous staff

Description: As an elected constitutional office, the role of the County Assessor's Office is to discover, list and value all property subject to taxation under the provisions provided for in Nevada Revised Statutes (NRS) and Administrative Code (NAC). Valuations produced, create the secured and unsecured assessment rolls which serve as the primary contributing basis for revenues serving the general fund through ad valorem tax.

The Office of the County Assessor operates through three main divisions:

- *The Administration Division* provides day-to-day operational management of the Assessor's Office in the areas of budget, finance, purchasing, human resources, information technology, audio/visual presentations, support to staff supervision, project coordination and legislative responsibilities.
- *The Appraisal Division* is responsible for the valuation of all real and personal property in Washoe County. They must explain and defend those values to taxpayers, the Department of Taxation, and before both the County and State Boards of Equalization. The real property area encodes all parcel changes identified by the appraisers into the CAMA system, then calculates and stores the associated value changes in order to create the secured tax roll. The personal property area is responsible for the valuation of aircraft, business personal property and unsecured mobile homes. Personal property is also responsible for processing economic abatements granted through the Governor's Office in addition to other abatements provided for through NRS.

- *The Assessment Services Division* coordinates and carries out assessment related services such as property tax exemptions, partial abatements, new parcel creation, parcel maintenance, and ownership transfers. This includes the authentication and recordation into our CAMA system for address changes, parcel configuration, tax district boundaries, property tax cap qualifications, and processing both personal and corporate exemption applications. In addition, Assessment Services includes the GIS Mapping area which creates all assessor parcel maps for Washoe County by reviewing the recorded documents filed in the County Recorder's Office. They also create all of the tax district maps used by the various taxing entities in Washoe County in addition to maintaining the County's GIS parcel layer and various zoning layers

Statutory

Authority: NRS 361 Revenue and Taxation, Nevada Admin Code 361 Property Tax
NRS 361A Taxes on Agricultural Real Property and Open Space, NAC 361A Ag and Open Space

Website: <https://www.washoecounty.gov/assessor/>

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 2.0 FTE Personal Property Auditor Appraiser to Appraiser II - \$22,669
Costs will be fully offset with 1.0 Office Specialist position delimit in FY26
- Reclassification 1.0 FTE Assessment Services Coordinator to Division Manager - Assessment Services - \$45,649
Costs will be fully offset with 1.0 Office Specialist position delimit in FY26

Non-Personnel

- Increase Printing - \$2,500
- Increase Postage - \$17,003

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Assessor's Office	102-0	8,996,358	9,646,020	9,646,020	9,907,001	260,981	2.7%
Assessor Tech Fund	IN20280	474,787	4,158,748	4,158,748	1,072,785	(3,085,963)	-74.2%
Total		9,471,146	13,804,768	13,804,768	10,979,786	(2,824,982)	-20.5%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	260	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		260	-	-	-	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,081,338	923,275	923,275	1,072,785	149,510	16.2%	
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		1,081,338	923,275	923,275	1,072,785	149,510	16.2%

Total Sources		1,081,598	923,275	923,275	1,072,785	149,510	16.2%
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Uses

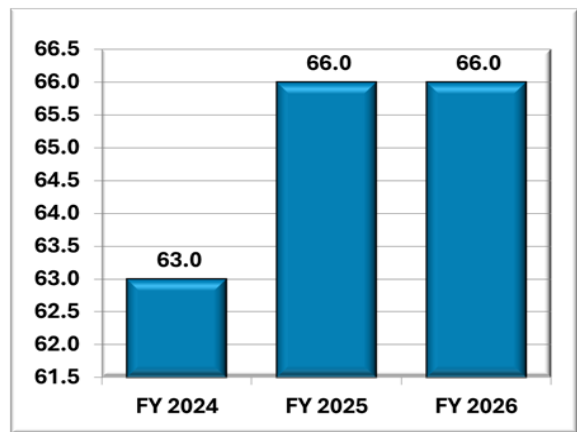
Salaries & Wages	5,295,735	5,913,256	5,937,864	6,112,426	199,170	3.4%	
Employee Benefits	2,943,939	3,218,498	3,193,889	3,493,569	275,072	8.5%	
Services & Supplies	1,231,471	4,523,014	4,523,014	1,373,791	(3,149,224)	-69.6%	
Capital Outlay	-	150,000	150,000	-	(150,000)	-100.0%	
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		9,471,146	13,804,768	13,804,768	10,979,786	(2,824,982)	-20.5%

Carry-forward Funding	(606,550)	3,235,473	3,235,473	-	(3,235,473)	-100.0%	
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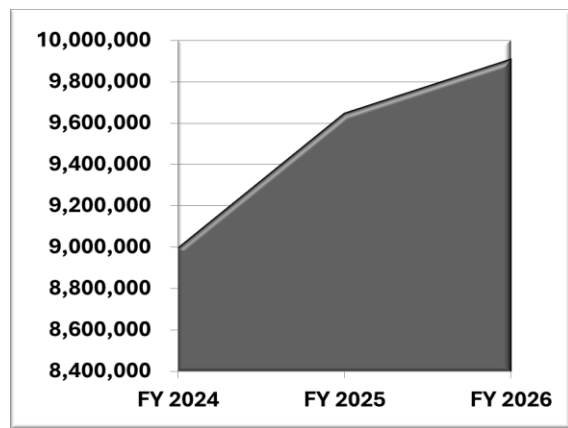
Net General Fund Cost		8,996,098	9,646,020	9,646,020	9,907,001	260,981	2.7%
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FTE Summary		63.0	66.0	66.0	66.0		-
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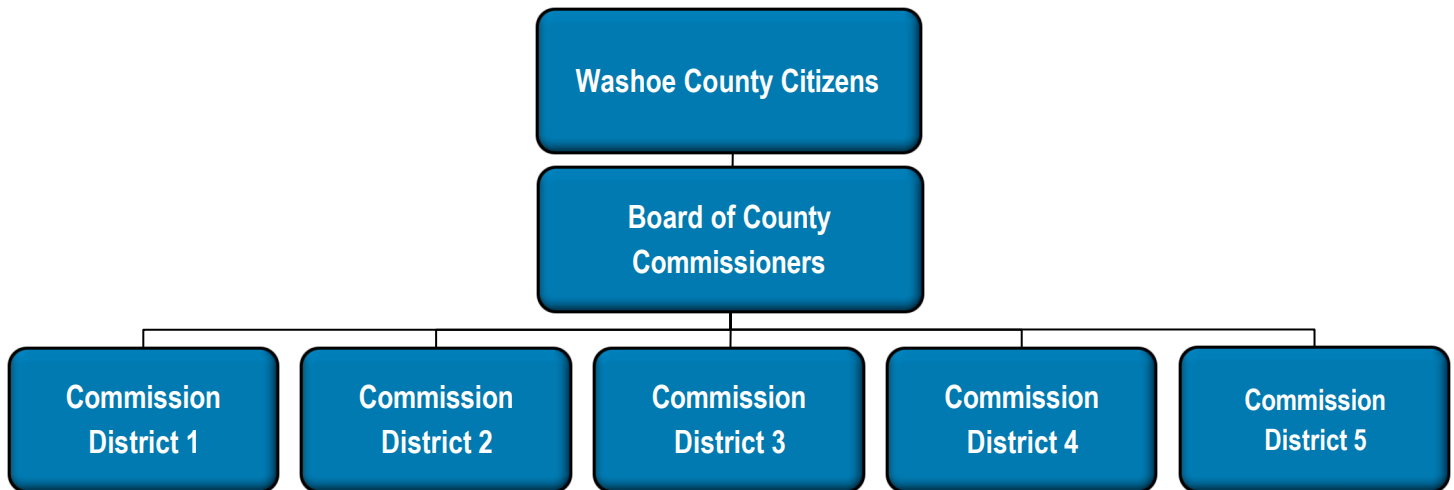
Staffing Trend



Net General Fund Cost



BOARD OF COUNTY COMMISSIONERS



Mission: Working together regionally to provide and sustain a safe, secure and healthy community.

Description: The responsibility for use of County resources and delivery of services to residents of Washoe County belongs to five County Commissioners elected from geographic districts on a partisan basis, every four years. The County Commissioners annually elect a chairman who serves as the Board of County Commissioners' presiding officer. To accomplish its mission, the Board functions in an executive, legislative and, at times, quasi-judicial capacity.

Statutory

Authority: NRS Chapter 244 – Counties: Government

Website: <https://www.washoecounty.gov/bcc>

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations & Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Board of County Commissioners	100-0	1,115,057	1,247,157	1,237,333	1,273,023	25,866	2.1%
Total		1,115,057	1,247,157	1,237,333	1,273,023	25,866	2.1%

SOURCES AND USES**Sources**

NONE	-	-	-	-	-	-	-
Total Sources	-	-	-	-	-	-	-

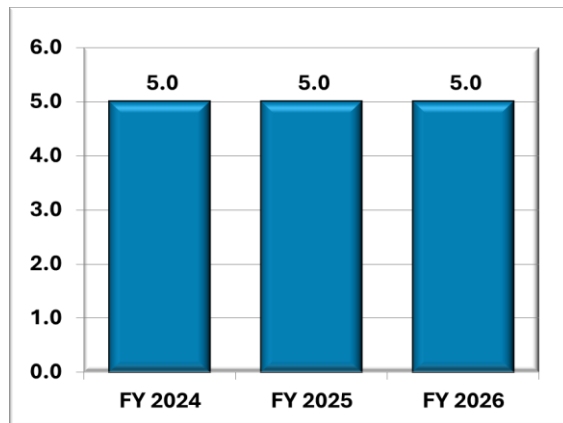
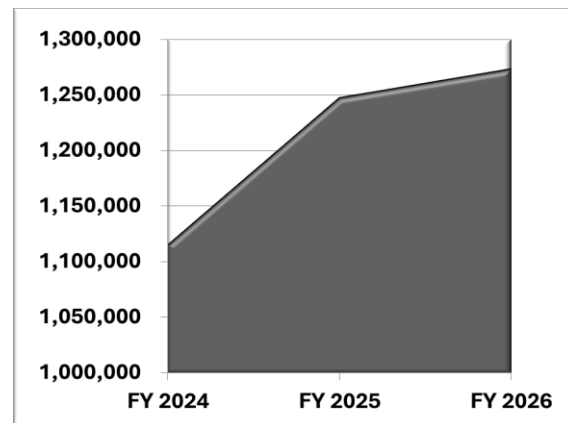
Uses

Salaries & Wages	364,159	367,764	358,380	376,504	8,739	2.4%
Employee Benefits	204,780	218,318	217,878	236,908	18,590	8.5%
Services & Supplies	486,619	634,574	634,574	659,611	25,037	3.9%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	59,500	26,500	26,500	-	(26,500)	-100.0%
Total Uses	1,115,057	1,247,157	1,237,333	1,273,023	25,866	2.1%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	1,115,057	1,247,157	1,237,333	1,273,023	25,866	2.1%
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FTE Summary	5.0	5.0	5.0	5.0	-
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Staffing Trend**Net General Fund Cost**

CENTRALLY MANAGED ACTIVITIES

Description: Centrally managed activities are those that do not fall under specific departments within the County and are managed on an organization-wide level. Revenues include: the General Fund's portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, Cable TV Franchise fees, Federal Payment in Lieu of Taxes (PILT), and indirect cost allocation charges to departments. Costs include: property tax processing fees and any functional (i.e., General Government, Public Safety, Judicial, etc.) expenditures or savings not attributed to a particular department (i.e., salary savings, purchasing savings, new initiative expenses dependent on Board approval, etc.).

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Collection/Materials - \$1,360,000 (reflected in the Centralized Culture & Recreation cost center until the BCC approves movement to the Library General Fund Department budget). The offset of this increase is from the reallocation of \$0.02 of ad valorem from the Library Expansion Fund Tax, which expired June 30, 2025, to the General Fund Operating Tax.
- One-time transfer - \$6,000,000 from the Other Restricted Revenue Fund to the General Fund to provide pre-funded resources for eight (8.0 FTE) positions previously funded by SLFRF/ARPA. Departments listed below.
 - ◇ District Court - 1.0
 - ◇ Juvenile Services - 2.0
 - ◇ Public Defender - 5.0

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	-	(1,238,935)	11,554	11,554	-
Benefits/(Benefit Savings)	199-0	-	32,025	(687,940)	-	(32,025)	-100.0%
(Operating Savings)	199-0	-	-	-	-	-	-
Undesignated Revenue	199-0	16,256,206	2,503,068	1,897,571	2,707,524	204,456	8.2%
Total		16,256,206	2,535,093	(29,304)	2,719,078	183,985	7.3%

SOURCES AND USES**Sources**General Fund

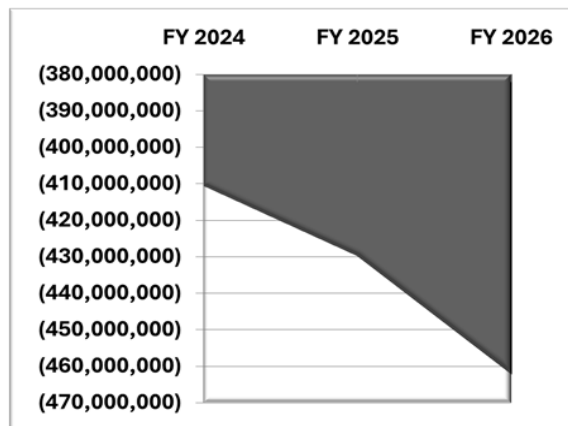
Taxes	218,063,998	234,058,337	234,058,337	256,759,319	22,700,982	9.7%
Licenses and Permits	2,192,098	1,775,200	1,800,200	1,900,200	125,000	7.0%
Intergovernmental	184,464,121	185,617,024	184,718,181	187,932,416	2,315,392	1.2%
Charges for Services	8,154,565	9,226,587	9,226,587	11,861,503	2,634,916	28.6%
Fines and Forfeitures	-	1,190,326	1,190,326	-	(1,190,326)	-100.0%
Miscellaneous	312,265	199,230	199,230	199,230	-	0.0%
Other Financial Sources	13,423,414	-	-	6,000,000	6,000,000	-
Total Sources	426,610,462	432,066,704	431,192,861	464,652,668	32,585,964	7.5%

Uses

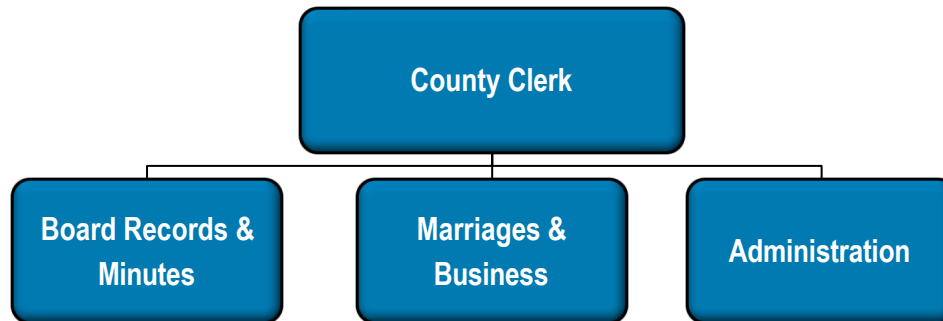
Salaries & Wages	-	-	(1,238,935)	11,554	11,554	-
Employee Benefits	-	32,025	(687,940)	-	(32,025)	-100.0%
Services & Supplies	1,095,057	2,503,068	1,897,571	2,707,524	204,456	8.2%
Capital Outlay	12,940,175	-	-	-	-	-
Debt Service (GASB 87)	2,220,973	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	16,256,206	2,535,093	(29,304)	2,719,078	183,985	7.3%

Net General Fund Cost	(410,354,256)	(429,531,611)	(431,222,165)	(461,933,590)	(32,401,979)	7.5%
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FTE Summary	-	-	-	-	-	-
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Net General Fund Cost

COUNTY CLERK



Mission: The mission of the Washoe County Clerk is to create, maintain, and preserve accurate records of the actions of the Board of County Commissioners and related bodies, as well as marriage license, marriage officiant, notary, and business name records, and make them available to the public and historians in a timely and professional manner.

Description: The County Clerk serves as the clerk of the Board of County Commissioners, Truckee Meadows Fire Protection District, Board of Equalization, and Debt Management Commission. The Clerk's Office is comprised of three divisions:

- *The Board Records and Minutes Division* creates, maintains, and preserves the official records and minutes pertaining to the actions of the County Commissioners and the various boards on which they serve. Additionally, this division places legal advertisements, ensures minutes are completed, approved, and posted online timely in compliance with Open Meeting Law, conducts records research, oversees operations of the Marriage Commissioner's Office, and performs civil ceremonies.
- *The Marriage and Business Division* issues marriage licenses, files fictitious firm name certificates and notary bonds, authorizes marriage officiants, maintains records for public inspection and permanent retention, conducts research, and accounts for the revenues of the Clerk's Office. On July 1, 2023 the Clerk's Office began processing passport applications, a much needed service in the County.
- *The Administration Division* handles the department's administrative needs, i.e. human resources; purchasing; budget and finance; administers oaths of office, issues certificates of election; monitors, evaluates and provides testimony regarding legislation; is custodian of the Washoe County Code; works toward improving office efficiency and productivity; and provides continuing technological advancement to provide transparency and public access to the Clerk's records.

Statutory

Authority: NRS 122 Marriage Licenses, Ministers, Marriage Commissioner; NRS 239 Public Records; NRS 240 Notary Bonds; NRS 241 Minutes; NRS 244 Board Records; NRS 245 Certification of Vacancy; NRS 246 County Clerks; NRS 281 Oaths of Office; NRS 293 Certificates of Election; NRS 350 Debt Management Commission; NRS 361 County Board of Equalization; NRS 602 Fictitious Firm Names.

Website: <https://www.washoecounty.gov/clerks>

Strategic

Objective: Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Software Maintenance - \$5,974
- Increase Operating Supplies - \$3,800
- Increase Office Supplies - \$13,000
- Increase Books and Subscriptions - \$403
- Increase Postage - \$7,593
- Increase Printing - \$1,000
- Increase Seminars and Meetings - \$5,000
- Increase Auto Expense - \$1,000
- Increase Dues - \$500
- Increase Advertising - \$5,000
- Increase Travel - \$7,500

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	C104100	594,330	661,326	669,357	725,509	64,183	9.7%
Marriage & Business Division	C104300	773,558	857,836	838,581	942,000	84,165	9.8%
Marriage Commissioners	C104400	235	350	350	208	(142)	-40.6%
Board Records & Minutes	C104700	491,906	563,044	533,846	614,497	51,453	9.1%
Clerk Technology	IN20293	39	162,012	162,012	6,050	(155,962)	-96.3%
Intra Agency Redaction Project	IN60579	1,345	93,478	93,478	93,478	-	0.0%
Total		1,861,411	2,338,046	2,297,624	2,381,743	43,697	1.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	119,805	150,000	150,000	150,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	296,374	314,350	314,350	314,350	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund	416,179	464,350	464,350	464,350	-	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	28,455	6,000	6,000	6,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	4,749	50	50	50	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	33,204	6,050	6,050	6,050	-	-	-

Total Sources

449,382	470,400	470,400	470,400	-	-
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Uses

Salaries & Wages	1,144,088	1,258,553	1,232,409	1,331,156	72,603	5.8%
Employee Benefits	643,614	707,218	692,941	785,587	78,369	11.1%
Services & Supplies	73,710	372,274	372,274	264,999	(107,275)	-28.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,861,411	2,338,046	2,297,624	2,381,743	43,697	1.9%

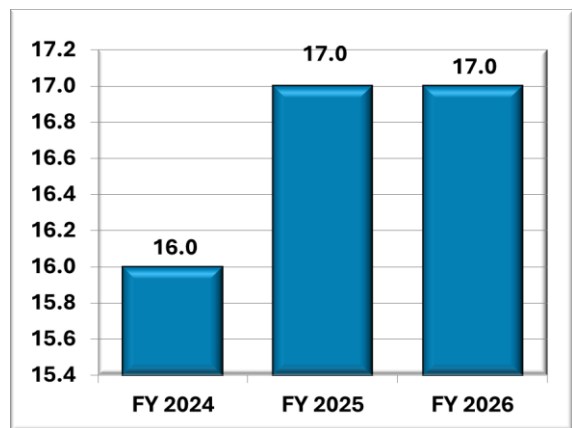
Carry-forward Funding	(33,164)	155,962	155,962	-	(155,962)	-100.0%
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Net General Fund Cost	1,445,193	1,711,683	1,671,262	1,911,343	199,659	11.7%
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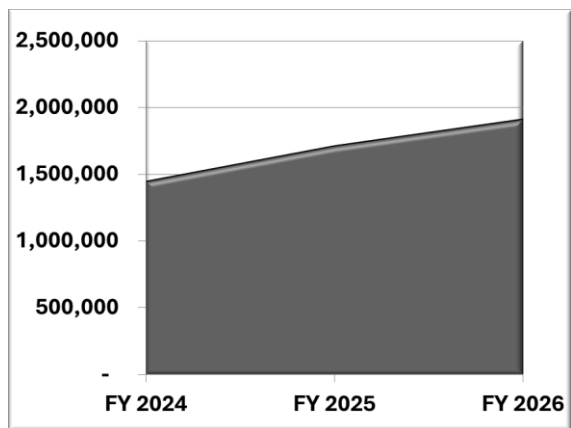
FTE Summary	16.0	17.0	17.0	17.0	-
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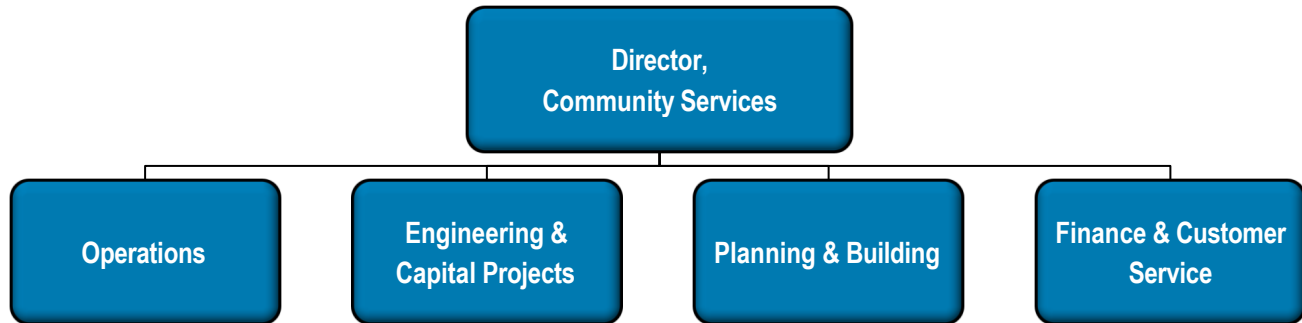
Staffing Trend



Net General Fund Cost



COMMUNITY SERVICES DEPARTMENT



Mission: The mission of the Community Services Department is to serve our customers by committing to understanding their needs, being responsive, and proactively seeking solutions that collectively lead to our region's success.

Description: The Community Services Department provides the following services to residents and County departments:

- Issues and oversees compliance with business, liquor, and gaming licenses
- Provides land use and community planning and development services
- Develops and enforces relevant provisions of County Code
- Provides Public Works services including management, maintenance, and rehabilitation of County buildings, roadways, and other facilities, and the management of real property
- Provides Regional Parks & Open Spaces that enhance quality of life and preserves natural, cultural, and historical resources
- Manages contractual operations of golf services at three separate locations
- Provides a broad range of wastewater, reclaimed water, recharge water, and floodplain detention utility services; manages water rights; and manages, maintains and rehabilitates the County's utility infrastructure
- Provides services to prevent, protect, and mitigate groundwater contamination by tetrachloroethene (PCE)
- Provides building permit, inspection, and plan review services to residents and developers
- Provides County departments with equipment services necessary for their day to day operations, purchasing, and maintaining heavy and light rolling stock

Statutory

Authority: NRS 369-Intoxicating Liquor, Licenses and Taxes; NRS 244-County Governments; NRS 318-General Improvement Districts, NRS 338-Public Works and Planning; NRS 278-Planning and Zoning; NRS 376A-Taxes for Development of Open Space; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources; NRS 540A-Central Truckee Meadows Remediation District; Washoe County Code Chapters 25 (Business License), 30 (Liquor and Gaming Licenses), 40 (Water and Sewage), 50 (Nuisance Code), 80 (Public Works), 95 (Parks & Open Space); 100 (Building & Safety); 110 (Development Code); 125 (Administrative Enforcement Code); and 130 (Community Services Department); NRS278 – Planning and Zoning.

Website: <https://www.washoecounty.gov/csd/index.php>

Strategic

Objective: Economic Impacts, Innovative Services

Non-General Fund Community Services Departments are:

<u>Fund</u>	<u>Fund Type</u>
Roads Fund	Special Revenue Fund
Central Truckee Meadows Remediation District	Special Revenue Fund
May Center	Component of Other Restricted
Capital Improvements Fund	Capital Projects Fund
Parks Capital Fund	Capital Projects Fund
Capital Facilities Tax Fund	Capital Projects Fund
Golf Course Fund	Enterprise Fund
Building and Safety Fund	Enterprise Fund
Utilities Fund	Enterprise Fund
Equipment Services Fund	Internal Service Fund

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 Water, Sewer, & Civil Project Inspector Supervisor from Roads Fund to General Fund - \$175,003
Fully offset by net zero reallocation of \$80,000 from Office of the County Manager and the remaining amount as a transfer from the Utilities Fund
- Reclassification 1.0 Civil Engineer II to Civil Project Inspector from General Fund to Roads Fund - \$(156,781)



- Reclassification of 1.0 Planner to Planning Manager - 45,689 *Fully offset by Services and Supplies*

Non-Personnel

- Increase Payments to Other Agencies - \$6,695 (TMRPA Contribution)
- Increase Custodial Contracts - \$12,000
- Increase Repairs and Maintenance - \$40,000 (Hydrant Management Program)
- Increase Parts and Supplies - \$49,310 (Hydrant Management Program)
Hydrant Management Program expenditures are fully offset from a transfer from the Utilities Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	105-1	927,356	2,232,241	2,269,996	2,112,142	(120,100)	-5.4%
Operations	105-3	19,889,397	22,591,997	21,810,523	21,502,730	(1,089,267)	-4.8%
Planning & Development	105-4	3,116,213	3,348,053	3,452,081	3,675,028	326,975	9.8%
Engineering & Capital Projects	105-5	3,811,682	4,019,731	3,880,415	4,222,447	202,716	5.0%
Finance & Administrative	105-6	1,173,981	35,709	35,709	-	(35,709)	-100.0%
Total		28,918,629	32,227,732	31,448,725	31,512,347	(715,385)	-2.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	11,665,378	11,691,849	11,635,491	11,595,491	(96,358)	-0.8%
Intergovernmental	1,331	-	-	-	-	-
Charges for Services	1,809,297	1,602,564	1,602,564	1,681,264	78,700	4.9%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	568,955	152,850	152,850	147,850	(5,000)	-3.3%
Other Financial Sources	30,922	27,425	5,000	184,313	156,888	572.1%
Total General Fund	14,075,882	13,474,688	13,395,905	13,608,918	134,230	1.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,020,092	909,320	909,320	908,201	(1,119)	-0.1%
Charges for Services	86,734	110,695	110,695	110,695	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	58,570	51,571	33,066	(1,500)	(53,071)	-102.9%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	1,165,396	1,071,586	1,053,081	1,017,397	(54,190)	-5.1%

Total Sources	15,241,279	14,546,274	14,448,986	14,626,315	80,041	0.6%
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Uses

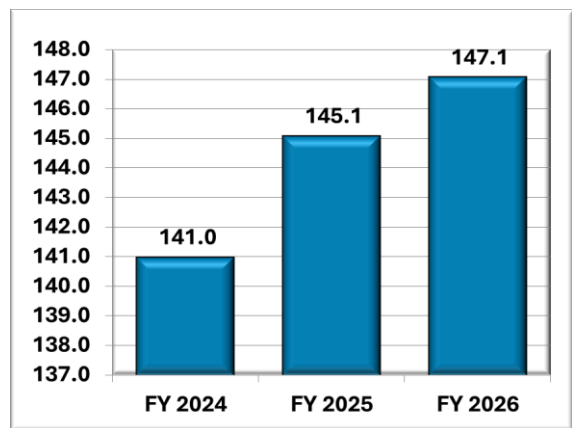
Salaries & Wages	11,156,824	11,845,905	11,828,543	12,136,221	290,316	2.5%
Employee Benefits	5,898,843	6,244,076	6,236,621	6,712,120	468,044	7.5%
Services & Supplies	11,109,462	13,295,458	12,531,269	12,076,999	(1,218,459)	-9.2%
Capital Outlay	753,500	842,292	852,292	367,007	(475,285)	-56.4%
Other Financing Uses	-	-	-	220,000	220,000	-
Total Uses	28,918,629	32,227,732	31,448,725	31,512,347	(715,385)	-2.2%

Carry-forward Funding	31,857	914,424	206,347	735,995	(178,429)	-19.5%
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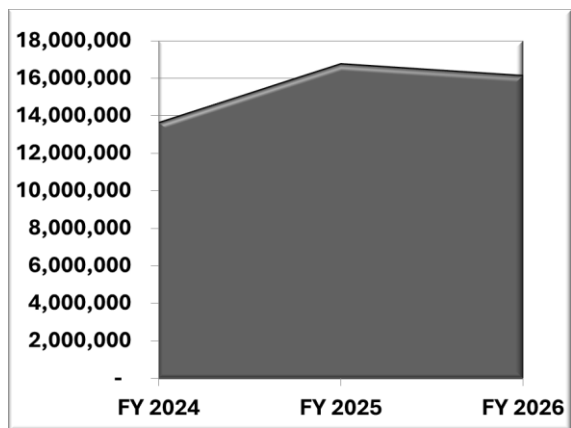
Net General Fund Cost	13,645,493	16,767,034	16,793,392	16,150,037	(616,997)	-3.7%
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FTE Summary	141.0	145.1	145.1	147.1	1.4%
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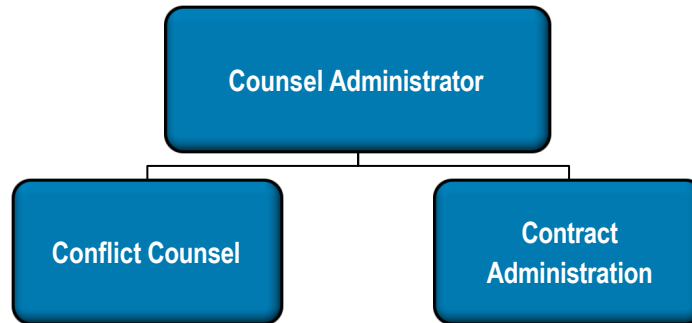
Staffing Trend



Net General Fund Cost



CONFLICT COUNSEL PROGRAM



Mission: The mission of the Conflict Attorney program is to protect the constitutional rights of the indigent by providing them a voice in their defense in Washoe County courtrooms.

Description: Pursuant to the Supreme Court of the State of Nevada's order in ADKT No. 411, the District Court was required, and did file a plan to consolidate the appointment process in criminal cases where there is a conflict in both the Public Defender and the Alternate Public Defender's offices. This plan became effective on July 1, 2008. The Plan calls for the administration of the process to appoint counsel both in conflict cases and on behalf of the court, to be provided under a contract by a qualified attorney. Washoe County established an Appointed Counsel Administrator position in FY24 in lieu of using a contract attorney to provide administrative services and administer the assignment of a group of private attorneys in case of conflicts of interest with both the Washoe County Public Defender's and the Washoe County Alternate Public Defender's Office. To qualify for participation in this process, all attorneys must qualify under an approval process administered by an independent selection committee of attorneys from both the public and private sectors. Attorneys are then assigned cases on a rotating basis under contract with the County.

These attorneys represent adult and juvenile clients charged with crimes in the District and Justice Courts of Washoe County, Family Court, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred by the Alternate Public Defender's Office when there is a conflict of interest which prevents the Alternate Public Defender's Office from being able to defend that client. This assures each client will have independent counsel. The administration of the contracts is handled by the Washoe County Manager's Office.

Statutory Authority: See above

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Conflict Counsel	129-0	4,251,200	3,622,231	3,697,231	3,488,764	(133,467)	-3.7%
Total		4,251,200	3,622,231	3,697,231	3,488,764	(133,467)	-3.7%

SOURCES AND USES**Sources**

NONE	-	-	-	-	-	-	-
Total Sources	-	-	-	-	-	-	-

Uses

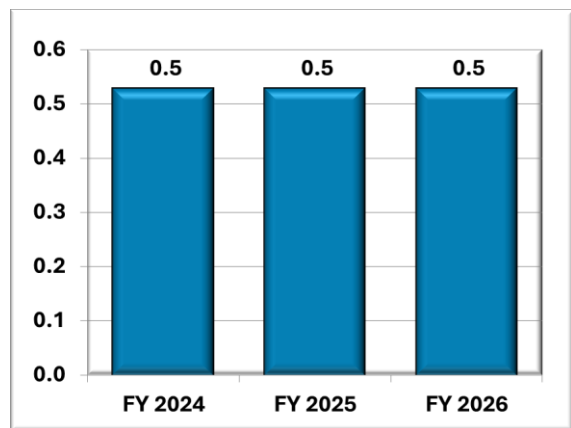
Salaries & Wages	56,794	61,493	61,493	59,156	(2,337)	-3.8%
Employee Benefits	33,416	38,694	38,694	40,237	1,543	4.0%
Services & Supplies	4,160,989	3,522,044	3,597,044	3,389,371	(132,673)	-3.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	4,251,200	3,622,231	3,697,231	3,488,764	(133,467)	-3.7%

Carry-forward Funding	-	-	-	-	-	-	-
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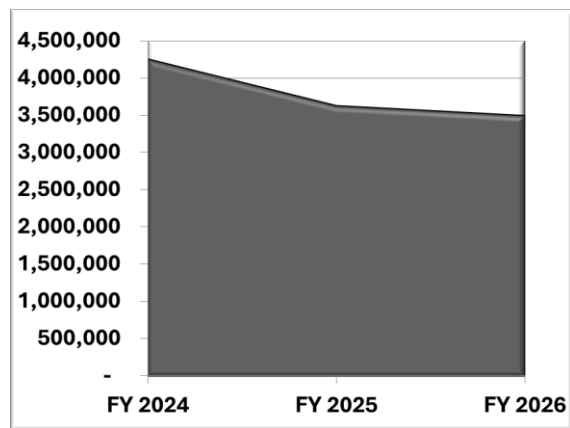
Net General Fund Cost	4,251,200	3,622,231	3,697,231	3,488,764	(133,467)	-3.7%
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FTE Summary	0.5	0.5	0.5	0.5			-
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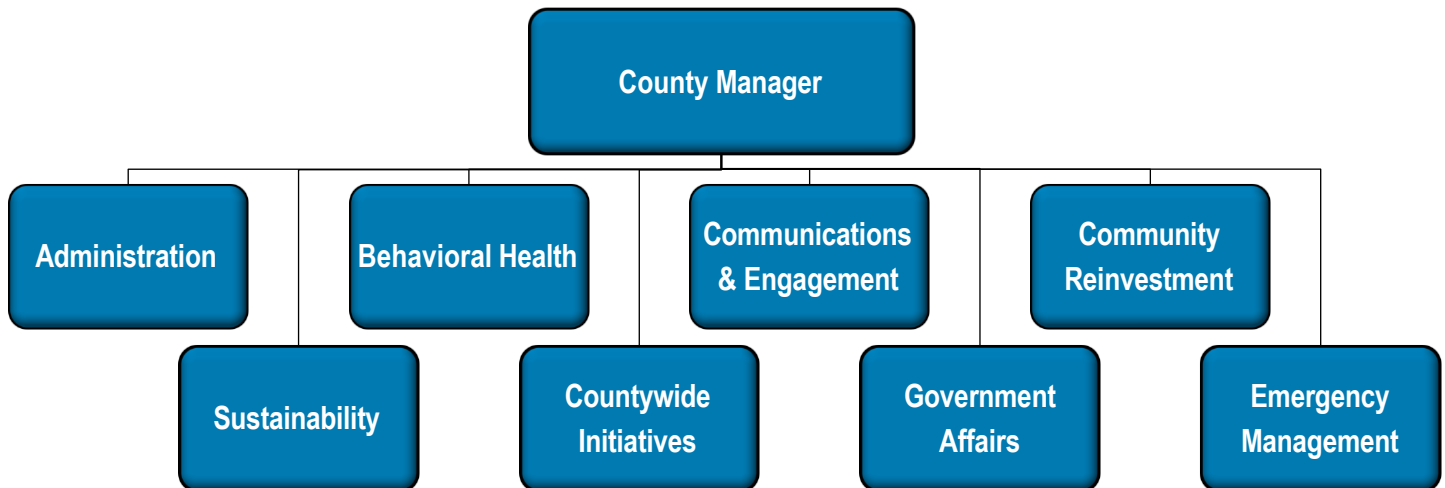
Staffing Trend



Net General Fund Cost



COUNTY MANAGER'S OFFICE



Mission: Working together regionally to provide and sustain a safe, secure and healthy community.

Description: The County Manager is responsible for carrying out the policies and decisions made by the Board of County Commission. The Manager oversees all County departments, serves as a key contact for community and business groups, and ensures that the county operates smoothly. Whether it's responding to emergencies, guiding strategic initiatives, or representing Washoe County at regional and state levels, the County Manager works to serve the best interests of all residents:

- *Administration:* Ensures the Board of County Commission has the information they need to make decisions and turn those decisions into action. We also manage Board of County Commission agendas, code violation hearings and support the planning, budgeting, and daily operations of the County Manager's Office. We handle the County's finances, ensuring every dollar is spent wisely. From creating yearly budgets to planning for long-term projects, we make sure funding is available for essential services and community improvements.
- *Behavioral Health:* The Washoe County Commission identified addressing the behavioral health needs of the community as a strategic priority. The Behavioral Health Administrator works with a team of grant-funded positions on policy and systems change designed to improve behavioral health outcomes. The team focuses on behavioral health initiatives of regional significance and collaborates with County Departments and community-agencies working primarily through coalitions to make progress as a region. Key initiatives currently include the behavioral health Crisis Response System, the Sequential Intercept Model initiative focused on individuals in the justice system, and the Washoe Behavioral Health Center.

- *Communications*: Whether it's on social media, through Washoe311, WCTV (available on Roku, Amazon, and Apple), YouTube, our podcasts, or local news, we're dedicated to keeping you connected to what's happening in your county. In emergencies, count on us for real-time updates to keep you informed and prepared.
- *Community Reinvestment*: Administers the American Rescue Plan Act, Coronaviruses State and Local Fiscal Recovery Funds, the Opioid Settlement funds, and develops and submits requests for Congressionally Funded Projects (appropriations). The Grants Administration Program provides leadership and coordination for grants by providing technical assistance and training to county departments to ensure compliance with grant requirements and provides training and capacity building for nonprofit and other public partners to increase grant funding in Washoe County. Community Reinvestment is responsible for identifying and addressing community needs by convening partners and aligning new and existing resources to create transformative change.
- *Countywide Initiatives*: Manages the countywide security contracts for security officer staffing, employee emergency communication and workplace violence training. The Administrator is also responsible for all x-ray and metal detector equipment outside of detention facilities and facilitating physical security risk assessments. Currently the Administrator is Chair and permanent member of the County Employee Safety Committee, Chair of the Workplace Violence Team, and serves as liaison to regional law enforcement agencies.
- *Grants Administration*: Provides leadership and coordination for grants by planning and coordinating the Grants Management program, providing technical assistance to departments to ensure compliance with grant requirements and increasing grant funding to Washoe County.
- *Emergency Management*: Plans for and responds to emergencies like wildfires, floods, and more. Working with local, state, and federal agencies, we ensure our community is prepared and supported when it matters most.
- *Government Affairs*: Represent Washoe County's interests at all levels of government, making sure your voice is heard and advocating for decisions that benefit our community.
- *Sustainability*: Committed to promoting environmental responsibility and sustainable practices within the community, offering ways for residents and businesses to contribute, such as adopting eco-friendly practices at home or work.

Statutory

Authority: NRS Chapter 244 – Counties: Government; NRS 414 – Emergency Management



Website: <https://washoecounty.gov/mgrsoff>

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	101-1	3,063,169	3,539,202	3,505,441	2,747,079	(792,123)	-22.4%
Countywide Initiatives	101-11	2,953,147	2,886,841	2,886,841	2,746,180	(140,661)	-4.9%
Marijuana Establishment	101-12	144,000	220,000	220,000	220,000	-	0.0%
Special Projects	101-14	3,027,763	93,057	93,057	42,857	(50,200)	-53.9%
Community Reinvestment	101-15	175,047	24,933,212	22,440,425	258,315	(24,674,897)	-99.0%
Behavioral Health	101-16	-	136,394	136,394	414,172	277,778	203.7%
Sustainability	101-17	13,500	433,180	183,180	265,261	(167,919)	-38.8%
Grants	101-3	172,363	283,690	283,690	270,134	(13,556)	-4.8%
Emergency Management	101-5	1,374,186	1,936,618	1,931,818	842,392	(1,094,226)	-56.5%
Communications	101-6	2,466,489	2,657,520	2,660,558	2,685,897	28,376	1.1%
Management Services	101-8	368,393	535,299	535,299	537,352	2,053	0.4%
Fire Support & Fire Suppression	187-0	1,359,204	1,332,372	1,332,372	1,334,064	1,692	0.1%
Total		15,117,261	38,987,385	36,209,076	12,363,702	(26,623,684)	-68.3%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	1,234,612	1,350,000	1,350,000	1,350,000	-	-
Intergovernmental	2,070,423	154,890	158,285	164,052	9,162	5.9%
Charges for Services	181,171	134,600	52,600	52,600	(82,000)	-60.9%
Fines and Forfeitures	102,813	106,500	106,500	106,500	-	-
Miscellaneous	306,495	220,000	220,000	220,000	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	3,895,513	1,965,990	1,887,385	1,893,152	(72,838)	-3.7%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	14,930	-	-	-	-	-
Intergovernmental	1,025,534	25,503,944	22,756,357	212,974	(25,290,970)	-99.2%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	623,967	1,013,078	1,013,078	184,106	(828,972)	-81.8%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	1,664,430	26,517,022	23,769,435	397,081	(26,119,942)	-98.5%

Total Sources	5,559,943	28,483,012	25,656,820	2,290,232	(26,192,780)	-92.0%
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Uses

Salaries & Wages	3,430,776	4,077,980	4,013,196	4,196,267	118,288	2.9%
Employee Benefits	1,705,285	2,072,729	2,001,765	2,198,073	125,344	6.0%
Services & Supplies	6,812,434	18,051,390	17,901,615	5,721,861	(12,329,529)	-68.3%
Capital Outlay	167,850	112,500	112,500	67,500	(45,000)	-40.0%
Other Financing Uses	3,000,916	14,672,787	12,180,000	180,000	(14,492,787)	-98.8%
Total Uses	15,117,261	38,987,385	36,209,076	12,363,702	(26,623,684)	-68.3%

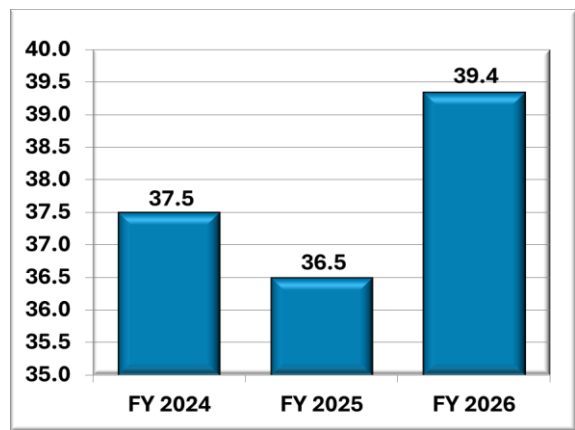
Carry-forward Funding	2,034,648	37,506	37,506	-	(37,506)	-100.0%
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Net General Fund Cost	7,522,670	10,466,867	10,514,749	10,073,469	(393,398)	-3.8%
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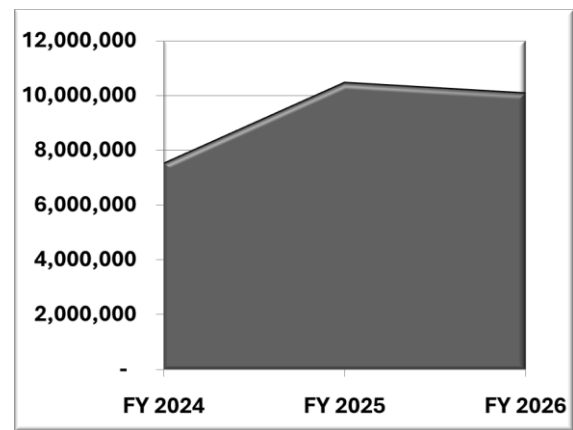
FTE Summary	37.5	36.5	36.5	39.4	7.8%
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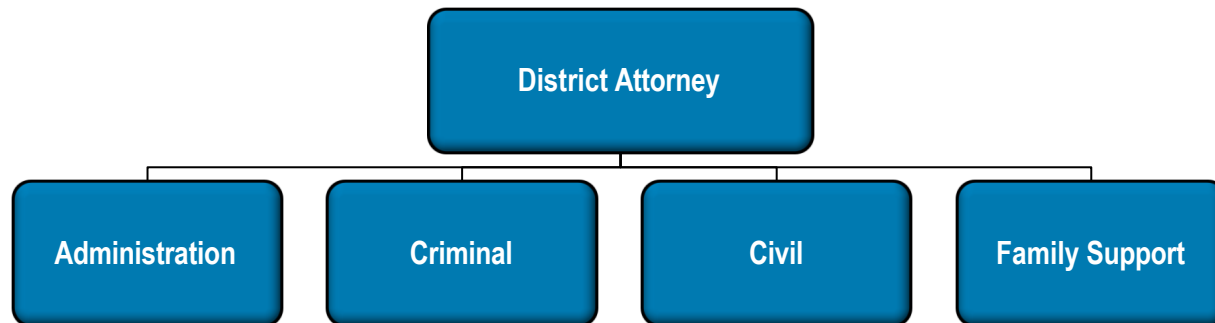
Staffing Trend



Net General Fund Cost



DISTRICT ATTORNEY



Mission: The mission of the Office of the Washoe County District Attorney is a commitment to bringing justice and protecting the welfare of our community. We aggressively prosecute criminal cases, with a priority on violent crimes and repeat offenders, while preserving the rights and dignity of the victims of crime and their families. We professionally represent the Board of County Commissioners and all other County Agencies in legal matters. We defend children by ensuring the timely and sufficient payment of child support and the placement of those that are abused and neglected in a permanent, safe, and stable environment. The work of this Office is for the people of Washoe County and it will be conducted with the highest standard of integrity and professionalism without prejudice, bias, or improper influence.

Description: The District Attorney's office operates through four main divisions:

- *Departmental Administration Division* provides day-to-day operational management of the District Attorney's Office in the areas of budget, finance, purchasing, grants administration and reporting, human resources/training and development, information technology, audio/visual productions, support staff supervision, project coordination, and legislative responsibilities.
- *The Criminal Division* prosecutes all adult felonies and gross misdemeanors, and all juvenile matters. This division also prosecutes misdemeanors that occur in the unincorporated areas. The Division provides legal assistance on an on-call basis to local law enforcement agencies 24 hours a day. Within the Criminal Division, there are designated professionals specializing in different aspects of the criminal justice system:
 - ◇ Three Felony Trial Teams prosecute felony cases and gross misdemeanors.
 - ◇ The Major Violators Team prosecutes complex felony cases that require extensive work from very seasoned litigators.
 - ◇ The Juvenile Team prosecutes individuals under the age of 18 charged with criminal conduct. This team may lead or assist in prosecuting serious

juvenile behaviors as adults.

- ◇ The Appellate Team defends jury verdicts from attack in direct appeal and post-conviction matters before the Nevada Court of Appeals and the Nevada Supreme Court.
- ◇ The Misdemeanor Team prosecutes all misdemeanor cases occurring in unincorporated Washoe County and all Nevada Highway Patrol cases occurring within Washoe County.
- ◇ The Fraud Check Diversion Program offers a prosecution diversion opportunity for qualifying persons who write bad checks and collects restitution for individuals and local businesses that have been defrauded. Fees generated by this program assist victims within the community.
- ◇ The Investigations Unit, comprised of POST-certified criminal investigators, assists in preparing cases for trial, locating and transporting reluctant and in-custody witnesses, obtaining background histories, serving subpoenas, and serving arrest warrants on criminal offenders.
- ◇ The Victim-Witness Assistance Center (VWAC) provides practical and moral support to crime victims and witnesses. The team provides advocacy to increase safety, promote healing, and foster empowerment through services for witnesses and victims of crime. This includes offering case status notifications, providing education on the criminal justice process, providing in-court support during trials, hearings, victim impact statements, and offering resources and referrals.
- ◇ The Child Abuse Response & Evaluations (CARES) and Sexual Assault Response Team (SART) programs provide sexual assault forensic exams to children and adults in Nevada and California; fund emergency room & related medical treatments; refer and fund follow-up medical or psychological counseling (up to \$1000 per victim).
- ◇ The Washoe County Child Advocacy Center (CAC) supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.
- ◇ The first-ever creation of a Specialty Court team composed of two seasoned prosecutors and a legal secretary to support intelligent drug rehabilitation programming and diversion. This team advocates in pre-hearing staffing and court hearings that support over 8 District Court dockets involving Veteran's Court, Medically-Assisted Treatment Court, Adult Drug Court, Diversion

Court, Felony DUI Court, Mental Health Court, Prison Re-Entry Court, Youth Offender Court along with numerous local Justice Court and Municipal referrals in addition to neighboring county referrals to the Western Regional Drug Court. Drug-induced criminal behavior is deterred, services are thoughtfully managed, and continued recidivist behavior is met with consequences.

- *The Civil Division* provides legal counsel to County agencies, departments, commissions and boards; prosecutes and defends all lawsuits on behalf of the County; and manages two additional programs:
 - ◊ The Child Welfare Program provides legal services and representation in the Family Court for the Department of Social Services. Where appropriate removal of children from their homes, termination of parental rights, or to arrange adoption for children so removed.
 - ◊ Forfeiture Program. Personnel of the Forfeiture Program track, seize, and cause the forfeit of money and property used in or gained from controlled substance violations.
- *The Family Support Division*, as a civil arm of the District Attorney's Office, secures the rights of children to financial support by legally determining paternity and enforcing child support orders pursuant to Nevada Statutes, Federal requirements, and a cooperative agreement with the Nevada State Welfare Department.

Statutory

Authority: NRS Chapter 252 – District Attorneys

Website: <https://www.washoecounty.gov/da/index.php>

Additional**Goals/Performance**

Information: <https://youtu.be/3lBqCrYCjnU>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 FTE Legal Assistant to Office Specialist - (\$8,307)
- Reclassification 1.0 FTE Legal Assistant Lead to Legal Assistant Supervisor - \$9,400

Non-Personnel

- Increase in Contractual/Temp Services - \$310,000
- Increase in Books & Subscriptions - \$45,000
- Increase in Postage - \$8,000.45
- Increase in Network & Data Lines - \$9,000
- Increase in Cell Phones - \$8,000
- Increase in Safety Expense - \$20,000
- Increase in Court Reporter/Transcripts - \$25,000
- Increase in Investigation - \$20,000
- Increase in Interpreters - \$30,000
- Increase in Witness Fees - \$25,000
- Increase in Software - \$86,104

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Criminal	106-1	22,448,002	24,439,138	24,289,138	26,508,224	2,069,086	8.5%
CARES/SART Division	106-2	1,573,841	2,163,450	2,159,450	1,738,722	(424,729)	-19.6%
Family Support Division	106-3	4,864,754	6,584,305	6,584,305	5,590,284	(994,021)	-15.1%
Grants Division	106-5	883,947	2,824,205	1,661,918	1,312,262	(1,511,943)	-53.5%
Civil Division	106-7	6,112,204	6,732,267	6,732,267	7,149,369	417,102	6.2%
Drug Forfeitures	106-9	119,814	177,754	177,754	175,740	(2,015)	-1.1%
Total		36,002,561	42,921,119	41,604,832	42,474,601	(446,518)	-1.0%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	350,000	350,000	350,000	350,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	40,039	32,000	32,000	32,000	-	-	-
Other Financial Sources	164,000	293,923	164,000	164,000	(129,923)	-44.2%	-
Total General Fund		554,039	675,923	546,000	546,000	(129,923)	-19.2%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,167,126	7,607,142	6,444,855	5,172,922	(2,434,220)	-32.0%	-
Charges for Services	137,211	30,000	30,000	30,000	-	-	-
Fines and Forfeitures	7,558	50,000	50,000	50,000	-	-	-
Miscellaneous	11	212,970	208,970	-	(212,970)	-100.0%	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		4,311,907	7,900,112	6,733,825	5,252,922	(2,647,190)	-33.5%

Total Sources		4,865,945	8,576,034	7,279,825	5,798,922	(2,777,112)	-32.4%
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Uses

Salaries & Wages	21,998,987	25,261,959	24,573,874	25,693,331	431,372	1.7%	-
Employee Benefits	11,509,009	13,163,116	12,863,833	14,212,444	1,049,328	8.0%	-
Services & Supplies	2,494,565	4,366,121	4,167,126	2,568,826	(1,797,295)	-41.2%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	129,923	-	-	(129,923)	-100.0%	-
Total Uses		36,002,561	42,921,119	41,604,832	42,474,601	(446,518)	-1.0%

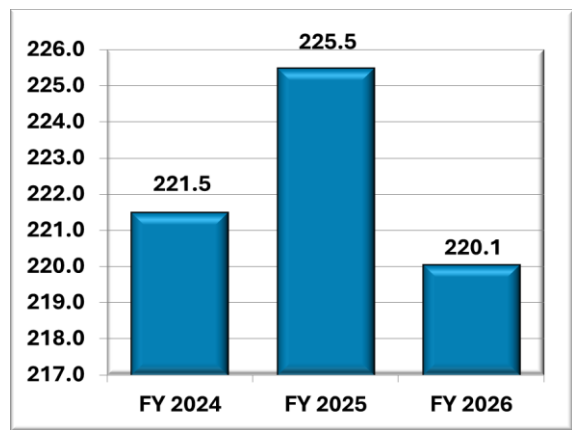
Carry-forward Funding	13,869	450,057	450,057	-	(450,057)	-100.0%	-
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Net General Fund Cost		31,122,746	33,895,028	33,874,950	36,675,679	2,780,651	8.2%
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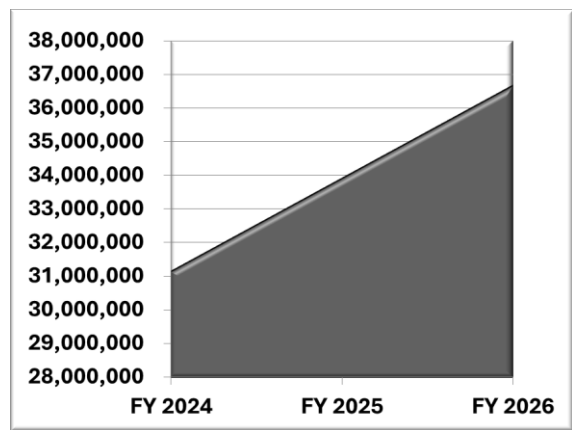
FTE Summary		221.5	225.5	225.5	220.1		-2.4%
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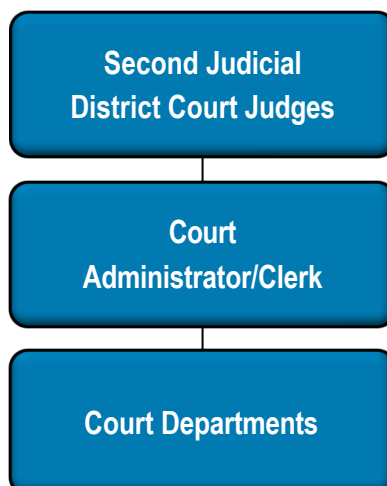
Staffing Trend



Net General Fund Cost



DISTRICT COURT



Mission: The mission of the Second Judicial District Court is to provide timely, fair and efficient administration of justice under the law, in a manner that instills and sustains the public's confidence in the judicial system.

The mission of the Second Judicial District Court's Family Division is to provide fair, efficient, accessible justice under the law; which encourages alternative and non-adversarial dispute resolution in a manner that serves the public and sustains confidence in the judicial branch of government.

Description: The Second Judicial District Court is comprised of 16 elected judges: nine General Jurisdiction Judges and seven Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanor cases and civil cases where the claimed damages exceed \$15,000. The Family Division Judges preside over all domestic and juvenile cases filings. An additional six unelected judicial officers preside over various matters.

In addition to its judicial departments, District Court operations are overseen by a Court Administrator/Clerk of Court. A team, consisting of five executive level personnel, assists with the management of District Court operations including fiscal, human resources and IT functions.

In addition to its judicial departments, within the Second Judicial District Court are the following operational departments: Court Services and Pretrial Supervision, Law Library and Resource Center, Specialty Courts, Filing Office, Jury Commissioner and Language Access Services, Family Services, Protection Order Help Center, Discovery, Arbitration, Guardianship and Probate and Community Outreach.

Statutory Authority: NRS Chapter 3 – District Courts

Website: <https://www.washoecourts.com>

Strategic Objective: Vulnerable Populations



**SECOND JUDICIAL DISTRICT COURT
STATE OF NEVADA
WASHOE COUNTY**

FY 2026 Budget Enhancements/Changes

Personnel

- Increase of 1.0 FTE Court Systems Specialist in the General Fund from the Other Restricted Fund (SLFRF COVID Recovery) for one Court Technology Systems Specialist - \$128,746
Offset by a one-time \$6 Million transfer of ARPA interest to the General Fund. Net zero change to departmental and total County FTEs.
- Increase Overtime - \$60,022
- Increase Other Special Pays/Pooled - \$32,156

Non-Personnel

- Increase IT Contracts/Software Maintenance - \$444,002
- Increase Contractual - \$122,499
- Increase Interpreters - \$152,000
- Increase Medical Exam - \$5,824
- Increase Books & Subscriptions - \$4,961
- Increase Credit Card Fees - \$39,869
- Increase Office Supplies/Postage - \$8,809

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration Division	120-1	4,739,864	5,561,208	5,303,793	5,682,419	121,211	2.2%
General Jurisdiction Division	120-2	11,259,209	19,881,057	20,041,347	13,536,160	(6,344,897)	-31.9%
Family Court Division	120-3	8,866,426	10,441,904	10,136,086	9,452,897	(989,007)	-9.5%
Pre Trial Services Division	120-4	3,166,020	3,363,103	3,412,845	3,668,173	305,070	9.1%
Specialty Courts Division	120-5	2,338,417	6,648,411	6,553,314	3,102,200	(3,546,211)	-53.3%
Law Library	120-6	1,147,123	1,204,079	1,175,153	1,200,814	(3,265)	-0.3%
Total		31,517,059	47,099,762	46,622,538	36,642,663	(10,457,099)	-22.2%

SOURCES AND USES**Sources**General Fund

Taxes	4,032,102	4,330,653	4,330,653	4,640,651	309,998	7.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	681,378	659,000	659,000	659,000	-	-
Fines and Forfeitures	80,184	56,600	56,600	56,600	-	-
Miscellaneous	12,202	20,500	20,500	20,500	-	-
Other Financial Sources	90,000	90,000	90,000	90,000	-	-
Total General Fund	4,895,866	5,156,753	5,156,753	5,466,751	309,998	6.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	893,199	3,701,110	3,336,921	978,058	(2,723,053)	-73.6%
Charges for Services	900,870	1,236,500	1,236,500	1,236,500	-	-
Fines and Forfeitures	1,372,623	2,397,423	2,397,423	1,542,978	(854,445)	-35.6%
Miscellaneous	53,563	43,000	22,900	-	(43,000)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	3,220,255	7,378,034	6,993,744	3,757,536	(3,620,498)	-49.1%

Total Sources	8,116,121	12,534,787	12,150,497	9,224,287	(3,310,500)	-26.4%
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Uses

Salaries & Wages	16,811,588	18,350,223	18,225,939	18,857,694	507,471	2.8%
Employee Benefits	8,912,848	9,724,506	9,582,242	10,345,450	620,944	6.4%
Services & Supplies	5,752,622	18,064,509	18,177,559	7,145,277	(10,919,232)	-60.4%
Capital Outlay	-	326,799	326,799	294,242	(32,557)	-10.0%
Other Financing Uses	40,000	633,725	310,000	-	(633,725)	-100.0%
Total Uses	31,517,059	47,099,762	46,622,538	36,642,663	(10,457,099)	-22.2%

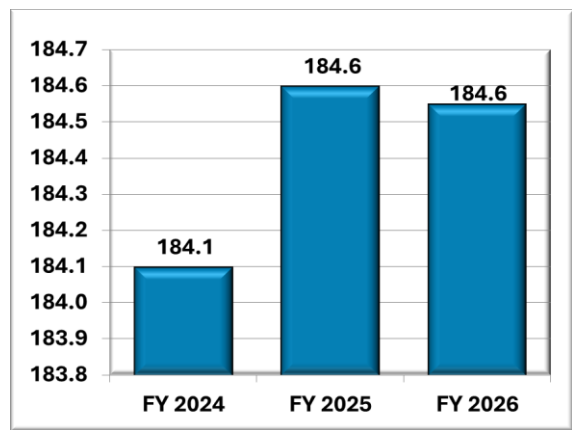
Carry-forward Funding	(866,716)	-	8,869,567	-	-	-
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Net General Fund Cost	24,267,653	34,564,976	25,602,475	27,418,376	(7,146,599)	-20.7%
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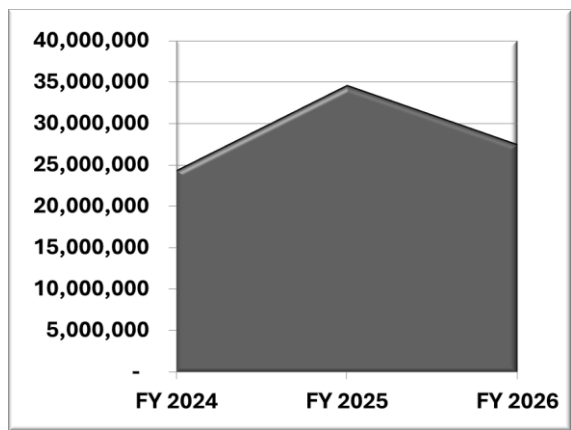
FTE Summary	184.1	184.6	184.6	184.6	-	-
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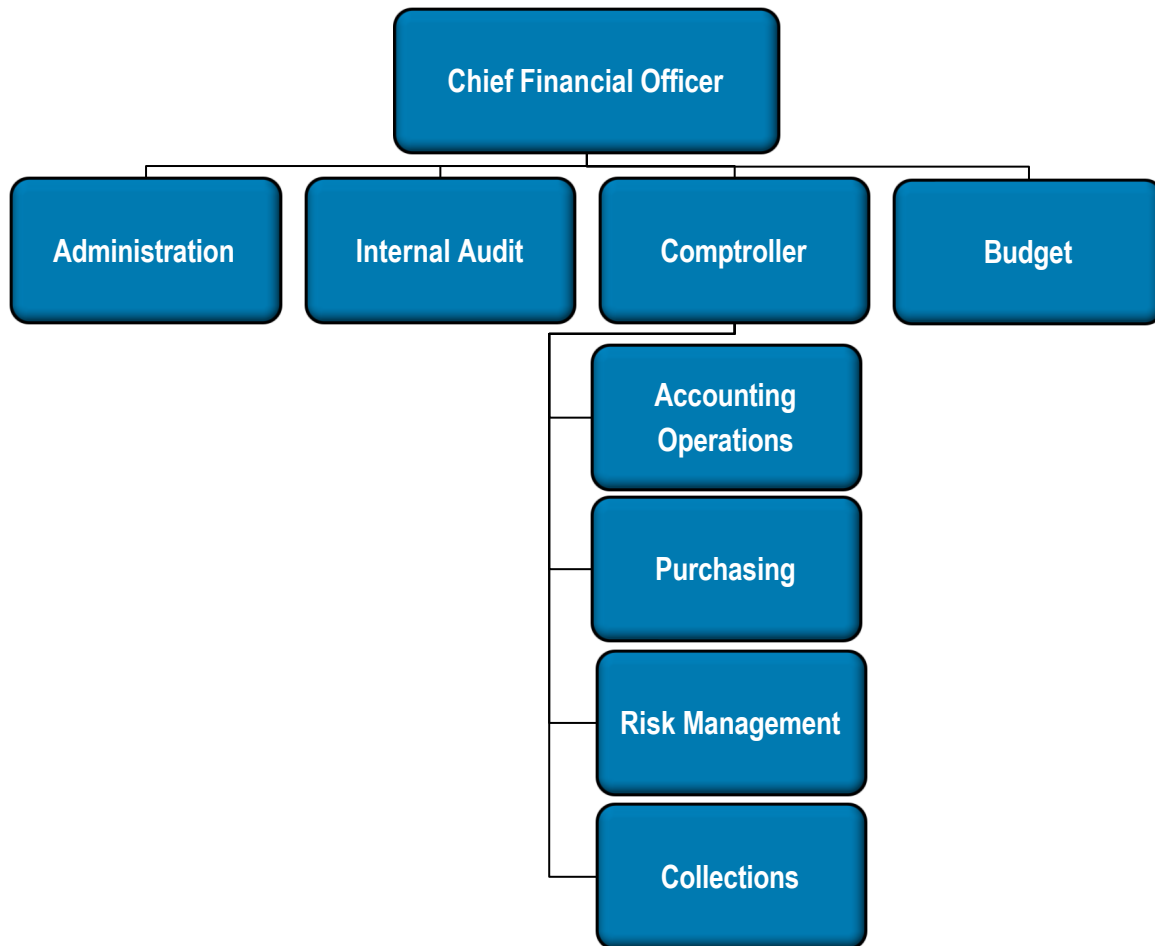
Staffing Trend



Net General Fund Cost



FINANCE



Mission: The mission of the Finance Department is to promote sound financial management that provides accurate and useful information to decision makers to successfully support the operations of the County that align with vision, mission and goals of the Board of County Commissioners and the residents of Washoe County.

Description: The Finance Department office operates through four main divisions:

- *The Internal Audit Division* conducts performance audits to assess departmental functions and processes to determine if they are achieving their intended purposes and doing so in an economical manner. Compliance audits are conducted to ensure that internal controls sufficient to ensure integrity and accuracy in financial processing and reporting are established and followed.
- *The Budget Division* provides information related to the financial implications of policy choices. Particular attention is placed on analyzing the financial risks and rewards of different policy options. The division supplies information about the budget and financial administration requirements related to decisions that impact the budget. This service provides checks and balances as well

as oversight. Further, this service helps ensure actions taken are prudent and consistent with applicable requirements such as federal regulations, state law, county code, or Board policy.

The division advises and partners with departments to plan current and future resource needs. Concurrently, the division develops countywide budget information and analysis for County Management and the Board to support making strategic resource allocation and financial planning decisions consistent with financial administration requirements. Once the budget is adopted, the division collaborates with various stakeholders to assist with budget management in a manner that responds to changing conditions and needs while still maintaining consistency with the sound use of resources and legal requirements

- *The Comptroller's Department* supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.
 - ◇ The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.
 - ◇ *The Accounting Operations Division* produces the Annual Comprehensive Financial Report (ACFR), as well as a variety of other financial reports and required disclosures. This division maintains the general books of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.
 - ◇ *The Accounting Operations Division* is also responsible for countywide processing, audit and procedural support for payroll and accounts payable. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund.
 - ◇ *The Purchasing Division* provides support for countywide procurement activities, including oversight of the competitive bidding process and the Procurement Card Program, as well as vendor maintenance and contract management. This division is also responsible for the inventory control process and disposal of surplus equipment.
 - ◇ *The Risk Management Division* manages the County's self-funded property and general liability insurance, and safety and workers' compensation programs. Division staff process claims, coordinate claims defense with the District Attorney's Office, manages excess insurance needs through external carriers, and provides safety training to other County departments. For expenditures and FTE's related to this Division, please see the Risk

Management Fund.

- ◇ *The Collections Division* is responsible for capturing funds owed to Washoe County by providing a collection program for County departments and agencies to which fees, fines, or charges are due. They serve as either the first point of contact on payments due or they perform collection activity when the debt becomes past due.

Statutory**Authority:**

NRS 354 – Local Financial Administration; NRS 251 County Auditors and Comptrollers; NRS 332 – Purchasing: Local Governments; NRS 616A-616D – Industrial Insurance, NRS 617 – Occupational Diseases, NRS 618 – Occupational Safety and Health

Website:

<https://www.washoecounty.gov/budget/>
<https://www.washoecounty.gov/comptroller/index.php>
https://www.washoecounty.gov/mgrsoff/internal_audit/index.php

Strategic**Objective:**

Fiscal Sustainability, Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**Comptroller

- Reclassification 1.0 FTE Senior Office Specialist to Administrative Assistant I - \$8,940
Fully offset with updated cost distribution in the Risk Fund

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	103-1	324,095	358,861	358,861	454,012	95,151	26.5%
Internal Audit Division	103-2	297,152	368,371	368,371	385,323	16,952	4.6%
Comptroller Division	103-3	3,508,706	3,870,132	3,870,132	3,995,852	125,719	3.2%
County Grants Administration Division	103-4	101,281	-	-	-	-	-
Budget Division	103-5	1,188,061	1,461,566	1,461,566	1,475,252	13,686	0.9%
Purchasing	103-6	553,245	618,289	618,289	638,610	20,321	3.3%
Total		5,972,540	6,677,219	6,677,219	6,949,048	271,829	4.1%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	24,473	63,054	63,054	63,054	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	193,746	110,000	110,000	110,000	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources	218,218	173,054	173,054	173,054	-	-	-

Uses

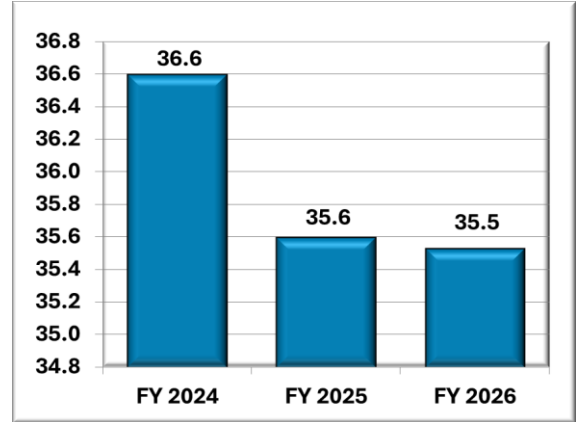
Salaries & Wages	3,539,497	3,886,396	3,886,396	3,973,980	87,584	2.3%	
Employee Benefits	1,840,629	1,991,169	1,991,169	2,139,515	148,346	7.5%	
Services & Supplies	592,414	799,654	799,654	835,553	35,899	4.5%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	5,972,540	6,677,219	6,677,219	6,949,048	271,829	4.1%	

Carry-forward Funding	-	-	-	-	-	-	-
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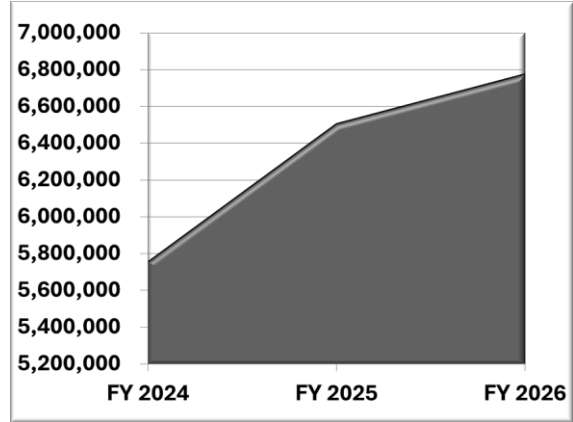
Net General Fund Cost	5,754,322	6,504,165	6,504,165	6,775,994	271,829	4.2%	
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FTE Summary	36.6	35.6	35.6	35.5	-0.2%		
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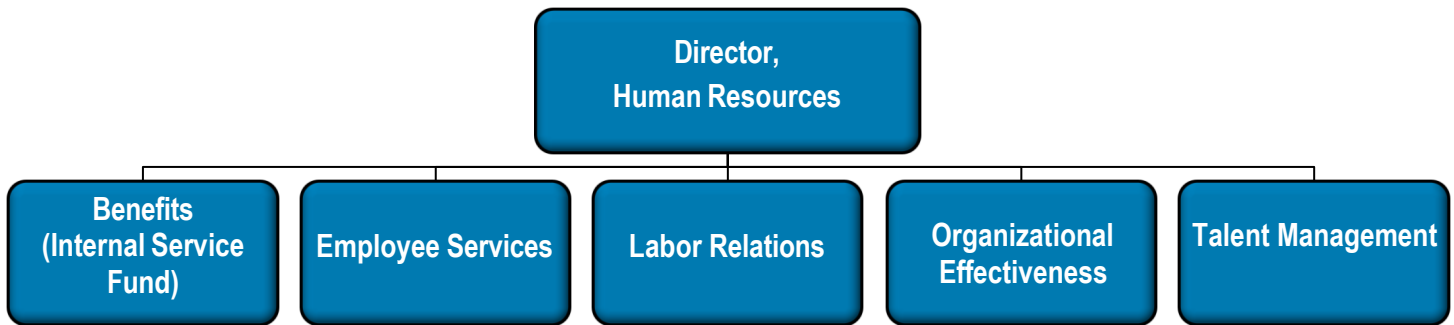
Staffing Trend



Net General Fund Cost



HUMAN RESOURCES



Mission: The mission of Human Resources is to provide pro-active and responsive leadership, resources and a full-range of hire through retire services to support the mission, vision and values of Washoe County.

Description: The Human Resources Department partners with County departments to hire and retain a skilled, competent, and diverse workforce that is representative of the community. Washoe County operates under a merit system pursuant to NRS and all business processes are in support of equal employment opportunity and merit principles. In addition to recruitment and selection, Human Resources administers the classification and compensation plan, coordinates and manages employee and workforce development programs; including organizational equity practices, and operates the County's self-insured health plan and other contractual health insurance plans, and administers all benefits programs. Human Resources operates through five divisions:

- *Benefits* strives to provide access to comprehensive health care services in an efficient and cost-effective manner and helps employees better understand the medical, health and wellness, and financial benefits available to them.
- *Employee Services* is a service-oriented team dedicated to providing exceptional customer service to our county workforce. Areas of expertise include the interpretation, guidance, equitable administration, and maintenance of labor contracts, Personnel Handbook, policy administration, classification and compensation plans, and employee personnel payroll services .
- *Labor Relations* is the County representative for purposes of negotiating with employee bargaining units pursuant to NRS Chapter 288, the enabling state collective bargaining law. Labor Relations negotiates the labor agreements and coordinates employee relations and discipline with management to ensure adherence to employment practices that are defensible from labor challenges .
- *Organizational Effectiveness* is responsible for employee development and training, organizational culture, recognition and engagement initiatives,

language access and equity initiatives and compliance, and creating a sense of belonging for all Washoe County employees .

- *Talent Management* administers Washoe County recruitments and testing processes, provides Strategic Workforce Planning, Individual Development Plans, and related training.

Statutory

Authority: NRS 245 Counties: Officers and Employees; NRS 288 Relations between Governments and Public Employees; NRS 286 Public Employees' Retirement; NRS 287 Programs for Public Employees; Washoe County Code Chapter 5 – Administration and Personnel.

Website: <https://www.washoecounty.gov/humanresources>

Strategic

Objective: Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 FTE Sr. Human Resources Analyst to Human Resources Analyst II - (\$20,926)
- Reclassification 1.0 FTE Administrative Assistant I to Administrative Assistant II - \$9,400

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	109-1	3,512,826	4,275,072	4,263,072	4,325,390	50,318	1.2%
Total		3,512,826	4,275,072	4,263,072	4,325,390	50,318	1.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	36,000	36,000	36,000	36,000	-	-
Total Sources		-	36,000	36,000	36,000	-	-

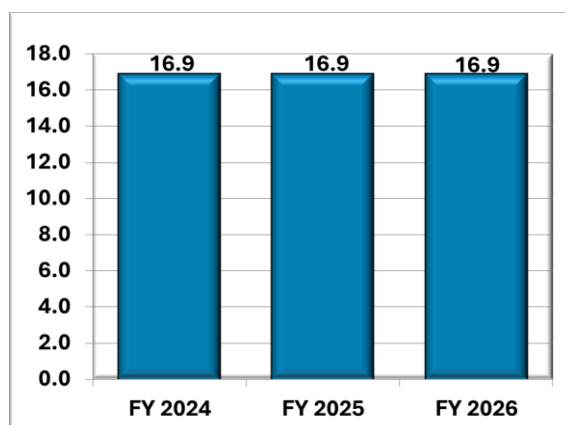
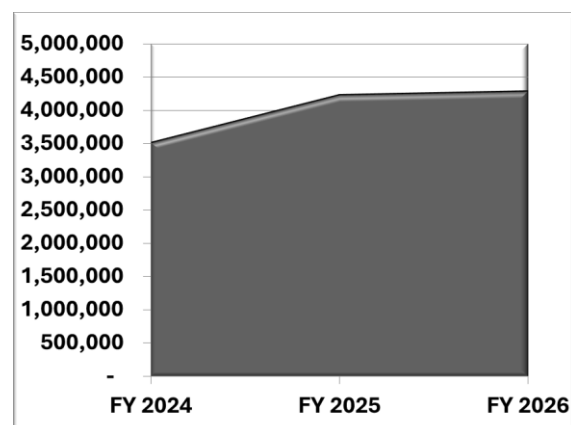
Uses

Salaries & Wages	1,757,550	1,952,557	1,940,557	2,019,095	66,537	3.4%
Employee Benefits	878,406	925,242	925,242	999,270	74,028	8.0%
Services & Supplies	876,870	1,397,273	1,397,273	1,307,025	(90,247)	-6.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,512,826	4,275,072	4,263,072	4,325,390	50,318	1.2%

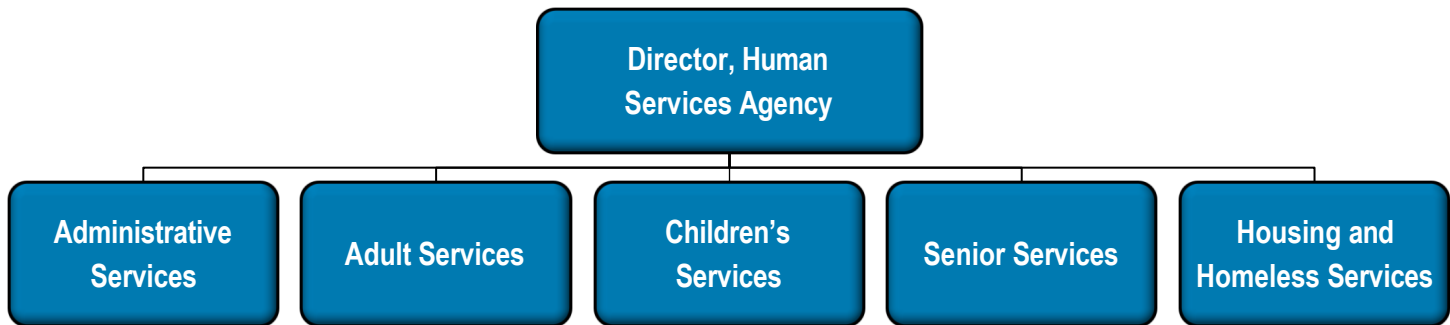
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	3,512,826	4,239,072	4,227,072	4,289,390	50,318	1.2%
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FTE Summary	16.9	16.9	16.9	16.9	-
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Staffing Trend**Net General Fund Cost**

HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency (HSA) is to promote the health, safety and well-being of children, adults and seniors, and those experiencing homelessness who are vulnerable to abuse, neglect and exploitation.

HSA provides an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency, as we strive to have a strengthened, safe, and thriving community.

Description: The Human Services Agency expenditure budget for FY 2026 totals in excess of \$179 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, Community Assistance, Housing and Homeless Services, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, Indigent Services and Homelessness.

- General Fund Administration includes administrative oversight of the Human Services Agency and general fund support of the child welfare function.
- Funding assistance is provided for indigent adults and seniors through the supportive shelter/housing program, CrossRoads, and other human services assistance-based programs such as benefit application assistance, referral assistance and other support. Various other programs, including the Nevada Cares Campus and Our Place women and family shelter, provides critical resources and services to men, women, and families in our region.
- Indigent Assistance in the General Fund and the Indigent Levy (Special Revenue Fund) uses public and private partnerships to reduce homelessness and assure provision of services for indigent County residents across the lifespan. Case Workers provide case management services for those in group care, extended care facilities, other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers connect clients and families to

appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding also provides support to the State of Nevada for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.

- Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care providers. The prevention program uses evidence-based prevention services to prioritize family preservation and reduce the need for foster care placements. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The kinship guardianship program recruits relatives or family for placement of children. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.
- Senior Services (Special Revenue Fund) administers a wide range of programs and services through eight senior center sites offering congregate meals and activities, along with comprehensive support for homebound older adults. Key services include home-delivered meals, case management, advocacy, caregiver support, adult day health, homemaker assistance, and volunteer opportunities. Each day, Senior Services supports more than 2,000 seniors and caregivers across the community.
- Housing and Homeless Services is responsible for building a system that is capable of housing people experiencing homelessness, so that it's rare, brief, and non-reoccurring. This is accomplished through a regional coordinated effort and using a Housing First approach for shelters/programs to serve roughly 3,500 individuals and families each year. Housing First is an approach to connect people experiencing homelessness to housing without preconditions and barriers to entry, such as sobriety, treatment, or service participation requirements. The model depends upon robust wraparound services to maximize housing stability and prevent returns to homelessness.

Statutory**Authority:**

NRS 428 – Indigent Persons; NRS 432B – Protection of Children from Abuse and Neglect; Washoe County Code Chapter 45 – Public Welfare

Website:

<https://www.washoecounty.gov/hsa/>



Data

Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Strategic

Objective: Vulnerable Populations, Innovative Services

Non-General Fund Human Services Agency funds, shown elsewhere in this document, are:

<u>Fund</u>	<u>Fund Type</u>
Child Protective Services Fund	Special Revenue Fund
Indigent Tax Levy Fund	Special Revenue Fund
Senior Services Fund	Special Revenue Fund
Homelessness Fund	Special Revenue Fund

**FY 2026 Budget Enhancements/Changes****Personnel**

- Reallocation 1.0 FTE Division Director from Child Protective Services Fund to General Fund - \$288,986

Non-Personnel

Offsets to moving Division Director to General Fund

- Decrease Travel - (\$5,000)
- Decrease Seminars & Meetings - (\$5,000)
- Decrease Postage - (\$24,056)
- Decrease Medical Services - (\$18,305)
- Decrease Undesignated Budget - (\$236,625)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Human Services	179-1	2,038,652	2,183,687	2,214,839	2,220,122	36,435	1.7%
Homeless Services	179-2	-	-	-	55,000	55,000	-
Housing	179-3	-	-	-	-	-	-
Indigent Services	179-4	23,064,558	24,102,463	24,102,463	25,187,074	1,084,611	4.5%
Behavior Health Program	179-5	-	-	-	-	-	-
Total		25,103,210	26,286,150	26,317,302	27,462,196	1,176,046	4.5%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	25	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	2,269	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		2,294	-	-	-	-	-

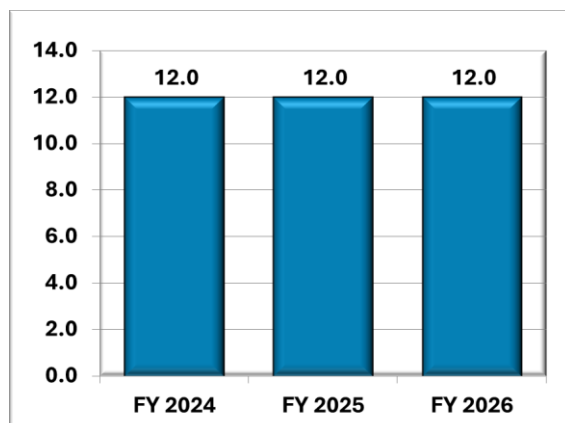
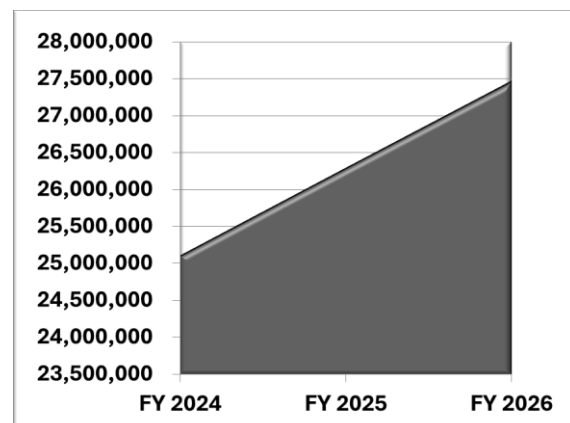
Uses

Salaries & Wages	922,510	1,037,147	1,083,853	1,268,433	231,286	22.3%
Employee Benefits	503,112	553,701	554,554	675,785	122,084	22.0%
Services & Supplies	327,504	592,840	576,432	330,905	(261,935)	-44.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	23,350,083	24,102,463	24,102,463	25,187,074	1,084,611	4.5%
Total Uses	25,103,210	26,286,150	26,317,302	27,462,196	1,176,046	4.5%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	25,100,916	26,286,150	26,317,302	27,462,196	1,176,046	4.5%
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FTE Summary	12.0	12.0	12.0	12.0	-
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Staffing Trend**Net General Fund Cost**

INTERGOVERNMENTAL EXPENDITURES

Description: Intergovernmental expenditures represent Washoe County support of certain State and regional programs not included in Washoe County departments or funds, and in the case of China Spring Support and Indigent Insurance, supported with dedicated property tax revenues.

Programs:

- Indigent Insurance program NRS 428.185
- China Spring Youth Facility NRS 62B.150
- Ethics Commission AB551
- Truckee Meadows Regional Planning Interlocal Agreement (TMRPA)
- Groundwater Basin NRS 534.040(2)

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Indigent Insurance program - \$242,185 (based on same ad valorem rate of \$0.015 but larger assessed valuation)
- Increase TMRPA- \$6,695 (increased based on annual support required per interlocal agreement)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	3,146,645	3,383,323	3,383,323	3,625,508	242,185	7.2%
China Spring Support	C180240	997,363	1,445,008	1,445,008	1,445,008	-	0.0%
Ethics Commission AB551	C180270	28,113	27,707	27,707	27,707	-	0.0%
Truckee Meadows Regional Planning	C180280	307,723	318,801	318,801	325,496	6,695	2.1%
Total		4,479,844	5,174,839	5,174,839	5,423,719	248,880	4.8%

SOURCES AND USES**Sources**General Fund

Taxes		4,431,732	4,759,208	4,759,208	4,979,031	219,823	4.6%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		4,431,732	4,759,208	4,759,208	4,979,031	219,823	4.6%

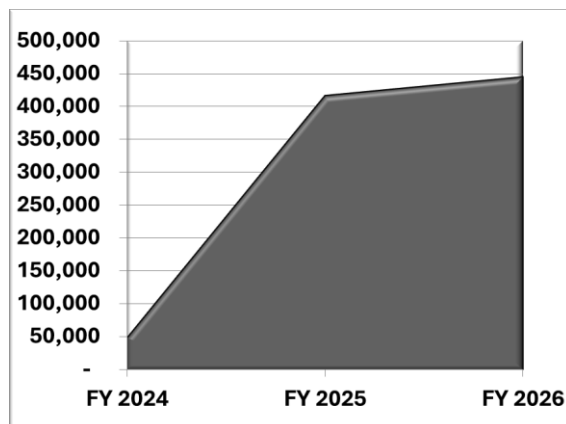
Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		4,479,844	5,174,839	5,174,839	5,423,719	248,880	4.8%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		4,479,844	5,174,839	5,174,839	5,423,719	248,880	4.8%

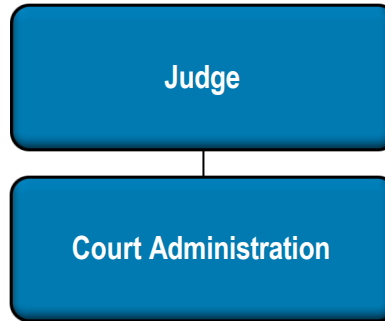
Carry-forward Funding		-	-	-	-	-	-
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Net General Fund Cost		48,111	415,631	415,631	444,688	29,057	7.0%
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FTE Summary		-	-	-	-	-	-
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Net General Fund Cost

JUSTICE COURT - INCLINE/CRYSTAL BAY



Mission: The mission of the Incline Justice Court is to preserve, protect and promote the rule of law by providing fair, efficient, and timely access to justice. The Court is committed to ensuring an accessible and impartial judicial process for all individuals, both within and beyond the Township of Incline Village-Crystal Bay

Description: Incline Village-Crystal Bay Justice Court is statutorily limited in jurisdiction, with authority to conduct felony preliminary hearings and to hear and decide small claims, civil matters (including jury trials), landlord/tenant disputes, civil infractions, traffic violations, and misdemeanor offenses. In addition, the Court administers oaths; issues writs, summonses, warrants, and protective orders; collaborates with Pretrial Services and Department of Alternative Sentencing; and performs all clerical duties in connection with the maintenance of Court records

Statutory Authority: NRS 4 – Justice Courts

Website: <https://www.ivcbcourt.com/>

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Increase Judges' 5.0% Base Salary - \$13,160
- Increase Judges' 1.625% COLA - \$1,241

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Incline Justice Court	125-1	822,252	873,158	873,158	876,304	3,145	0.4%
Total		822,252	873,158	873,158	876,304	3,145	0.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	145,807	224,200	224,200	224,200	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		145,807	224,200	224,200	224,200	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	4,407	10,000	10,000	10,000	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		4,407	10,000	10,000	10,000	-	-

Total Sources

		150,214	234,200	234,200	234,200	-	-
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Uses

Salaries & Wages	492,698	515,023	514,214	527,896	12,874	2.5%
Employee Benefits	242,159	263,079	263,887	285,060	21,981	8.4%
Services & Supplies	87,395	95,057	95,057	63,347	(31,710)	-33.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	822,252	873,158	873,158	876,304	3,145	0.4%

Carry-forward Funding

	(2,589)	19,638	19,638	-	(19,638)	-100.0%
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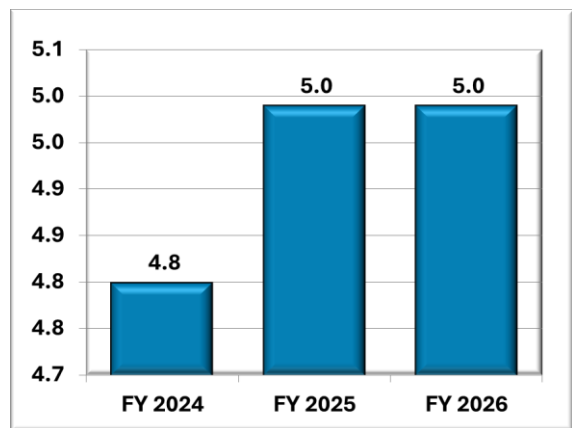
Net General Fund Cost

		674,627	619,320	619,320	642,104	22,783	3.7%
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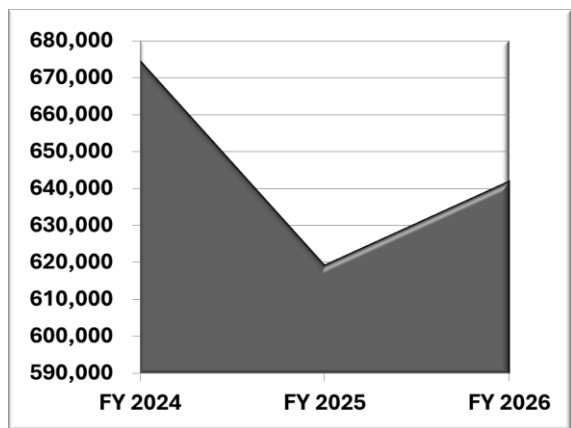
FTE Summary

		4.8	5.0	5.0	5.0	-
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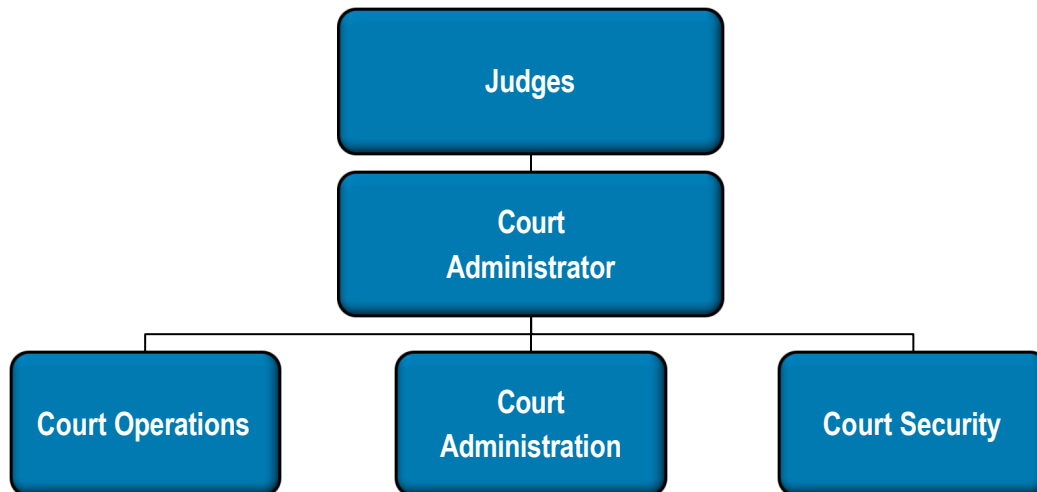
Staffing Trend



Net General Fund Cost



JUSTICE COURT - RENO



Mission: The Reno Justice Court seeks to preserve and promote the rule of law and to ensure equal protection under the law by providing a fair, independent and impartial forum for peaceful resolution of legal conflicts to all those who come before it.

Description: Reno Justice Court reviews probable cause for arrests, conducts misdemeanor, gross misdemeanor and felony arraignments, holds felony and gross misdemeanor preliminary hearings, presides over misdemeanor trials, decides small claims (< \$10,000) and other civil matter (< \$15,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court's records.

Statutory

Authority: NRS 4 – Justice Courts

Website: <https://www.washoecounty.gov/rjc/>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- Increase Judges' 5.0% Base Salary - \$87,729
- Increase Judges' 1.625% COLA - \$30,010

Non-Personnel

- None



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Reno Justice Court	125-3	8,905,449	10,453,055	10,341,057	10,405,602	(47,453)	-0.5%
Total		8,905,449	10,453,055	10,341,057	10,405,602	(47,453)	-0.5%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	400	400	400	400	-	-
Fines and Forfeitures	2,239,039	2,403,432	2,403,432	2,403,432	2,403,432	-	-
Miscellaneous	-	3,500	3,500	3,500	3,500	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		2,239,039	2,407,332	2,407,332	2,407,332	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	189,783	697,784	660,784	220,298	(477,486)	-68.4%	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	14,298	122,000	122,000	122,000	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		204,081	819,784	782,784	342,298	(477,486)	-58.2%

Total Sources

	2,443,120	3,227,116	3,190,116	2,749,630	(477,486)	-14.8%
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Uses

Salaries & Wages	5,462,409	6,093,509	6,071,752	6,322,182	228,673	3.8%
Employee Benefits	2,724,525	2,982,770	2,929,530	3,220,869	238,099	8.0%
Services & Supplies	718,515	1,376,775	1,339,775	862,551	(514,224)	-37.3%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	8,905,449	10,453,055	10,341,057	10,405,602	(47,453)	-0.5%

Carry-forward Funding

	36,206	45,426	45,426	-	(45,426)	-100.0%
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Net General Fund Cost

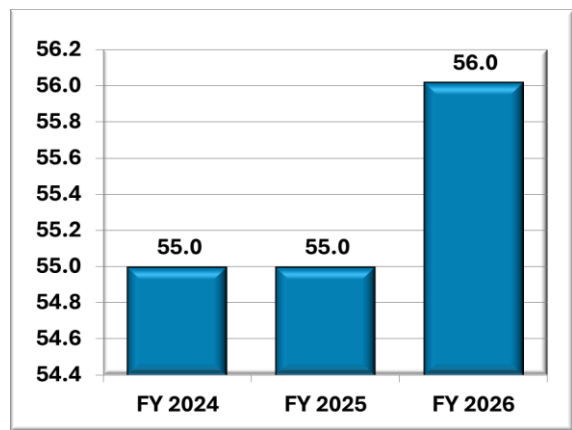
	6,426,124	7,180,514	7,105,515	7,655,972	475,458	6.6%
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FTE Summary

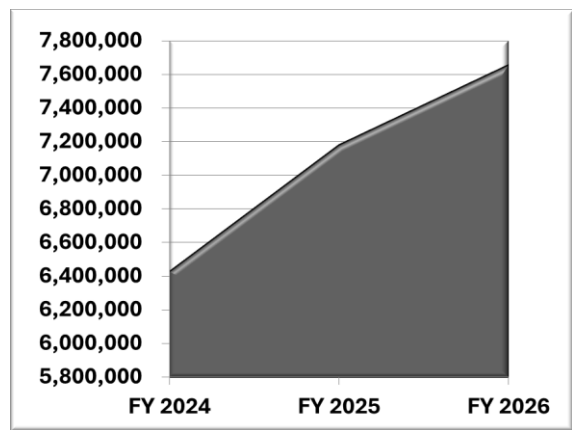
	55.0	55.0	55.0	56.0		1.9%
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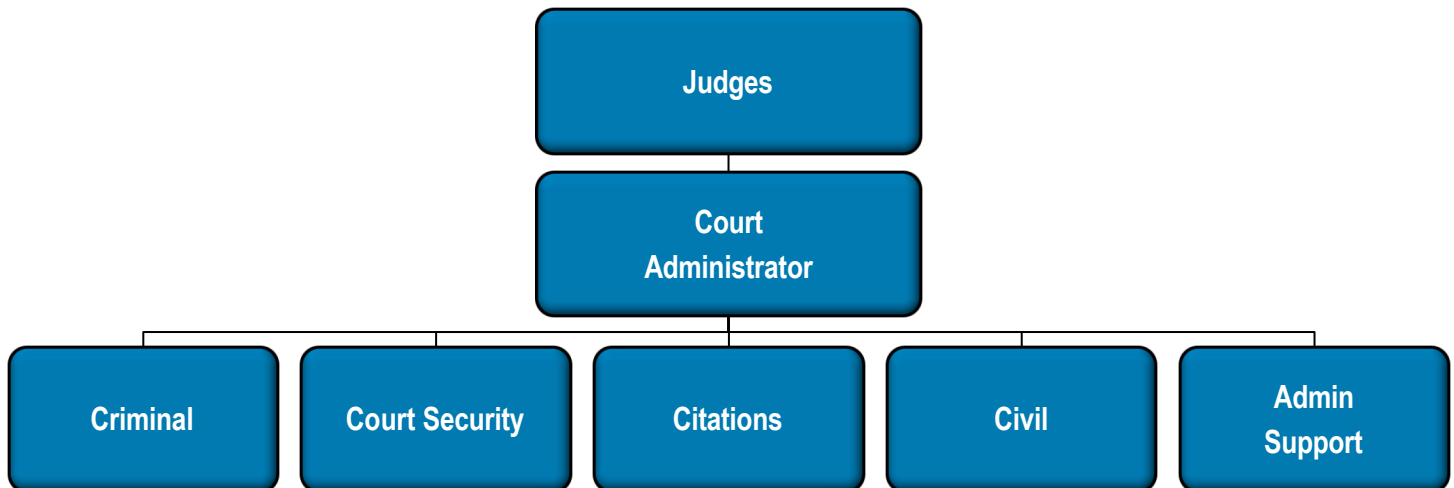
Staffing Trend



Net General Fund Cost



JUSTICE COURT - SPARKS



Mission: It is the mission of the Sparks Justice Court to provide fair, efficient, and timely access to justice. The Court implements sustainable and innovative practices to achieve the highest level of public trust and confidence.

Description: Sparks Justice Court is statutorily limited in jurisdiction, with authority to conduct felony preliminary hearings and to hear and decide small claims, civil (including jury trials), landlord/tenant disputes, and traffic and misdemeanor offenses. In addition, the Court determines probable cause for purposes of detention; sets bail, administers oaths, issues writs, summons, warrants and protective orders; and performs all clerical work in connection with the maintenance of Court records.

Statutory Authority: NRS 4 – Justice Courts

Website: <https://www.washoecounty.gov/sjc/>
 Administrative Office of the Courts Statistical Reporting
does not include Specialty Courts:
https://nvcourts.gov/media/media/folders/programs_and_services/research_and_statistics/documents/judicial_district_statistics

Strategic Objective: Vulnerable Populations

Additional Objectives:

1. Simplify and improve public access to the Court while continuing to ensure that all parties are treated fairly.
2. Support sustainable and user-focused court innovations to improve the delivery of court services

FY 2026 Budget Enhancements/Changes**Personnel**

- Additional 1.0 FTE Certified Court Interpreter - \$134,717
- Delimited 1.0 FTE Court Control Officer - (\$94,013)
- Delimited 0.53 FTE Court Clerk - (\$67,317)
- Delimited 0.25 FTE Deputy Clerk III - (\$17,102)
- Increase Judges' 5.0% Base Salary - \$58,486
- Increase Judges' 1.625% COLA - \$20,007

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Sparks Justice Court	125-4	5,163,269	5,669,096	5,665,096	5,884,708	215,612	3.8%
Total		5,163,269	5,669,096	5,665,096	5,884,708	215,612	3.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	670,833	724,000	724,000	724,000	-	-	-
Miscellaneous	1,212	-	-	-	-	-	-
Other Financial Sources	27,567	-	-	-	-	-	-
Total General Fund		699,611	724,000	724,000	724,000	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,425	-	-	-	-	-	-
Fines and Forfeitures	38,013	60,550	56,550	25,000	(35,550)	-58.7%	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		41,438	60,550	56,550	25,000	(35,550)	-58.7%

Total Sources		741,050	784,550	780,550	749,000	(35,550)	-4.5%
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Uses

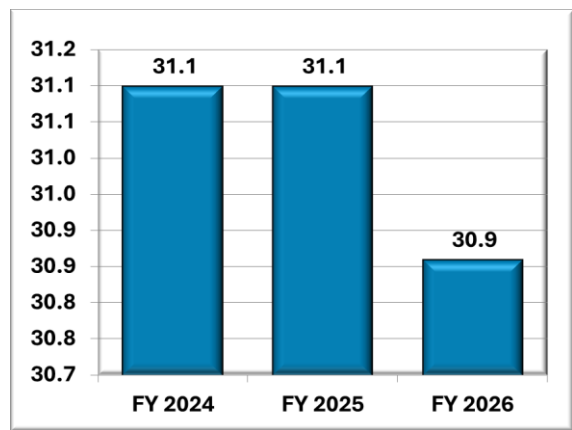
Salaries & Wages	3,034,297	3,355,230	3,355,230	3,463,463	108,234	3.2%	-
Employee Benefits	1,641,094	1,764,995	1,764,995	1,936,113	171,118	9.7%	-
Services & Supplies	487,878	548,872	544,872	485,132	(63,740)	-11.6%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		5,163,269	5,669,096	5,665,096	5,884,708	215,612	3.8%

Carry-forward Funding	(9,235)	47,459	47,459	-	(47,459)	-100.0%	-
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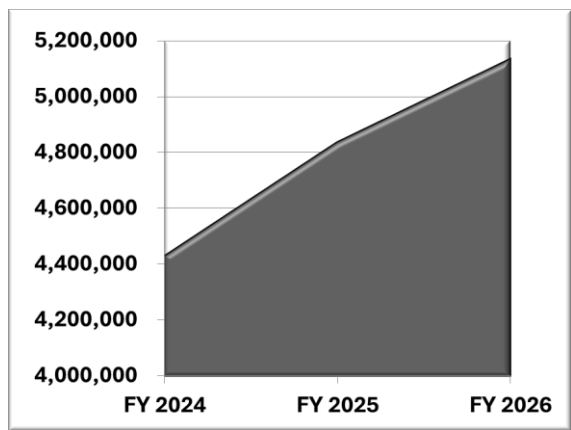
Net General Fund Cost		4,431,454	4,837,088	4,837,088	5,135,708	298,621	6.2%
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FTE Summary		31.1	31.1	31.1	30.9	-0.8%	
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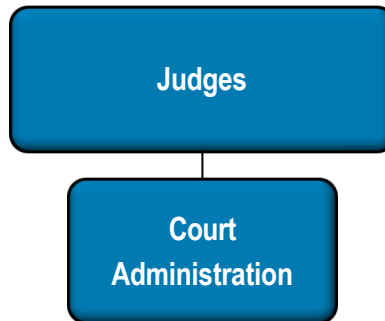
Staffing Trend



Net General Fund Cost



JUSTICE COURT - WADSWORTH



Mission: It is the mission of Justice Courts to promote and preserve the rule of law and protection of property rights by providing a fair, independent, and impartial forum for the peaceful resolution of legal conflicts according to the law. Further, it is the mission of Justice Courts to provide judicial services in such a manner as to: 1) promote access to justice; 2) adjudicate cases in an expeditious and timely manner; 3) utilize public resources efficiently and effectively such that it demonstrates accountability and engenders public trust and confidence; and 4) promote an understanding of the Courts as a vital component of the tripartite system of government, independent of and co-equal to the Legislative and Executive branches.

Description: Wadsworth Justice Court is statutorily limited in jurisdiction, with authority to conduct felony preliminary hearings and to hear and decide small claims, civil (including jury trials), landlord/tenant disputes, and traffic and misdemeanor offenses. In addition, the Court determines probable cause for purposes of detention; sets bail, administers oaths, issues writs, summons, warrants and protective orders; and performs all clerical work in connection with the maintenance of Court records.

Statutory Authority: NRS 4 – Justice Courts

Website: https://nvcourts.gov/find_a_court/justice_courts

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Increase Judges' 5.0% Base Salary - \$7,678
- Increase Judges' 1.625% COLA - \$2,616

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	424,677	515,176	515,176	429,997	(85,178)	-16.5%
Total		424,677	515,176	515,176	429,997	(85,178)	-16.5%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	6,467	6,500	6,500	6,500	-	-	-
Fines and Forfeitures	283,794	181,150	181,150	181,150	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	21,782	-	-	-	-	-	-
Total General Fund		312,044	187,650	187,650	187,650	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	14,888	14,900	14,900	14,900	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		14,888	14,900	14,900	14,900	-	-

Total Sources		326,932	202,550	202,550	202,550	-	-
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Uses

Salaries & Wages	263,359	282,950	282,950	271,949	(11,000)	-3.9%
Employee Benefits	135,391	132,428	132,428	127,694	(4,734)	-3.6%
Services & Supplies	25,927	99,797	99,797	30,354	(69,443)	-69.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	424,677	515,176	515,176	429,997	(85,178)	-16.5%

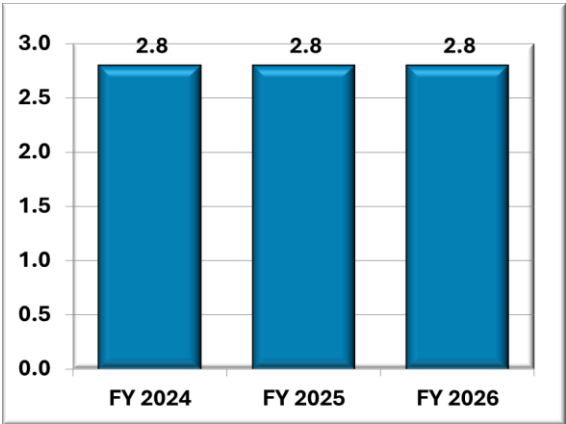
Carry-forward Funding	(10,194)	69,144	69,144	-	(69,144)	-100.0%
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Net General Fund Cost		107,939	243,481	243,481	227,447	(16,034)	-6.6%
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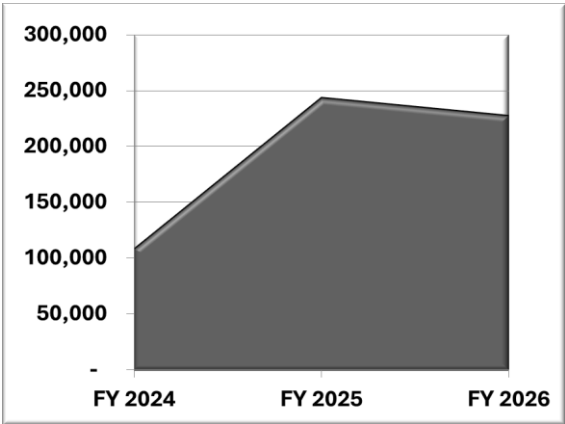
FTE Summary		2.8	2.8	2.8	2.8	-	-
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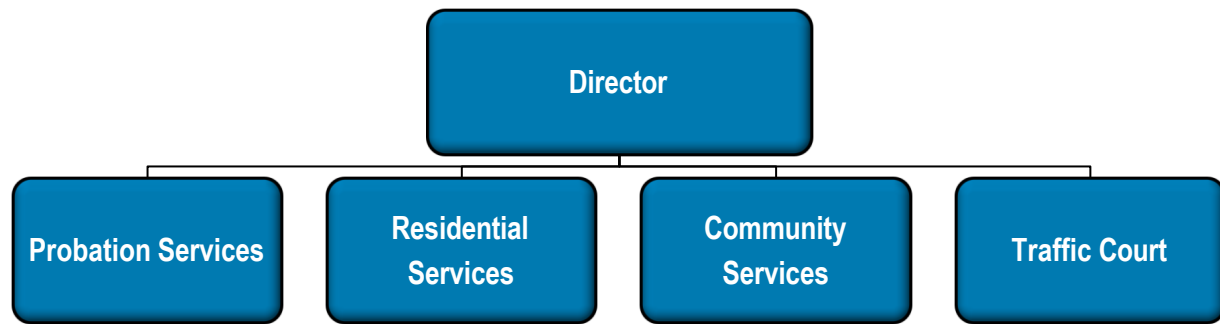
Staffing Trend



Net General Fund Cost



JUVENILE SERVICES SECOND JUDICIAL DISTRICT COURT



Mission: The mission of Juvenile Services is to promote community safety and positive youth development by providing a continuum of interventions to justice involved youth and their families.

Description: The Second Judicial District Court Juvenile Services Department (herein after “Juvenile Services”) provides probation supervision, community services programs and detention services to youth referred for delinquent and status offenses. Juvenile Services facilitates referrals to various departmental and community based programmatic and therapeutic services for youth, as well as their families to support recovery. These interventions serve to guide youth under the jurisdiction of the Department toward becoming law-abiding, healthy, and productive members of the community, as well as to protect the community. Juvenile Services operates through four divisions:

- *The Administrative Division*, lead by the executive team, is responsible for the planning and guidance which supports the operations of the Washoe County Department of Juvenile Services.
- *The Probation Services Division* investigates, assesses, and provides community supervision for juvenile offenders including behavioral health and specialized offender supervision. Recommendations for services and sanctions are submitted to the Juvenile Court and corresponding individualized case plans are developed by probation officers. A Juvenile Probation Officer serves as a Traffic Master to oversee juvenile traffic hearings, providing accountability and traffic safety education to juveniles that commit traffic violations.
- *The Detention Division* operates and manages Wittenberg Hall, the secure detention facility in Washoe County, which provides temporary secure holding for youth who have committed a delinquent offense.
- *The Community Services Unit* provides alternative sentencing and programming opportunities to assist juveniles in accepting responsibility for their actions,

avoiding further offenses and making victims whole.

It is the goal of Juvenile Services to provide high-quality supervision and intervention to youth referred to this agency by law enforcement personnel, some of whom may be detained in Wittenberg Hall. All referrals are managed with available budgetary resources.

We strive to maintain the safety and security of the facility and community we serve by utilizing a variety of available resources. These resources include the General Fund (GF), grant funding, and Medicaid - Targeted Case Management (TCM) funds. These resources have been, and continue to be, used to maintain the building, ensuring it remains in a state of good repair:

- Strengthened emergency preparedness by implementing a series of facility-wide safety and security upgrades designed to protect lives during critical incidents.
- Replaced two aging, 20-year-old water heaters with high-capacity, energy-efficient units to ensure uninterrupted access to hot water throughout the building.
- Resolved long-standing water drainage problems and fully resurfaced the employee parking lot, improving safety and accessibility.
- Modernized building access controls with a comprehensive upgrade to the keycard entry system, enhancing security and efficiency.
- Improved digital work environments by replacing outdated monitors for management and supporting staff with modern, high-resolution displays.
- Upgraded training room furniture and technology to replace aged equipment and modernize display capabilities.
- Replaced kitchen equipment to maintain safety standards.

By efficiently utilizing these funds, we can continue to provide a safe and secure environment for the youth in our care, as well as for our staff and the broader community.

Statutory

Authority: NRS Chapter 62 – Juvenile Justice

Website: <https://www.washoecounty.gov/juvenilesvs/>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 FTE Juvenile Detention Specialist I/II to Senior Juvenile Support Specialist - (\$11,216)
Permanent Offset in Pooled Positions
- Increase of 2.0 FTE Mental Health Counselors in the General Fund from the Other Restricted



Fund (SLFRF COVID Recovery) - \$274,752

Offset by a one-time \$6 Million transfer of ARPA interest to the General Fund.

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	127-1	2,966,307	3,381,307	3,258,419	3,717,726	336,420	9.9%
Probation Services	127-2	5,534,732	6,118,150	5,890,247	6,551,454	433,304	7.1%
Juvenile Grants	127-3	1,497,840	4,892,547	4,724,706	1,080,000	(3,812,547)	-77.9%
Early Intervention Services	127-4	1,695,394	1,759,803	1,686,035	1,754,016	(5,787)	-0.3%
Wittenberg Hall	127-5	7,492,618	8,638,428	8,254,940	8,979,125	340,696	3.9%
Total		19,186,892	24,790,236	23,814,347	22,082,321	(2,707,915)	-10.9%

SOURCES AND USES

Sources

General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	6,212	27,000	27,000	27,000	-	-	-
Fines and Forfeitures	176,877	179,500	179,500	179,500	-	-	-
Miscellaneous	28,034	29,450	29,450	29,450	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		211,123	235,950	235,950	235,950	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	447,755	717,724	711,174	80,000	(637,724)	-88.9%	-
Charges for Services	1,348,801	913,213	913,213	1,000,000	86,787	9.5%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		1,796,555	1,630,937	1,624,387	1,080,000	(550,937)	-33.8%

Total Sources

		2,007,678	1,866,887	1,860,337	1,315,950	(550,937)	-29.5%
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Uses

Salaries & Wages	10,314,734	11,804,889	11,304,894	12,321,690	516,801	4.4%	-
Employee Benefits	6,361,907	7,078,633	6,770,581	7,750,407	671,774	9.5%	-
Services & Supplies	2,510,252	4,406,714	4,400,164	2,010,224	(2,396,490)	-54.4%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	1,500,000	1,338,709	-	(1,500,000)	-100.0%	-
Total Uses		19,186,892	24,790,236	23,814,347	22,082,321	(2,707,915)	-10.9%

Carry-forward Funding

	(298,021)	3,279,328	3,118,037	-	(3,279,328)	-100.0%	-
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Net General Fund Cost

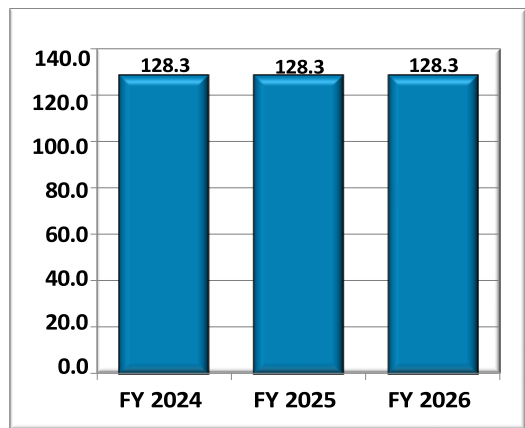
		17,477,235	19,644,020	18,835,973	20,766,371	1,122,350	5.7%
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FTE Summary

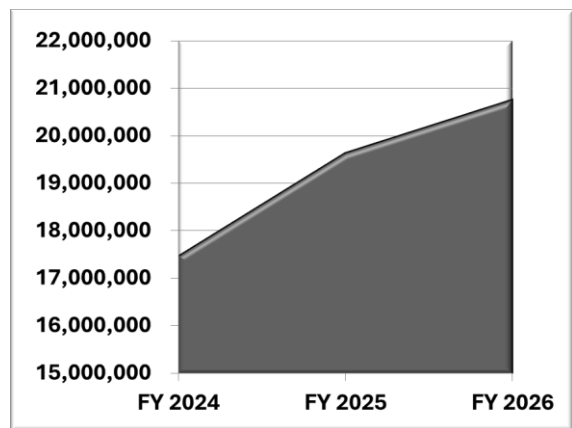
		128.3	128.3	128.3	128.3	-	-
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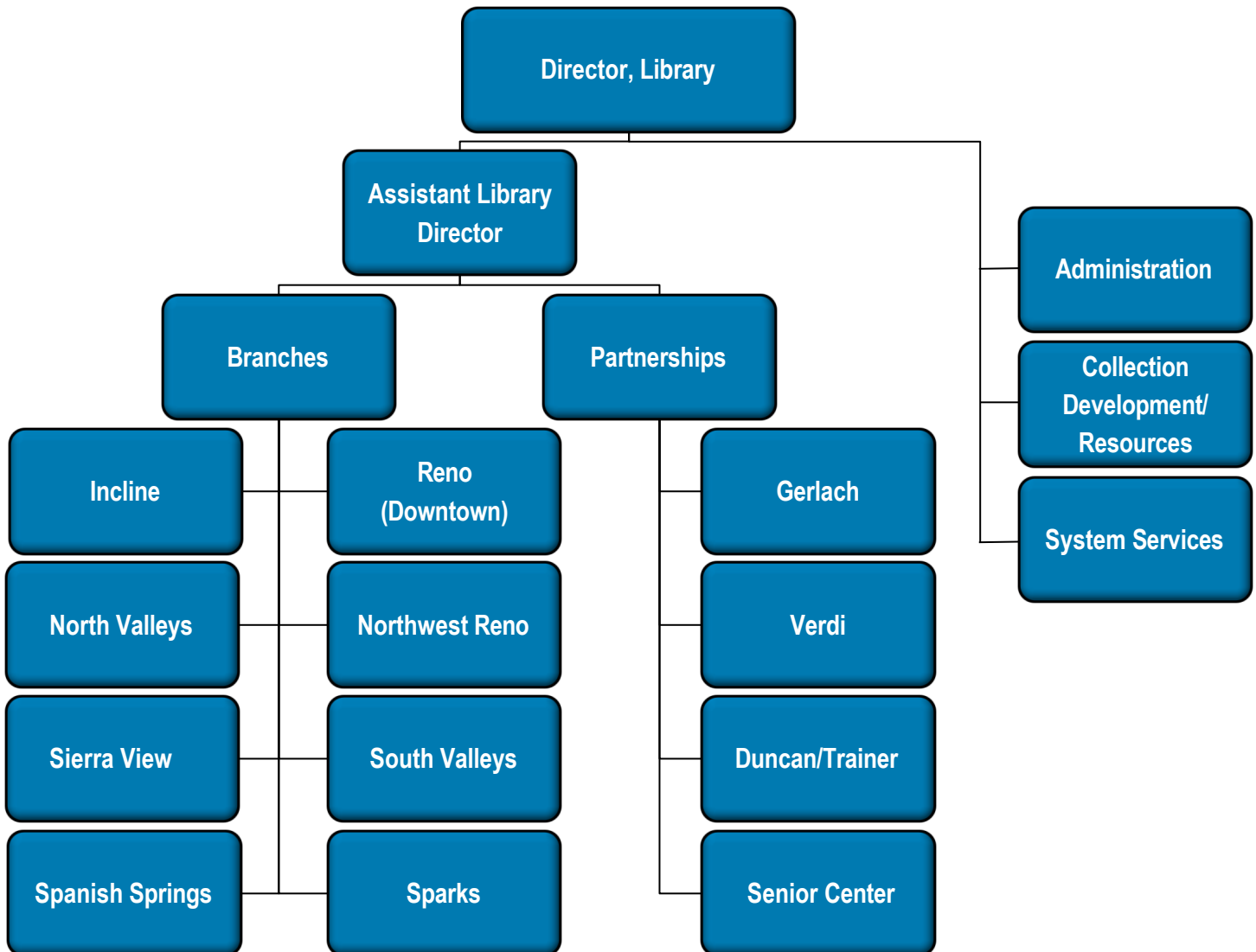
Staffing Trend



Net General Fund Cost



LIBRARY



Mission: The mission of the Washoe County Library is to connect people with information, ideas, and experiences to support an enriched and engaged community, one person at a time.

Description: The Washoe County Library System serves all of Northern Nevada through its 12 locations, including the Senior Center Library and Partnership Libraries at three Washoe County schools. Library staff provides: programming for children, youth and adults; library materials in a variety of print, audio-visual and digital formats; free public internet computers; community rooms and other meeting spaces; outreach to schools and community organizations; reference services-in-person, by telephone and via Internet; periodicals; and special collections.

Accomplishments:

- Children's Book Check-out increased by 20% in the past year.

- Bookmobile services are activated and serve rural, senior, and underserved communities, making over 20 monthly stops.
- Library Book circulation is fully COVID-19 recovered, exceeding book checkout rates by 18% from before the pandemic.
- Hosted the Smithsonian Institute Exhibition The Bias Inside Us
- Completed High-Speed Fiber Internet to the Gerlach Library

Statutory

Authority: NRS Chapter 379 – Public Libraries

Website: <https://washoecountylibrary.us>

Additional**Goals/Performance**

Information: https://washoecountylibrary.us/about/reopening_plan.php

Strategic

Objective: Vulnerable Populations, Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Collection/Materials - \$1,360,000 (reflected in the Centralized Culture & Recreation cost center until the BCC approves movement to the Library General Fund Department budget). The offset of this increase is from the reallocation of \$0.02 of ad valorem from the Library Expansion Fund Tax, which expired June 30, 2025, to the General Fund Operating Tax.

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	130-1	11,670,169	12,684,044	12,612,740	13,014,168	330,125	2.6%
Grants	130-5	175,559	103,157	67,120	-	(103,157)	-100.0%
Total		11,845,728	12,787,201	12,679,860	13,014,168	226,968	1.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	6,739	10,000	10,000	10,000	10,000	-	-
Miscellaneous	30,981	41,950	41,950	41,950	41,950	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		37,720	51,950	51,950	51,950	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	175,559	103,157	67,120	-	(103,157)	-100.0%	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		175,559	103,157	67,120	-	(103,157)	-100.0%

Total Sources		213,279	155,107	119,070	51,950	(103,157)	-66.5%
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Uses

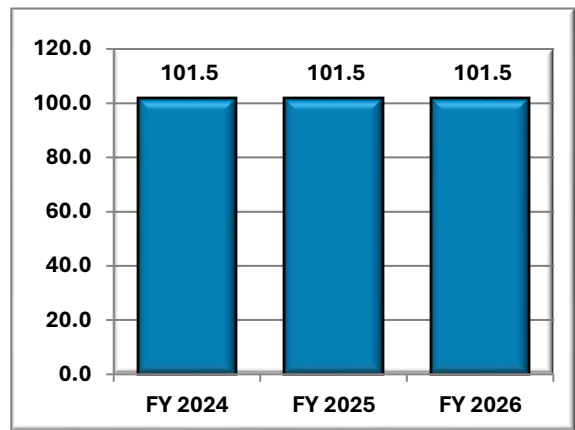
Salaries & Wages	6,933,327	7,528,905	7,536,619	7,736,496	207,591	2.8%	-
Employee Benefits	3,728,790	4,060,709	3,981,691	4,283,776	223,067	5.5%	-
Services & Supplies	1,113,014	1,197,587	1,161,550	993,896	(203,691)	-17.0%	-
Capital Outlay	70,598	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	11,845,728	12,787,201	12,679,860	13,014,168	226,968	1.8%	

Carry-forward Funding	-	-	-	-	-	-	-
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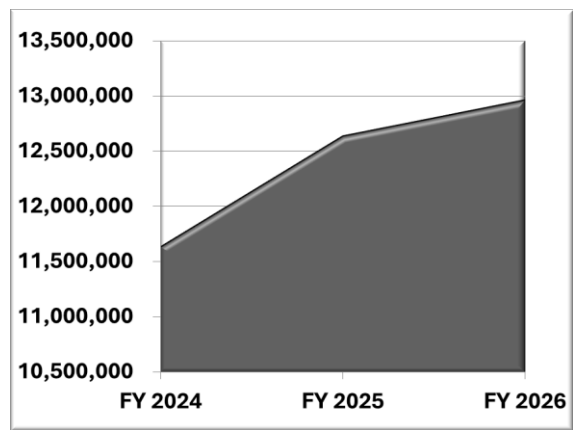
Net General Fund Cost		11,632,449	12,632,094	12,560,790	12,962,218	330,125	2.6%
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FTE Summary		101.5	101.5	101.5	101.5		
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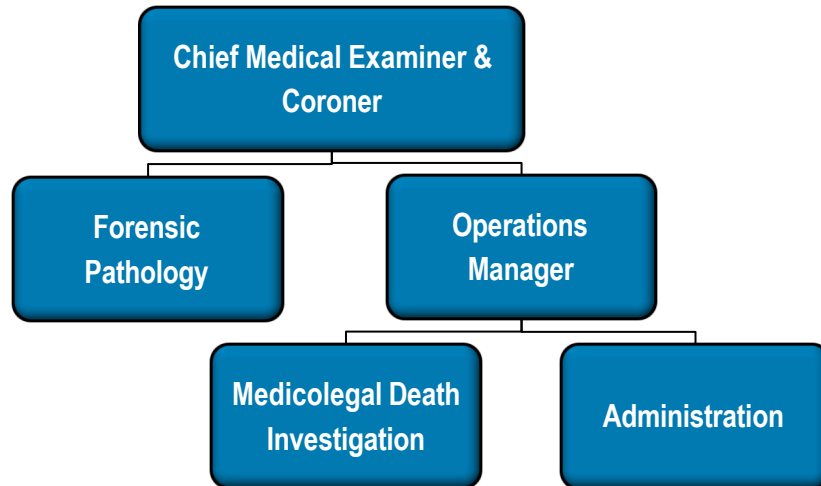
Staffing Trend



Net General Fund Cost



MEDICAL EXAMINER



Mission: The mission of the Medical Examiner's Office is to investigate unexpected and unexplained deaths in order to identify and report on the cause and manner of death. We use sound scientific techniques, integrity and compassion to serve persons impacted by these deaths.

Description: The Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death. State and County laws mandate that certain categories of sudden death be reported to and investigated by this office. All suspicious and many apparent natural death scenes in Washoe County are attended and evaluated by trained Medicolegal Death Investigators employed by the Medical Examiner's Office. Most of these deaths are ultimately determined to be due to natural causes, but as many as 40 % of reported cases are found to be due to accidents, homicidal trauma and suicides. Of the deaths reported to and falling within the office's jurisdiction, approximately 30 % will require autopsy or medical examination. Medical doctors specializing in forensic pathology, conduct these autopsy and medical examinations. Responsibilities of the office include:

- Determining the cause and manner of death for reported cases
- Preparing and signing death certificates in all cases of unnatural and in many cases of natural death
- Conducting investigations of death scenes
- Identifying, collecting and processing evidence in order to ensure scientific integrity and usefulness
- Recognizing unsuspected homicidal violence

- Recognizing and reporting communicable and dangerous diseases, poisonings, and consumer product safety concerns
- Positively identifying the dead
- Notifying the decedent's next of kin and providing proper assistance to grieving families
- Ensuring integrity of the personal property of decedents
- Providing expert legal testimony in criminal and civil matters
- Preparing for and responding to mass disasters
- Assisting in providing for burial of indigent citizens in accordance with local and state laws

The Washoe County Medical Examiner also provides full postmortem examination services and assistance with death investigations to 18 other counties within Nevada and California.

Statutory

Authority: NRS 259 – Coroners, Washoe County Code 35 – Medical Examiner

Website: www.washoecounty.gov/coroner/

**Additional
Goals/Performance**

Information: www.washoecounty.gov/coroner/reports.php

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Medical Examiner	153-0	6,387,722	8,490,528	7,671,434	7,074,767	(1,415,762)	-16.7%
Total		6,387,722	8,490,528	7,671,434	7,074,767	(1,415,762)	-16.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,591,067	1,859,343	1,859,343	1,859,343	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	1,800	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		1,592,867	1,859,343	1,859,343	1,859,343	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	194,127	1,202,545	383,451	146,060	(1,056,485)	-87.9%	-
Charges for Services	115,577	125,000	125,000	125,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	17,196	1,700	1,700	1,700	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		326,900	1,329,245	510,151	272,760	(1,056,485)	-79.5%

Total Sources		1,919,767	3,188,588	2,369,494	2,132,103	(1,056,485)	-33.1%
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Uses

Salaries & Wages	3,872,775	4,443,810	4,142,786	4,126,673	(317,138)	-7.1%	-
Employee Benefits	1,555,934	1,822,429	1,714,844	1,824,868	2,438	0.1%	-
Services & Supplies	959,014	2,224,289	1,813,805	1,123,226	(1,101,062)	-49.5%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		6,387,722	8,490,528	7,671,434	7,074,767	(1,415,762)	-16.7%

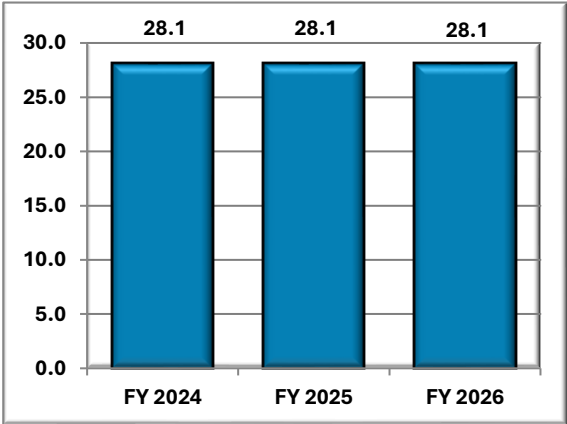
Carry-forward Funding	(122,400)	549,230	549,230	-	(549,230)	-100.0%	-
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Net General Fund Cost		4,590,356	4,752,711	4,752,711	4,942,664	189,953	4.0%
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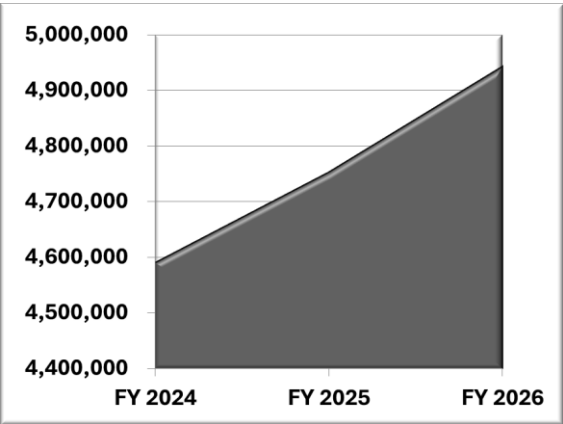
FTE Summary		28.1	28.1	28.1	28.1	-0.1%	
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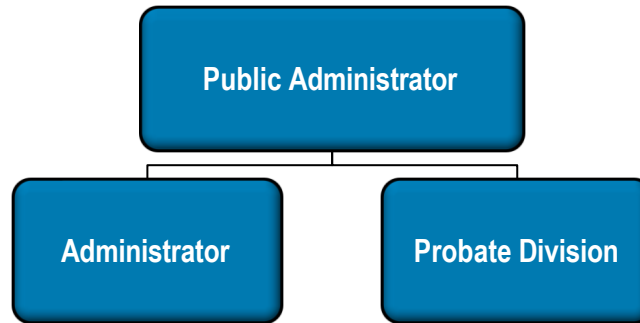
Staffing Trend



Net General Fund Cost



PUBLIC ADMINISTRATOR



Mission: The mission of the Washoe County Public Administrator is to safeguard the assets and administer the estates of decedents with no heirs, decedents whose heirs relinquish that duty, or decedents who designate the Public Administrator as the personal representative for their estate.

Description: The Public Administrator secures the property of decedents and seeks out heirs or personal representatives who can assume responsibility for the disposition of decedents' estates. The Public Administrator will retain that responsibility when: there are no known heirs; the named personal representative of a will fails to act; no personal representative or administrator has been appointed and the estate is being wasted, uncared for, or lost; the will names the Public Administrator as personal representative; or an heir or heirs, wishes to have the Public Administrator administer the estate for them. The Medical Examiner relies on the assistance of the Public Administrator for extensive heir research when they have investigated a death and cannot immediately locate relatives of the decedent; or the District Court requests the assistance of the Public Administrator to help in the administration of some estates.

Statutory Authority: NRS Chapter 253 – Public Administrators and Guardians

Website: www.washoecounty.gov/pubadmin

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Public Administrator	159-0	1,514,734	1,679,198	1,679,198	1,728,640	49,443	2.9%
Total		1,514,734	1,679,198	1,679,198	1,728,640	49,443	2.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	224,903	230,000	230,000	230,000	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		224,903	230,000	230,000	230,000	-	-

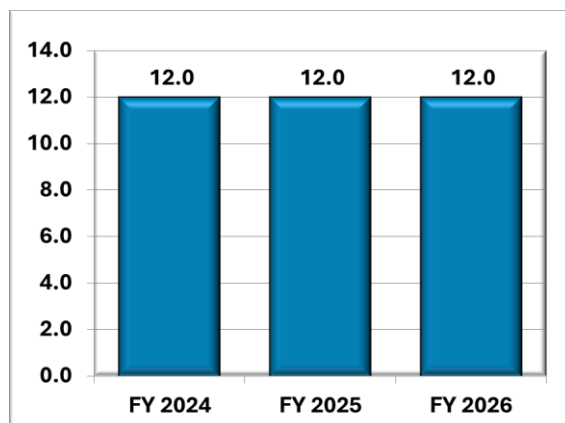
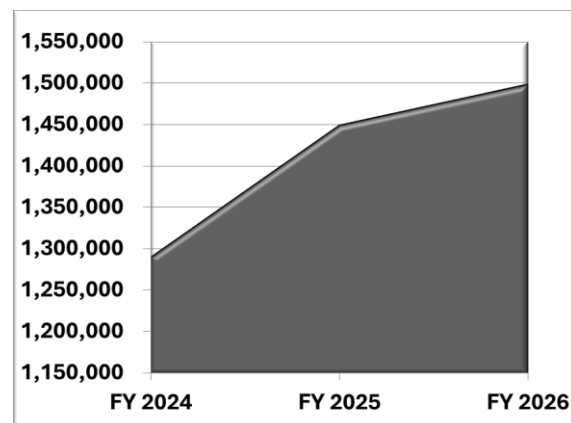
Uses

Salaries & Wages	916,544	1,020,700	1,020,700	1,035,835	15,135	1.5%	
Employee Benefits	536,308	570,528	570,528	607,225	36,697	6.4%	
Services & Supplies	61,882	87,970	87,970	85,581	(2,389)	-2.7%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		1,514,734	1,679,198	1,679,198	1,728,640	49,443	2.9%

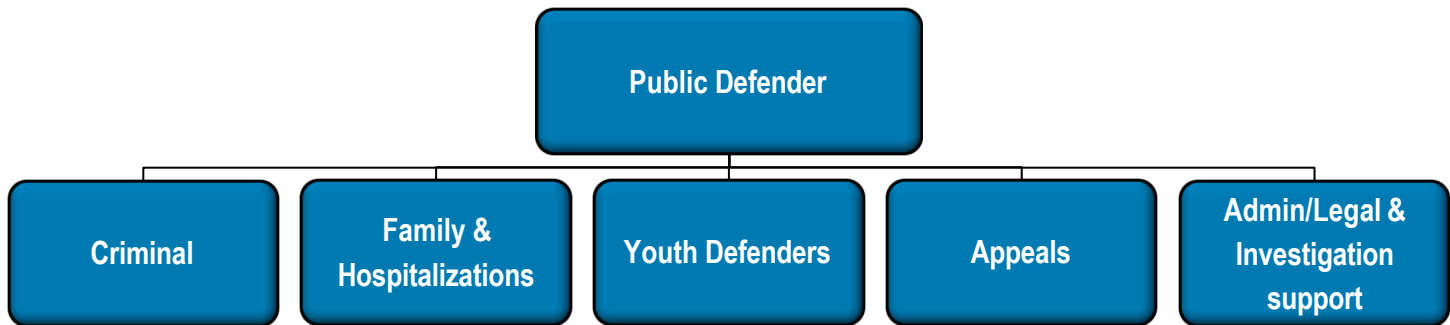
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		1,289,831	1,449,198	1,449,198	1,498,640	49,443	3.4%
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FTE Summary		12.0	12.0	12.0	12.0		-
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Staffing Trend**Net General Fund Cost**

PUBLIC DEFENDER



Mission: The mission of the Washoe County Public Defender's Office is to protect and defend the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

Description: The Office of the Public Defender is appointed by the courts to represent individuals who are charged with felonies, gross misdemeanors, and misdemeanors during all stages of the criminal process, including first appearance bail hearings, trials, specialty courts in the justice courts, probation and parole revocation hearings, and appeals. We represent youth alleged to have committed delinquent acts." (The legislature removed the protection order defense obligation). Our Family Division represents parents whose children have been removed by the State as well as individuals who are involuntarily hospitalized because they may pose a danger to themselves or others. The Public Defender's Office is committed to providing an effective voice for vulnerable populations, protecting the rights of individuals for the benefit of all, and providing holistic representation to reduce recidivism and promote a strong and safe community.

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: <https://www.washoecounty.gov/defender>

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Increase of 3.0 FTE Deputy Public Defenders, 1.0 FTE Investigator, and 1.0 FTE Legal Assistant in the General Fund from Other Restricted Fund (SLFRF/ARPA) - \$819,726
Offset by a one-time \$6 Million transfer of ARPA interest to the General Fund. Net zero change to departmental and total County FTEs.

- Reclassification 1.0 FTE Investigator II to Chief Investigator - \$14,957
Pending permanent offset
- Reclassification 1.0 FTE Office Specialist to Paralegal - \$38,006
Pending permanent offset
- Increase Pooled Positions - \$2,000
- Increase Standby Pay - \$19,500

Non-Personnel

- Increase Software Maintenance (Karpel) - \$10,000
- Increase Software Subscription - (Axon Justice Premier) - \$44,537
- Increase Interpreters - \$20,515
- Increase Books & Subscriptions (Westlaw) - \$23,498
Offset in Conflict Counsel

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Public Defender	124-0	13,694,686	15,155,237	14,859,689	16,764,165	1,608,929	10.6%
Total		13,694,686	15,155,237	14,859,689	16,764,165	1,608,929	10.6%

SOURCES AND USES

Sources

General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	181,391	173,000	173,000	173,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		181,391	173,000	173,000	173,000	-	-

Uses

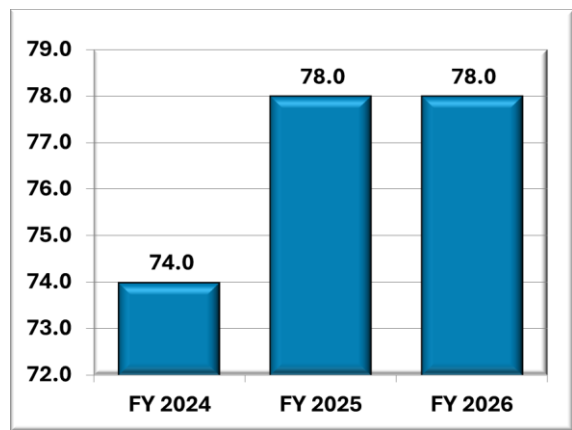
Salaries & Wages	8,680,415	9,665,583	9,523,996	10,542,633	877,050	9.1%	-
Employee Benefits	4,300,355	4,791,361	4,637,399	5,434,540	643,179	13.4%	-
Services & Supplies	713,916	698,293	698,293	786,993	88,700	12.7%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		13,694,686	15,155,237	14,859,689	16,764,165	1,608,929	10.6%

Carry-forward Funding	-	-	-	-	-	-	-
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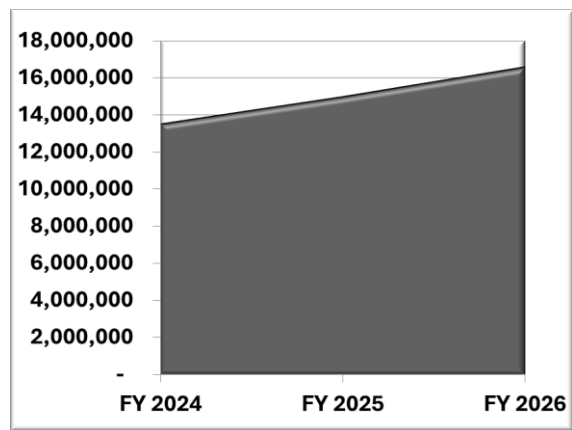
Net General Fund Cost		13,513,294	14,982,237	14,686,689	16,591,165	1,608,929	10.7%
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FTE Summary		74.0	78.0	78.0	78.0	-	-
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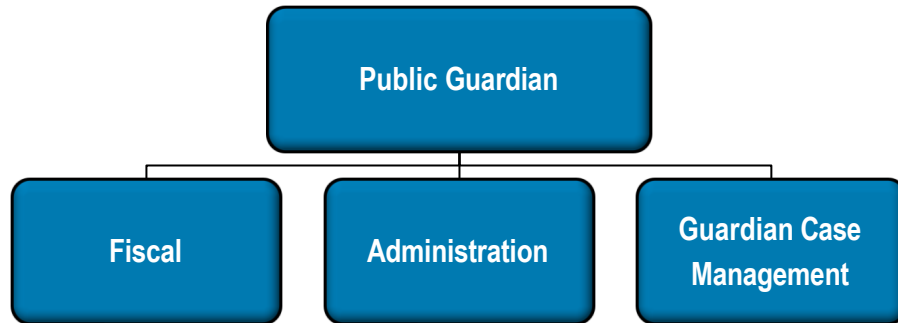
Staffing Trend



Net General Fund Cost



PUBLIC GUARDIAN



Mission: The mission of the Washoe County Public Guardian's Office is to serve as guardian, by court appointment, for vulnerable individuals who are unable to manage their personal and financial affairs, by coordinating provision of services, providing informed consents on their behalf, and protecting, preserving, and managing their assets.

Description: Providing professional, efficient guardianship services which fulfill mandated legal responsibilities; including the protection of assets, the enhancement of protected persons' quality of life; and educating the community on available less restrictive alternatives.

The Public Guardian's Office follows the National Guardianship Association Standards and Ethics (<https://www.guardianship.org/standards>) and pursues Certification for all Case Managers (<https://guardianshipcert.org>)

Values:

- Civil rights of our citizens
- Protection and promotion of the well-being of individuals served
- Teamwork
- Aspiring to meet Standards and Ethics of Professional guardians

Statutory

Authority: NRS 159 – Guardianships; NRS 253 – Public Guardians

Website: <https://www.washoecounty.gov/guardian/>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 FTE Account Clerk to Office Specialist - \$8,767
Permanent Offset in Services & Supplies

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Public Guardian	157-0	2,962,278	3,088,440	2,947,226	3,058,545	(29,896)	-1.0%
Total		2,962,278	3,088,440	2,947,226	3,058,545	(29,896)	-1.0%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	333,855	150,000	150,000	150,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		333,855	150,000	150,000	150,000	-	-

Uses

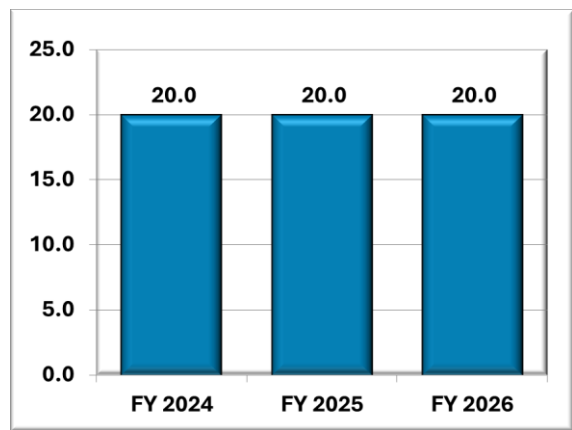
Salaries & Wages	1,848,761	1,918,594	1,822,850	1,870,187	(48,407)	-2.5%
Employee Benefits	1,010,315	1,033,213	987,744	1,052,591	19,378	1.9%
Services & Supplies	103,201	136,633	136,633	135,766	(866)	-0.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,962,278	3,088,440	2,947,226	3,058,545	(29,896)	-1.0%

Carry-forward Funding	-	-	-	-	-	-	-
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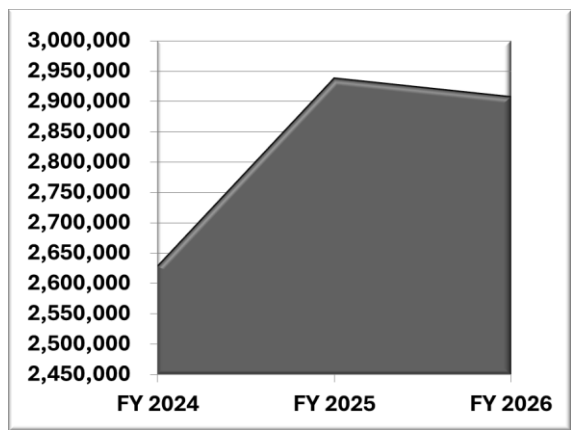
Net General Fund Cost	2,628,422	2,938,440	2,797,226	2,908,545	(29,896)	-1.0%
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FTE Summary	20.0	20.0	20.0	20.0	-
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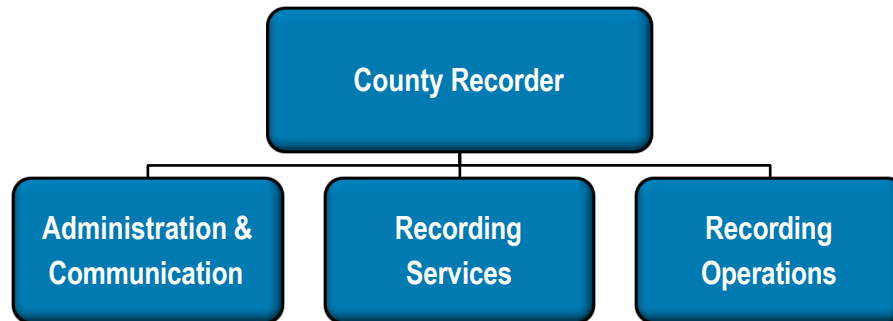
Staffing Trend



Net General Fund Cost



RECORDER



Mission: The mission of the Washoe County Recorder is to record, permanently preserve, and provide convenient access to public records; with transparency, superior quality and efficient customer service.

Description: The Recorder's Office is responsible for recording, permanently preserving, and providing convenient access to public records. These official records include documents pertaining to real property rights, marriages, property maps, mining documents and any other documents that are required by law to be recorded. Public access is provided for viewing records and copies are made available upon request. The Recorder's Office collects recording fees and real property transfer tax as prescribed by Nevada Revised Statutes.

Statutory Authority: NRS 247 – County Recorders

Website: <https://www.washoecounty.gov/recorder>

Strategic Objective: Innovative Services

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	111100	515,517	555,058	548,159	538,023	(17,035)	-3.1%
Real Estate	111200	1,672,426	1,925,226	1,790,331	1,931,518	6,292	0.3%
Marriage & Copy Center	111300	11,024	29,014	29,014	24,471	(4,543)	-15.7%
Maps	111400	290,315	336,191	287,371	345,415	9,224	2.7%
Tech Fund	IN20014	289,892	4,128,350	4,128,350	452,087	(3,676,263)	-89.0%
Total		2,779,173	6,973,840	6,783,225	3,291,515	(3,682,325)	-52.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	2,105,313	2,103,600	2,103,600	2,103,600	-	-	-
Fines and Forfeitures	167,099	183,000	183,000	183,000	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund	2,272,412	2,286,600	2,286,600	2,286,600	-	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	329,355	402,000	402,000	417,087	15,087	3.8%	
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	118,411	35,000	35,000	35,000	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	447,766	437,000	437,000	452,087	15,087	3.5%	

Total Sources	2,720,178	2,723,600	2,723,600	2,738,687	15,087	0.6%	
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Uses

Salaries & Wages	1,614,060	1,799,882	1,683,394	1,787,626	(12,256)	-0.7%	
Employee Benefits	924,610	1,017,886	943,758	1,051,230	33,344	3.3%	
Services & Supplies	225,594	4,156,072	4,156,072	452,659	(3,703,413)	-89.1%	
Capital Outlay	14,909	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	2,779,173	6,973,840	6,783,225	3,291,515	(3,682,325)	-52.8%	

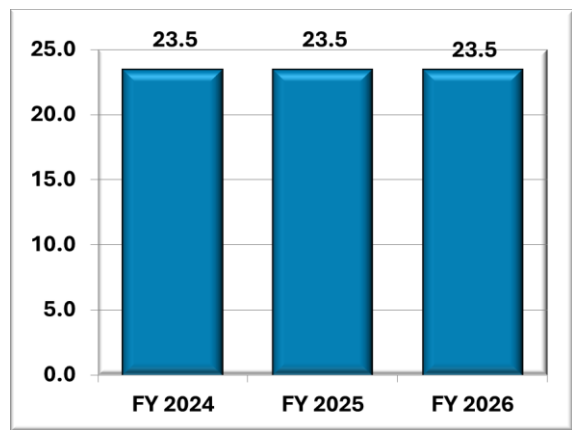
Carry-forward Funding	(157,875)	3,691,349	3,691,349	-	(3,691,349)	-100.0%	
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Net General Fund Cost	216,870	558,890	368,275	552,828	(6,063)	-1.1%	
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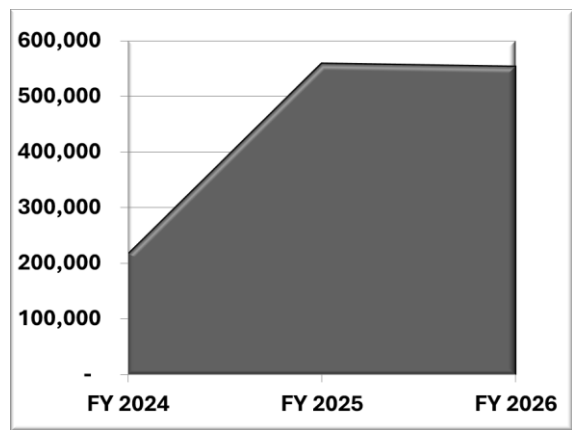
FTE Summary	23.5	23.5	23.5	23.5			-
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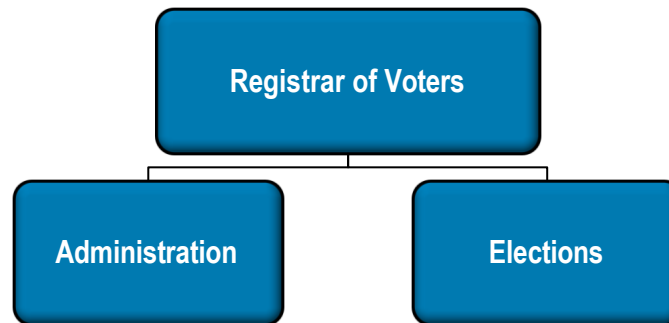
Staffing Trend



Net General Fund Cost



REGISTRAR OF VOTERS



Mission: The mission of the Washoe County Registrar of Voters Department is to ensure that each citizen of Washoe County who is eligible to register and vote is able to do so; that Washoe County's Elections are operated with the utmost integrity, transparency and accountability; and that the department is known for excellence in customer service and the administration of elections.

Description: The Registrar of Voters (ROV) administers all primary, general and special elections in the County according to State and Federal law. These elections are conducted in a fair, open and impartial manner. The Registrar is also responsible for overseeing the county's voter registration process, which is designed to ensure that all those who are qualified and want to vote are eligible to do so. Many processes are in place to assist with maintaining clean and accurate voter registration records. The Registrar is responsible for the administration of candidate filing for most local jurisdiction candidates and serves as the office of filing for initiative and referendum petitions; verifying signatures on these petitions and other statewide circulated petitions to confirm the eligibility of signees in order to determine if a petition has a sufficient number of valid signatures to qualify for placement on a ballot. The department also verifies Independent Candidate Petitions as well as petitions to recall public officials.

The Registrar is responsible for election preparations, ballot design, vote tabulation, election results reporting, early voting and Election Day polling site management and absent ballot processing. The Registrar is the custodian of all election-related records and materials and is responsible, in coordination with the GIS Office, for the definition, generation and maintenance of the county's political (districts and precincts) mapping. The Registrar of Voters maintains a professional environment in which all staff members strive to provide excellent service to candidates, political parties, local political jurisdictions, the media, researchers and the general public.

**Statutory
Authority:**

Federal Voting Rights Act ('64), Minority Language Provisions of the Voting Rights Act ('73), National Voter Registration Act ('93), Help America Voter Act ('02); Uniformed and Overseas Citizens Absentee Voting Act ('10) (UOCAVA); 52 U.S.C.

§ 10101-21145 Voting and Elections; NRS Chapters 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295.

Website: <https://www.washoecounty.gov/voters>

**Additional
Goals/Performance**

Information: <https://www.nvsos.gov/sos/elections>

Strategic

Objective: Innovative Services

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	112-1	2,186,391	2,253,938	2,105,571	2,376,735	122,797	5.4%
Elections	112-2	4,574,721	4,372,707	4,042,214	2,781,975	(1,590,733)	-36.4%
Total		6,761,112	6,626,645	6,147,785	5,158,710	(1,467,935)	-22.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental						-	-
Charges for Services	87,552	40,440	40,440	40,440		-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	184,435	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		271,986	40,440	40,440	40,440	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	1,034,000	568,377	207,144	-	(568,377)	-100.0%	-
Charges for Services	-	350,000	350,000	-	(350,000)	-100.0%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		1,034,000	918,377	557,144	-	(918,377)	-100.0%

Total Sources		1,305,987	958,817	597,584	40,440	(918,377)	-95.8%
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Uses

Salaries & Wages	1,968,221	2,423,375	2,340,783	1,821,596	(601,779)	-24.8%	
Employee Benefits	603,359	761,922	726,887	824,353	62,431	8.2%	
Services & Supplies	3,524,728	3,116,749	2,755,515	2,467,760	(648,988)	-20.8%	
Capital Outlay	634,524	324,600	324,600	45,000	(279,600)	-86.1%	
Other Financing Uses	30,281	-	-	-	-	-	-
Total Uses		6,761,112	6,626,645	6,147,785	5,158,710	(1,467,935)	-22.2%

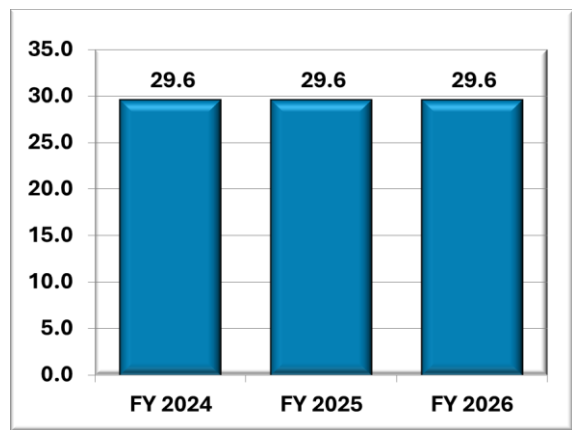
Carry-forward Funding	43,000	-	-	-	-	-	-
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Net General Fund Cost		5,412,126	5,667,828	5,550,202	5,118,270	(549,558)	-9.7%
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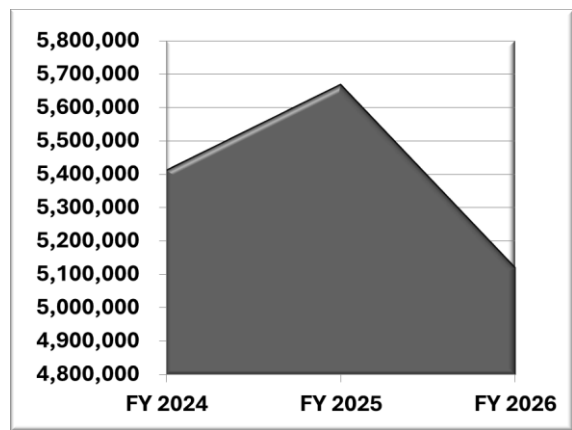
FTE Summary		29.6	29.6	29.6	29.6		-
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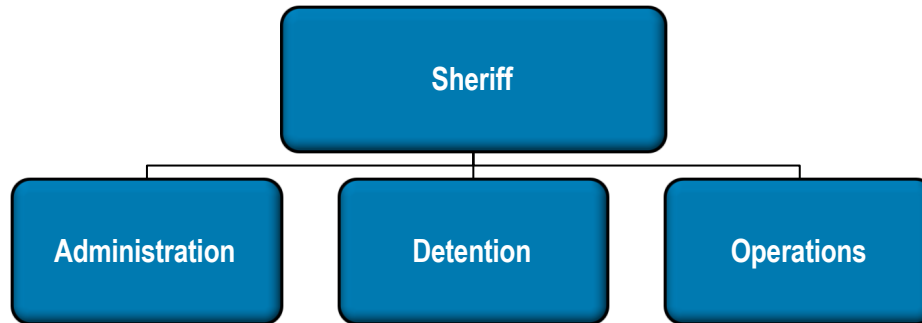
Staffing Trend



Net General Fund Cost



SHERIFF



Mission: The Mission of the Washoe County Sheriff's Office is dedication to preserving a safe and secure community with professionalism, respect, integrity, and the highest commitment to equality.

Description: The Washoe County Sheriff's Office (WCSO) provides primary law enforcement services in the unincorporated area of the county including but not limited to the only Detention Center for adult offenders in Washoe County, a Forensic Science Lab serving 13 counties, Search and Rescue Unit, Regional Aviation Enforcement Unit, Consolidated Extradition Unit, and a Communications (dispatch) Center. These services are utilized by other law enforcement agencies in the region through contract arrangements with the WCSO. In addition the WCSO oversees operations of the Regional Public Safety Training Center Fund. Mission, description and performance measures for these funds follow the information for the Sheriff's operations.

For budget purposes, the WCSO is organized into three bureaus.

The Administration Bureau administers universal functions that support the agency as a whole, oversees operation of administrative functions serving the citizens of Washoe County and operates a Forensic Science Lab serving 13 Nevada counties.

Units in the Administration Bureau include: • Payroll/Personnel • General Fleet Services • Budget Management • Community Engagement Office • Citizen Corps • Office of Professional Integrity (OPI) • Backgrounds • Civil • Forensic Science Lab, Forensic Toxicology, and Lab DUI • Records • Training • Research and Development • Computer Technology • Field Services • General Services • Dispatch – 911 Emergency Call Taking.

The Detention Bureau manages all functions, services and activities pertaining to the housing of pre-trial adult detainees and misdemeanants booked into the facility from over thirty local, state and federal law enforcement agencies serving the Washoe County region. The Detention facility has a total of 16 housing units and a medical unit; the average daily population is 1,114 inmates (931 males, 183

females). Three of the 16 housing units are utilized for mental health; over half of the inmate population has ongoing mental health needs with an additional 28% that are severely mentally ill, needing regular support. In 2024, in partnership with the State of Nevada, a jail-based competency unit within the Washoe County Detention Facility was started. This unit strives to address the growing need for mental health services and prepare inmates for restoration to competency. In 2024, the Washoe County Detention Facility achieved the National Commission on Correctional Health Care (NCCHC) Pinnacle Recognition – the highest honor in correctional health care – for having attained NCCHC accreditation in three separate areas: health services, mental health, and opioid treatment. The WCSO is only the third agency in the country to receive Pinnacle recognition.

Units in the Detention Bureau include: • Detention Services Unit (DSU) • Booking • Central/Court Control • Detention Administration and Housing • Inmate Management • Court Transportation • Courthouse Security • Courtroom Bailiffs • Detention Services • Supply Room • Detention General Services

The Operations Bureau enforces state and local laws and responds to Part I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous collaborative regional efforts along with the Reno and Sparks Police Departments to benefit the safety and security of our community. These regional units consist of the Human Exploitation and Recovery Operations (HERO), Internet Crimes against Children (ICAC) Task Force, the Northern Nevada Regional Intelligence Center (NNRIC), the Regional Gang Unit (RGU), Northern Nevada Drug Task Force (NNDTF), the Northern Nevada Interdiction Task Force (NNITF) / K-9, Drug Enforcement Administration, and the Sex Offender Notification Unit in partnership with the US Marshals which provides fugitive extraditions and sex offender registry verification. Our Regional Aviation Enforcement (RAVEN) provides air support during patrol, search and rescue and fire arial attack.

Units in the Operations Bureau include: • Patrol • Investigations • Extraditions and Flight Operations • Special Tactical Units • Intelligence • Fusion • Cyber Crimes • VIP Events • S.W.A.T • Homelessness Outreach • Illegal dumping • Abandoned Vehicles

**Statutory
Authority:**

NRS Chapter 248 Sheriffs; NRS Chapter 239C Homeland Security; NRS Chapter 211 Local; Facilities for Detention; NRS Chapter 176 Judgment and Execution; NRS 484 Traffic Laws

Website: <https://www.washoesheriff.com>

**Additional
Goals/Performance**

Information: <https://www.WashoeSheriff.com/SOSO>



Strategic**Objective:** Vulnerable Populations, Innovative Services**FY 2026 Budget Enhancements/Changes****Personnel**

- Reclassification 2.0 FTE Crime Analyst II to Intelligence Analyst - \$54,459
Permanent Offset in Payments to Other Agencies - (\$54,459)

Non-Personnel

- Increase Medical Exam (ARC contract) - \$162,643
- Increase Medical Services (Naphcare contract) - \$4,896,489
- Increase Software Maintenance (Porter Lee-BEAST contract) - \$9,100
- Increase Dept Insurance Deductible - \$12,000
- Increase Excess Insurance & Bond Premium - \$17,523
- Increase Equipment Services Motor Pool (ESD charges ADA van) - \$34,098
- Increase Equipment noncapital (Axon contract) - \$899,813
- Increase Equipment noncapital (PC Refresh not covered by TS & replace Windows 10 devices) One time - \$131,450
- Increase Transfer to CAD & RMS (WC CAP portion) - \$32,520
- Increase Federal Incarceration Revenue - \$1,700,000
- Increase Services to Other Agencies Revenue (Crime Lab) - \$981,175
- Decrease Toxicology Fee Revenue (Crime Lab) - (\$69,343)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Sheriff Administration	150-1	13,101,995	15,452,223	14,822,326	15,340,481	(111,741)	-0.7%
Grants Division	150-2	6,635,088	27,821,649	25,564,538	8,710,274	(19,111,375)	-68.7%
Sheriff Admin Operations	150-4	12,640,510	12,984,846	12,794,685	12,044,282	(940,564)	-7.2%
Detective Division	150-6	13,170,860	14,815,070	14,455,490	14,807,443	(7,627)	-0.1%
Patrol Division	150-8	36,529,526	39,874,143	40,724,822	41,069,711	1,195,568	3.0%
Detention Division	150-9	79,610,910	90,271,140	90,399,391	92,541,597	2,270,457	2.5%
Total		161,688,888	201,219,071	198,761,253	184,513,789	(16,705,282)	-8.3%

SOURCES AND USES**Sources**General Fund

Taxes	16,254,285	17,457,946	17,457,946	18,707,624	1,249,678	7.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	3,099,169	3,348,000	3,348,000	5,048,000	1,700,000	50.8%
Charges for Services	5,500,298	5,697,332	6,609,164	6,609,164	911,832	16.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	1,070,879	1,554,825	1,554,825	1,554,825	-	-
Other Financial Sources	132,253	159,168	159,168	172,054	12,885	8.1%
Total General Fund	26,056,884	28,217,271	29,129,103	32,091,667	3,874,395	13.7%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	3,289,548	12,436,063	10,191,541	3,325,808	(9,110,255)	-73.3%
Charges for Services	112,152	90,000	90,000	90,000	-	-
Fines and Forfeitures	303,499	396,532	396,532	480,290	83,758	21.1%
Miscellaneous	3,049,482	10,633,339	10,627,039	3,302,433	(7,330,905)	-68.9%
Other Financial Sources	5,986	10,000	10,000	-	(10,000)	-100.0%
Total Other Restricted Funds	6,760,668	23,565,933	21,315,111	7,198,531	(16,367,402)	-69.5%

Total Sources	32,817,551	51,783,205	50,444,215	39,290,198	(12,493,006)	-24.1%
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Uses

Salaries & Wages	82,914,629	91,491,984	92,328,493	89,778,466	(1,713,518)	-1.9%
Employee Benefits	51,761,957	58,842,784	59,270,257	63,523,004	4,680,220	8.0%
Services & Supplies	25,897,718	48,835,761	46,022,250	31,179,800	(17,655,961)	-36.2%
Capital Outlay	1,114,584	1,389,834	1,140,253	-	(1,389,834)	-100.0%
Other Financing Uses	-	658,709	-	32,520	(626,189)	-95.1%
Total Uses	161,688,888	201,219,071	198,761,253	184,513,789	(16,705,282)	-8.3%

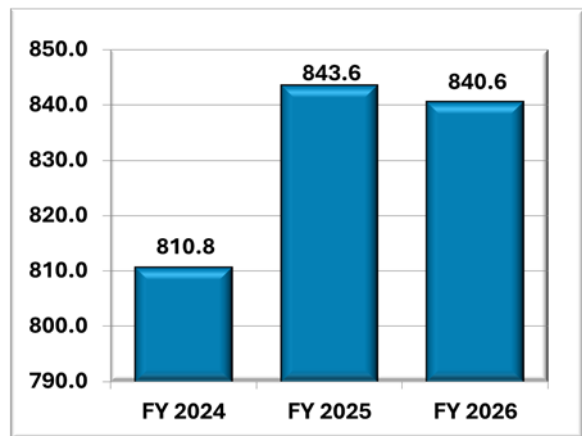
Carry-forward Funding	(170,541)	3,855,637	3,849,348	-	(3,855,637)	-100.0%
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Net General Fund Cost	129,041,878	145,580,230	144,467,690	145,223,591	(356,639)	-0.2%
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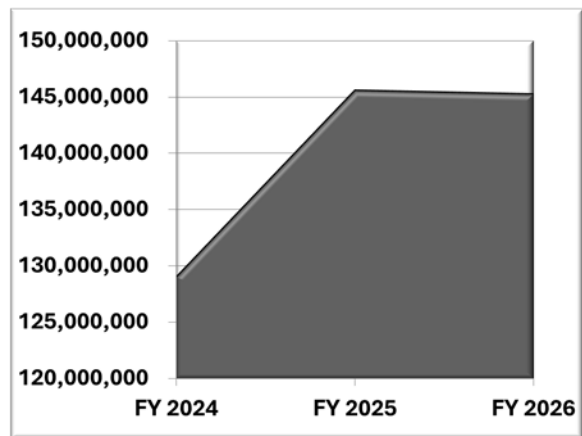
FTE Summary	810.8	843.6	843.6	840.6	-0.4%
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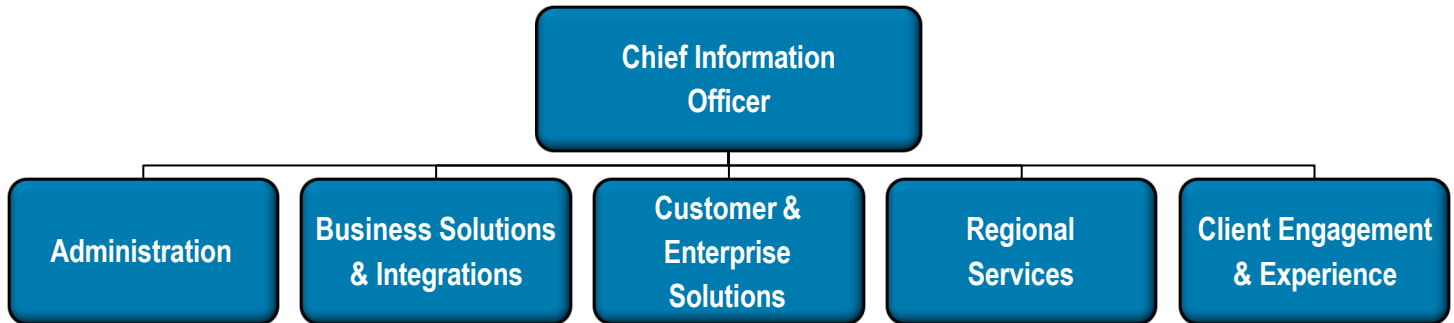
Staffing Trend



Net General Fund Cost



TECHNOLOGY SERVICES



Mission: The mission of the Technology Services (TS) Department is to provide the highest quality and the most cost-effective systems and services to Washoe County stakeholders. Our team of technology professionals, in partnership with departments, regional agencies, and the community, is dedicated to actively leading, supporting and advancing innovative and reliable technology solutions.

Description: TS supports the County's business applications, imaging and records functions, servers, network (cabled and wireless), email, security (cyber and physical), personal computers, telephones, radios, printers, and other technology hardware and software through its four divisions:

- The *Administrative Division* provides TS Department planning, strategy, oversight and financial management, project Management, as well as all personnel support.
- The *Business Solutions & Integration Division* provides day-to-day support and maintenance of software to operating departments and provides project coordination, packaged application support, business analysis, process automation, development, and continuous improvement services to assist departments with existing and new applications.
- The *Customer & Enterprise Solutions Division* (CES) provides support of personal computers, mobile devices, printers, and other computer peripherals. It operates the Helpdesk which provides technical support over the phone and dispatches field technicians as needed. CES also administers the PC Refresh Program which helps ensure technology does not become obsolete. CES operates and maintains the County's internet and intranet, email, and telephones. It also provides physical and cybersecurity, database, server, data storage and network administration, and assists departments with existing and new infrastructure technology.
- The *Regional Services (RS) Division* focuses on critical regional services and partnerships with other entities. It provides geographic information in digital and

hardcopy format through the development of an enterprise spatial database and the support of all GIS centric solutions. Regional Services also includes the Washoe County Regional Communication System (WCRCS) which provides effective and reliable radio communications for routine intra-agency operations as well as inter-agency communications throughout the region during mutual aid and disaster operations. The radio shop supports the terminal/end user equipment offering support not only to internal users but regional partners making up the communication system. Regional Services also offers support for the regional E911 system and Basemap Committee for coordinating regional GIS support. In addition, Regional Services administers and coordinates the County's record retentions and imaging functions.

- *Client Engagement & Experience Division* (CEE) oversees technology projects and work of IT liaison(s) in each department. It understands business processes throughout the County and provides technology guidance to ensure maximum ROI and effective coordination between departments IT liaisons and Technology Services resources.

Statutory

Authority: NRS 293 Elections; NRS 244A.7643 through 244A Counties: Financing of Public Improvements; Federal Communications Commission's WT Docket No. 02-55

Website: www.washoecounty.gov/technology/

Additional

Goals/Performance

Information: https://www.washoecounty.gov/technology/files/plans/WCTS_Plan_Summary.pdf

Strategic

Objective: Innovative Services

Non-General Fund Technology Services Funds are:

<u>Fund</u>	<u>Fund Type</u>
Computer Aided Dispatch/ Records Management System Fund	Special Revenue Fund
Enhanced 911 Fund	Special Revenue Fund
Regional Communications Fund	Special Revenue Fund
Regional Permits System Operating Fund	Special Revenue Fund

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Software Maintenance Contracts & Subscriptions - \$429,141
- Increase Contribution to Washoe County Regional Communication System - \$14,685
- Increase PC Refresh Program - \$479,353

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Tech Services Operations	108-1	17,963,270	20,059,329	19,734,099	21,465,196	1,405,866	7.0%
GIS Basemap	108-7	72,180	228,020	228,020	96,000	(132,020)	-57.9%
Tech Services Infrastructure	108-8	1,840,864	2,517,047	2,517,047	2,826,494	309,448	12.3%
Total		19,876,314	22,804,396	22,479,166	24,387,690	1,583,294	6.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	34,780	36,000	36,000	36,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	22,135	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		56,915	36,000	36,000	36,000	-	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	83,920	96,000	96,000	96,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		83,920	96,000	96,000	96,000	-	-

Total Sources		140,835	132,000	132,000	132,000	-	-
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Uses

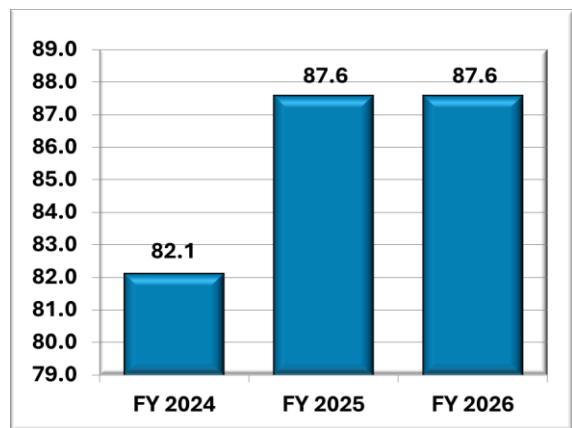
Salaries & Wages	7,525,572	8,486,259	8,312,779	8,704,307	218,048	2.6%	
Employee Benefits	3,990,918	4,516,851	4,365,102	4,779,277	262,425	5.8%	
Services & Supplies	8,349,866	9,801,285	9,801,285	10,904,106	1,102,820	11.3%	
Capital Outlay	9,957	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	19,876,314	22,804,396	22,479,166	24,387,690	1,583,294	6.9%	

Carry-forward Funding	(11,740)	132,020	132,020	-	(132,020)	-100.0%	
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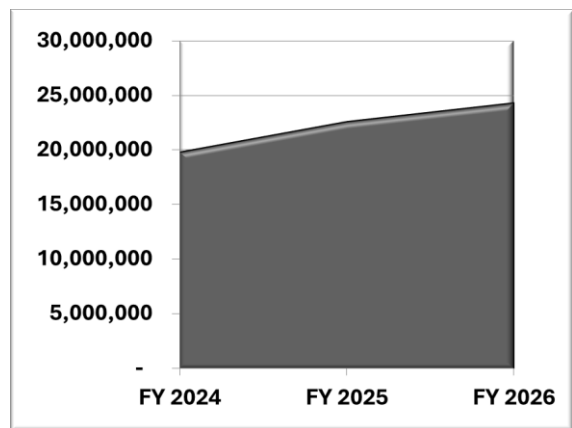
Net General Fund Cost		19,747,219	22,540,376	22,215,146	24,255,690	1,715,314	7.6%
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FTE Summary		82.13	87.60	87.6	87.60	-	
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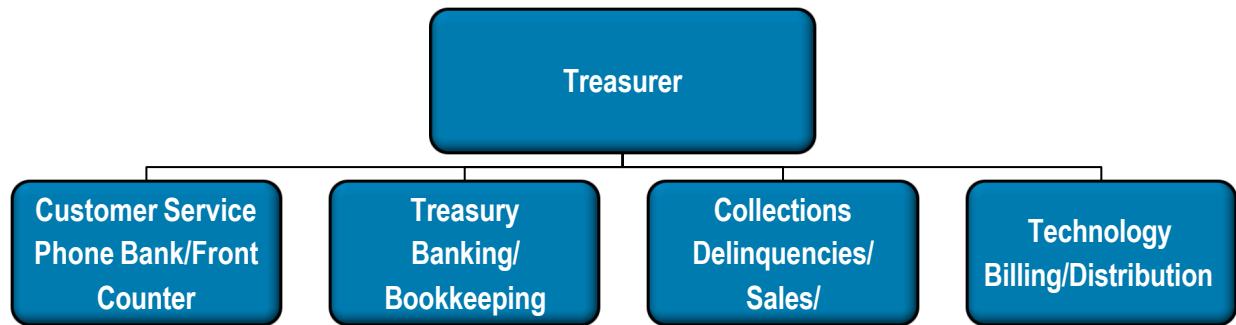
Staffing Trend



Net General Fund Cost



TREASURER



Mission: The mission of the Treasurer's Office: to provide excellent customer service as we collect, invest and distribute revenues that fund vital local government services.

Description: As Ex-Officio Tax Receiver, the Treasurer bills, collects and apportions real and personal property taxes on behalf of all the taxing agencies within Washoe County. The Department's Customer Service, Collections and Treasury teams work in concert to receive, disburse and invest all County revenue in the most efficient manner possible while complying with appropriate Nevada Revised Statutes, the Washoe County Investment Policy and generally accepted accounting standards. The Treasurer is an elected County official and serves a four-year term of office. The Treasurer is designated the County Investment Officer by the Board of County Commissioners and as such is also responsible for establishing proper banking and investment agreements.

Statutory

Authority: NRS 249 County Treasurers; NRS 361 Property Tax; NRS 355 Public Investments

Website: <https://www.washoecounty.gov/treas/>

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Investment Management Services - \$144,297

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Treasurer	113-0	3,108,475	3,390,479	3,251,909	3,520,487	130,008	3.8%
Total		3,108,475	3,390,479	3,251,909	3,520,487	130,008	3.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,368,008	2,478,000	3,110,000	3,110,000	632,000	25.5%
Fines and Forfeitures	3,199,959	2,900,000	2,700,000	2,700,000	(200,000)	-6.9%
Miscellaneous	12,286,217	1,620,000	10,020,000	7,020,000	5,400,000	333.3%
Other Financial Sources	54,000	54,000	54,000	54,000	-	-
Total Sources	18,908,184	7,052,000	15,884,000	12,884,000	5,832,000	82.7%

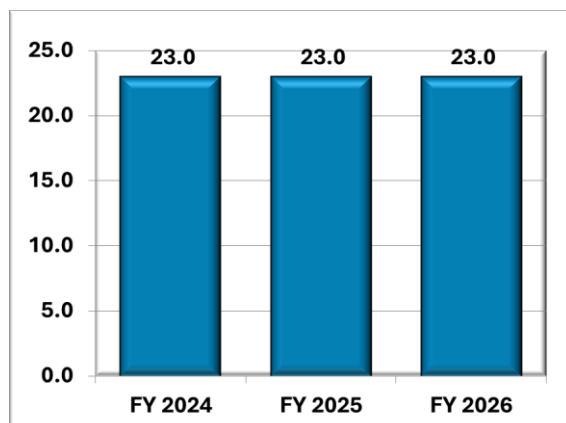
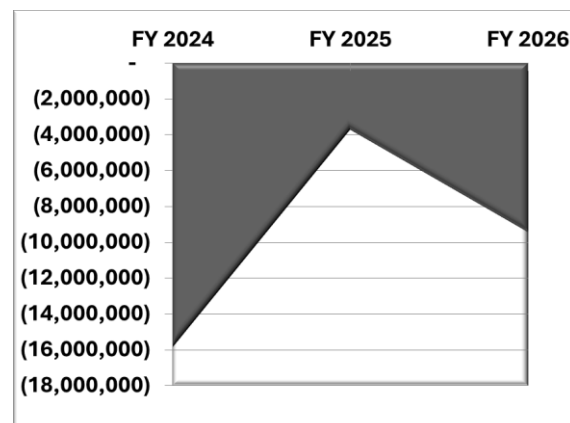
Uses

Salaries & Wages	1,509,121	1,717,353	1,637,899	1,753,229	35,876	2.1%
Employee Benefits	866,632	988,599	929,483	1,052,375	63,776	6.5%
Services & Supplies	732,723	684,527	684,527	714,883	30,356	4.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,108,475	3,390,479	3,251,909	3,520,487	130,008	3.8%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	(15,799,709)	(3,661,521)	(12,632,091)	(9,363,513)	(5,701,992)	155.7%
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FTE Summary	23.0	23.0	23.0	23.0	-
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Staffing Trend**Net General Fund Cost**

SPECIAL REVENUE FUNDS

Description: Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 17 special revenue funds. Miscellaneous general grants, administrative assessments collected by the courts, May Center special revenues, and funds for Cooperative Extension are accounted for in the Other Restricted Special Revenue Fund.

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY2026 Budgeted Expenditures	FY2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	3,199,158	1,307,858	-	4,230,150	-	276,867
Child Protective Services Fund	8,869,452	65,573,266	12,585,763	77,895,532	-	9,132,949
Computer Aided Dispatch/Records Management System	20,452	374,286	32,520	83,987	323,271	20,000
Enhanced 911 Fund	4,477,520	7,298,203	-	8,284,450	-	3,491,273
Health Fund	14,056,284	19,426,555	10,516,856	35,420,928	193,208	8,385,558
Homelessness Fund	23,953,822	3,720,654	36,235,010	42,328,987	-	21,580,500
Indigent Tax Levy Fund	15,273,241	23,746,860	25,187,074	21,254,301	30,005,070	12,947,804
Library Expansion Fund	4,009,910	-	-	4,009,910	-	-
Marijuana Establishments Fund	1,090,894	1,300,000	-	113,000	1,187,000	1,090,894
Other Restricted Revenue Fund	14,151,837	6,863,651	-	4,742,302	8,720,362	7,552,824
Regional Animal Services Fund	7,232,069	7,916,017	-	8,829,472	-	6,318,614
Regional Communications System Fund	2,054,452	6,424,983	27,372	2,278,761	4,668,581	1,559,465
Regional Permits System Operating Fund	725,933	968,208	193,208	1,565,648	-	321,701
Regional Public Safety Training Center Fund	906,192	1,036,738	-	1,758,088	-	184,842
Roads Fund	2,444,613	12,662,380	9,037,592	20,463,470	-	3,681,115
Senior Services Fund	6,049,847	3,432,619	3,921,689	8,207,058	-	5,197,097
Truckee River Flood Management Fund	2,708,006	15,431,112	-	12,948,062	2,483,050	2,708,006
Total	108,024,523	177,483,390	97,737,084	254,414,105	47,580,542	81,250,350

**Other Restricted Revenue Fund information above represents all financial activity including items reflecting in General Fund department pages. Above information may not match figures presented on page 282 which only represents four components of the Other Restricted Revenue Fund.*



**CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Central Truckee Meadows Remediation District (CTMRD) is to prevent, protect, and mitigate groundwater contamination by tetrachloroethene (PCE) for the benefit of water users and property owners. PCE is a man-made chemical solvent that has been determined to be harmful to human health.

Description: Groundwater is an essential component in meeting public water needs in Washoe County. Groundwater is used to meet peak water demands in the Reno/Sparks area during summer months and can be the major source of water when Truckee River water is limited or unavailable. Historical practices (when PCE was unregulated) resulted in large areas of PCE contaminated groundwater along the traditional commercial/industrial corridors in Reno and Sparks. The CTMRD program provides local oversight for addressing that contamination and serves as an alternative to a federal superfund listing (and eliminates the potential for economic blight that typically accompanies such a listing).

The CTMRD program's mission is accomplished through:

- Ensuring the delivery of safe drinking water by treating groundwater from impacted wells
- Managing eight PCE plumes to minimize the threat to other essential wells
- Managing PCE sources to prevent new plumes and to shorten the life of known plumes
- Coordinating actions of stakeholder agencies (Reno, Sparks, Nevada Division of Environmental Protection, Washoe County Health District, Truckee Meadows Water Authority)
- Providing education and outreach

**Statutory
Authority:**

NRS 540A.250-285 - Central Truckee Meadows Remediation District; Washoe County Code Chapter 40

Website:

https://www.washoecounty.gov/csd/engineering_capitalprojects/surface_and_ground_water/ctmrd/index.php

**Strategic
Objective:**

Economic Impacts

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Services and Supplies - \$1,176,695

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Clean Water Activities	266-1	393,629	912,293	386,250	1,791,000	878,707	96.3%
Source Management	266-2	134,289	598,351	279,975	481,490	(116,861)	-19.5%
GW Investigation & Modeling	266-3	408,504	391,153	270,159	670,425	279,272	71.4%
Implementation & Admin	266-4	603,941	712,424	327,084	40,286	(672,138)	-94.3%
Support Activities	266-5	834	-	-	-	-	-
Outreach	266-6	92,809	97,679	153,717	-	(97,679)	-100.0%
CTMRD General	C206000	450,696	1,293,862	1,077,973	1,246,949	(46,913)	-3.6%
Total		2,084,703	4,005,762	2,495,158	4,230,150	224,388	5.6%

SOURCES AND USES**Sources**

Beginning Fund Balance	5,083,351	4,422,305	4,422,305	3,199,158	(1,223,147)	-27.7%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,247,691	1,250,000	1,214,152	1,250,000	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	175,967	57,858	57,858	57,858	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	6,507,008	5,730,164	5,694,316	4,507,017	(1,223,147)	-21.3%

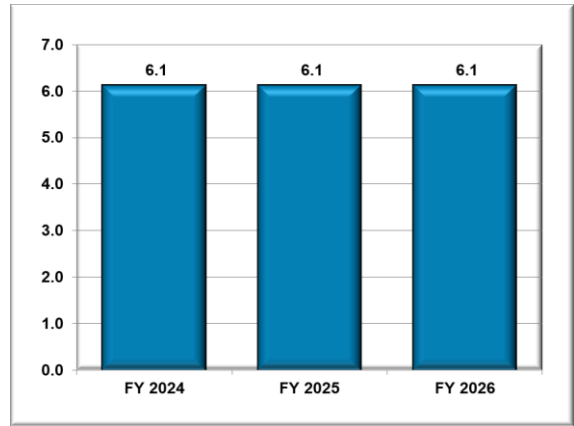
Uses

Salaries & Wages	505,569	715,825	623,115	728,449	12,623	1.8%
Employee Benefits	276,912	379,230	326,776	396,866	17,636	4.7%
Services & Supplies	1,302,222	2,910,706	1,545,267	3,104,835	194,129	6.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,084,703	4,005,762	2,495,158	4,230,150	224,388	5.6%

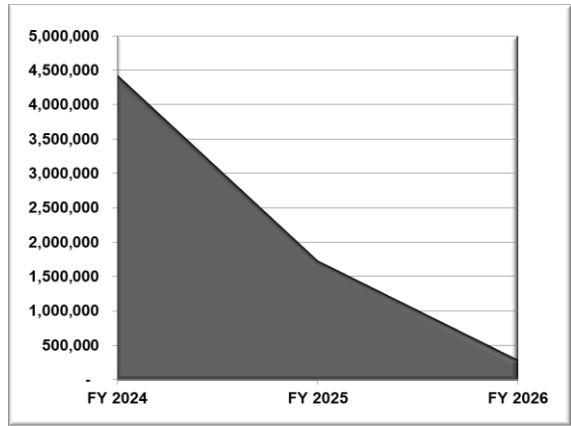
Ending Fund Balance	4,422,305	1,724,402	3,199,158	276,867	(1,447,535)	-83.9%
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FTE Summary	6.1	6.1	6.1	6.1		-
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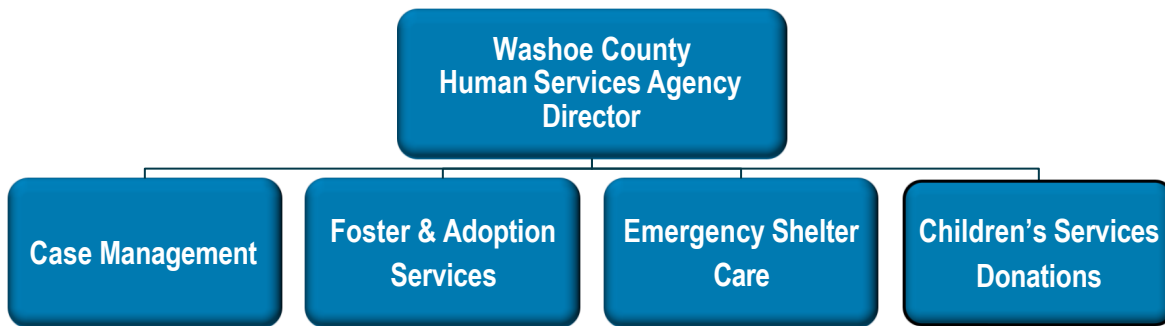
Staffing Trend



Budgeted Fund Balance



CHILD PROTECTIVE SERVICES FUND HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency is to assess the needs of children and families in our community and provide an array of services to promote independence safety and well-being.

Description: The Washoe County Human Services Agency's Children's Services Division provides services and supports to protect children and works diligently toward successful child and family engagement to ensure the safety of the child is met, families are strengthened and permanency is achieved. Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter for children, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family homes; provides child and family counseling and other clinical supportive services; and licenses foster care. The Foster Care Unit develops, recruits, licenses, trains and retains foster families to support the placement of children in custody. The Adoption Unit actively recruits and connects adoptive parents with available children and assists with the adoption process. The Independent Living Program assists teens aging out of foster care with supportive services and needs to transition toward independent living. The Division also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

Statutory Authority: NRS 432B Protection of Children From Abuse and Neglect; County Code Chapter 45 Public Welfare

Website: https://www.washoecounty.gov/hsa/childrens_services/child_protective_services/index.php

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 FTE Office Specialist to Account Clerk II - \$0
- Reclassification 1.0 FTE Human Services Case Worker III to Human Services Program Specialist - \$35,902
pending permanent offset
- Reallocation 1.0 FTE Division Director from Child Protective Services (CPS) Fund to General Fund - \$288,986
- Reallocation 1.0 FTE Human Services Supervisor from Homelessness Fund to CPS Fund - \$202,418
- Reallocation 1.0 FTE Eligibility Certification Specialist from Homelessness Fund to CPS Fund - \$132,374
- Reallocation 1.0 FTE Human Services Caseworker III from CPS Fund to Homelessness Fund - \$158,267
- Reallocation 1.0 FTE Office Supervisor from CPS Fund to Homelessness Fund - \$142,577
- Budgeted Salary/Benefit Savings - (\$1,530,460)

Non-Personnel

- Increase TCM Medicaid Management Revenue - \$544,642
- Increase TCM Medicaid Administration Revenue - \$363,787
- Increase Respite Revenue - \$213,430
- Increase CAT 16 Revenue - \$25,000
- Increase IV-E Kingap Revenue - \$64,000
- Decrease IV-E Adoption Maintenance Revenue - (\$2,100,308)
- Decrease Day Care Licensing Fees - (\$45,000)
- Decrease Undesignated Budget - (\$3,519,648)
- Decrease Placement Costs - (\$422,355)
- Decrease Other Expense - (\$330,146)
- Decrease Kingap Subsidy - (\$18,871)
- Decrease Foster Care Home - (\$118,477)
- Decrease Therapeutic Foster Care - (\$115,090)
- Decrease Professional Services - (\$483,700)
- Decrease Travel - (\$2,398)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Children's Services Case Mgt	228-1	15,629,633	20,329,860	20,921,349	22,159,168	1,829,308	9.0%
Child Care Services Division	228-2	1,948,758	(437,459)	18,126	2,286	439,745	-100.5%
Children's Services Residential	228-3	23,785,797	29,358,524	27,386,744	24,866,796	(4,491,728)	-15.3%
Children's Services Donations	228-4	292,631	563,797	517,825	-	(563,797)	-100.0%
Administrative Services	228-6	12,656,993	14,942,674	14,062,950	12,849,252	(2,093,422)	-14.0%
Child Welfare	228-7	16,036,150	18,790,454	17,794,884	16,847,709	(1,942,744)	-10.3%
Child Welfare Revenue	228-8	3,512,714	3,296,015	3,161,213	1,170,322	(2,125,693)	-64.5%
Total		73,862,675	86,843,865	83,863,091	77,895,532	(8,948,333)	-10.3%

SOURCES AND USES**Sources**

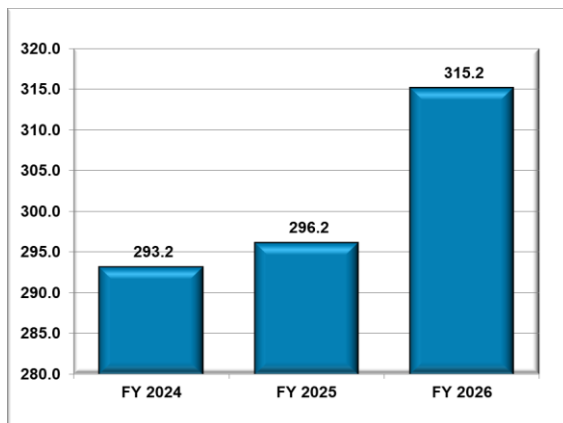
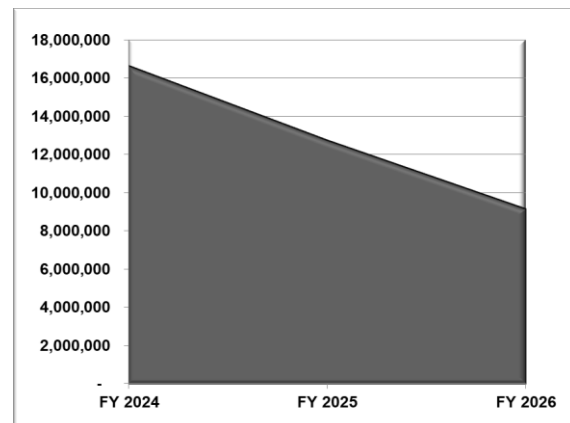
Beginning Fund Balance		17,150,824	16,654,891	16,654,891	8,869,186	(7,785,705)	-46.7%
Taxes		8,400,147	9,022,194	9,022,194	9,668,023	645,829	7.2%
Licenses and Permits		21,180	45,000	45,000	-	(45,000)	-100.0%
Intergovernmental		46,594,932	54,107,267	46,389,638	48,238,628	(5,868,639)	-10.8%
Charges for Services		6,763,095	6,261,631	7,160,750	7,170,060	908,429	14.5%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		741,446	918,746	874,040	496,554	(422,191)	-46.0%
Other Financial Sources		10,845,943	12,585,763	12,585,763	12,585,763	-	0.0%
Total Sources		90,517,567	99,595,493	92,732,277	87,028,215	(12,567,278)	-12.6%

Uses

Salaries & Wages		26,166,973	30,066,973	30,084,849	29,707,479	(359,494)	-1.2%
Employee Benefits		14,130,376	16,221,942	15,893,193	16,704,828	482,885	3.0%
Services & Supplies		33,405,683	40,280,750	37,610,848	31,364,026	(8,916,725)	-22.1%
Capital Outlay		159,644	274,200	274,200	119,200	(155,000)	-56.5%
Other Financing Uses		-	-	-	-	-	-
Total Uses		73,862,675	86,843,865	83,863,091	77,895,532	(8,948,333)	-10.3%

Ending Fund Balance		16,654,891	12,751,627	8,869,186	9,132,683	(3,618,944)	-28.4%
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FTE Summary		293.2	296.2	296.2	315.2		6.4%
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Staffing Trend**Budgeted Fund Balance**

**COMPUTER AIDED DISPATCH/RECORDS MANAGEMENT SYSTEM
TECHNOLOGY SERVICES DEPARTMENT**

Description: The Computer Aided Dispatch/Records Management System (CAD/RMS) Fund was established in November 2023 to provide accounting for regional CAD and RMS resources and disbursements. Washoe County and other Regional Agencies that entered into an agreement to share the responsibility for costs and management of a regional CAD and law enforcement RMS. The agreement establishes three committees including the Managers Committee, Executive Committee, and Change Advisory Committee to provide structure that enables the administrative, fiscal and technical review of the implementation, operations, and maintenance of the regional CAD and RMS by the participating agencies.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; Washoe County Code Chapter 65 – Safety and Disaster Services.

Website: https://www.washoecounty.gov/technology/board_committees/911_response/index.php

Strategic

Objective: Fiscal Sustainability

Funding

Source: Contributions from partner agencies

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Overhead - \$83,987
- Increase Transfer from General Fund - \$32,520 (Washoe County portion of operating)
- Decrease Transfer to Public Works - (\$1,607,255)

Revenue collected by partner agencies

Budget Summary

Programs	Fund Ctr/	FY 2024	FY 2025	FY 2025	FY 2026	\$	%
CAD and RMS	212-0	-	1,930,526	1,917,706	407,258	(1,523,268)	-78.9%
Total		-	1,930,526	1,917,706	407,258	(1,523,268)	-78.9%

SOURCES AND USES**Sources**

Beginning Fund Balance	-	-	-	20,452	20,452	-
Taxes					-	-
Licenses and Permits					-	-
Intergovernmental	-	1,930,526	1,918,158	374,286	(1,556,240)	-80.6%
Charges for Services					-	-
Fines and Forfeitures					-	-
Miscellaneous	-	-	20,000	-	-	-
Other Financial Sources				32,520	32,520	-
Total Sources	-	1,930,526	1,938,158	427,258	(1,503,268)	-77.9%

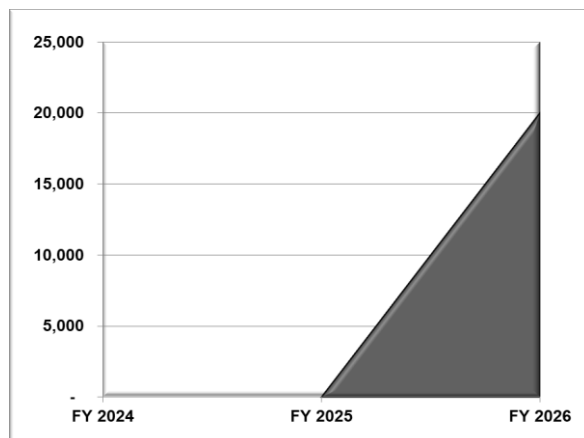
Uses

Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	-	-	-	83,987	83,987	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	1,930,526	1,917,706	323,271	(1,607,255)	-83.3%
Total Uses	-	1,930,526	1,917,706	407,258	(1,523,268)	-78.9%

Ending Fund Balance	-	-	20,452	20,000	20,000	-
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FTE Summary	-	-	-	-	-	-
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* No Data in FY24 because CAD/RMS fund was created in FY25

Budgeted Fund Balance

* No Data in FY24 because CAD/RMS fund was created in FY25

**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description: The Enhanced 911 (E911) Fund was established to account for the surcharge dollars collected to enhance the telephone system for reporting emergencies. The 2017 Legislature amended NRS 244A.7643 to allow up to a one-dollar surcharge per line on customers in Washoe County for body-worn cameras. A surcharge of one-dollar, effective 7/1/2023 is imposed by the Board of County Commissioners. Prior to 7/1/2023, the surcharge was eighty-five cents.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; Washoe County Code Chapter 65 – Safety and Disaster Services.

Website: https://www.washoecounty.gov/technology/board_committees/911_response/index.php

Strategic

Objective: Vulnerable Populations, Innovative Services

Funding

Source: Surcharge on telephone bills

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Cellular Surcharge Revenue - \$280,000
- Increase Service Contract -\$100,000
- Increase Long Term Lease Equipment - \$100,000
- Increase Equipment Capital - \$500,000
- Decrease Transfer to Public Works - (\$1,250,000)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Enhanced 911	208-0	7,001,108	10,883,054	8,916,358	8,284,450	(2,598,604)	-23.9%
Total		7,001,108	10,883,054	8,916,358	8,284,450	(2,598,604)	-23.9%

SOURCES AND USES**Sources**

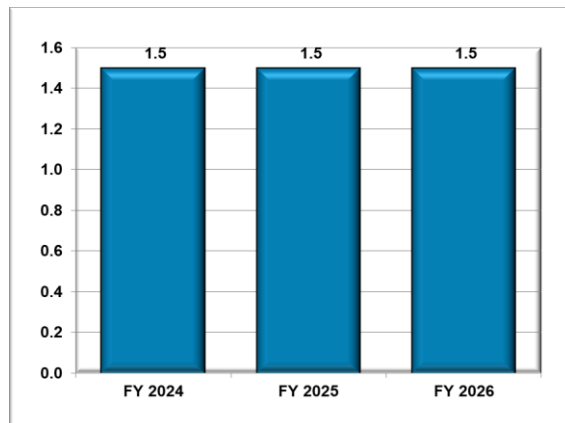
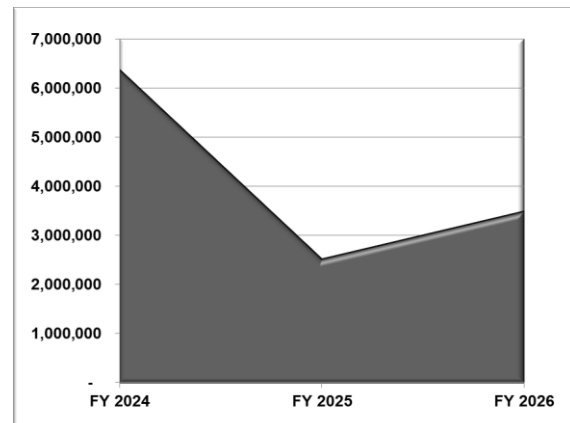
Beginning Fund Balance		5,880,487	6,375,674	6,375,674	4,477,520	(1,898,155)	-29.8%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		7,258,190	7,010,603	7,010,603	7,290,603	280,000	4.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		238,105	7,600	7,600	7,600	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		13,376,782	13,393,877	13,393,877	11,775,723	(1,618,155)	-12.1%

Uses

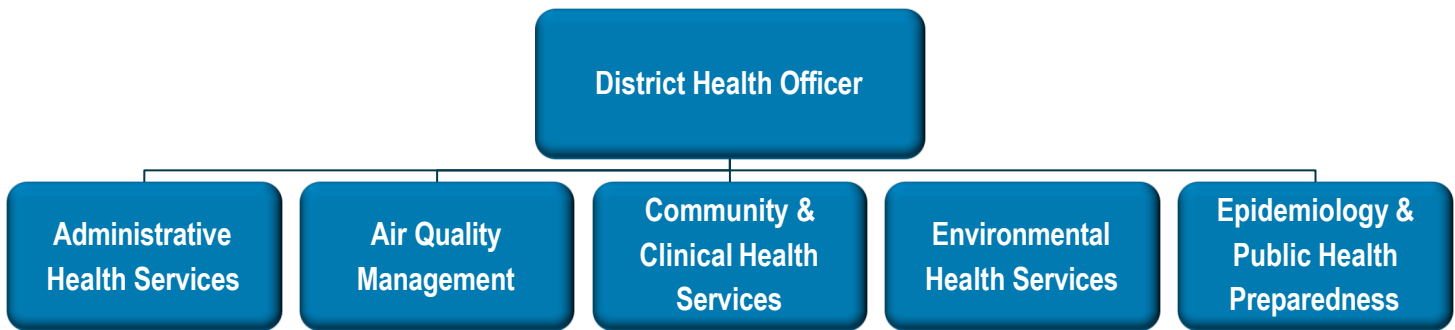
Salaries & Wages		262,859	231,028	257,360	274,815	43,786	19.0%
Employee Benefits		111,419	124,149	131,120	145,863	21,714	17.5%
Services & Supplies		5,376,830	8,277,877	8,277,877	6,363,772	(1,914,105)	-23.1%
Capital Outlay		-	1,000,000	-	1,500,000	500,000	50.0%
Other Financing Uses		1,250,000	1,250,000	250,000	-	(1,250,000)	-100.0%
Total Uses		7,001,108	10,883,054	8,916,358	8,284,450	(2,598,604)	-23.9%

Ending Fund Balance		6,375,674	2,510,823	4,477,520	3,491,273	980,450	39.0%
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FTE Summary		1.5	1.5	1.5	1.5	-	-
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Staffing Trend**Budgeted Fund Balance**

HEALTH FUND DISTRICT BOARD OF HEALTH



Mission: The mission of Northern Nevada Public Health is to improve and protect our community's quality of life and increase equitable opportunities for better health.

Description: The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. Northern Nevada Public Health (NNPH) reports to a District Board of Health composed of representatives appointed by the governing bodies of the Cities of Reno and Sparks, and Washoe County. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of NNPH and the duties of the Health Officer. NNPH consists of the following offices and divisions:

- *The Administrative Health Services Office (AHS)* provides administrative guidance and oversight for financial activities, human resources, and information technology for the District.
- *The Air Quality Management Division (AQM)* is responsible for controlling sources of air pollution and assuring compliance with local, state and federal environmental laws governing air quality.
- *The Community and Clinical Health Services Division (CCHS)* focuses on disease prevention, and community and individual education and wellness. Programs within CCHS include: Chronic Disease Prevention, Immunizations, Maternal Child Health, Tuberculosis, WIC, and Sexual and Reproductive Health, which includes Family Planning, HIV and STD services.
- *The Environmental Health Services Division (EHS)* ensures compliance with local, state and federal laws regulating food, waste, water, vector and other areas of public health. While many programs require enforcement, strong education components promoting a collaborative approach to meet public health standards at the local and national levels are also emphasized.
- *The Epidemiology and Public Health Preparedness Division (EPHP)* conducts

disease surveillance and outbreak investigations, coordinates public health response to disasters with partner agencies, and provides training on topics related to public health emergencies, such as bioterrorism and natural disasters. EPHP also provides oversight of Emergency Medical Services (EMS) and Vital Statistics.

- *The Office of the District Health Officer (ODHO)* provides leadership and direction for the entire Health District by working with and through the District Board of Health. The ODHO is responsible for overall District management and community-wide health improvement initiatives, and serves as the central control point for public information.

NOTE: Washoe County Health District rebranded to Northern Nevada Public Health on 8/31/2023

Statutory**Authority:**

NAC 361 – Property Tax; NRS 244 - Counties: Government; NRS 251 - County Auditors and Comptrollers; NRS 268 - Powers and Duties Common to Cities and Town Incorporated under General or Special Laws; NRS 278 - Planning & Zoning; NRS 332 – Purchasing: Local Governments; NRS 354 – Local Financial Administration; NRS 361 – Property Tax; NRS 439- Administration of Public Health; NRS 440 -Vital Statistics; NRS 441A - Infectious Diseases; Toxic Agents; NRS 445A - Water Controls; NRS 445B - Air Pollution; NRS 446 - Food Establishments; NRS 447 - Public Accommodations; 450B – Emergency Medical Services; NRS 459 - Hazardous Materials; NRS 461A - Mobile Homes and Parks

Website:

<https://www.nnph.org/>

Additional**Goals/Performance****Information:**

https://www.washoecounty.gov/health/files/data-publications-reports/Strategic_Plan_FY23-24_FINAL_DRAFT_approved_12_16_21.pdf

Strategic**Objective:**

Economic Impacts, Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase General Fund Transfer - \$1,000,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Office of District Health Officer	202-1	4,322,064	14,908,914	14,066,535	3,933,574	(10,975,340)	-73.6%
Health Administration	202-2	1,414,102	1,792,153	1,803,050	2,114,321	322,168	18.0%
Air Quality	202-3	3,797,818	5,644,212	4,322,261	4,322,602	(1,321,609)	-23.4%
Community & Clinical Health	202-4	12,170,306	15,380,960	12,439,028	12,013,136	(3,367,824)	-21.9%
Environmental Health	202-5	7,592,606	9,615,823	8,452,976	9,187,749	(428,074)	-4.5%
Epidemiological Public Health	202-6	8,569,528	4,812,048	4,037,071	4,042,754	(769,294)	-16.0%
Undesignated	202-9	-	-	-	-	-	-
Total		37,866,424	52,154,109	45,120,921	35,614,136	(16,539,973)	-31.7%

SOURCES AND USES**Sources**

Beginning Fund Balance	18,875,599	16,021,304	16,021,304	14,056,909	(1,964,396)	-12.3%
Taxes	-	-	-	-	-	-
Licenses and Permits	4,443,826	5,255,257	4,391,532	5,255,257	-	-
Intergovernmental	17,010,592	25,138,972	20,642,209	8,685,044	(16,453,928)	-65.5%
Charges for Services	3,837,869	4,733,666	5,944,621	4,733,666	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	202,985	1,011,591	2,659,808	752,587	(259,004)	-25.6%
Other Financial Sources	9,516,856	9,518,356	9,518,356	10,516,856	998,500	10.5%
Total Sources	53,887,728	61,679,147	59,177,830	44,000,319	(17,678,828)	-28.7%

Uses

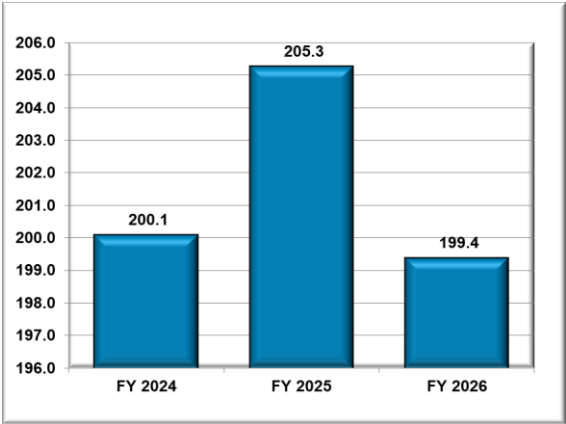
Salaries & Wages	15,942,676	19,632,106	17,877,076	18,695,326	(936,780)	-4.8%
Employee Benefits	8,455,212	10,353,367	9,219,163	10,354,746	1,379	-
Services & Supplies	11,074,419	11,362,470	8,077,524	6,270,856	(5,091,614)	-44.8%
Capital Outlay	1,171,939	1,198,915	339,907	100,000	(1,098,915)	-91.7%
Other Financing Uses	1,222,177	9,607,251	9,607,251	193,208	(9,414,043)	-98.0%
Total Uses	37,866,423	52,154,109	45,120,921	35,614,136	(16,539,973)	-31.7%

Ending Fund Balance	16,021,304	9,525,038	14,056,909	8,386,183	(1,138,855)	-12.0%
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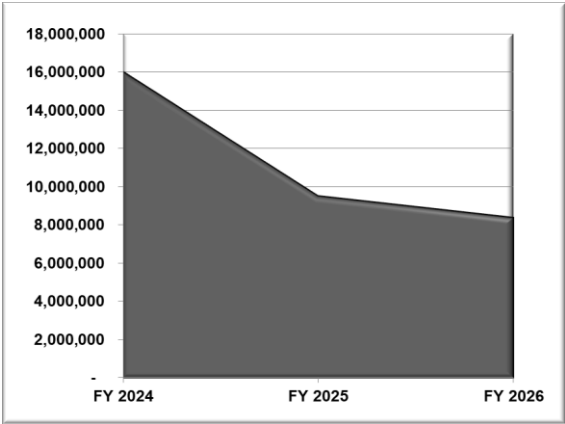
FTE Summary	200.1	205.3	205.3	199.4	-2.9%
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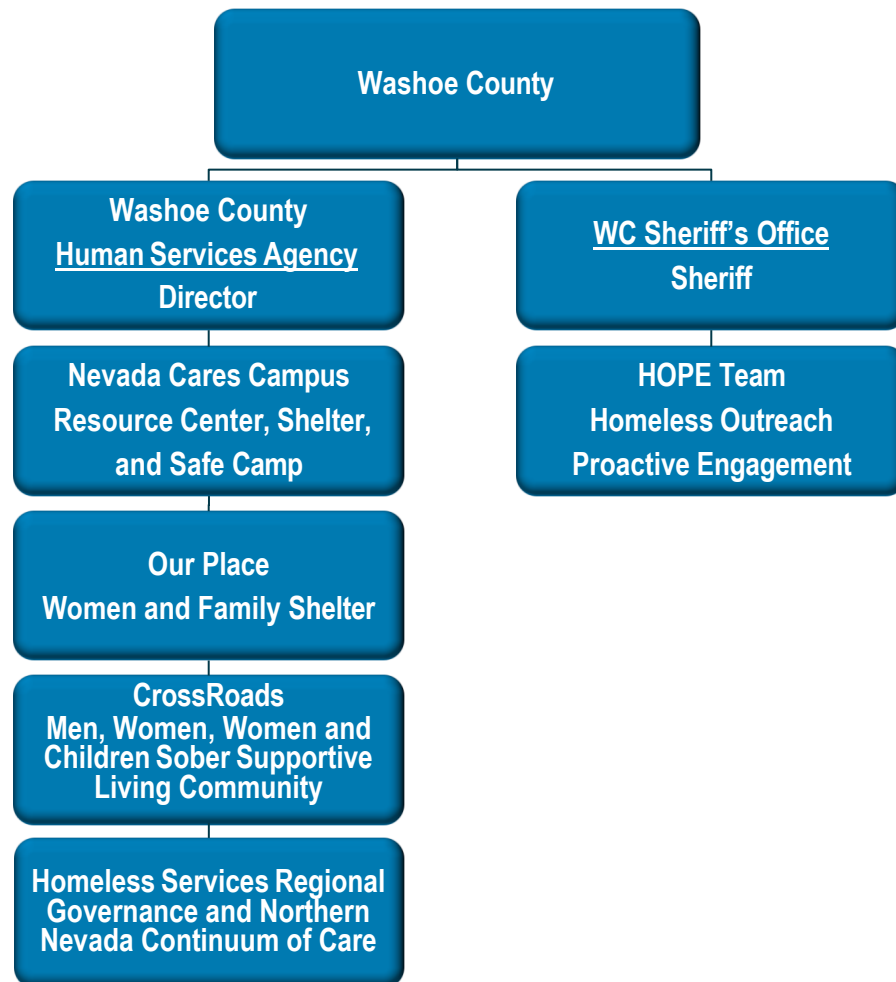
Staffing Trend



Budgeted Fund Balance



HOMELESSNESS FUND HUMAN SERVICES AGENCY



Mission: The mission of the Homelessness Fund is to coordinate a regional, collaborative, and strategic approach in providing an array of social, transitional, and supportive services to address root causes, barriers and needs of persons experiencing homelessness with dignity, respect, and compassion, to ensure they can regain independence, achieve stability, create long-term self-sufficiency, and work from being homeless to housed, to experience improved health, safety, and well-being.

Description: A regional effort to end homelessness in Washoe County through multi-faceted, intra-agency strategies by offering continuum of care and services. This includes management of Homeless Services Regional Governance and Northern Nevada Continuum of Care, Our Place – the Women, and Family Shelter; Nevada Cares Campus- Resource Center, Shelter, and Safe Camp; CrossRoads– the men, women, and women and children sober living community; as well as, other numerous housing, transitional, and supportive service programs and resources through Washoe County Human Services Agency, Washoe County Housing and Homeless Services, and community partners.

The Homelessness Fund was established in FY 2023. Funding comes from three main sources:

- Indigent Tax Levy Fund transfer to support Our Place, Women's Programming, Crossroads, etc. (net zero County impact as revenue & expense previously reflected in Indigent, Senior Services and Child Protective Services Funds).
- General Fund transfer to support new initiatives like Safe Camp, Cares Campus, Continuum of Care (CoC), Housing Stability, etc.
- Marijuana Fund transfer to support the Sheriff's Office Homelessness Initiative approved in FY 2022, consisting of 2.0 Deputy Sheriffs, 1.0 Sergeant and operating supplies

Note: Personnel expenses include existing positions previously accounted for in the General Fund (i.e. Sheriff's Initiative) and Indigent Fund (i.e., Human Services programs), as well as the additional positions listed below.

Statutory

Authority: NRS428 – Indigent Persons

Website:

<https://www.washoecounty.gov/homeless/index.php>
https://www.washoecounty.gov/hsa/adult_services/index.php
<https://www.washoesherriff.com>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Shift 50% of 1.0 FTE Program Assistant off ERA2-Emergency Rental Assistance Grant - \$58,761
Decrease in federal revenue
Offset with reduction in professional services
- Shift 1.0 FTE Homeless Services Case Manager off ERA2-Emergency Rental Assistance Grant - \$152,319
Decrease in federal revenue
Offset with reduction in professional services
- Move 1.0 FTE Public Health Nurse Supervisor from Senior Services Fund to Homelessness Fund - \$196,732
- Move 1.0 FTE Public Health Nurse from Senior Services Fund to Homelessness Fund - \$179,501
- Move 1.0 FTE Human Services Caseworker III from Child Protective Services Fund to Homelessness Fund - \$158,267
- Move 1.0 FTE Office Supervisor from Child Protective Services Fund to Homelessness Fund - \$142,577



- Move 1.0 FTE Human Services Supervisor from Homelessness Fund to Child Protective Services Fund - \$202,418
- Move 1.0 FTE Eligibility Certification Specialist from Homelessness Fund to Child Protective Services Fund - \$132,374

Note: The shifting of grant-funded positions needs to be monitored closely. Grant funds are inherently unstable, and the continual request to shift positions off grants may not always be possible (i.e., there might not be sufficient permanent offsets in the future).

Non-Personnel

- Increase Residence Assistance (shallow subsidy) - \$549,940
- Increase Uniforms and Special Clothing - \$5,000
- Increase Building Improvement - \$75,000
- Increase Food Purchases - \$435,000
- Increase Residence Assistance - \$23,000
- Increase Laundry - \$68,943
- Increase Professional Services (VOA - Our Place Contract) - \$954,260
- Increase Professional Services (VOA - Joy Contract) - \$119,273
- Increase Professional Services (Realign Crossroads Women's for RISE Contract) - \$251,155
- Increase Nutrition Program (Men's Crossroads) - \$80,000
- Increase Food Purchases - \$5,000
- Decrease Residence Assistance - (\$117,376)
- Decrease Professional Services (Realign Crossroads Men's for RISE Contract) - (\$197,849)
- Decrease Professional Services (inclement weather) - (\$119,378)
- Decrease Undesignated Budget - (\$1,000,000)
- Decrease General Fund Transfer - (\$183,034) ('GF shared position')

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Homelessness	223-1	1,808,389	2,221,486	2,322,669	2,948,929	727,443	32.7%
HSA Homelessness	223-2	13,058,136	15,986,656	15,819,743	15,808,696	(177,960)	-1.1%
Crossroads	223-3	1,396,322	467,531	508,099	521,212	53,680	11.5%
Homelessness Services	223-4	15,042,188	22,035,260	17,420,007	20,549,623	(1,485,637)	-6.7%
Homelessness Services - CoC	223-5	443,825	559,535	529,922	319,232	(240,304)	-42.9%
Housing	223-6	1,231,511	6,936,315	843,438	2,181,295	(4,755,020)	-68.6%
Total		32,980,371	48,206,784	37,443,879	42,328,987	(5,877,798)	-12.2%

SOURCES AND USES**Sources**

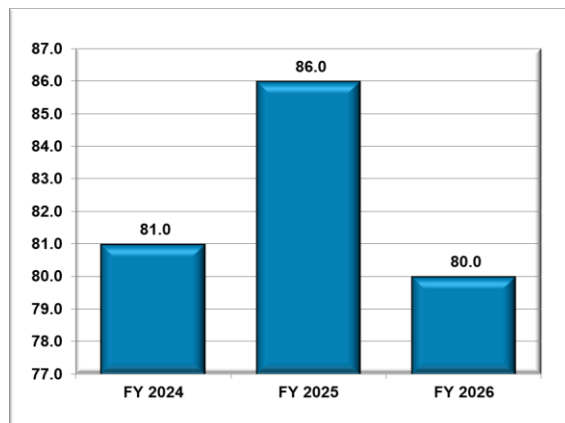
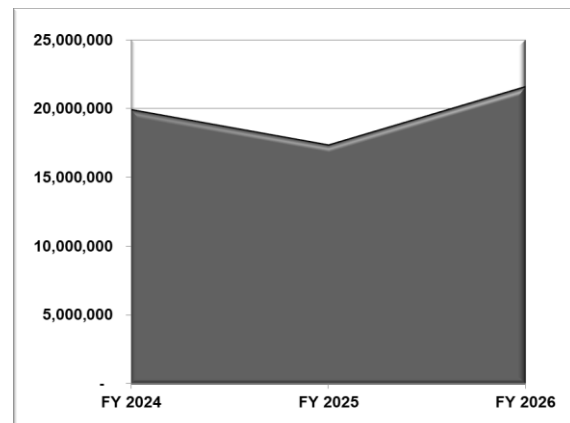
Beginning Fund Balance	12,108,703	19,913,160	19,913,160	23,953,822	4,040,662	20.3%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,798,890	7,801,578	1,906,869	6,097	(7,795,481)	-99.9%
Charges for Services	2,637,809	1,553,236	3,222,810	3,463,950	1,910,714	123.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	895,171	268,064	355,759	250,607	(17,457)	-6.5%
Other Financial Sources	34,452,959	36,004,103	35,999,103	36,235,010	230,907	0.6%
Total Sources	52,893,531	65,540,141	61,397,701	63,909,486	(1,630,655)	-2.5%

Uses

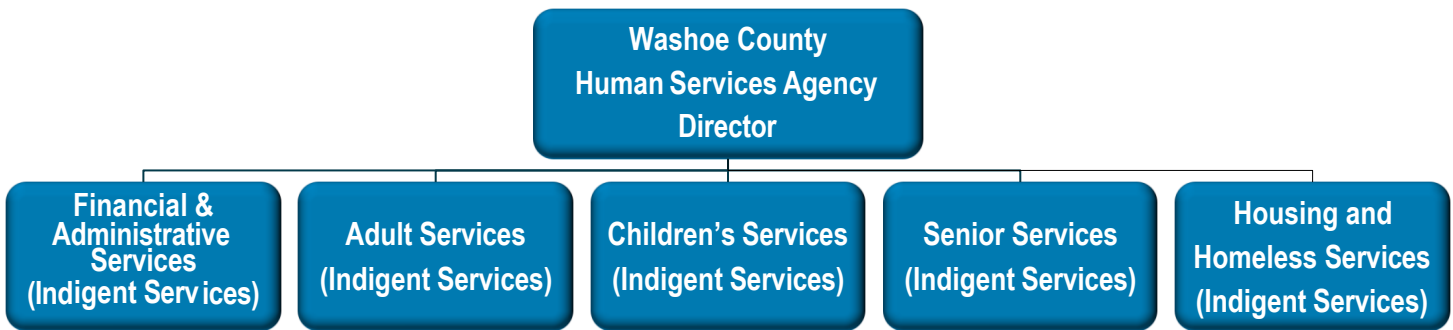
Salaries & Wages	7,609,734	9,689,604	9,058,627	9,750,038	60,435	0.6%
Employee Benefits	4,296,160	5,579,901	4,862,736	5,542,414	(37,487)	-0.7%
Services & Supplies	20,824,843	32,823,461	23,431,776	27,036,534	(5,786,927)	-17.6%
Capital Outlay	249,634	113,818	90,739	-	(113,818)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	32,980,371	48,206,784	37,443,879	42,328,987	(5,877,798)	-12.2%

Ending Fund Balance	19,913,160	17,333,357	23,953,822	21,580,500	4,247,142	24.5%
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FTE Summary	81.0	86.0	86.0	80.0	-7.0%
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Staffing Trend**Budgeted Fund Balance**

**INDIGENT TAX LEVY FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Indigent Fund is to provide an array of social services and supports across the continuum of care, that improves the quality of life for children, adults and seniors and those experiencing homelessness in our community by helping low-income, indigent, or at-risk residents regain or maintain their health, independence, safety, and well-being.

Description: The Indigent Tax Levy Fund (Special Revenue Fund) is established to account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to indigents and is mandated by state law. The ad valorem tax rate must be at least six and no more than ten cents on each \$100 of assessed valuation. Indigent funding assures provision of services for indigent residents across the lifespan, and supports public and private partnerships to reduce homelessness. Case Workers provide case management services for child protection, and those in foster care, group care, extended care facilities, and other supportive living, housing, and emergency and non-emergency shelters. In addition, Case Workers connect children, families and other clients to appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding provides support for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.

Statutory Authority: NRS428 – Indigent Persons

Website: <https://www.washoecounty.gov/hsa/>

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 FTE Media & Communications Specialist to Media & Communications Manager- \$60,646
pending permanent offset
- Reallocate 1.0 FTE Human Services Case Worker from Indigent Fund to Senior Services Fund - \$124,388
- Delimit 1.0 FTE Human Services Property Manager - (\$124,388)

Non-Personnel

- Increase General Fund Transfer - \$1,084,611
- Increase Domiciliary Care - \$158,116
- Increase Settlement Payments - \$315,807
- Increase Nursing Home Match - \$2,789,621
- Increase IAF Reimbursement Revenue - \$1,319,615
- Increase Transfer Out to Homelessness Fund - \$205,030
- Increase Transfer Out to Senior Services Fund – \$164,269
- Increase Transfer Out to General Fund - \$12,885

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Indigent Assistance	221-0	41,869,123	48,433,735	48,435,947	51,259,371	2,825,636	5.8%
Total		41,869,123	48,433,735	48,435,947	51,259,371	2,825,636	5.8%

SOURCES AND USES**Sources**

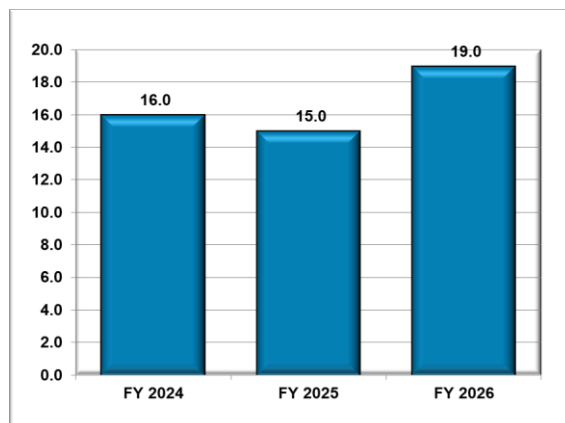
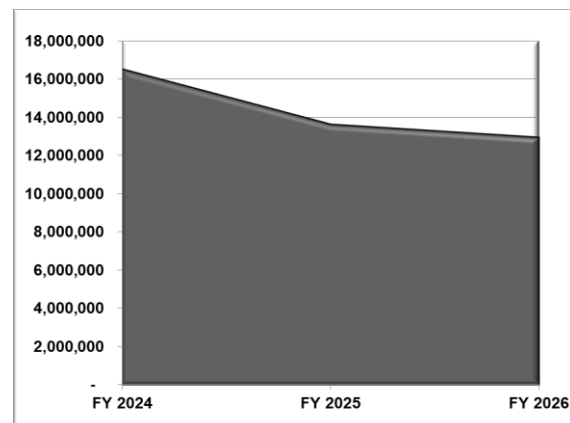
Beginning Fund Balance		14,262,575	16,515,496	16,515,496	15,273,241	(1,242,255)	-7.5%
Taxes		12,600,266	13,533,291	13,533,291	14,502,034	968,743	7.2%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		167,926	175,501	240,635	196,475	20,973	12.0%
Charges for Services		666,130	551,737	541,576	551,737	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		7,623,165	7,177,000	8,775,727	8,496,615	1,319,615	18.4%
Other Financial Sources		23,064,558	24,102,463	24,102,463	25,187,074	1,084,611	4.5%
Total Sources		58,384,620	62,055,488	63,709,188	64,207,175	2,151,687	3.5%

Uses

Salaries & Wages		1,265,533	1,281,833	1,414,014	1,083,399	(198,434)	-15.5%
Employee Benefits		682,276	706,699	719,118	620,368	(86,331)	-12.2%
Services & Supplies		15,950,732	19,610,359	19,473,163	19,550,534	(59,824)	-0.3%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		23,970,583	26,834,844	26,829,651	30,005,070	3,170,226	11.8%
Total Uses		41,869,123	48,433,735	48,435,947	51,259,371	2,825,636	5.8%

Ending Fund Balance		16,515,496	13,621,753	15,273,241	12,947,804	(673,949)	-4.9%
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FTE Summary		16.0	15.0	15.0	19.0		26.7%
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Staffing Trend**Budgeted Fund Balance**

LIBRARY EXPANSION FUND



Mission: The mission of the Washoe County Library is to connect people with information, ideas, and experiences to support an enriched and engaged community, one person at a time.

Description: The Library Expansion Fund was established to account for a 30 year two-cent ad valorem tax override for expansion of library services approved by the voters in 1994. In 2024 the ad valorem tax was put on the ballot for renewal by the voters. The ballot measure was defeated.

This funds were used to support:

- Construction and expansion of library facilities, including debt service as needed
- Purchase of library materials to expand collections throughout the Library System
- New or expanded library services and staff

Statutory

Authority: NRS Chapter 379 – Public Libraries

Strategic

Objective: Vulnerable Populations, Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Decrease Revenue and Services and Supplies (\$3,877,213)
Due to reallocation of \$0.02 of ad valorem to the General Fund, resulting in WC-1 ballot measure not being renewed.

Budget Summary

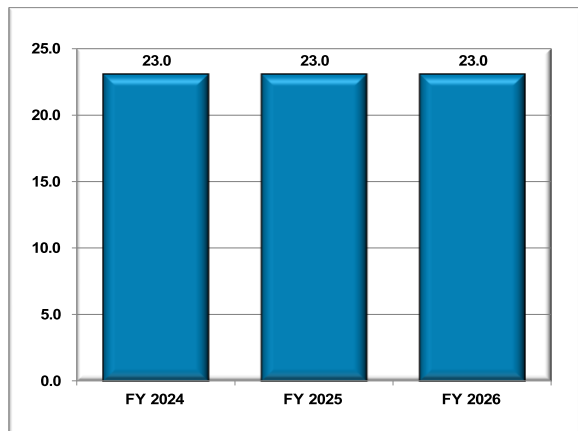
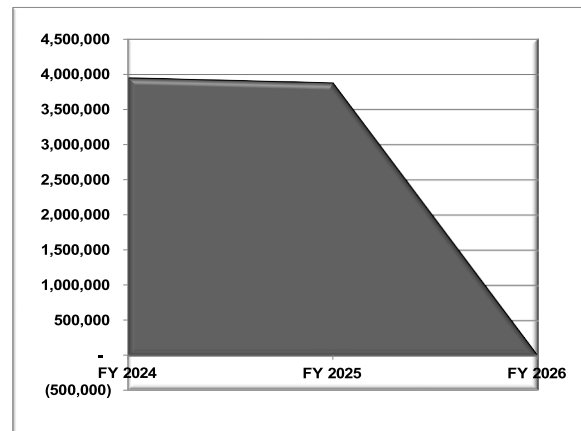
Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Library Expansion	204-0	4,245,396	4,599,701	4,467,005	4,009,910	2,825,636	5.8%
Total		41,869,123	48,433,735	48,435,947	51,259,371	2,825,636	5.8%

SOURCES AND USES**Sources**

Beginning Fund Balance		3,843,860	3,950,817	3,950,817	4,009,910	59,092	1.5%
Taxes		4,200,120	4,511,097	4,511,097	-	(4,511,097)	-100%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		8,196,214	8,476,914	8,476,914	4,009,910	(4,467,005)	-52.7%

Uses

Salaries & Wages		1,493,798	1,630,411	1,629,231	1,720,967	90,557	5.6%
Employee Benefits		755,072	826,809	817,846	903,499	76,690	9.3%
Services & Supplies		1,867,784	2,017,853	2,017,853	1,385,443	(632,410)	-31.3%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		128,742	124,628	2,075	-	(124,628)	-100.0%
Total Uses		4,245,396	4,599,701	4,467,005	4,009,910	(589,791)	-12.8%
Ending Fund Balance		3,950,817	3,877,213	4,009,910	-	(3,877,213)	-100.0%
FTE Summary		23.0	23.0	23.0	23.0	-	-

Staffing Trend**Budgeted Fund Balance**

**MARIJUANA ESTABLISHMENTS FUND
COUNTY MANAGER'S OFFICE**

Mission: The mission of the Marijuana Establishments Fund is to proactively prepare for the expected impacts associated with the use, production, cultivation and distribution of legal marijuana in Nevada.

Description: On November 8, 2016, Nevadans voted to legalize the purchase, possession and consumption of recreational marijuana. The Board of County Commissioners has directed Washoe County License Fees be used to respond to anticipated impacts county-wide. Washoe County has passed and enacted regulations to ensure safety and oversight for the marijuana industry as well as how and where they can operate. Licenses have been issued and there are currently six dispensaries, three cultivation facilities and three production facilities in unincorporated Washoe County.

Statutory Authority: NRS 453D Regulation and Taxation of Marijuana

Website: https://www.washoecounty.gov/planning/business_license3/medical_marijuana_establishment_llc.php

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	1,087,289	1,200,000	1,200,000	1,300,000	100,000	8.3%
Total		1,087,289	1,200,000	1,200,000	1,300,000	100,000	8.3%

SOURCES AND USES**Sources**

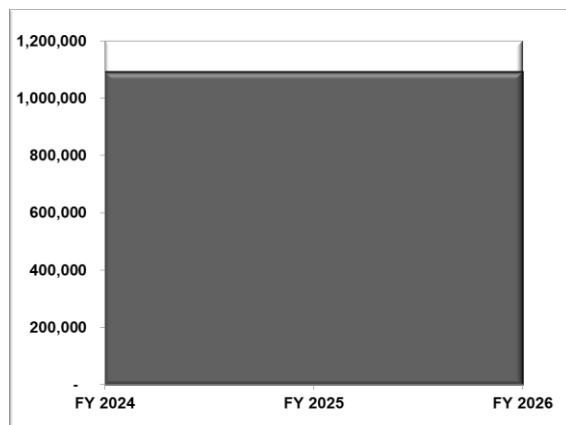
Beginning Fund Balance		786,745	1,090,894	1,090,894	1,090,894	-	-
Taxes		-	-	-	-	-	-
Licenses and Permits		1,356,199	1,200,000	1,200,000	1,300,000	100,000	8.3%
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		35,238	-	-	-	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		2,178,183	2,290,894	2,290,894	2,390,894	100,000	4.4%

Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		289	113,000	113,000	113,000	-	-
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		1,087,000	1,087,000	1,087,000	1,187,000	100,000	9.2%
Total Uses		1,087,289	1,200,000	1,200,000	1,300,000	100,000	8.3%

Ending Fund Balance		1,090,894	1,090,894	1,090,894	1,090,894	-	-
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FTE Summary						-	
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Budgeted Fund Balance

OTHER RESTRICTED REVENUE FUND

Description: The Other Restricted Fund was established to conform the County's finances to Governmental Accounting Standards Board (GASB) Statement 54, which requires segregated accounting for those dollars that are designated by third parties, such as grants, donations, and statutory requirement restrictions, separately from undesignated operating funds. Prior to GASB 54, these funds were accounted for in the operating departments that received the funds in the General Fund. Effective July 1, 2009, the Other Restricted Revenue Fund was created and the restricted funds removed from the General Fund.

Restricted funding related to General Fund operating departments has been included within these operating departments under the General Fund. Programs not related to General Fund operating departments include Baseball Stadium, Cooperative Extension, May Center and Administrative Assessments.

Sources of revenue include: car rental tax for the Reno Baseball Stadium project, ad valorem tax for Cooperative Extension, court Administrative Assessment fees, charges for services and donations for the May Center, grants and statutorily designated revenues.

Only the May Center and Reno Justice Court Administrative Assessment require employees.

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Baseball Stadium	270-2	2,150,206	2,050,820	2,050,820	2,170,362	119,542	5.8%
Cooperative Extension	270-3	2,099,948	2,255,548	2,255,548	2,417,006	161,458	7.2%
May Center	270-6	578,113	5,131,750	5,131,750	898,000	(4,233,750)	-82.5%
Administrative Assessments	270-7	28,960,006	35,560,206	35,453,079	6,404,018	(29,156,188)	-82.0%
SLFRF COVID Recovery	270-8	39,967	5,604,070	5,604,070	144,264	(5,459,806)	-97.4%
Opioid Settlements	270-9	674,643	1,367,779	878,810	1,429,013	61,234	4.5%
Total		34,502,884	51,970,174	51,374,077	13,462,664	(38,507,510)	-74.1%

SOURCES AND USES**Sources**

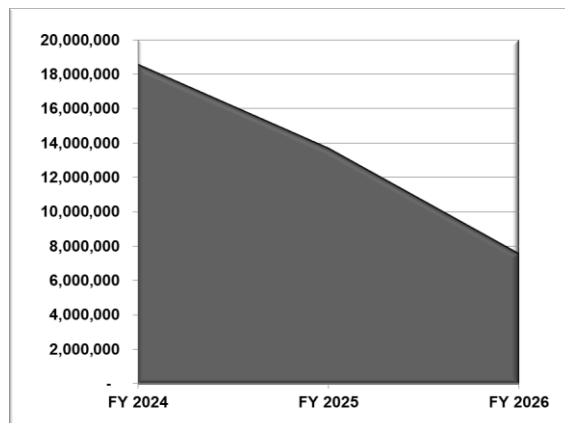
Beginning Fund Balance		8,462,524	18,562,181	18,562,181	14,151,837	(4,410,344)	-23.8%
Taxes		4,320,679	4,306,368	4,306,368	4,587,368	281,000	6.5%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		28,732,449	35,950,347	35,853,717	404,018	(35,546,328)	-98.9%
Charges for Services		387,910	495,000	495,000	500,000	5,000	1.0%
Fines and Forfeitures		824,572	748,000	748,000	748,000	-	-
Miscellaneous		7,480,014	5,599,099	5,560,648	624,264	(4,974,835)	-88.9%
Other Financial Sources		2,856,916	-	-	-	-	-
Total Sources		53,065,064	65,660,995	65,525,914	21,015,488	(44,645,507)	-68.0%

Uses

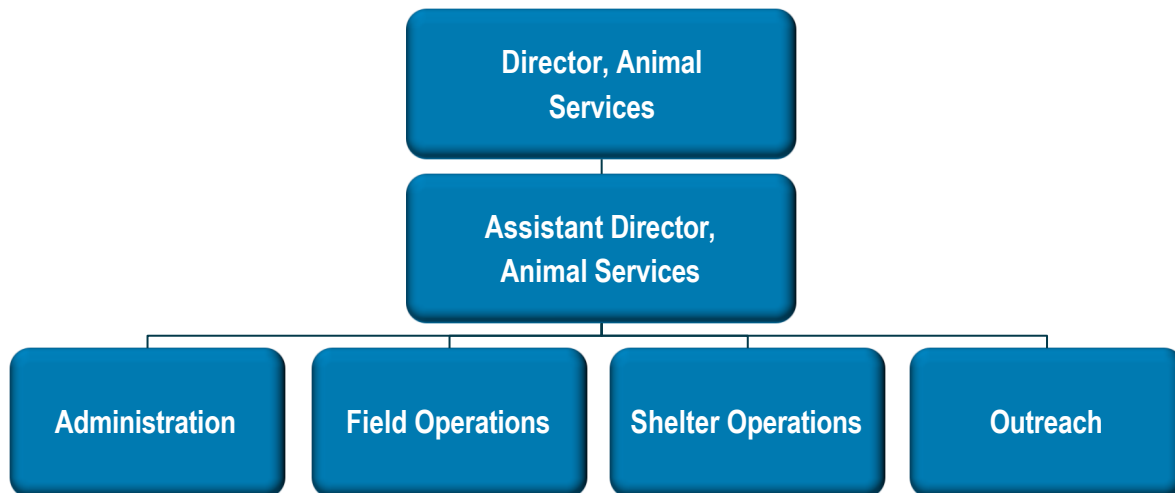
Salaries & Wages		1,842,019	2,017,856	1,303,992	725,503	(1,292,353)	-64.0%
Employee Benefits		940,130	950,381	609,068	313,278	(637,103)	-67.0%
Services & Supplies		12,608,354	32,651,016	33,239,729	3,703,520	(28,947,496)	-88.7%
Capital Outlay		226,921	-	-	-	-	-
Other Financing Uses		18,885,460	16,350,920	16,221,288	8,720,362	(7,630,558)	-46.7%
Total Uses		34,502,884	51,970,174	51,374,077	13,462,664	(38,507,510)	-74.1%

Ending Fund Balance		18,562,181	13,690,821	14,151,837	7,552,824	(6,137,997)	-44.8%
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FTE Summary		-	-	-	-	-	-
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Budgeted Fund Balance

REGIONAL ANIMAL SERVICES FUND



Mission: The Mission of Washoe County Regional Animal Services is to promote responsible care of animals through education, proactive outreach and regulation, and making Washoe County a safe community.

Description: Washoe County Regional Animal Services (WCRAS) is truly a regionalized agency operating seamlessly across city limit boundaries. Its staff is committed to excellence in animal care through enforcement of animal control regulations, promoting responsible pet ownership, and providing a safe shelter for the custody of animals under temporary care. WCRAS works in partnership with numerous animal rescue organizations in our community to maximize adoption of stray or surrendered animals. WCRAS is supported by the Special Revenue Fund created from a voter-approved property tax of up to \$0.03 per \$100 of assessed value approved by Washoe County voters in November 2002. The WCRAS Center began operation in February 2006.

Statutory

Authority: Washoe County Code Chapter 55 – Animals and Fowl

Website: <https://www.washoecounty.gov/animal/index.php>

Additional**Goals/Performance**

Information: https://www.washoecounty.gov/animal/information/Assessment_Report.php
<https://www.washoecounty.gov/animal/information/Statistics.php>

Strategic

Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Computers noncapital (MDT laptops for field officers) - \$45,000
- Increase Animal Supplies (cat caging) - \$20,000
- Increase Uniforms & Special Clothing - \$7,500
- Increase Building Improvement noncapital (concrete ramp) - \$6,000
- Increase Building Improvement noncapital (drain covers) - \$11,000
- Increase Building Improvement noncapital (door painting) - \$25,000
- Increase Building Improvement noncapital (window sill painting) - \$7,000
- Increase Building Improvement Capital (roof walking paths) - \$50,000
- Increase Building Improvement Capital (LED Lighting) - \$90,000
- Increase Building Improvement Capital (Security Camera upgrades) - \$86,000
- Increase Building Improvement Capital (Parking Lot repair) - \$45,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Animal Services	205-0	7,242,278	8,558,689	8,335,808	8,829,472	270,783	3.2%
Total		7,242,278	8,558,689	8,335,808	8,829,472	270,783	3.2%

SOURCES AND USES**Sources**

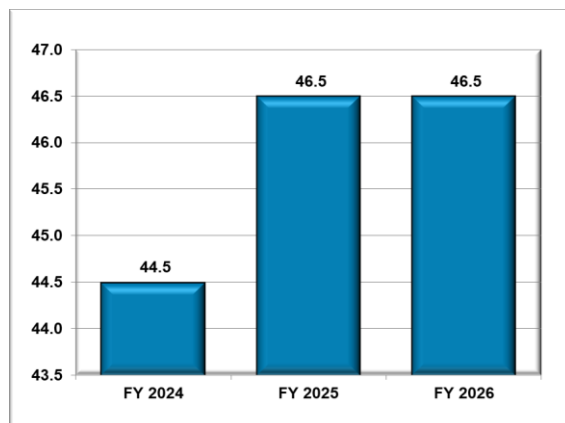
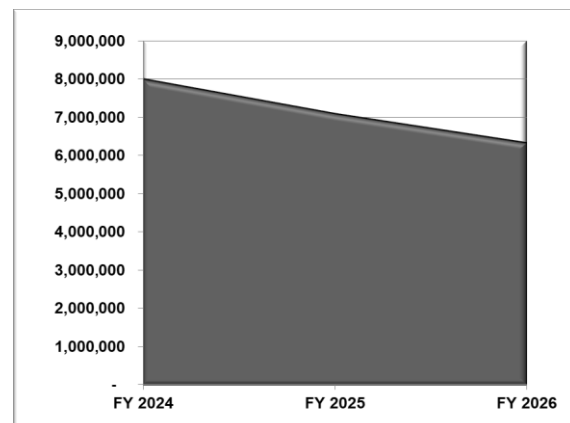
Beginning Fund Balance		7,676,952	7,991,706	7,991,706	7,232,069	(759,637)	-9.5%
Taxes		6,493,659	6,766,645	6,766,645	7,251,017	484,372	7.2%
Licenses and Permits		348,586	292,000	292,000	292,000	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		181,155	218,000	218,000	218,000	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		533,632	369,575	299,526	155,000	(214,575)	-58.1%
Other Financial Sources		-	-	-	-	-	-
Total Sources		15,233,984	15,637,926	15,567,877	15,148,086	(489,840)	-3.1%

Uses

Salaries & Wages		3,267,350	3,713,171	3,633,094	3,949,155	235,984	6.4%
Employee Benefits		1,803,918	2,034,538	2,003,096	2,247,857	213,320	10.5%
Services & Supplies		2,171,010	2,332,980	2,193,932	2,361,459	28,479	1.2%
Capital Outlay		-	233,000	302,000	271,000	38,000	16.3%
Other Financing Uses		-	245,000	203,686	-	(245,000)	-100.0%
Total Uses		7,242,278	8,558,689	8,335,808	8,829,472	270,783	3.2%

Ending Fund Balance		7,991,706	7,079,237	7,232,069	6,318,614	(760,623)	-10.7%
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FTE Summary		44.5	46.5	46.5	46.5	-	-
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Staffing Trend**Budgeted Fund Balance**

**REGIONAL COMMUNICATIONS SYSTEM FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description: The Washoe County Commission and other government agencies entered into an agreement to establish the Washoe County Regional Communication System (WCRCS). The agreement establishes a Joint Operating Committee and a User's Committee to provide a structure that enables administrative and fiscal review of the operating and maintenance of the WCRCS by the participating agencies. The Regional Communication System Fund was established in October 2006 to provide improved managerial accounting of WCRCS resources and disbursements. This included moving the funding and positions from the General Fund and Public Works Construction Fund to a restricted fund.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October 2006 as outlined in the above description.

Funding

Source: Contributions from partner agencies

Website:

https://www.washoecounty.gov/technology/board_committees/800mhz_joc/index.php

Strategic

Objective: Vulnerable Populations, Economic Impacts

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Pooled Positions -\$762
- Increase Overtime -\$1,035
- Increase Standby -\$2,018
- Increase Call Back -\$776
- Increase Operations Revenue -\$64,729
- Increase Cap Revenue -\$1,079,439.43
- Increase Repairs & Maintenance -\$2,000
- Increase Software Subscription -\$800
- Increase Parts & Supplies -\$10,000
- Increase Cellular Phone -\$100
- Increase Insurance Premium -\$600
- Increase in Long Term Lease Land/Parking -\$4,000
- Increase in Utilities -\$11,600



- Increase in Travel - \$520
- Increase Transfer Out to Capital Project -\$1,779,439
- Decrease in Safety Expense - (\$3,500)
- Decrease in Office Supplies - (\$500)
- Decrease in Undesignated Budget - (\$200,000)
- Decrease in Equipment Non-Capital - (\$80,800)
- Decrease in Equipment Capital - (\$15,000)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
RCS Operations	210-1	2,374,470	2,740,733	2,693,325	2,776,261	35,527	1.3%
RCS Expansion	210-2	1,185	-	-	-	-	-
RCS Infrastructure	210-3	776	2,591,642	200,700	4,171,081	1,579,439	60.9%
Total		2,376,432	5,332,375	2,894,025	6,947,342	1,614,967	30.3%

SOURCES AND USES

Sources

Beginning Fund Balance		1,547,916	2,031,233	2,031,233	2,054,452	23,219	1.1%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		2,687,475	5,268,814	2,877,873	6,412,983	1,144,169	21.7%
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		144,664	12,000	12,000	12,000	-	-
Other Financial Sources		27,609	27,372	27,372	27,372	-	-
Total Sources		4,407,664	7,339,419	4,948,477	8,506,807	1,167,388	15.9%

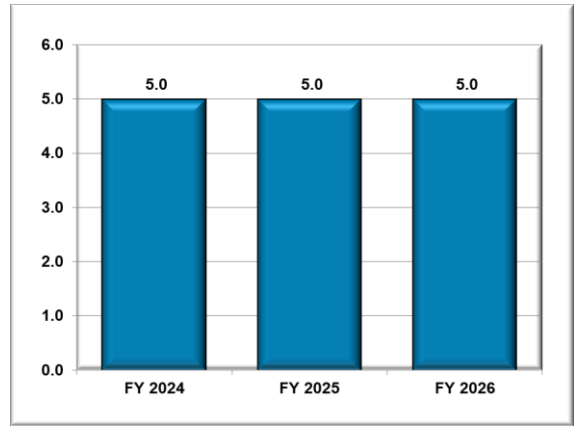
Uses

Salaries & Wages		612,399	622,721	588,419	655,481	32,760	5.3%
Employee Benefits		291,473	297,955	284,850	325,117	27,162	9.1%
Services & Supplies		885,213	1,307,680	1,307,680	1,123,163	(184,518)	-14.1%
Capital Outlay		89,651	214,877	214,877	175,000	(39,877)	-18.6%
Other Financing Uses		497,695	2,889,142	498,200	4,668,581	1,779,439	61.6%
Total Uses		2,376,432	5,332,375	2,894,025	6,947,342	1,614,967	30.3%

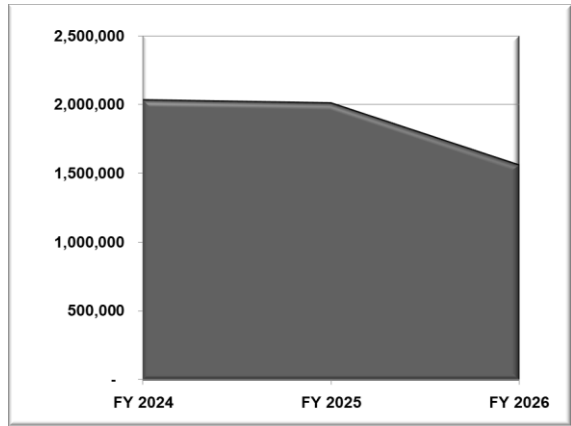
Ending Fund Balance		2,031,233	2,007,044	2,054,452	1,559,465	(447,579)	-22.3%
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FTE Summary		5.0	5.0	5.0	5.0		-
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Staffing Trend



Budgeted Fund Balance



**REGIONAL PERMITS SYSTEM OPERATING FUND
TECHNOLOGY SERVICES DEPARTMENT**

Mission: The mission of the Regional Permits System Operating Fund is to implement a regional Business Licensing and Permitting shared platform that will meet the business needs of the City of Reno, City of Sparks, Douglas County, Washoe County and the Health District. The application allows citizens to purchase the necessary licenses and permits from one location (or the web) where appropriate.

Description: A web-based solution (Accela Automation) was implemented and went live with operations on October 31, 2017 to achieve the following benefits:

- Promote consistent building permitting and licensing practices throughout the Agencies.
- Enhance data sharing through efficient systems integrations.
- Enhance functionality offered by current solutions to further develop and improve business processes.
- Increase the availability of, and access to, pertinent information by appropriate users through single system/database.
- Decrease system support costs by implementing one system, configured to meet the needs of each participating Agencies.
- Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS).
- Provide wireless access to allow for inspections in the field using Accela Mobile Office.
- Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS).
- Improve business processes, work management and customer service through Accela Automation.
- Management dashboards for management reporting and monitoring of key activities and processes.

- Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
- Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
- Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
- Increase efficiencies and improve service delivery.
- Reduce risks due to outdated legacy technical systems.
- Position the region for the future.

Website: https://www.washoecounty.gov/technology/board_committees/regional_license/index.php

Strategic

Objective: Economic Impacts, Innovative Services

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Regional Permits System	230-0	701,066	926,661	926,661	1,565,648	638,987	69.0%
Total		701,066	926,661	926,661	1,565,648	638,987	69.0%

SOURCES AND USES**Sources**

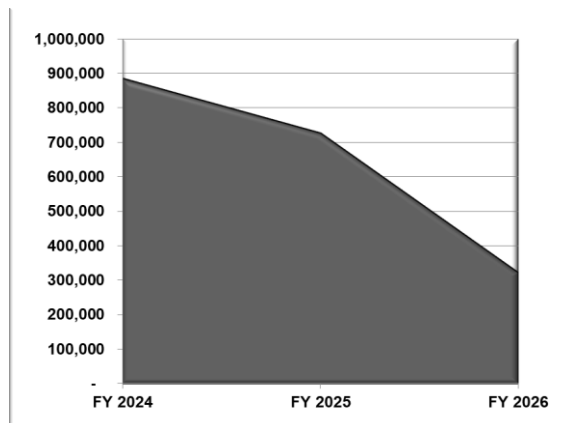
Beginning Fund Balance		843,694	885,253	885,253	725,933	(159,320)	-18.0%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		420,550	447,000	447,000	787,182	340,182	76.1%
Charges for Services		201,128	208,641	208,641	178,326	(30,315)	-14.5%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		11,527	2,700	2,700	2,700	-	-
Other Financial Sources		109,420	109,000	109,000	193,208	84,208	77.3%
Total Sources		1,586,319	1,652,594	1,652,594	1,887,349	234,755	14.2%

Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		701,066	926,661	926,661	1,565,648	638,987	69.0%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		701,066	926,661	926,661	1,565,648	638,987	69.0%

Ending Fund Balance		885,253	725,933	725,933	321,701	(404,232)	-55.7%
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FTE Summary						-	
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Budgeted Fund Balance

**REGIONAL PUBLIC SAFETY TRAINING CENTER
SHERIFF'S OFFICE**

Mission: The mission of the Regional Public Safety Training Center is to provide training resources and high quality educational programs that offer partnering agencies the most cost-effective way to develop their public safety personnel.

Description: The Regional Public Safety Training Center (RPSTC) is categorized as a special revenue fund and is accounted for separately from Washoe County general funds because its operating revenues are contributed by partnering agencies under an Inter-local Agreement. The partnering agencies are Washoe County, the City of Reno and the City of Sparks. The Washoe County Sheriff's Office (WCSO) provides oversight and the Director reports to the Sheriff. Resources at the facility include wireless access, tiered classrooms, a seven-story burn tower, off-road and paved emergency vehicle operations courses, shooting ranges, a fully functional chemical lab and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections and emergency preparedness courses to partnering and non-partnering agencies year around.

Website: <https://www.rpstc-reno.com>

Strategic Objective: Vulnerable Populations



FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	1,218,671	1,652,664	1,604,839	1,758,088	105,423	6.4%
Total		1,218,671	1,652,664	1,604,839	1,758,088	105,423	6.4%

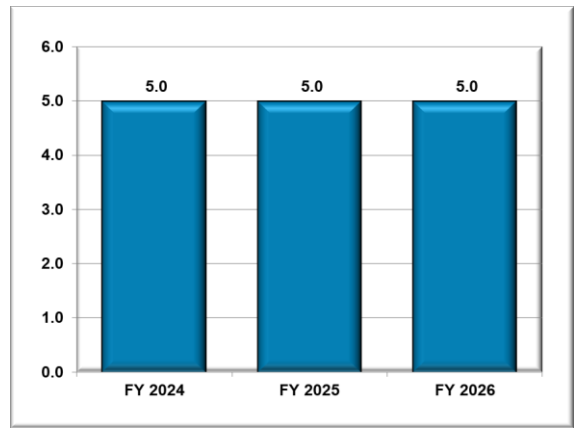
SOURCES AND USES**Sources**

Beginning Fund Balance		1,553,243	1,474,293	1,474,293	906,192	(568,101)	-38.5%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		987,616	989,738	989,738	989,738	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		152,105	47,000	47,000	47,000	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		2,692,964	2,511,031	2,511,031	1,942,930	(568,101)	-22.6%

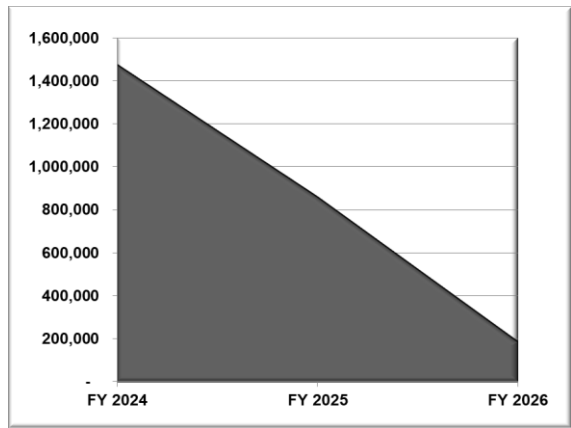
Uses

Salaries & Wages		355,717	444,412	417,579	471,452	27,041	6.1%
Employee Benefits		202,020	241,613	220,621	268,334	26,721	11.1%
Services & Supplies		556,872	480,640	480,640	532,302	51,662	10.7%
Capital Outlay		104,062	486,000	486,000	486,000	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		1,218,671	1,652,664	1,604,839	1,758,088	105,423	6.4%
Ending Fund Balance		1,474,293	858,367	906,192	184,842	(673,525)	-78.5%
FTE Summary		5.0	5.0	5.0	5.0		-

Staffing Trend



Budgeted Fund Balance



ROADS FUND
COMMUNITY SERVICES DEPARTMENT

Mission: The mission of the Roads Fund is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways, and related structures.

Description: The Roads Fund maintains approximately 1,489 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage, and traffic signals. Maintenance activities include street sweeping, grading, snow and ice control, weed abatement, sign installation and repair, striping, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valleys Regional Park, and Gerlach.

Statutory

Authority: NRS 403 – County roads, highways and bridges;
NRS 365 – Taxes on certain fuels for motor vehicles

Website: <https://www.washoecounty.gov/csd/operations/roads/>

Strategic

Objective: Economic Impacts

FY 2026 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 FTE Civil Engineer II to Civil Project Inspector from General Fund to Roads Fund - \$156,781
- Reclassification 1.0 FTE Water, Sewer, & Civil Project Inspector Supervisor from Roads Fund to General Fund - (\$175,003) Hydrant Management Program

Non-Personnel

- Increase Other Expense - \$121,119.16 (Rural Schools and Roads Program - Restricted)
- Increase Transfer from General Fund - \$5,312,339
- Decrease Transfer In from Capital Facilities Tax - (\$2,775,000)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Roads Administration	216-1	18,093,772	22,491,317	21,930,650	20,342,351	(2,148,966)	-9.6%
Roads Grants Donations	216-2	40,793	81,114	-	121,119	40,005	49.3%
Roads Flood Projects	216-3	-	-	-	-	-	-
Total		18,134,565	22,572,431	21,930,650	20,463,470	(2,108,960)	-9.3%

SOURCES AND USES**Sources**

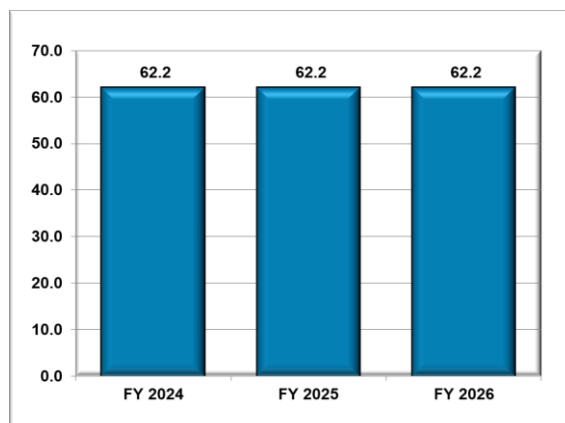
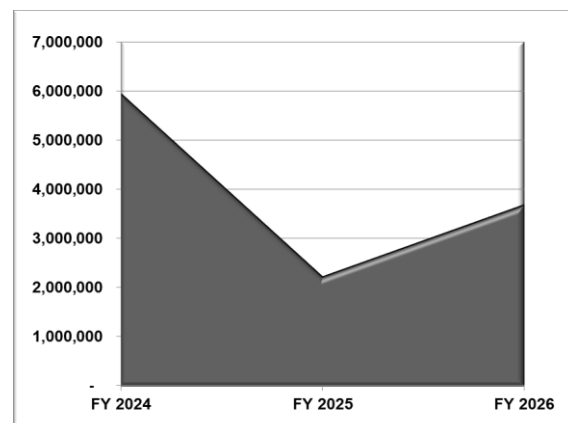
Beginning Fund Balance		7,396,075	5,946,430	5,946,430	2,444,613	(3,501,817)	-58.9%
Taxes		10,953,655	11,121,114	11,040,000	11,673,800	552,686	5.0%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		210,810	-	-	-	-	-
Charges for Services		808,854	700,000	700,000	800,000	100,000	14.3%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		244,549	188,580	188,580	188,580	-	-
Other Financial Sources		4,467,053	6,831,125	6,500,253	9,037,592	2,206,467	32.3%
Total Sources		24,080,996	24,787,249	24,375,263	24,144,585	(642,664)	-2.6%

Uses

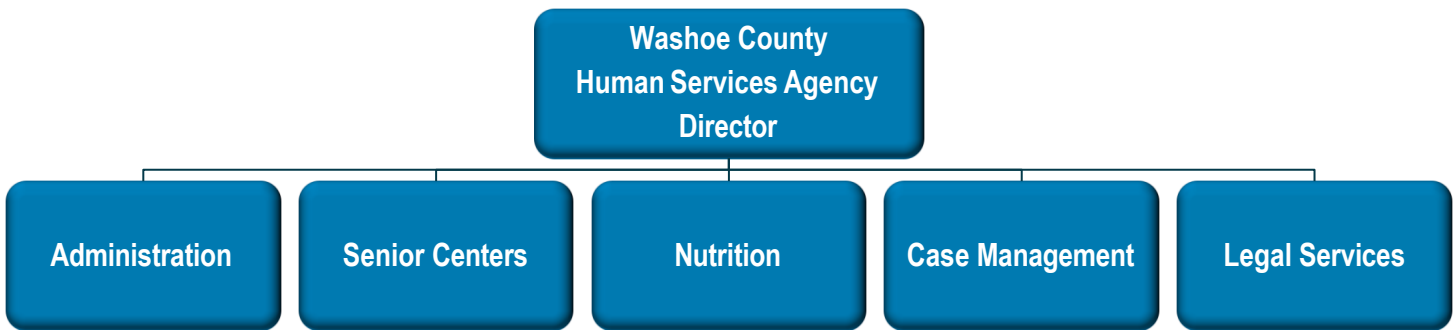
Salaries & Wages		4,565,561	4,829,043	4,666,478	4,994,777	165,735	3.4%
Employee Benefits		2,474,739	2,612,071	2,506,019	2,786,281	174,210	6.7%
Services & Supplies		7,635,805	8,888,527	8,888,527	8,396,412	(492,115)	-5.5%
Capital Outlay		3,458,460	6,242,790	5,869,626	4,286,000	(1,956,790)	-31.3%
Other Financing Uses		-	-	-	-	-	-
Total Uses		18,134,565	22,572,431	21,930,650	20,463,470	(2,108,960)	-9.3%

Ending Fund Balance		5,946,430	2,214,819	2,444,613	3,681,115	1,466,296	66.2%
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FTE Summary		62.2	62.2	62.2	62.2	-	-
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Staffing Trend**Budgeted Fund Balance**

**SENIOR SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Washoe County Human Services Agency's Senior Services Division is to help older adults throughout our community maintain their independence and dignity as they age, by providing an array of supports, services and opportunities to improve the quality of their lives and the lives of their families and caregivers.

Description: Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services, and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. Senior Services provides various programs, services and supports the senior population throughout the community including, senior centers, nutrition (congregate meal sites and home delivered meals), the Senior Law Project, information and referral, case management, homemaker services, representative payee services, mental health support, and ambassador opportunities. Community partnerships with non-profit and volunteer agencies also bring additional services, classes, and activities to address the diverse interests and needs of seniors.

Statutory Authority: County Code Chapter 45 Public Welfare

Website: <https://www.washoecounty.gov/seniorsrv/index.php>

Strategic Objective: Vulnerable Populations

FY 2026 Budget Enhancements/Changes

Personnel

- Reallocate 1.0 FTE Human Services Case Worker III from Indigent Fund to Senior Services Fund - \$122,251

Non-Personnel

- Increase Nutrition Program - \$86,766
- Increase Security Contracts - \$2,277
- Increase in Undesignated Budget - \$38,806
- Increase Transfer in from Indigent Fund - \$164,269

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,511,557	1,874,938	1,862,385	2,103,390	228,452	12.2%
Sparks Admin.	225-2	101,334	16,158	71,399	15,200	(958)	-5.9%
Social Services	225-3	3,555,142	4,221,601	4,588,054	3,782,196	(439,405)	-10.4%
Legal Division	225-4	125,000	125,000	85,155	125,000	-	-
Nutrition	225-5	2,944,264	4,580,510	3,597,788	2,079,337	(2,501,173)	-54.6%
Adult Day Care	225-6	549,178	499,801	518,010	101,935	(397,866)	-79.6%
Total		8,786,476	11,318,008	10,722,791	8,207,058	(3,110,950)	-27.5%

SOURCES AND USES**Sources**

Beginning Fund Balance	5,933,506	6,955,781	6,955,781	6,049,847	(905,934)	-13.0%
Taxes	2,100,059	2,255,548	2,255,548	2,417,006	161,458	7.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,359,833	3,201,877	2,643,953	335,093	(2,866,784)	-89.5%
Charges for Services	906,619	760,362	713,242	611,070	(149,292)	-19.6%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	82,819	491,580	446,694	69,450	(422,130)	-85.9%
Other Financial Sources	4,359,420	3,757,420	3,757,420	3,921,689	164,269	4.4%
Total Sources	15,742,257	17,422,569	16,772,638	13,404,156	(4,018,413)	-23.1%

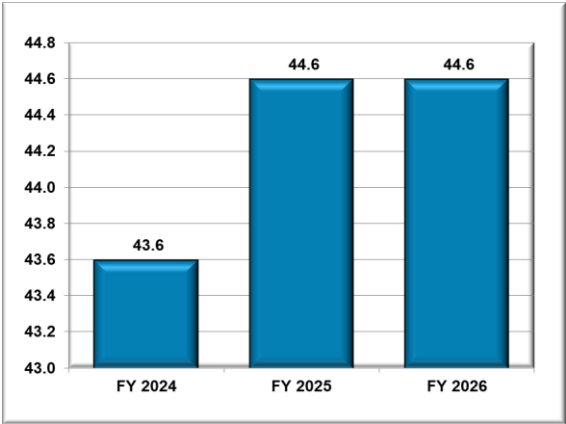
Uses

Salaries & Wages	2,965,767	3,332,475	3,627,011	3,562,506	230,031	6.9%
Employee Benefits	1,616,191	1,865,990	1,945,317	2,106,568	240,579	12.9%
Services & Supplies	3,662,153	5,928,419	4,959,338	2,537,984	(3,390,435)	-57.2%
Capital Outlay	542,364	191,124	191,124	-	(191,124)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	8,786,476	11,318,008	10,722,791	8,207,058	(3,110,950)	-27.5%

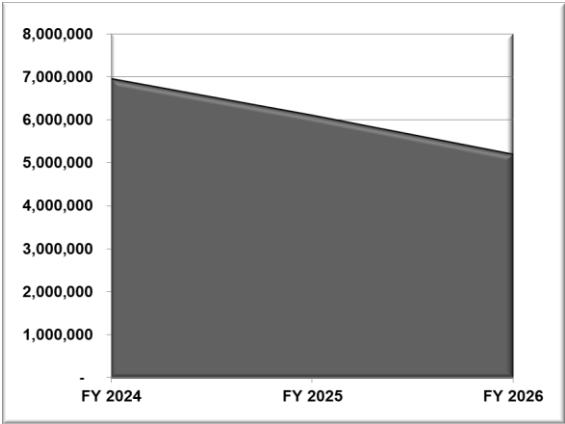
Ending Fund Balance	6,955,781	6,104,561	6,049,847	5,197,097	(907,464)	-14.9%
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FTE Summary	43.6	44.6	44.6	44.6	-
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Staffing Trend



Budgeted Fund Balance



**TRUCKEE RIVER FLOOD MANAGEMENT FUND
TRUCKEE RIVER FLOOD PROJECT**

Mission: The mission of the Truckee River Flood Management Authority is to reduce the impact of flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee River Flood Management Project.

Description: Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund flood control and public safety projects. In October, 2000 the Board of County Commissioners directed that upon completion of the public safety projects, all funds go towards the Truckee River flood management. The Truckee River Flood Management department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

Statutory Authority: NRS 377B Tax for Infrastructure

Website: <https://trfma.org>

Strategic Objective: Economic Impacts

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Operations	211-1	3,819,435	3,836,862	3,846,948	3,956,039	119,178	3.1%
Settlement	211-2	12,489,966	11,594,250	11,584,164	11,475,073	(119,178)	-1.0%
Elevation Project	- -	-	-	-	-	-	-
Total		16,309,400	15,431,112	15,431,112	15,431,112	-	0.0%

SOURCES AND USES**Sources**

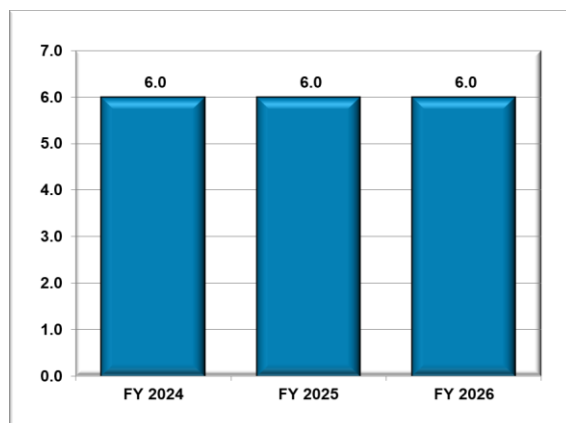
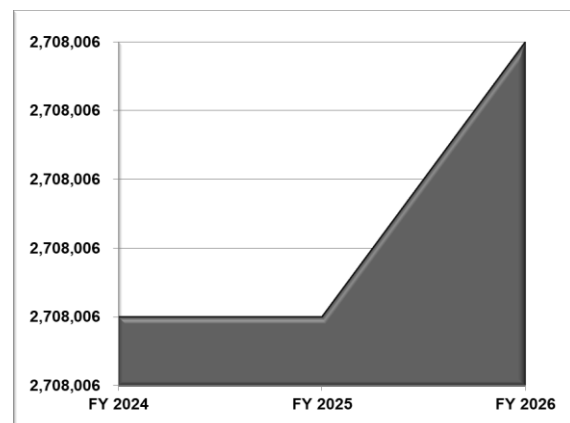
Beginning Fund Balance		2,647,293	2,708,006	2,708,006	2,708,006	-	0.0%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		15,054,292	14,340,952	14,340,952	14,340,952	-	0.0%
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		1,315,822	1,090,160	1,090,160	1,090,160	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		19,017,406	18,139,118	18,139,118	18,139,118	-	0.0%

Uses

Salaries & Wages		775,532	803,213	818,000	854,437	51,224	6.4%
Employee Benefits		408,433	416,140	411,440	462,087	45,946	11.0%
Services & Supplies		12,592,692	11,722,834	11,712,747	11,631,538	(91,296)	-0.8%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		2,532,744	2,488,925	2,488,925	2,483,050	(5,875)	-0.2%
Total Uses		16,309,400	15,431,112	15,431,112	15,431,112	-	0.0%

Ending Fund Balance		2,708,006	2,708,006	2,708,006	2,708,006	-	0.0%
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FTE Summary		6.0	6.0	6.0	6.0	-	0.0%
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Staffing Trend**Budgeted Fund Balance**

DEBT SERVICE FUNDS - SUMMARY

Description: Debt service funds account for accumulation of revenues and the payment of general long-term debt principal and interest. The debt service funds include debt service for voter-approved general obligation debt, general obligation debt funded through General Fund sources, revenue bonds and Special Assessment District (SAD) debt.

Strategic

Objective: Fiscal Sustainability

Fund Type/ Fund	Beginning Fund Balance Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY 2026 Budgeted Expenditures	FY 2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	1,633,673	1,377,693	-	2,858,835	-	152,531
Washoe County Debt Operating	2,166,584	-	10,167,782	10,167,782	-	2,166,584
SAD Debt	2,724,371	759,800	-	224,644	-	3,259,527
Total	6,524,628	2,137,493	10,167,782	13,251,261	-	5,578,642

State statutes limit the aggregate principal amount of the County's general obligation debt to 10% of the County's total reported assessed valuation. Based upon the 2025 assessed valuation of \$31.7 billion, the County's debt limit for general obligations is \$3.17 billion. As of July 1, 2025, the County has \$95.2 million of outstanding general obligation indebtedness-not including debt issued on behalf of the Reno Sparks Convention and Visitor's Authority (RSCVA) - see chart below.

Category of Bonds	Fiscal Year Ending June 30				
	2021	2022	2023	2024	2025
General Obligation Bonds	\$ 18,757,000	\$ 14,130,000	\$ 12,070,000	\$ 9,855,000	\$ 7,515,000
G.O. Revenue Bonds	98,040,753	110,556,566	103,253,140	95,690,891	87,671,883
Total	\$ 116,797,753	\$ 124,686,566	\$ 115,323,140	\$ 105,545,891	\$ 95,186,883

In addition to outstanding County general obligation debt, there is \$50.14 million of RSCVA general obligation debt issued by Washoe County-see chart on next page. Debt issued on behalf of other agencies is not included in Washoe County's budget or financial statements as it is separately managed by the associated agency. Washoe County's statutory debt capacity limit includes both general obligation debt issued by Washoe County on behalf of other agencies and authorized general obligation debt not yet issued. Washoe County is \$3.02 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/} Washoe County, Nevada As of June 30, 2025

Statutory Debt Limitation ^{1/}	\$	3,170,183,697
Outstanding General Obligation Indebtedness		
Paid from Ad Valorem Taxes		7,515,000
Paid from Consolidated Tax Revenues		30,002,000
Paid from Utilities Systems Revenues		48,199,883
Paid from Sales Tax Revenues		9,470,000
Paid from RSCVA Revenues ^{2/}		50,140,000
Total Outstanding General Obligation Indebtedness	\$	145,326,883
Additional Statutory Debt Limitation	\$	3,024,856,814

^{1/} Based upon the assessed valuation for fiscal year 2025 (including the assessed valuation of the Redevelopment Agencies).

^{2/} This debt is issued by Washoe County on behalf of the RSCVA, paid by the RSCVA revenues, with the same criteria as other general obligation revenue bonds.

SOURCE: State of Nevada Department of Taxation; Washoe County, Nevada

Generally, there is no statutory limit on revenue bonds that may be issued. However, revenue bonds additionally secured with Consolidated Tax (C-Tax) revenue are limited. Statute allows for up to 15% of the combination of C-Tax revenues to be pledged as security for debt. Based on the 2026 budgeted C-Tax revenue of \$162.1 million, the County's C-Tax pledged revenue limit is \$24.3 million. As of July 1, 2025, the County has \$5.5 million in existing debt service, leaving \$18.8 million available to be pledged for debt service. The amount available to be pledged doesn't necessarily reflect available revenue; C-Tax revenue is also used for expenses other than debt service.

Consolidated Tax Pledged Revenues

Fiscal Year Ended June 30	2021 (Actual)	2022 (Actual)	2023 (Actual)	2024 (Actual)	2025 (Estimate)	2026 (Budgeted)
Consolidated Tax	\$ 142,376,192	\$ 156,086,681	\$ 155,479,809	\$ 159,901,100	\$ 158,901,100	\$ 162,079,122
Pledged Revenue Limitation (15%)	\$ 21,356,429	\$ 23,413,002	\$ 23,321,971	\$ 23,835,167	\$ 23,835,165	\$ 24,311,868
Existing Debt Service	\$ 6,088,776	\$ 6,457,067	\$ 6,623,214	\$ 6,623,868	\$ 6,635,032	\$ 5,510,949
Coverage (times-x)	3.51	3.63	3.52	3.60	3.59	4.41

In addition to the County's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

Bond Credit Rating:

Per the Municipal Securities Rulemaking Board (MSRB) and the Electronic Municipal Market Access (EMMA), credit ratings are a way to evaluate a bond's risk of default, and, in some cases, take into consideration the potential loss to investors in the event of default. These ratings are opinions of the company issuing the ratings and one of many factors used in evaluating a municipal bond investment. A bond's credit rating is the rating agency's opinion as to the creditworthiness of the bond's issuer. Rating agencies take into account all of the economic characteristics of the issuer and the bond issue to assign a rating.

Because ratings can change, investors should not assume the rating shown on the official statement when the bond was first issued remains in effect if it is purchased at a later date. In April 2023,



Debt Service Funds

Standard and Poor's upgraded the County's rating to AA+ Stable. Items identified with the rating upgrade include:

- Growing and diversifying tax base, which serves as the economic hub of the Reno MSA;
- Very strong financial management, with well-embedded financial policies and practices, including comprehensive five-year operating and capital plans and thorough quarterly financial reports to the governing board;
- Positive operations and expectations of maintaining at least strong budgetary flexibility and liquidity despite the budgeted drawdowns; and
- Manageable debt burden and costs, though with large pension and other post-employment benefits (OPEB) liabilities, which could inflate carrying charges in the longer term.

The County's associated credit ratings are:

Moody's Aa2 Stable; High quality and are subject to very low credit risk.
Standard and Poor's AA+ Stable (upgraded April 2023); The obligor's capacity to
 meet its financial commitments on the obligation is very strong.

Bond Rating	Standard and Poor's	Moody's
High Grade	AAA	Aaa
	AA	Aa
	A	A
Medium Grade	BBB	Baa
	BB	Ba
	B	B
Low Grade	CCC	Caa
	CC	Ca
	C	C

More information can be found at: www.msrb.org; www.emma.msrb.org; www.standardandpoors.com; and www.moodys.com.

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include RSCVA debt or Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements. More information about Washoe County's debt, including the annual Debt Management Policy and credit rating reports, is available at: <https://www.washoecounty.gov/budget/debt-management.php>



OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/ 2/ 3/}
Washoe County, Nevada As of June 30, 2025

General Obligation Bonds and Other Obligations	Date Issued	Final Maturity	Original Amount	Outstanding Principal
GENERAL OBLIGATION BONDS ^{4/}				
Refunding Bonds, Series 2022A	01/27/22	03/01/30	14,130,000	7,515,000
Total General Obligation Bonds				7,515,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	940,693
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	7,240,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	6,945,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	24,623,582
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	7,265,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	5,742,000
Flood Control Refunding Bonds, Series 2021	07/20/21	12/01/35	11,500,000	9,470,000
Sewer Bonds (SRF), Series 2022	01/13/22	01/01/52	23,000,000	22,635,608
Consolidated Tax Refunding Bonds, Series 2022B	01/27/22	03/01/27	10,735,000	2,810,000
Total General Obligation Revenue Bonds				87,671,883
TOTAL GENERAL OBLIGATION BONDS				95,186,883
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/01/27	1,850,000	5,481,800
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/ 8/}	02/26/05	12/01/49	9,999,845	7,916,350
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	5,155,000
TOTAL OTHER OBLIGATIONS				18,553,150
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				113,740,033

1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bond issuance, arbitrage,

2/ Does not include General Obligation Revenue Bonds or Revenue Bonds issued by the County on behalf of the RenoSparks Convention & Visitors Authority (the "RSCVA") or the Regional Transportation Commission (the "RTC"), as both of these entities issue separate Debt Management

3/ Does not include debt issued by the County for Special Assessment Districts.

4/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is

5/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.

6/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.

7/ The 2016A sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.

8/ As of June 30, 2024, the County had borrowed \$12,281,694.49 from the State Revolving Fund. The outstanding amount of the 2022 Sewer Bonds will continue to increase as the County draws down funds until the maximum \$23,000,000 is reached, or the project is completed.

9/ Does not include accreted value. Outstanding balance accretes at 7% annually.

Source: Washoe County, Nevada; compiled by Zions Public Finance



DEBT SERVICE FUND

Description: Debt service funds account for ad valorem taxes and investment earnings thereon, specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as the payment of other debt supported by other legal resources transferred in from various funds.

GENERAL OBLIGATION BONDS

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* Type				6 Medium-term Financing Lease Purchase			
			1 General Obligation Bonds				7 Capital Leases			
			2 General Obligation Revenue Supported Bonds				8 Special Assessment Bonds			
			3 General Obligation Special Assessment Bonds				9 Mortgages			
			4 Revenue Bonds				10 Other (Specify Type)			
			5 Medium-term Financing				11 Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN							REQUIREMENTS FOR FISCAL Year Ending			
			ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING			
			AMOUNT	DATE	PAYMENT		OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
List and Subtotal By Fund	*	TERM	OF ISSUE		DATE	RATE	BALANCE 07/01/25	PAYABLE	PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A	1	8	14,130,000	1/2022	3/2030	0.997	7,515,000	375,750	2,460,000	2,835,750
TOTAL ALL DEBT SERVICE			14,130,000				7,515,000	375,750	2,460,000	2,835,750

Ad Valorem (Property Tax) Funded Bonds

Series 2022A refinanced various voter-approved bond issuances. These include:

Bond Series 2001 - Library, Parks & Open Space Bonds,

Bond Series 2002B - Library, Parks & Open Space Bonds,

Bond Series 2003 Animal Shelter Construction Bonds (ACB).

The 2001 and 2002B series bonds were voter-approved in November 2000, Question #WC-1. WC-1 authorized the issuance of up to \$38.3 million of General Obligation bonds for the purpose of acquiring, improving and equipping parks, trails, open space and library facilities located on park lands. The bonds were issued in two series and supported projects such as the South Valleys Sports Complex and the new South Valleys Library, the Lazy 5 Regional Park and the new Spanish Springs Library, Galena Campground, North Valleys Sports Complex Phase II, Northwest/Terrace Sports Complex, Truckee River Land/Bike Path, various trailhead projects, and more.

The 2003 ACB series bonds were voter-approved in November 2002, Question #WC-3. WC-3 authorized up to \$10.75 million of General Obligation bonds for the purpose of constructing a regional animal shelter AND approval to levy an additional property tax rate of up to 3 cents per \$100 of assessed valuation for the purpose of operating and maintaining the animal shelter project and performing related animal control functions for a period of up to 30 years. Property taxes were not increased per the approved 3 cent rate, though. The County, the City of Reno and the City of Sparks each contributed 1 cent of their current authorized operating rate, making the impact neutral for tax payers.



GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* Type 1 General Obligation Bonds 2 General Obligation Revenue Supported Bonds 3 General Obligation Special Assessment Bonds 4 Revenue Bonds 5 Medium-term Financing				6 Medium-term Financing Lease Purchase 7 Capital Leases 8 Special Assessment Bonds 9 Mortgages 10 Other (Specify Type) 11 Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN							REQUIREMENTS FOR FISCAL Year Ending June 30, 2026			
			ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/25	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
List and Subtotal By Fund	*	TERM								
FUND: Debt Service										
Medical Examiner Building	2	20	12,000,000	8/2015	3/2035	3.85	7,240,000	233,308	630,000	863,308
2016B Public Safety Refunding 2016	2	20	9,800,000	3/2016	3/2036	3.08	6,945,000	205,707	550,000	755,707
2020B Bldg/Park Refunding of 2019A/2011A/2006	2	10	9,695,000	10/2020	11/2029	1.35	5,742,000	70,085	1,101,000	1,171,085
2020 Nevada Shared Radio System Infrastructure	2	15	9,135,000	9/2020	8/2035	1.38	7,265,000	240,350	530,000	770,350
2022B Refunding (2012B;2002A;2004;Lib2004; PK2006)	2	5	10,735,000	1/2022	3/2027	0.750	2,810,000	140,500	1,810,000	1,950,500
2016A Sales Tax Refunding 2016	4	13	11,305,000	3/2016	12/2028	2.46	5,155,000	227,875	1,195,000	1,422,875
2021B Flood Control Refunding	2	15	11,500,000	7/2021	12/2035	1.46	9,470,000	394,475	665,000	1,059,475
Baseball Stadium Sr Bonds Series 2008	4	20	18,500,000	2/2008	12/2027	5.30	5,481,800	246,132	1,675,600	1,921,732
BB Stdm Subordinate Bonds Series2008	4	50	9,999,845	2/2008	12/2051	7.0	7,916,350	159,376	65,624	225,000
TOTAL ALL DEBT SERVICE			102,669,845				58,025,150	1,917,808	8,222,224	10,140,032

Consolidated Tax Funded Bonds:

The Medical Examiner Building 2015 Series funded the construction of a new Medical Examiner facility at 990 East 9th Street, Reno, NV. The new facility moved the ME's office from an outdated office, built in 1959, which was shared with the Washoe County Health District's Tuberculosis Control and Prevention Program.

The 2016 Public Safety Refunding Series refinanced the 2006 Public Safety Bonds that were issued to fund a 256 bed expansion in the Regional Detention Facility located at 911 Parr Blvd, Reno, NV.

The 2020B Building/Parks Refunding series refinanced the 2001A Series, which funded the construction of the Jan Evans Juvenile Justice Facility at 650 Ferrari McCleod Blvd, Reno, NV and the construction of the Incline Village Maintenance Facility located at 625 Mt. Rose Highway, Incline Village, NV. It also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.

The 2020 Nevada Shared Radio System Infrastructure series was authorized to fund a replacement for the currently-utilized 800 MHz public safety radio system to the Project 25 Phase II system (P25).



The P25 radio system for Washoe County is operated via the Washoe County Regional Communications System (WCRCS), established in 1999, and consists of 22 Partner and Sponsored agencies.

The 2022B Series refinanced various bond issuances including: 2002A Building Bonds, 2004 Building & Parking Garage Bonds; 2004 Library Bonds; and 2006 Parks Bonds. The 2002A Building Bonds were issued to fund construction of the facility which houses the District Attorney's Office, Reno Justice Court and Reno Municipal Court located at 1 S. Sierra Street, Reno, NV. The 2004 Building & Parking Garage Bonds were issued to fund the purchase and rehabilitation of the building at 350 S. Center Street and the parking garage at 220 S. Center Street, Reno, NV. These facilities are utilized by Human Services, the Public Defender, and Alternate Public Defender. The 2004 Library Bonds were issued to fund the construction of the Incline Village Library located at 845 Alder Avenue, Incline Village, NV. The 2023B series also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.

Infrastructure Sales Tax Funded Bonds

The 2016A Sales Tax Refunding Series refinanced the 1998 Sales Tax Bonds. The 1998 Sales Tax Bonds funded the construction of the Regional Emergency Operations Center located at 5195 Spectrum Blvd., Reno, NV, the construction of the Regional Public Safety Training Center located at 5190 Spectrum Blvd., Reno, NV, and a portion of the County's required contribution for the U.S. Army Corps of Engineers' Truckee River Flood Control Project, which also included 225 acres of land dedication.

The 2022B Flood Control Refunding Series refinanced the Series 2006 Flood Control Bonds. The 2006 Flood Control Bonds were issued to acquire, construct, and expand flood control projects and included the land acquisition of the East Steele Ranch, University of Nevada Reno property at Mill Street and South McCarran Boulevard, and land at 7 Edison Way Industrial Park, all located in Reno, NV.

Car Rental Fee Funded Bonds

Both the 2008 Senior and 2008 Subordinate Baseball Stadium Bond Series issuances funded the construction of the minor league baseball stadium, Greater Nevada Field, located at 250 Evans Ave., Reno, NV. Greater Nevada Field is the home of the Triple-A Reno Aces.

Utility Fee Funded Bonds

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* Type 1 General Obligation Bonds 2 General Obligation Revenue Supported Bonds 3 General Obligation Special Assessment Bonds 4 Revenue Bonds 5 Medium-term Financing				6 Medium-term Financing Lease Purchase 7 Capital Leases 8 Special Assessment Bonds 9 Mortgages 10 Other (Specify Type) 11 Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN							REQUIREMENTS FOR FISCAL Year Ending			
List and Subtotal By Fund	*	TERM	ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	INTEREST	PRINCIPAL	TOTAL
			AMOUNT	DATE	PAYMENT		OUTSTANDING			
			OF ISSUE	DATE	DATE	RATE	BALANCE	PAYABLE	PAYABLE	
			07/01/25							
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	940,693	17,786	726,722	744,508
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	24,623,582	412,777	798,938	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	22,635,608	330,222	688,519	1,018,741
TOTAL ALL DEBT SERVICE			67,386,176				48,199,883	760,785	2,214,179	2,974,964

The 2015 Sewer Refunding Series refinanced multiple issuances that supported Sewer and Stormwater projects listed below.

1997 State Revolving Fund (SRF) Bonds, Lemmon Valley
 2000A, South Truckee Meadows
 2000B, Horizon Hills
 2001, South Truckee Meadows Water Reclamation Facility
 2004, Cold Springs
 2005A, Spanish Springs
 2006, Storm Sewer

Both the 2020 and the 2022 State Revolving Fund (SRF) Series were issued to fund multiple projects listed below.

South Truckee Meadows Water Reclamation Facility Expansion
 Pleasant Valley Interceptor—Reach 3
 Huffaker Hills Reservoir Lining Improvements—Phase 3

**OUTSTANDING GENERAL OBLIGATION, GENERAL OBLIGATION REVENUE AND
OTHER OBLIGATION DEBT SERVICE SCHEDULE**

Fiscal Year	General Obligation Bonds Ad Valorem (Property) Tax	General Obligation Revenue Bonds Consolidated Tax	General Obligation Revenue Bonds Utility Systems	General Obligation Revenue & Revenue Bonds Infrastructure Sales Tax	Revenue Bonds Rental Fees	Car	Total Debt Service
2026	2,835,750	5,510,949	2,974,964	2,482,350	2,146,732	\$	15,950,745
2027	1,422,750	5,607,635	2,446,931	2,481,975	2,248,491	\$	14,207,782
2028	1,424,250	3,489,565	2,230,457	2,486,600	2,358,026	\$	11,988,898
2029	1,427,750	3,492,738	2,230,457	2,481,100	2,115,000	\$	11,747,045
2030	1,428,000	2,733,275	2,230,457	1,061,725	2,180,000	\$	9,633,457
2031	-	2,384,938	2,230,457	1,059,975	2,255,000	\$	7,930,370
2032	-	2,388,413	2,230,457	1,061,100	2,325,000	\$	8,004,970
2033	-	2,385,325	2,230,457	1,059,975	2,400,000	\$	8,075,757
2034	-	2,383,769	2,230,457	1,061,475	2,480,000	\$	8,155,701
2035	-	2,389,588	2,230,457	1,061,300	2,560,000	\$	8,241,345
2036	-	1,522,238	2,230,457	1,060,500	2,635,000	\$	7,448,195
2037	-	-	2,230,457	-	2,720,000	\$	4,950,457
2038	-	-	2,230,457	-	2,805,000	\$	5,035,457
2039	-	-	2,230,457	-	2,900,000	\$	5,130,457
2040	-	-	2,230,457	-	3,000,000	\$	5,230,457
2041	-	-	2,230,457	-	3,100,000	\$	5,330,457
2042	-	-	2,230,457	-	3,195,000	\$	5,425,457
2043	-	-	2,230,457	-	3,295,000	\$	5,525,457
2044	-	-	2,230,457	-	3,400,000	\$	5,630,457
2045	-	-	2,230,457	-	3,505,000	\$	5,735,457
2046	-	-	2,230,457	-	3,615,000	\$	5,845,457
2047	-	-	2,230,457	-	3,730,000	\$	5,960,457
2048	-	-	2,230,457	-	3,845,000	\$	6,075,457
2049	-	-	2,230,457	-	3,965,000	\$	6,195,457
2050	-	-	2,230,457	-	3,105,000	\$	5,335,457
2051	-	-	1,018,742	-	-	\$	1,018,742
2052	-	-	1,018,742	-	-	\$	1,018,742
2053	-	-	-	-	-	\$	-
TOTAL	\$ 8,538,500	\$ 34,288,430	\$ 58,759,882	\$ 17,358,075	\$ 71,883,249	\$	190,828,147

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	2,832,887	2,855,835	2,855,835	2,858,835	3,000	0.1%
Medium-Term Bonds	301-21	-	-	-	-	-	-
GO-Revenue Bonds	301-22	7,690,513	7,700,777	7,700,777	6,574,195	(1,126,582)	-14.6%
Non-GO Revenue Bonds	301-3	3,577,466	3,477,420	3,477,420	3,593,587	116,167	3.3%
Total		14,100,866	14,034,032	14,034,032	13,026,617	(1,007,415)	-7.2%

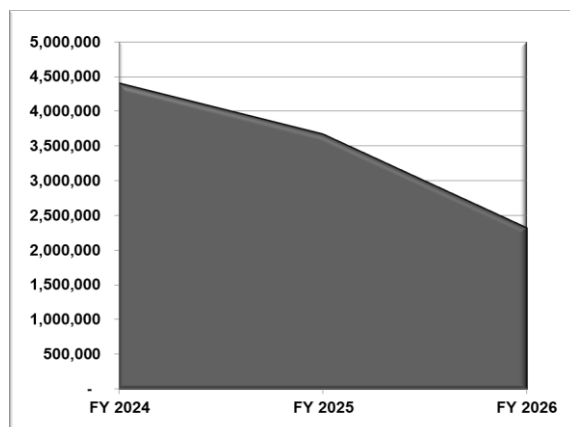
SOURCES AND USES**Sources**

Beginning Fund Balance		5,023,601	4,265,908	4,400,545	3,800,258	(465,650)	-10.9%
Property Taxes		2,166,335	2,255,548	2,255,548	1,377,693	(877,855)	-38.9%
Miscellaneous		-	-	-	-	-	-
Transfer In - Consolidated Tax		6,131,180	6,140,252	6,140,252	5,016,170	(1,124,082)	-18.3%
Transfer In - Regional Communications		497,345	498,200	498,200	498,200	-	-
Transfer In - Truckee River Flood Management		2,532,744	2,488,925	2,488,925	2,483,050	(5,875)	-0.2%
Transfer In - Other Restricted Fund		2,150,206	2,050,820	2,050,820	2,170,362	119,542	5.8%
Total Sources		18,501,411	17,699,653	17,834,290	15,345,733	(2,353,920)	-13.3%

Uses

Services & Supplies		12,112	12,735	12,735	12,735	-	-
Bond Issuance Costs		-	-	-	-	-	-
Principal		10,932,188	11,206,478	11,206,478	10,682,224	(524,254)	-4.7%
Interest		3,146,217	2,776,719	2,776,719	2,293,558	(483,161)	-17.4%
Debt Service Fees		10,350	38,100	38,100	38,100	-	-
Total Uses		14,100,866	14,034,032	14,034,032	13,026,617	(1,007,415)	-7.2%

Ending Fund Balance		4,400,545	3,665,621	3,800,258	2,319,116	(1,346,505)	-36.7%
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Budgeted Fund Balance

DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

Description: Special Assessment Districts Debt Service Fund accounts for the actual assessments levied and bonds or other debt incurred in the construction of a special assessment district project. Assessments are levied on specific parcels of land based on criteria approved for the particular assessment districted, related to the value of improvement of the parcel. Assessments collected in a particular assessment district can only be applied to the benefit of that district during the life of the indebtedness.

Account for assessments, penalties and interest and other resources to retire debt issued for completed improvements benefiting properties against which the special assessments are levied:

- District 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lightning W Water System

Website: washoecounty.gov/treas/SpecialAssessments.php

Special Assessment Debt

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* Type 1 General Obligation Bonds 2 General Obligation Revenue Supported Bonds 3 General Obligation Special Assessment Bonds 4 Revenue Bonds 5 Medium-term Financing				6 Medium-term Financing Lease Purchase 7 Capital Leases 8 Special Assessment Bonds 9 Mortgages 10 Other (Specify Type) 11 Proposed (Specify Type)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
NAME OF BOND OR LOAN							REQUIREMENTS FOR FISCAL Year Ending				
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/25	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
FUND: Special Assessment District											
S.A.D.#32-Spanish Springs Valley Ranches Rd		8	20	8,592,787	12/2011	11/2031	3.48	1,031,403	34,607	146,937	181,544
S.A.D. #37-Spanish Springs Sewer Phase 1a		8	20	728,813	5/2007	5/2027	4.35	18,920	823	10,854	11,677
S.A.D. #39-Lightning W Water Supply		8	20	999,268	6/2009	5/2029	7.18	27,371	1,947	2,276	4,223
TOTAL ALL DEBT SERVICE			10,320,868					1,077,694	37,377	160,067	197,444

Debt Service Fund Special Assessment Districts F340

Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD
2026	181,544	11,677	4,223	228,583
2027	178,376	8,417	9,249	231,218
2028	175,643	-	9,275	219,007
2029	178,431	-	9,840	216,403
2030	181,568	-	-	208,830
2031	175,140	-	-	207,445
2032	90,378	-	-	105,639
2033	-	-	-	-
TOTAL	\$ 1,161,079	\$ 20,093	\$ 32,587	\$ 1,417,125



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	4,544	100	100	100	-	-
SAD 32 Spanish Springs Valley Roads	700320	320,491	208,444	208,444	197,144	(11,300)	-5.4%
SAD 37 Spanish Springs Sewer 1A	700370	29,296	16,037	16,037	17,777	1,740	10.8%
SAD 39 Lightning W Water Supply	700390	15,954	14,936	14,936	9,423	(5,513)	-36.9%
SAD Surplus & Deficiency	700921	182	200	200	200	-	-
Total		370,467	239,717	239,717	224,644	(15,073)	-6.3%

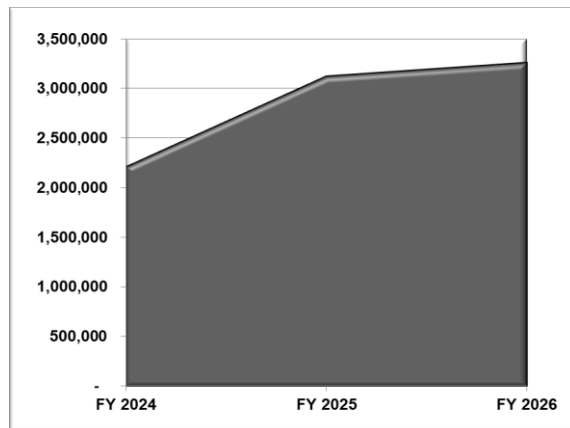
SOURCES AND USES**Sources**

Beginning Fund Balance	2,094,270	2,601,177	2,204,288	2,724,371	123,194	4.7%
Special Assessment Taxes	309,649	490,000	490,000	490,000	-	-
Miscellaneous	170,835	269,800	269,800	269,800	-	-
Total Sources	2,574,755	3,360,977	2,964,088	3,484,171	123,194	3.7%

Uses

Services & Supplies	567	1,000	1,000	1,000	-	-
Principal	289,271	166,680	166,680	160,067	(6,613)	-4.0%
Interest	55,639	45,837	45,837	37,377	(8,460)	-18.5%
Debt Service Fees	24,990	26,100	26,100	26,100	-	-
Other Fiscal Charges	-	100	100	100	-	-
Total Uses	370,467	239,717	239,717	224,644	(15,073)	-6.3%

Ending Fund Balance	2,204,288	3,121,260	2,724,371	3,259,527	138,267	4.4%
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Budgeted Fund Balance

ENTERPRISE FUNDS

Description: Enterprise funds account for programs or activities which are operated in a manner similar to private enterprise. The intent of an enterprise fund is for the users of services to pay for the cost of services through user charges. This also allows the governing body to determine if revenues earned, expenses incurred and net income are appropriate for public policy, capital maintenance, management control and accountability. Enterprise funds include the Building and Safety Fund, Golf Course Fund and the Utilities Fund.

Fund	Beginning Fund Balance Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY 2026 Budgeted Expenditures	FY 2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	7,403,077	3,678,426	-	5,083,268	-	5,998,235
Golf Course Fund	1,085,628	351,495	-	637,561	174,000	625,563
Utilities Fund	129,236,425	37,839,934	-	96,705,936	184,313	70,186,110
Total	137,725,130	41,869,855	-	102,426,765	358,313	76,809,908

**Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position*

**BUILDING AND SAFETY FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Building and Safety Fund is to provide residents and developers with building permits, plan review and inspection services.

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that minimum building and life safety standards are met by providing plan review and inspection services for construction. These standards play a key role in maintaining Washoe County's high quality of living, economic resilience and a predictable regulatory environment for the construction industry.

Statutory

Authority: NRS 278 Planning and Zoning; Washoe County Code Chapter 100 Building & Safety.

Website: <https://www.washoecounty.gov/building/>

**Additional
Goals/Performance**

Information: https://www.washoecounty.gov/building/other/Statistical_Data.php

Strategic

Objective: Economic Impacts

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Administration	560-1	2,876,393	2,490,543	2,458,103	2,579,881	89,337	3.6%
Incline Village	560-2	-	-	-	-	-	-
Permit Services	560-3	541,239	603,270	531,494	626,951	23,682	3.9%
Building Inspection Services	560-4	48,640	51,328	51,328	48,193	(3,135)	-6.1%
Plans Examination	560-5	1,081,411	1,589,051	1,470,912	1,783,544	194,493	12.2%
Total		4,547,683	4,734,192	4,511,837	5,038,569	304,376	6.4%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	4,241,067	3,210,000	3,260,000	3,510,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	51,525	-	-	-	-	-	-
Total Operating Revenue		4,292,592	3,210,000	3,260,000	3,510,000	-	9.3%

Operating Expenses

Salaries & Wages	1,865,448	2,302,842	2,174,920	2,493,203	190,361	8.3%
Employee Benefits	1,862,527	1,251,703	1,157,271	1,389,065	137,362	11.0%
Services & Supplies	799,650	1,157,847	1,157,847	1,134,500	(23,347)	-2.0%
Depreciation	20,058	21,800	21,800	21,800	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	4,547,683	4,734,192	4,511,837	5,038,569	304,376	6.4%

Operating Income/(Loss)	(255,091)	(1,524,192)	(1,251,837)	(1,528,569)	(304,376)	0.3%
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Nonoperating Revenue	284,014	170,426	170,426	170,426	-	-
Nonoperating Expenses	2,384	2,000	2,000	2,000	-	-
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	26,538	(1,355,766)	(1,083,411)	(1,360,142)	(304,376)	0.3%
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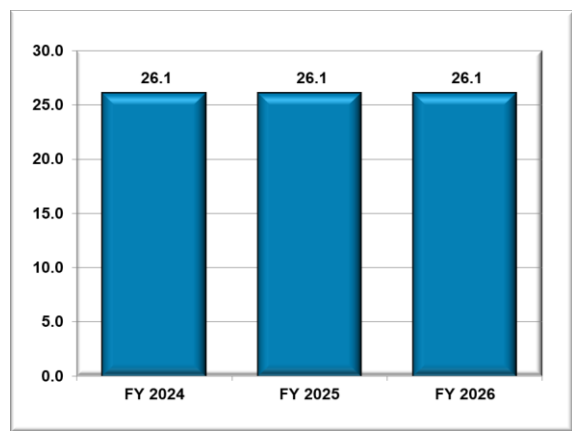
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	265,686	(1,498,892)	(1,226,537)	(1,503,269)	(4,377)	0.3%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	-	(70,000)	(70,000)	(70,000)	-	-
Net Cash Provided (Used) by Investing Activities	275,220	168,426	168,426	168,426	-	-
Cash & Cash Equiv. at July 1	7,990,282	8,531,188	8,531,188	7,403,077	(1,128,111)	-13.2%
Cash & Cash Equiv. at June 30	8,531,188	7,130,722	7,403,077	5,998,235	(1,132,488)	-15.9%

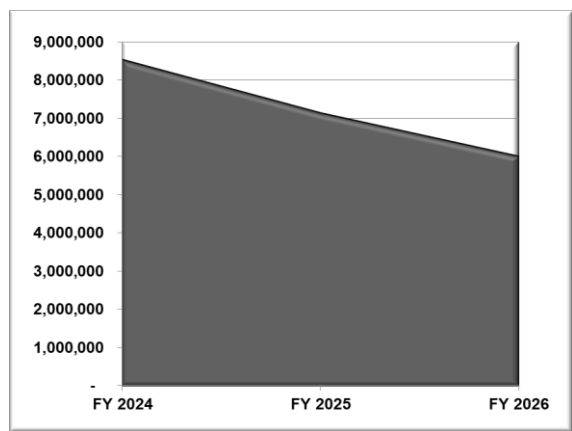
FTE Summary	26.1	26.1	26.1	26.1	-	-
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Staffing Trend



Cash & Cash Equivalents



**GOLF COURSE FUND
COMMUNITY SERVICES DEPARTMENT**

Fund: The mission of the Golf Course Fund is to provide sustainable, year-round recreational opportunities for Washoe County citizens and visitors by offering affordable golf experiences and professional staff to provide quality golf instruction and foster community interest and participation.

Description: The Golf Course Fund hosts three golf courses. Washoe and Sierra Sage Golf Courses are 18-hole regulation length golf courses, while Wildcreek Golf Course provides a 9-hole executive course and a 6-hole regulation length course. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range (Washoe and Sierra Sage only), cart storage, and maintenance facilities are also located on the courses. Courses are operated through contracted vendors providing golf professional services and food and beverage services.

Website: https://www.washoecounty.gov/parks/specialty_facilities/golf_courses/index.php

Strategic

Objective: Innovative Services

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Decrease Payments to Other Agencies - (\$3,059,000)
- Increase Transfer to Public Works - \$174,000 (Sierra Sage Roof and Siding Replacement Project)

Budget Summery

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Golf Operations	520-1	227,821	3,587,207	3,587,207	629,961	(2,957,246)	-82.4%
Golf Equipment	520-2	-	-	-	-	-	-
Golf Construction	520-3	-	117,000	117,000	-	(117,000)	-100.0%
Total		227,821	3,704,207	3,704,207	629,961	(3,074,246)	-83.0%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	199,766	277,000	277,000	155,000	(122,000)	-44.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	137,063	150,000	150,000	150,000	-	-
Total Operating Revenue	336,828	427,000	427,000	305,000	(122,000)	-28.6%

Operating Expenses

Salaries & Wages	14	-	-	-	-	-
Employee Benefits	173	-	-	-	-	-
Services & Supplies	193,170	3,635,507	3,635,507	561,261	(3,074,246)	-84.6%
Depreciation	34,465	68,700	68,700	68,700	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	227,821	3,704,207	3,704,207	629,961	(3,074,246)	-83.0%

Operating Income/(Loss)	109,007	(3,277,207)	(3,277,207)	(324,961)	2,952,246	-90.1%
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Nonoperating Revenue	606,252	46,495	46,495	46,495	-	-
Nonoperating Expenses	1,177	1,300	1,300	1,300	-	-
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	174,000	174,000	-

Net Income/(Loss)	714,083	(3,232,012)	(3,232,012)	(453,766)	2,778,246	-86.0%
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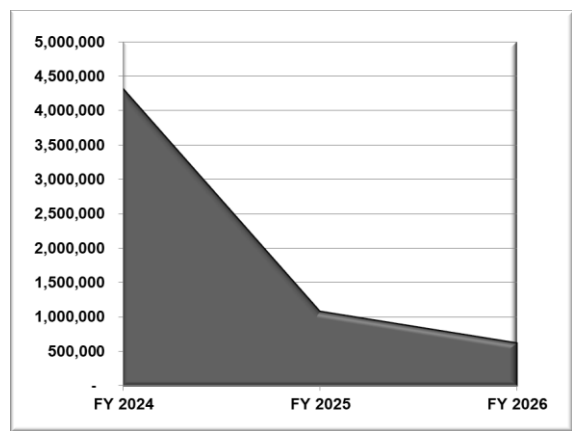
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	103,439	(3,208,507)	(3,208,507)	(256,261)	2,952,246	-92.0%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	-	(76,300)	(76,300)	(76,300)	-	-
Net Cash Provided (Used) by Investing Activities	133,720	46,495	46,495	46,495	-	-
Transfers Out - To Capital	-	-	-	(174,000)	(174,000)	-
Cash & Cash Equiv. at July 1	4,086,781	4,323,940	4,323,940	1,085,628	(3,238,312)	-74.9%
Cash & Cash Equiv. at June 30	4,323,940	1,085,628	1,085,628	625,563	(460,066)	-42.4%

FTE Summary	-	-	-	-	-	-
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Cash & Cash Equivalents



**UTILITIES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Utilities Fund is to provide a broad range of municipal-type services including wastewater, reclaimed/recycled water, recharge water, and floodplain detention utility services; to manage water rights; and to manage, maintain, and rehabilitate the County's utility infrastructure.

Description: The Utilities Fund provides for wastewater, reclaimed/recycled water, recharge water, and floodplain detention utility services for approximately 46,000 customers within unincorporated areas of Washoe County, including 19,000 sewer customers located in the City of Reno.

Utility Charges for Services projections are based on rates set by County ordinances as well as annual adjustments based on CPI, trend analysis, and number of customers.

County ordinance established service fees and rates in accordance with laws and regulations. Sewer rates are adjusted every January 1st by an amount equal to the increase in the Consumer Price Index-All Urban Consumers (CPI-U) for the west urban area. Outside of the area designated as Spanish Springs Valley, sewer connection fees are adjusted every January 1st by an amount equal to the increase in Engineering News Record Construction Cost Index (ENR-CCI). Fees and charges for reclaimed/recycled services were removed in May 2024 to encourage use of reclaim/recycled water for irrigation and to reduce regional dependency on potable water currently sourced from the Truckee River and Nevada groundwater sources. Golden Valley recharge program continues with diminished support from the County with fees suspended through December 31, 2033. No change in the North Spanish Springs Flood Detention Facility stormwater fees and charges since the last ordinance amendment and will be reevaluated upon full payment of Bond debt.

Statutory

Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

Website: https://www.washoecounty.gov/csd/utility/utility_payment_options.php

Strategic

Objective: Economic Impacts



FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Decrease Professional Services (related to CIP) – (\$885,000)
- Decrease Capital (various GLs) – (\$31,041,000)
- Increase Depreciation - \$563,264
- Increase Transfer to General Fund - \$184,313

**Fully offset from Operating Contracts and cash*

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Utilities - Planning	566-01	412	1,200	1,200	1,200	-	-
Utilities - Water	566-10	56,514	105,956	74,140	109,439	3,483	3.3%
Utilities - Reclaimed	566-11	2,027,384	2,502,410	2,515,265	1,934,377	(568,033)	-22.7%
Utilities - Sewer	566-12	14,589,823	21,132,060	17,840,416	22,651,331	1,519,271	7.2%
Utilities - Stormwater	566-13	472,661	585,593	633,935	542,384	(43,209)	-7.4%
Total		17,146,795	24,327,219	21,064,956	25,238,731	911,512	3.7%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	24,035,666	24,843,535	25,156,729	26,046,397	1,202,863	4.8%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	822	955	955	955	-	-
Total Operating Revenue	24,036,488	24,844,490	25,157,684	26,047,352	1,202,863	4.8%

Operating Expenses

Salaries & Wages	1,998,112	3,337,405	2,900,723	3,541,553	204,148	6.1%
Employee Benefits	1,765,195	1,778,316	1,557,283	1,964,588	186,271	10.5%
Services & Supplies	8,048,861	13,160,003	10,555,455	13,117,832	(42,171)	-0.3%
Depreciation	5,334,626	6,051,495	6,051,495	6,614,759	563,264	9.3%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	17,146,795	24,327,219	21,064,956	25,238,731	911,512	3.7%

Operating Income/(Loss)	6,889,693	517,271	4,092,728	808,621	291,351	56.3%
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Nonoperating Revenue	4,244,666	2,173,849	2,173,849	2,173,582	(267)	-
Nonoperating Expenses	869,170	823,707	644,409	785,785	(37,922)	-4.6%
Capital Contributions	8,791,740	8,276,000	11,280,000	12,149,000	3,873,000	46.8%
Net Operating Transfers	-	(26,968)	-	184,313	211,281	-783.5%

Net Income/(Loss)	19,056,930	10,170,381	16,902,168	14,161,105	3,990,724	39.2%
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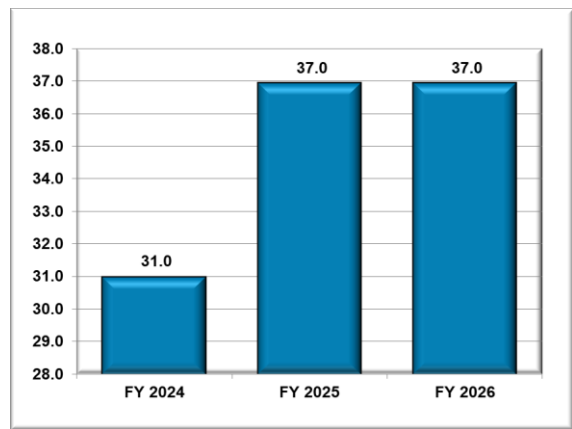
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	12,681,117	6,552,034	10,120,523	7,379,680	827,646	12.6%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(31,604,384)	(68,258,869)	(9,861,288)	(68,417,964)	(159,095)	0.2%
Net Cash Provided (Used) by Investing Activities	4,127,352	2,172,549	2,172,549	2,172,282	(267)	-
Transfer to General Fund	-	-	-	(184,313)	(184,313)	-
Cash & Cash Equiv. at July 1	141,600,556	126,804,641	126,804,641	129,236,425	2,431,784	1.9%
Cash & Cash Equiv. at June 30	126,804,641	67,270,355	129,236,425	70,186,110	2,915,755	4.3%

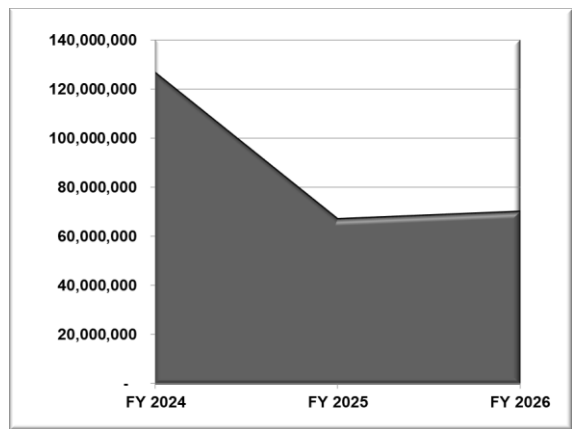
FTE Summary	31.0	37.0	37.0	37.0	-	-
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Staffing Trend



Cash & Cash Equivalents



INTERNAL SERVICE FUNDS

Description: Internal service funds account for the financing of goods and services provided by programs or activities on a cost reimbursement basis. The Internal Service Funds include the Health Benefits Fund, the Risk Management Fund and the Equipment Services Fund, as described below:

Equipment Services Fund: Used to account for revenues received for maintaining and purchasing the light and heavy fleet for use by other County departments.

Health Benefits Fund: Used to account for the County's health insurance plans, which include for the use of both active and retired County employees and their dependents, a self-funded preferred provider organization (PPO) plan, a self-funded high deductible health plan (HDHP), and health maintenance organization (HMO) plan.

Risk Management Fund: Used to account for revenues and expenses for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance.

Fund	Beginning Fund Balance Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY 2026 Budgeted Expenditures	FY 2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	7,062,030	14,595,161	-	14,489,290	-	7,167,901
Health Benefits Fund	22,771,604	82,000,041	-	84,476,385	-	20,295,260
Risk Management Fund	41,832,394	8,508,111	-	8,937,205	-	41,403,300
Total	71,666,028	105,103,313	-	107,902,880	-	68,866,461

**Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position*

**EQUIPMENT SERVICES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Equipment Services Fund (ESF) is to provide safe and reliable vehicles and equipment to county departments to meet their transportation and specialized heavy equipment needs at low life-cycle costs.

Description: Equipment Services maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village, Gerlach, and the Parr Blvd. Sheriff's Complex. The ESF is operated as an internal service fund to track revenues and expenses for the purchase, maintenance, repair and replacement of fleet vehicles and specialized heavy equipment. The ESF bills user departments for operation and capital replacement of vehicles.

Website: https://www.washoecounty.gov/csd/operations/eqpt_srvcs.php

**Strategic
Objective:** Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Capital (various GLs) - \$250,054
- Increase Depreciation - \$531,154

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Replacement	669-1	4,324,763	4,144,047	4,647,464	4,668,537	524,490	12.7%
Administration	669-2	3,205,412	3,836,628	3,853,997	4,084,060	247,433	6.4%
Maintenance	669-3	3,925,043	4,365,267	4,224,517	4,463,398	98,132	2.2%
Total		11,455,218	12,345,941	12,725,979	13,215,996	870,055	7.0%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	12,650,263	14,259,385	14,259,385	14,345,161	85,776	0.6%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	50,136	50,000	50,000	50,000	-	-
Other Financial Sources	-	-	-	-	-	-
Total Operating Revenue	12,700,399	14,309,385	14,309,385	14,395,161	85,776	0.6%

Operating Expenses

Salaries & Wages	1,517,740	1,671,513	1,600,581	1,733,333	61,819	3.7%
Employee Benefits	915,339	1,036,415	977,859	1,101,103	64,688	6.2%
Services & Supplies	4,973,833	5,712,717	5,712,717	5,925,110	212,393	3.7%
Depreciation	4,048,305	3,925,296	4,434,822	4,456,450	531,154	13.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	11,455,218	12,345,941	12,725,979	13,215,996	870,055	7.0%

Operating Income/(Loss)	1,245,181	1,963,443	1,583,406	1,179,165	(784,278)	-39.9%
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Nonoperating Revenue	56,824	115,531	-	-	(115,531)	-100.0%
Nonoperating Expense	(384,253)	(200,000)	(200,000)	(200,000)	-	-
Capital Contributions	1,411,963	300,000	300,000	300,000	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	3,098,221	2,578,975	2,083,406	1,679,165	(899,809)	-34.9%
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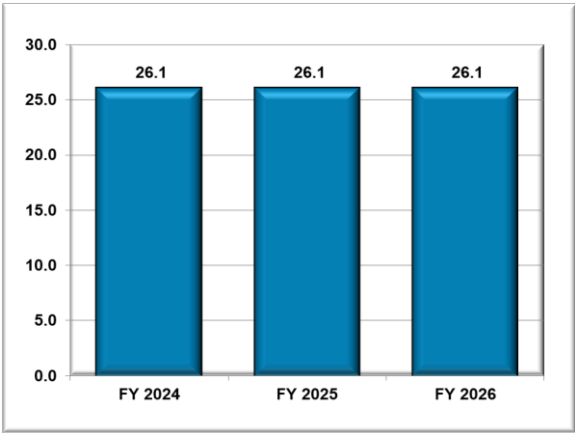
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	5,867,855	6,004,271	6,018,228	5,635,615	(368,656)	-6.1%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(6,420,873)	(5,279,690)	(3,654,574)	(5,529,744)	(250,054)	4.7%
Net Cash Provided (Used) by Investing Activities	2,164,372	-	-	-	-	-
Cash & Cash Equiv. at July 1	3,087,022	4,698,376	4,698,376	7,062,030	2,363,654	50.3%
Cash & Cash Equiv. at June 30	4,698,376	5,422,957	7,062,030	7,167,901	1,744,944	32.2%

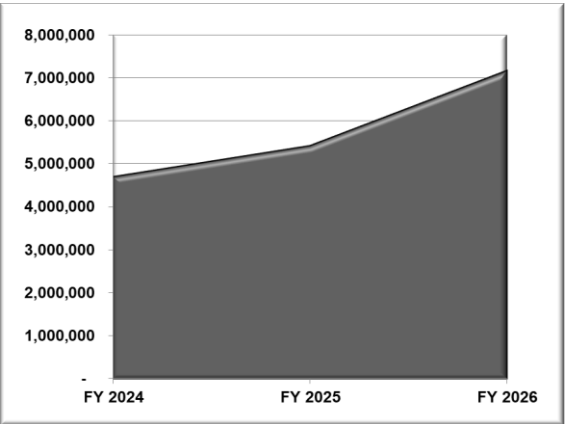
FTE Summary	-	-	-	-	-	-
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Staffing Trend



Cash & Cash Equivalents



**HEALTH BENEFITS FUND
HUMAN RESOURCES DEPARTMENT**

Mission: The mission of the Health Benefits Division is to provide access to comprehensive health care services for Washoe County employees, retirees, and their eligible dependents in an efficient and cost effective manner.

Description: The Health Benefits Fund, division of Human Resources, was established pursuant to NRS 287.010 to provide health benefits for County employees, dependents, and retirees through self-funded and contractual health insurance plans. The Fund includes four medical plans, dental, prescription drug, vision, and life insurance. The medical plans included in the Fund during the 2026 fiscal year are:

Self-Funded Preferred Provider Organization (PPO)
Self-Funded High Deductible Health Plan (HDHP)
Fully-Insured Preferred Provider Organization (Surest)
Fully-Insured Medicare Advantage Plan (Senior Care Plus)

The above mentioned plans are currently available to approximately 1,947 retirees; 2,845 active employees; and their dependents.

Statutory

Authority: NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5—Administration and Personnel; Washoe County Code Chapter 65—Safety and Disaster Services.

Website: <https://www.washoecounty.gov/humanresources/Benefits/healthbenefits/>

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,651,253	2,077,443	2,110,635	2,100,013	22,569	1.1%
Self Funded Plan	618-2	52,054,716	59,698,351	59,664,517	62,627,665	2,929,314	4.9%
HMO Plan	618-3	11,506,275	12,289,700	12,289,700	13,192,700	903,000	7.3%
PERS Subsidies	618-4	227,588	232,000	232,000	234,000	2,000	0.9%
Ancillary Plans	618-5	5,653,291	5,297,150	5,297,150	5,946,707	649,557	12.3%
Total		71,093,123	79,594,644	79,594,002	84,101,085	4,506,440	5.7%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	60,080,816	70,816,834	70,816,834	75,332,961	4,516,127	6.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	5,438,206	2,700,284	2,700,284	3,069,129	368,845	13.7%
Total Operating Revenue	65,519,023	73,517,118	73,517,118	78,402,090	4,884,972	6.6%

Operating Expenses

Salaries & Wages	514,783	540,497	568,803	622,802	82,304	15.2%
Employee Benefits	269,671	285,123	256,175	331,305	46,182	16.2%
Services & Supplies	70,308,670	78,769,024	78,769,024	83,146,978	4,377,954	5.6%
Depreciation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	71,093,123	79,594,644	79,594,002	84,101,085	4,506,440	5.7%

Operating Income/(Loss)	(5,574,100)	(6,077,526)	(6,076,884)	(5,698,995)	378,532	-6.2%
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Net Nonoperating Income	586,390	115,000	115,000	115,000	-	-
Net Increase/(Decrease) Investments	193,562	-	-	-	-	-
Federal Grants	542,037	400,000	400,000	400,000	-	-
Other Nonoperating Revenue/(Expense)	128,393	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	(4,123,718)	(5,562,526)	(5,561,884)	(5,183,995)	378,532	-6.8%
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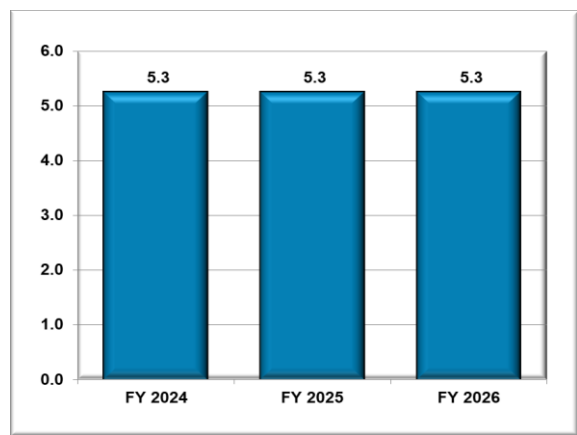
Statement of Cash Flows

Net Cash Provided (Used) by	2,114,910	1,649,446	1,650,088	(3,009,344)	(4,658,790)	-282.4%
Net Cash Provided (Used) by	542,037	400,000	400,000	425,000	25,000	6.3%
Net Cash Provided (Used) by Capital	-	-	-	-	-	-
Net Cash Provided (Used) by	745,123	108,000	108,000	108,000	-	-
Cash & Cash Equiv. at July 1	17,211,446	20,653,783	20,613,516	22,771,604	2,117,821	10.3%
Cash & Cash Equiv. at June 30	20,613,516	22,811,229	22,771,604	20,295,260	(2,515,969)	-11.0%

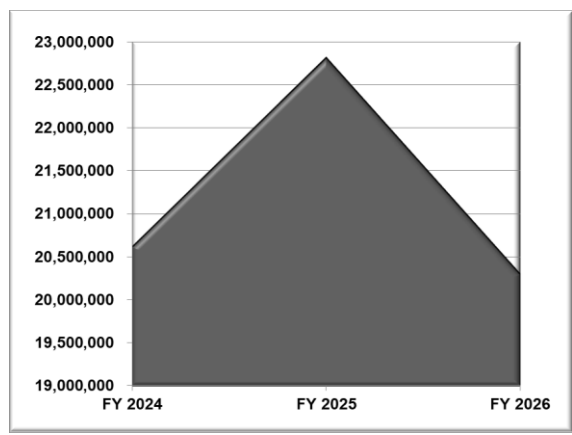
FTE Summary	-	-	-	-	-	-
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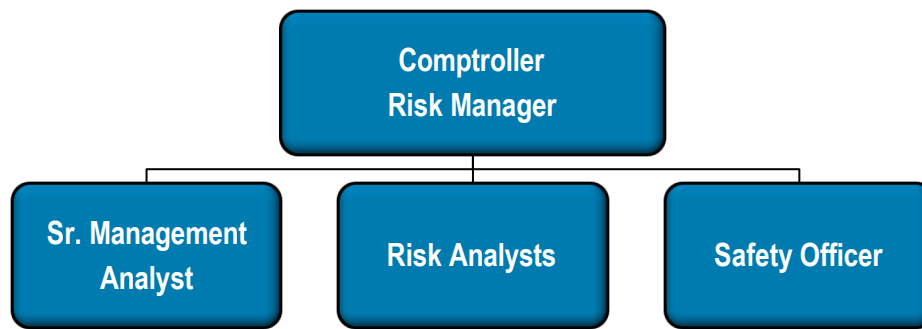
Staffing Trend



Cash & Cash Equivalents



RISK MANAGEMENT FUND COMPTROLLER'S DEPARTMENT



Mission: The mission of the Risk Management Division is to protect the County from financial loss due to risks inherent in county operations by taking measures to eliminate or reduce such risks and/or by administering coverage for exposure to liabilities associated with risks.

Description: The Risk Management Division self-administers all claims against the County for bodily injury and property damage; investigates and settles all claims involving damage to County property; monitors and works with the District Attorney's office to settle all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in loss. Risk Management is a division of the Comptroller's Department.

Website: https://washoecounty.gov/comptroller/Divisions/risk_mgmt/index.php

Strategic

Objective: Fiscal Sustainability

FY 2026 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Excess Insurance & Bond Premium (Commercial Property, General Liability, Crime) - \$1,298,463
- Increase Excess Insurance & Bond Premium (Worker's Comp) - \$187,787
- Increase Excess Insurance & Bond Premium (Aircraft) - \$30,980

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Risk Management. Administration	195051	361,387	431,677	442,031	543,873	112,196	26.0%
Safety Division	195052	127,649	205,328	208,752	221,467	16,140	7.9%
Property & Liability	195053	2,940,648	5,041,467	3,370,029	4,770,058	(271,409)	-5.4%
Workers Compensation	195054	5,976,879	4,831,888	4,833,536	5,027,071	195,183	4.0%
Unemployment Compensation	195055	45,444	174,736	174,736	174,736	-	-
Total		9,452,007	10,685,096	9,029,084	10,737,206	52,109	0.5%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,428,333	7,643,587	7,643,587	8,130,911	487,324	6.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	144,071	50,000	50,000	50,000	-	-
Total Operating Revenue	6,572,404	7,693,587	7,693,587	8,180,911	487,324	6.3%

Operating Expenses

Salaries & Wages	509,997	573,332	533,937	616,440	43,108	7.5%
Employee Benefits	240,291	286,008	264,915	321,564	35,556	12.4%
Services & Supplies	8,701,719	9,825,756	8,230,232	9,799,201	(26,555)	-0.3%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	9,452,007	10,685,096	9,029,084	10,737,206	52,109	0.5%

Operating Income/(Loss)	(2,879,603)	(2,991,509)	(1,335,497)	(2,556,295)	435,215	-14.5%
Nonoperating Revenue	1,282,160	350,000	350,000	350,000	-	-
Nonoperating Expense	10,590	22,800	22,800	22,800	-	-
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	1,595,524	-	-	(1,595,524)	-100.0%
Net Income/(Loss)	(1,608,033)	(1,068,785)	(1,008,297)	(2,229,095)	(1,160,309)	108.6%

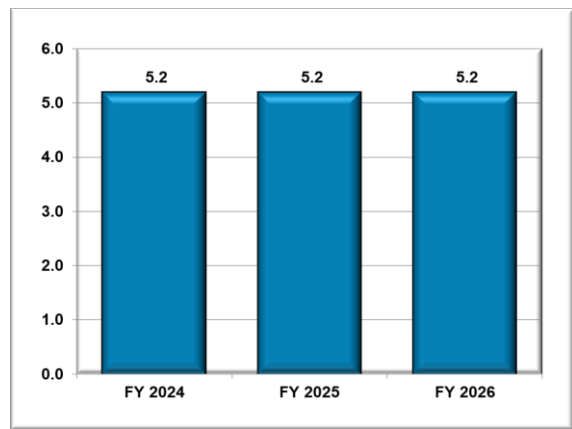
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	(1,939,274)	-	464,503	(756,295)	(756,295)	-
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	28,975	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	1,220,939	327,200	327,200	327,200	-	-
Cash & Cash Equiv. at July 1	41,730,051	41,040,691	41,040,691	41,832,394	791,703	1.9%
Cash & Cash Equiv. at June 30	41,040,691	41,367,891	41,832,394	41,403,299	35,408	0.1%

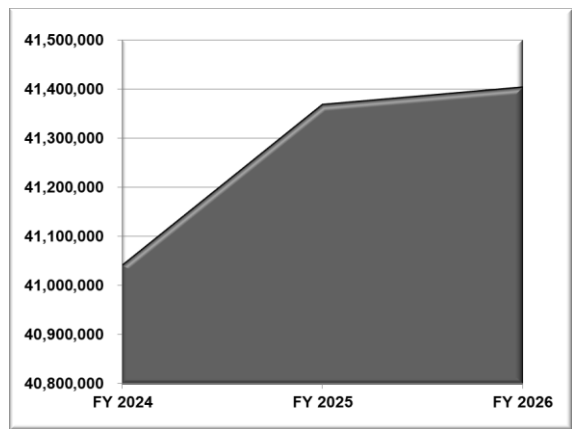
FTE Summary	5.2	5.2	5.2	5.2	-
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Staffing Trend



Cash & Cash Equivalents



CAPITAL PROJECT FUNDS

Description: Capital project funds account for revenues used for the acquisition or construction of major capital facilities

Fund	Beginning Fund Balance Cash Balance	FY 2026 Budgeted Revenues	FY2026 Other Financing/ Transfers In	FY 2026 Budgeted Expenditures	FY 2026 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	2,441,197	12,115,029		8,667,583	2,400,000	3,488,643
Capital Improvements Fund	47,702,737	62,500	21,470,995	33,711,911	-	35,524,321
Parks Capital Projects Fund	8,388,318	682,063		4,093,747	-	4,976,634
Total	58,532,252	12,859,592	21,470,995	46,473,241	2,400,000	43,989,598

CAPITAL FACILITIES TAX FUND COMMUNITY SERVICES DEPARTMENT

Description: Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, of which 60% is paid to the State Highway Fund. Principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

Strategic

Objective: Economic Impacts

Note: See *Community Services Department* in the General Fund for complete listing of Department's Strategic Plan

Projects:	-
Projects Total	-
Other Expenditure/Uses:	
Services and Supplies	57,000
Payments to Other Agencies	1,359,566
Payments to State Highway Fund	7,251,017
Settlement Payments	-
Transfers to Roads Special Revenue Fund	2,400,000
Other Expenditure/Uses Total	11,067,583

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
General Government	220	1,451	1,000	1,000	1,000	-	-
Judicial	230	-	-	-	-	-	-
Public Safety	240	-	-	-	-	-	-
Public Works	250	-	51,175	51,175	-	(51,175)	-100.0%
Welfare	270	-	-	-	-	-	-
Culture and Recreation	280	-	-	-	-	-	-
Intergovernmental	300	7,461,956	8,007,198	8,007,198	8,666,583	659,385	8.2%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	1,950,000	5,175,000	5,175,000	2,400,000	(2,775,000)	-53.6%
Total		9,413,407	13,234,373	13,234,373	11,067,583	(2,166,790)	-16.4%

SOURCES AND USES**Sources**

Beginning Fund Balance	3,105,007	4,367,827	4,367,827	2,441,197	(1,926,630)	-44.1%
Taxes	10,500,252	11,277,743	11,277,743	12,085,029	807,286	7.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	175,975	30,000	30,000	30,000	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	13,781,234	15,675,570	15,675,570	14,556,226	(1,119,344)	-7.1%

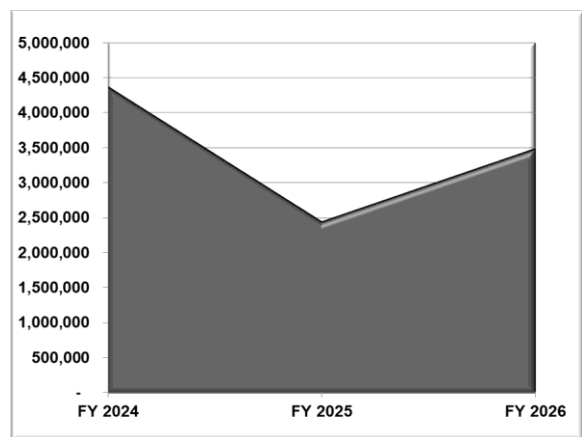
Uses

Payments for Share of Taxes	7,461,956	8,058,373	8,058,373	8,666,583	608,210	7.5%
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,451	1,000	1,000	1,000	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	1,950,000	5,175,000	5,175,000	2,400,000	(2,775,000)	-53.6%
Total Uses	9,413,407	13,234,373	13,234,373	11,067,583	(2,166,790)	-16.4%

Ending Fund Balance	4,367,827	2,441,197	2,441,197	3,488,643	1,047,446	42.9%
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FTE Summary	-	-	-	-	-	-
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Budgeted Fund Balance



CAPITAL IMPROVEMENTS FUND COMMUNITY SERVICES DEPARTMENT

Description: The primary resources are derived from transfers and investment earnings which are applied to various capital projects.

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

Note: See *Community Services Department* in the General Fund for complete listing of Department's Strategic Plan

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2026 PROJECT LIST	
Projects	
Public Works - Construction Projects	
Voter's ADA Project	400,000
1 S Sierra_75 Court Street Fire Alarm System Modernization	700,000
911 Parr HU3 & HU7 Roof Replacement	1,450,000
911 Parr Shower Replacement	1,600,000
911 Parr AC4 Kitchen Upgrade	540,000
911 Parr Wastewater Lift Station Grinder "Muffin Monster" Replace	1,200,000
9th Street Concrete Enhancement	2,000,000
Our Place - Riverhouse (carry-over)	2,042,780
Our Place - 2A Renovations (carry-over)	489,182
North Valleys Splash Park Resurfacing	220,000
May Arboretum Cactus Succulent Garden Design	550,000
Sierra Sage Roof and Siding Replacement	850,000
Public Works - Construction Projects Total	12,041,962
Technology Services Projects	
Major Technology Replacement	2,000,000
Enterprise Resource Planning (ERP) Upgrade	3,000,000
Data Management Platform And Implementation Services	145,000
Halo Phase II (ITSM)	107,620
TS Infrastructure Assessment Implementation MDF/IDF	704,000
NSRS Debt 2020 (carry-over)	6,000,800
WCSO Records Management System (carry-over)	411,984
P25 Radios (on-going)	300,000
Technology Services Projects Total	12,669,404

**CAPITAL IMPROVEMENTS FUND
FISCAL YEAR 2026 PROJECT LIST**

Other "Restricted Projects"

District Court Expansion	400,000
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Other "Restricted Projects "Total	400,000
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Other Expenditures/Uses:

Undesignated Projects	8,287,669
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Salaries and Wages	131,761
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Employee Benefits	74,116
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Services and Supplies	100,000
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Investment Pool Allocation	7,000
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Other Expenditures/Uses Total	8,600,545
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Total Expenditures	33,711,911
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Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
General Government	220	1,816,528	17,480,588	12,317,761	11,437,297	(6,043,291)	-34.6%
Judicial	230	1,650,655	6,311,238	6,127,701	1,415,600	(4,895,638)	-77.6%
Public Safety	240	7,167,821	47,410,922	40,348,165	13,024,053	(34,386,869)	-72.5%
Public Works	250	4,525,156	21,475,929	20,912,714	2,736,200	(18,739,729)	-87.3%
Health and Sanitation	260	6,465,642	26,711,520	26,711,520	315,600	(26,395,920)	-98.8%
Welfare	270	32,454,402	36,935,532	25,388,096	2,847,562	(34,087,970)	-92.3%
Culture and Recreation	280	1,135,834	15,064,110	14,905,715	1,935,600	(13,128,510)	-87.2%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	-	-	-	-	-	-
Total		55,216,038	171,389,839	146,711,672	33,711,912	(137,677,927)	-80.3%

SOURCES AND USES**Sources**

Beginning Fund Balance	95,344,506	101,113,370	101,113,370	47,702,736	(53,410,634)	-52.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	8,559,842	22,052,220	22,007,180	-	(22,052,220)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	6,148,634	4,642,826	4,642,826	62,500	(4,580,326)	-98.7%
Other Financial Sources	-	-	-	-	-	-
Transfer In - General Fund	27,500,000	13,058,709	12,000,000	13,152,620	93,911	0.7%
Transfer In - Health	1,112,757	9,354,000	9,498,251	-	(9,354,000)	-100.0%
Transfer In - Library Expansion	128,742	124,628	2,075	-	(124,628)	-100.0%
Transfer In - Indigent	11,982	2,965,828	87,488	2,880,723	(85,105)	-2.9%
Transfer In - CPS	-	-	-	-	-	-
Transfer In - E911	1,250,000	1,250,000	250,000	-	(1,250,000)	-100.0%
Transfer In - Animal Services	-	245,000	203,686	-	(245,000)	-100.0%
Transfer in - CAD/RMS	-	1,930,526	1,917,706	323,271	(1,607,255)	-83.3%
Transfer in - Golf Fund	-	-	-	174,000	174,000	-
Transfer in - Parks Capital	-	872,650	872,650	-	(872,650)	-100.0%
Transfer In - Reg Permit Capital	-	-	-	-	-	-
Transfer In - Reg Comm Systems	-	2,390,942	-	4,170,381	1,779,439	74.4%
Transfer In - Roads	-	-	-	-	-	-
Transfer In - Other Restricted Fund	16,272,946	37,143,982	41,819,176	770,000	(36,373,982)	-97.9%
Total Sources	156,329,409	197,144,681	194,414,408	69,236,231	(127,908,450)	-64.9%

Uses

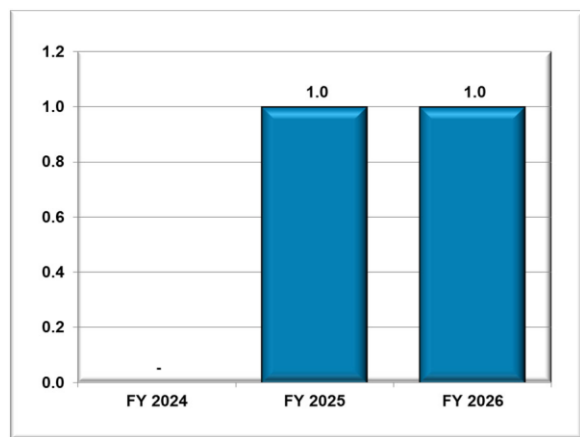
Salaries & Wages	-	97,415	56,339	131,761	34,346	35.3%
Employee Benefits	-	47,247	28,268	74,116	26,869	56.9%
Services & Supplies	9,879,822	3,097,650	2,117,627	4,194,669	1,097,019	35.4%
Capital Outlay	45,336,217	168,147,527	144,509,438	29,311,366	(138,836,161)	-82.6%
Debt Service	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	55,216,039	171,389,839	146,711,672	33,711,912	(137,677,927)	-80.3%

Ending Fund Balance	101,113,370	25,754,842	47,702,736	35,524,321	9,769,477	37.9%
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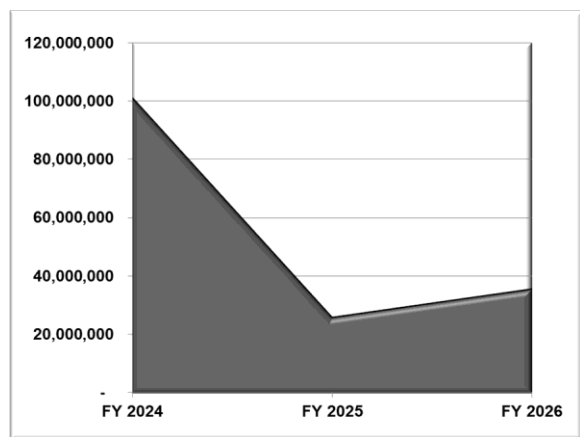
FTE Summary	-	1.0	1.0	1.0	-	-
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Staff Trend:



Budgeted Fund Balance



PARKS CAPITAL PROJECTS FUND COMMUNITY SERVICES DEPARTMENT

Description: Principal resources are derived from residential construction taxes and related investment earnings on these funds, which are legally restricted to the improvement, expansion, and acquisition of new and existing parks.

Strategic

Objective: Economic Impacts, Innovative Services

Note: See *Community Services Department* in the General Fund for complete listing of Department's Strategic Plan

PARKS CAPITAL FUND FISCAL YEAR 2026 PROJECT LIST

Projects

Lazy 5 Master Plan Update	170,000
Parks Construction Donations (IO)	52,568
Arboretum Visitor Center (IO)	78,453
Projects Total	301,021

Undesignated Budget	3,792,726
Debt Service	-

Total Expenditures	4,093,747
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Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
District One	404A	589,634	1,535,364	1,535,364	267,052	(1,268,312)	-82.6%
District Two	404B	42,940	1,983,178	681,548	1,774,028	(209,150)	-10.5%
District Three	404C	106	172	172	200,172	200,000	116279.1%
District Four	404D	361	1,222,262	31,148	1,192,263	(29,999)	-2.5%
Bond Projects	404E	189,876	3,602,278	3,319,362	300,433	(3,301,845)	-91.7%
Special Projects	404F	690,278	2,839,875	2,482,496	359,799	(2,480,076)	-87.3%
Total		1,513,195	11,183,129	8,050,090	4,093,747	(7,089,382)	-63.4%

SOURCES AND USES**Sources**

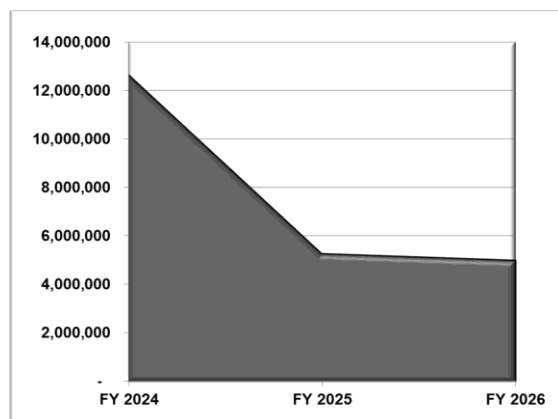
Beginning Fund Balance	12,634,657	12,649,722	12,649,722	8,388,318	(4,261,404)	-33.7%
Taxes	451,768	476,000	476,000	474,000	(2,000)	-0.4%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	652,509	3,132,055	3,132,055	-	(3,132,055)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	423,984	180,631	180,631	208,063	27,432	15.2%
Other Financial Sources	-	-	-	-	-	-
Total Sources	14,162,918	16,438,408	16,438,408	9,070,381	(7,368,027)	-44.8%

Uses

Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	443,020	2,155,783	1,238,617	3,060,283	904,500	42.0%
Capital Outlay	1,070,176	8,154,696	5,938,823	1,033,464	(7,121,232)	-87.3%
Other Financing Uses	-	872,650	872,650	-	(872,650)	-100.0%
Total Uses	1,513,196	11,183,129	8,050,090	4,093,747	(7,089,382)	-63.4%

Ending Fund Balance	12,649,722	5,255,280	8,388,318	4,976,634	(278,645)	-5.3%
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FTE Summary	-	-	-	-	-	-
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Budgeted Fund Balance

5-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that have a budget of \$100,000 or larger for assets that have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$368 million in capital expenditures, while the planned expenditures for FY 2026 total \$126.5 million. Projects in years 2-5 of the CIP are not funded or budgeted but are included in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 2026 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

BACKGROUND

In FY 2015 the level of General Fund support for the CIP in was established at \$5 million. In addition to this increased funding from the Great Recession, Infrastructure Preservation projects, which consist of maintenance and repair projects less than \$100,000, were removed from the CIP and are separately funded in the County's operating budget.

FY 2020 was budgeted to receive \$6.4 million from the General Fund. In response to the unprecedented economic impacts of COVID 19, projects were deferred and the amount of support from the General Fund was reduced to \$4.2 million in FY 2020 and \$0 in FY 2021. FY 2022 through FY 2024 included increases from the General Fund along with one-time transfers of \$34.7 million (FY22), \$38 million (FY23), \$16.5 million (FY24), and \$12 million (FY25). For FY 2026, \$12.5 million is budgeted from the General Fund. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or projects that have specific funding sources.

The County has a CIP Committee that is comprised of the two Assistant County Managers, Chief Financial Officer, Chief Information Officer, Comptroller, Budget Manager, and Director of Community Services. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan, capital and operating cost estimates, savings or revenue. Operating costs include personnel, services and supplies and technology software or hardware. The committee meets with each department that submitted a request(s) and also conducts field tours of the facilities for which requests were submitted.

Project submittals are categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. All submissions are quantitatively evaluated and receive a score in each of the following criteria:

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)
- Fiscal Impact
- Economic Impact

Environmental Impact

Each CIP Committee members' scores of project submittals are then averaged. For projects relying on funding from the General Fund, a scoring cutoff is determined based on the level of General Fund support to the CIP.

For the FY 2026 Budget, departmental CIP requests were not submitted but facilities and technology service projects were reviewed. The decision was made for a variety of reasons, including the large volume of current projects, projects with expiring funding and various funding streams, ongoing future of the workplace planning, etc. CIP projects are being funded in FY 2026, whether new or continuing from prior years with General Fund support of \$12.5 million.

Funding sources for capital projects will continue to be researched as the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical for the County's investment in capital facilities.

Over the next five years, the CIP plan totals just over \$368 million with the primary sources of funding coming from dedicated sources such as Parks Construction Tax, other grants, voter initiatives, and future debt financing. This does not include funding for several major new capital facilities identified in the plan including a new Sheriff's infirmary, Sheriff's crime lab, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "TBD", as conceptual plans have not been finalized.

For FY 2026, capital plan funding totals \$126.5 million of appropriations and \$88 million of estimated re-appropriation from FY 2025. This includes more than \$75 million for utilities projects, \$41.2 million for public safety projects, \$26.3 million for general government projects, \$23 million for public works projects, \$21.9 million for health and sanitation projects, \$18 million for culture and recreation projects, \$5.4 million for judicial projects, and \$3.2 million for welfare projects. New projects for FY 2026 include:

Infrastructure/Maintenance Projects

- Voter's ADA Project
- 1 S. Sierra_75 Court Street Fire Alarm Modernization
- 9th Street Concrete Enhancement

Public Safety Projects

- Juvenile Services Case Management System

Technology Projects

- Enterprise Resource Planning Upgrade
- Data Management Platform and Implementation Services
- Halo Phase II (ITSM)
- TS Infrastructure Assessment Implementation MDF/IDF

Sheriff's Facility Maintenance

- HU3 and HU7 Roof Replacement



Capital Improvement Plan

- Shower Replacements
- AC4 Kitchen Upgrade
- Wastewater Lift Station Grinder Replacement

Parks Projects

- Lazy 5 Master Plan Update
- North Valleys Splash Park Resurfacing
- May Arboretum Cactus Succulent Garden Design
- Sierra Sage Roof and Siding Replacement

Ongoing capital investment is extremely important for any government. Postponing infrastructure upkeep can have a compounding effect on future year expenditures. Unfortunately, due to the current fiscal climate and residual effects of the Great Recession and the pandemic, the County CIP has been greatly diminished in its capacity to keep up with all requested projects. As such only the most critical items are addressed.

Washoe County is still striving to “Raise the Grade” with FY 2026 funding to go towards additional infrastructure and building maintenance projects.

See Infrastructure Scorecard information below.

Infrastructure Scorecard

Methodology:

American Society of Civil Engineers’ approach and methodology was used. Each asset class receives an overall letter grade, which is calculated based on the weighted sum of the grade categories below. Each category grade is determined by asset specific performance metrics, stakeholder scores, and benchmarks, when available.

Capacity	Infrastructure’s capacity to meet current and future demands
Condition	Infrastructure's existing and near-future physical condition
Funding	Infrastructure’s current level of funding compared to the estimated funding
Future Need	Infrastructure’s future level of funding compared to the estimated funding needs
Operations &	Owner's ability to comply with regulations and maintain the infrastructure
Public Safety	Infrastructure's risk to public’s safety
Resilience	Infrastructure’s capability to prevent or protect against significant multi-hazard
Innovation	Owner's use of new and innovative techniques, materials, technologies, and



Capital Improvement Plan

FY 2024 Actual

	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	Overall Grade
Road Pavement	A	C-	D-	F	C-	A-	A-	B-	C
Stormwater	C+	C-	D-	F	C-	B	C	B	D+
Parks	B	C	C	D	C	B-	B-	B	C
Facilities Building	B+	C-	B-	D	D-	C+	A	B	C+
Equipment Services	A-	B-	A-	A-	A+	A	A	B+	A-
Sewer Collection	A-	A-	A-	A-	B+	A+	A-	A-	A
Recycled Water	B+	A	A-	B	A-	A	B+	B+	A-
Sewer Treatment	B+	B	A-	A-	B+	B+	B	B+	B+

A

EXCELLENT, FIT FOR THE FUTURE Generally, in excellent condition, typically new or recently rehabilitated, and meets capacity needs for the future. A few elements show signs of general deterioration that require attention. Facilities meet modern standards for functionality and are resilient to withstand

B

GOOD, ADEQUATE FOR NOW The infrastructure in the system or network is in good to excellent condition; some elements show signs of general deterioration that require attention. A few elements exhibit significant deficiencies. Safe and reliable, with minimal capacity issues and minimal risk.

C

FAIR, REQUIRES ATTENTION The infrastructure in the system or network is in fair to good condition; it shows general signs of deterioration and requires attention. Some elements exhibit significant deficiencies in conditions and functionality, with increasing vulnerability to risk.

D

POOR, AT RISK The infrastructure is in poor to fair condition and mostly below standard, with many elements approaching the end of their service life. A large portion of the system exhibits significant deterioration. Condition and capacity are of serious concern with strong risk of failure.

F

FAILING/CRITICAL, UNFIT FOR PURPOSE The infrastructure in the system is in unacceptable condition with widespread advanced signs of deterioration. Many of the components of the system exhibit signs of imminent fail



Capital Improvement Plan

The County analyzes operating financial impacts derived from a capital improvement project and forecasts various increases within the operating budget. The majority of the new projects for FY 2026 do not have projected increases to operating costs. The Nevada Cares Campus and Safe Camp projects will have significant operating impacts and have been addressed in the FY 2024 and FY 2025 operating budget.

The next several pages summarize highlights from FY 2025 completed projects, the adopted 5-year Capital Improvement Plan for FY 2026-2030, and FY 2026 new project summaries.



Highlights for FY 2025 Completed Projects



DISTRICT ATTORNEY'S OFFICE EXPANSION

The expansion of the District Attorney's Office included portions of the 6th, 7th, and 8th floors at Mills B. Lane Justice Center to create office space and workstations necessary to house additional attorneys and support staff helping to eliminate backlog and future court cases. A portion of this project was funded through American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund.



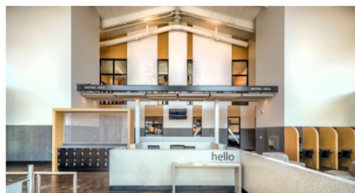
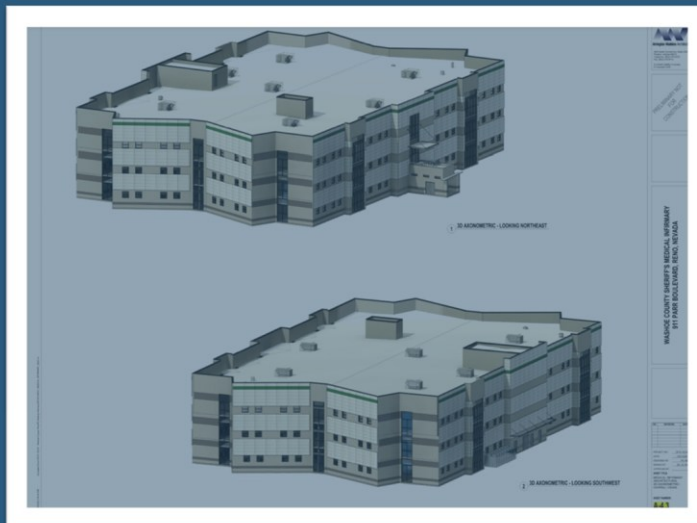
FITNESS COURTS

Two Fitness Courts at Rancho San Rafael and South Valleys Regional Park will provide County residents fun and convenient opportunities for physical activity. Both courts were funded through American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund and a Renown grant.

Highlights for FY 2025 Completed Projects

WASHOE COUNTY REGIONAL DETENTION FACILITY INFIRMARY DESIGN

Design developed for 40% of construction document level drawings for a 225-bed infirmatory for inmates requiring medical and mental health treatment. This project was funded by a grant from the United States Congress through the Department of Health and Human Services Administration.



NEVADA CARES CAMPUS

15-acre site with emergency shelter, Safe Camp, resource center, welcome center, dining hall, and supportive housing providing a sanctioned and stable location for unsheltered people. Providing programs to engage in housing focused conversations, service referrals, and housing placements. Project includes various funding sources.

Highlights for FY 2025 Completed Projects

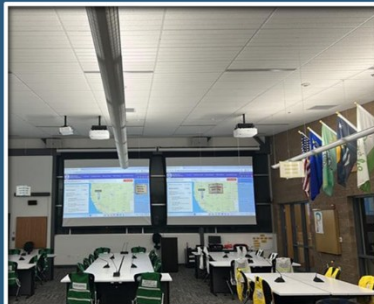
P25 RADIO SYSTEM (IN PROGRESS)

Regional radio system upgrade to P25 to ensure a robust and reliable shared state-wide communication network for daily operations, interagency communication, interoperability, and emergency communications.

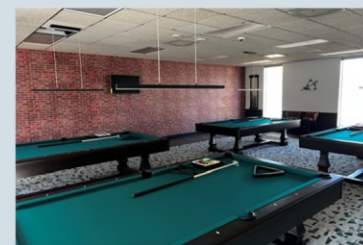
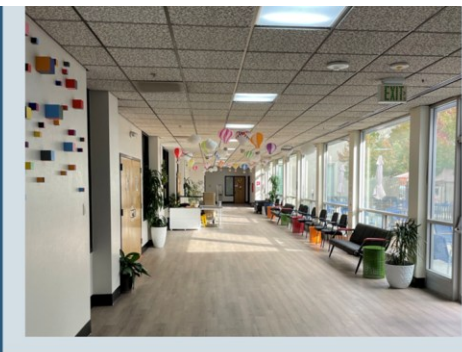
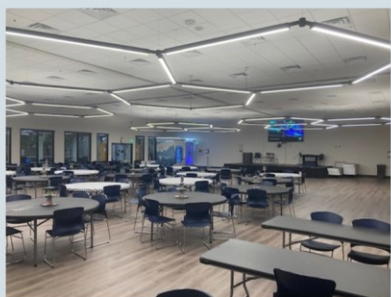


REGIONAL EMERGENCY OPERATIONS CENTER TECHNOLOGY UPGRADE

The technology upgrade to the Regional Emergency Operations Center included technology hardware, new furnishings, and flooring to provide more efficient workspaces with updated technology infrastructure.



Highlights for FY 2025 Completed Projects



SENIOR SERVICES CENTER (9TH STREET) RENOVATIONS

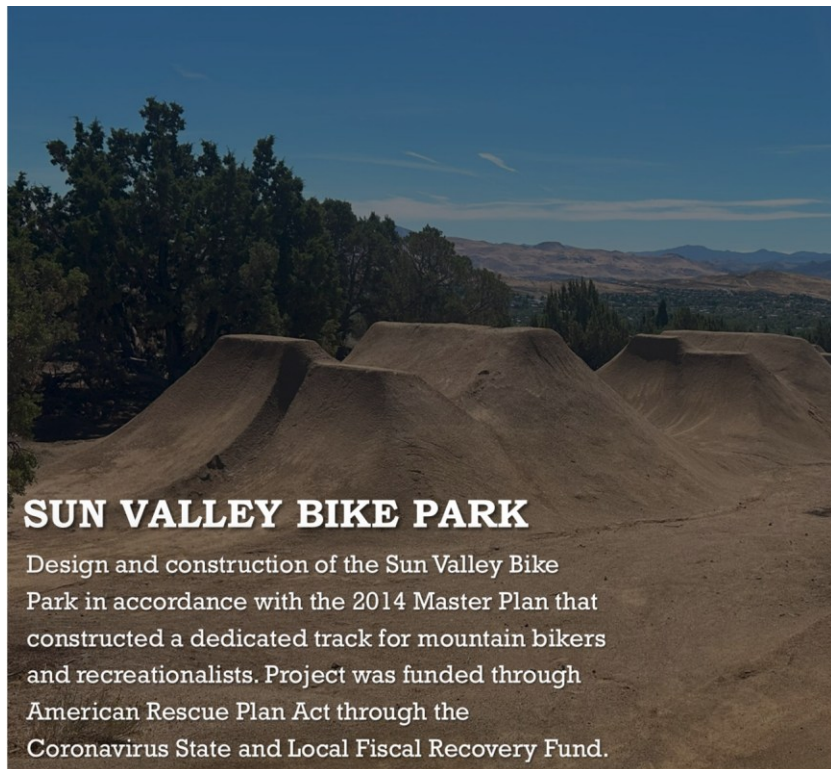
The Senior Center Building renovations at 9th street included remodeling and reconfiguring the primary kitchen area, creating an efficient storage area for exterior freezers, and a designated pick-up location for Meals on Wheels that will improve food service operations to increase the production and distribution of home-delivered meals. Other renovations included the dining room, library, and restrooms. A portion of this project was funded through American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund.



STMWRF EXPANSION PROJECT (IN PROGRESS)

The expansion of STMWRF will increase the size of the plant by 48% which will address to needs of the region's 2040 population projection. STMWRF is responsible for sanitary sewer collection, wastewater treatment, biosolids management, and reclaimed water treatment and distribution services within the South Truckee Meadows region of Washoe County. \$50M of the funding is coming from the State Revolving Fund (SRF) Loan through the State of Nevada Clean Water Fund and through new and existing rate payers.

Highlights for FY 2025 Completed Projects



WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2026 - 2030

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Fund						
Capital Improvements Fund	33,711,911	32,681,259	14,766,772	16,953,036	7,981,110	106,094,089
Parks Capital Fund	4,093,747	10,050,000	4,800,000	6,200,000	4,240,000	29,383,747
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	4,286,000	4,500,300	4,725,315	4,961,581	5,209,660	23,682,856
Other Funds	3,569,949	-	-	-	-	3,569,949
Utilities Fund	75,062,000	25,000,000	25,750,000	28,579,000	16,000,000	170,391,000
Equipment Services Fund	5,729,744	4,494,179	7,826,652	9,219,584	7,452,511	34,722,670
Total Funding Sources and Uses	\$ 126,453,351	\$ 76,725,738	\$ 57,868,739	\$ 65,913,201	\$ 40,883,281	\$ 367,844,310

FUNCTIONAL SUMMARY

Functional Summary	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Function						
General Government	18,047,790	9,012,374	12,179,066	12,574,351	9,999,227	61,812,808
Judicial	1,415,600	2,386,569	234,069	895,569	722,319	5,654,126
Public Safety	15,454,053	4,975,570	2,272,114	1,144,200	3,464,575	27,310,512
Public Works	6,917,200	4,886,800	4,975,315	5,211,581	5,459,660	27,450,556
Health and Sanitation	415,600	-	-	-	-	415,600
Welfare	2,966,762	2,100,000	7,658,175	1,041,600	577,500	14,344,037
Culture and Recreation	6,029,347	28,364,425	4,800,000	16,466,900	4,660,000	60,320,672
Utilities	75,062,000	25,000,000	25,750,000	28,579,000	16,000,000	170,391,000
Golf	75,000	-	-	-	-	75,000
Building and Safety	70,000	-	-	-	-	70,000
Total Funding Sources and Uses	\$ 126,453,351	\$ 76,725,738	\$ 57,868,739	\$ 65,913,201	\$ 40,883,281	\$ 367,844,310

*Non-Capital expenditures such as personnel and services and supplies related to the CIP projects are not included in the above summary.



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Resources								
Beginning Fund Balance			\$ 47,702,737	\$ 35,524,320	\$ 23,279,696	\$ 23,157,106	\$ 21,953,670	\$ 47,702,737
Restricted Funds (Included in Beginning Fund Balance) District Court			1,336,276	936,276	702,207	468,138	234,069	
Water Rights Sale (Committed for Flood Projects)			395,600	-	-	-	-	
NSRS Debt			923,641	-	-	-	-	
Revenues								
Taxes			-	6,700,000	-	-	-	6,700,000
Grants			5,932,390	-	-	-	-	-
Charges for Services			-	37,500	37,500	37,500	37,500	150,000
Investment Earnings			62,500	-	-	-	-	62,500
Donations			-	-	-	-	-	-
Reimbursements			-	-	-	-	-	-
Other Revenue			-	-	-	-	-	-
Debt Issued			-	13,699,135	14,606,682	15,712,100	16,880,038	60,897,955
Transfers In			25,085,464	21,470,995				21,470,995
Total Resources		\$ 31,017,854	\$ 69,236,232	\$ 55,960,955	\$ 37,923,878	\$ 38,906,706	\$ 38,871,208	\$ 136,984,186



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.							
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
Public Works - Construction Projects								
WC Workplace of the Future - Pilot (carry-over)	06/30/2026	767,077	-	-	-	-	-	-
Voter's ADA Project	06/30/2026	-	400,000	-	-	-	-	400,000
Voter's New Software/Server/Ballot Equip (carry-over)	06/30/2026	2,615,700	-	-	-	-	-	-
Tax Collection System (carry-over)	06/30/2026	276,008	-	-	-	-	-	-
WC FOW Edison SLFRF IO19143 (carry-over)	06/30/2026	1,943,022	-	-	-	-	-	-
WC FOW Building C SLFRF IO19143 (carry-over)	06/30/2026	550,000	-	-	-	-	-	-
75 Court Street Historic Exterior Renovation (carry-over)	06/30/2026	574,600	-	-	-	-	-	-
1 So. Sierra-Mills Lane Chiller Replacement (carry-over)	06/30/2026	471,760	-	-	-	-	-	-
75 Court St. Historic Elevator Upgrade (carry-over)	06/30/2026	913,950	-	-	-	-	-	-
District Court Case Management System (carry-over)	06/30/2026	1,333,278	-	-	-	-	-	-
1 S Sierra_75 Court Street Fire Alarm System Modernization	06/30/2026	-	700,000	-	-	-	-	700,000
911 Parr Kitchen Sewer Main (carry-over)	06/30/2026	750,000	-	-	-	-	-	-
WCSO Jail Security and Communication System (carry-over)	06/30/2026	3,160,688	-	-	-	-	-	-
Juvenile Services Door Security Replacement (carry-over)	06/30/2026	1,769,740	-	-	-	-	-	-
911 Parr Parking Lot Rehabilitation (carry-over)	06/30/2026	568,015	-	-	-	-	-	-
911 Parr Elevator Controls (carry-over)	06/30/2026	932,480	-	-	-	-	-	-
911 Parr HU9 HVAC and Roof Replacement (carry-over)	06/30/2026	2,088,511	-	-	-	-	-	-
911 Parr Wastewater Lift Station Grinder "Muffin Monster" (carry-over)	06/30/2026	117,500	-	-	-	-	-	-
EOC Chiller Replacement (carry-over)	06/30/2026	621,000	-	-	-	-	-	-
911 Parr Parking Lot Rehabilitation Phase II (carry-over)	06/30/2026	11,900,000	-	-	-	-	-	-
Animal Services Enriched Dog Yard(carry-over)	06/30/2026	230,250	-					-
911 Parr HU3 & HU7 Roof Replacement	06/30/2026	-	1,450,000	-	-	-	-	1,450,000
911 Parr Shower Replacement	06/30/2026	-	1,600,000	-	-	-	-	1,600,000
911 Parr AC4 Kitchen Upgrade	06/30/2026	-	540,000	-	-	-	-	540,000



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
911 Parr Wastewater Lift Station Grinder "Muffin Monster" Replace	06/30/2026	-	1,200,000	-	-	-	-	1,200,000
Major Maintenance Replacement	06/30/2026	5,980,000	-	-	-	-	-	-
CIP Grant Match	06/30/2026	2,175,000	-	-	-	-	-	-
North Valley's Mitigation Strategy (carry-over)	06/30/2026	383,392	-	-	-	-	-	-
Pedestrian Safety Improvements (carry-over)	06/30/2026	858,474	-	-	-	-	-	-
Lemmon Valley Homes Acquisitions Phase I (carry-over)	06/30/2026	352,570	-	-	-	-	-	-
220 S Center Str Parking Security Enhancements (carry-over)	06/30/2026	99,964	-	-	-	-	-	-
350 S. Center LED Retrofit (carry-over)	06/30/2026	580,000	-	-	-	-	-	-
9 St. Building A, B, C & D Window Replacement (carry-over)	06/30/2026	2,725,000	-	-	-	-	-	-
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans) (carry-over)	06/30/2026	820,000	-	-	-	-	-	-
Upper Third Rosewood Creek WQIP (Various Facilities) (carry-over)	06/30/2026	1,542,458	-	-	-	-	-	-
SV Sidehill Pedestrian Safety (carry-over)	06/30/2026	595,250	-	-	-	-	-	-
9th Street Concrete Enhancement	06/30/2026	-	2,000,000	-	-	-	-	2,000,000
TB Clinic (carry-over)	06/30/2026	5,795,484	-	-	-	-	-	-
West Hills Rehabilitation (carry-over)	06/30/2026	12,497,749	-	-	-	-	-	-
West Hills WBHC Remodel SLFRF IO12474	06/30/2026	3,218,285						-
Our Place - Riverhouse (carry-over)	06/30/2026	-	2,042,780	-	-	-	-	2,042,780
Our Place - 2A Renovations (carry-over)	06/30/2026	-	489,182	-	-	-	-	489,182
Kids Kottage 1 Window Replacement (carry-over)	06/30/2025	274,000	-	-	-	-	-	-
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	06/30/2026	104,157	-	-	-	-	-	-
Virginia Foothills Playground Replacement (carry-over)	06/30/2026	386,914	-	-	-	-	-	-
Golden Valley Park Playground Replacement (carry-over)	06/30/2026	403,132	-	-	-	-	-	-
Fitness Courts - Renown (carry-over)	06/30/2026	42,112	-	-	-	-	-	-
Downtown Library Fire Alarm Monitoring System (carry-over)	06/30/2026	577,400	-	-	-	-	-	-



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
NW Library HVAC Replacement (carry-over)	06/30/2026	1,855,000	-	-	-	-	-	-
SVRP Ph2A Pennington (carry-over)	06/30/2026	3,500,000	-	-	-	-	-	-
Fitness Courts SLFRF IO19125 (carry-over)	06/30/2026	100,598	-	-	-	-	-	-
RSR Community Space Ph 1 SLFRF IO12396	06/30/2026	850,000						-
North Valleys Splash Park Resurfacing	06/30/2026	-	220,000	-	-	-	-	220,000
May Arboretum Cactus Succulent Garden Design	06/30/2026	-	550,000	-	-	-	-	550,000
Sierra Sage Roof and Siding Replacement	06/30/2026	-	850,000	-	-	-	-	850,000
224 Edison HVAC Replacement	06/30/2027	-	-	355,000	-	-	-	355,000
Washoe County Facility Flooring Replacement	06/30/1930	-	-	300,000	300,000	300,000	300,000	1,200,000
1 South Sierra North & South Towers LED Retrofit	06/30/2027	-	-	1,890,000	-	-	-	1,890,000
75 Court Street Fire Alarm System Design for Modernization	06/30/2027	-	-	262,500	-	-	-	262,500
911 Parr AC4 and CPC Rooftop Package and Controller Replacement	06/30/2027	-	-	867,300	-	-	-	867,300
911 Parr House 3 Roof Replacement	06/30/2027	-	-	472,500	-	-	-	472,500
Jan Evans Lighting Panel Replacements	06/30/2027	-	-	262,500	-	-	-	262,500
WCSO FSD Capital Equipment Replacement	06/30/1930	-	-	398,270	213,364	424,200	760,075	1,795,909
REOC Reno Dispatch HVAC Relocation	06/30/2027	-	-	175,000	-	-	-	175,000
Washoe County Parking Lot Repairs and Maintenance (Various Locations)	06/30/1930	-	-	250,000	250,000	250,000	250,000	1,000,000
Vya Bunkhouse and Out Buildings Roof Replacement	06/30/2027	-	-	136,500	-	-	-	136,500
Our Place Window Replace_Exterior Wall Imp_Mold & Asbestos Abatement	06/30/2027	-	-	2,100,000	-	-	-	2,100,000
Arboretum Irrigation Improvements	06/30/2027	-	-	1,155,000	-	-	-	1,155,000
Arboretum Cactus Succulent Gardens	06/30/2027	-	-	4,700,000	-	-	-	4,700,000
Bartley Ranch Residence Well Improvements	06/30/2027	-	-	100,000	-	-	-	100,000
Bowers Mansion Irrigation Renovation	06/30/2027	-	-	1,572,375	-	-	-	1,572,375
Davis Creek Park Campground Water System Renovation	06/30/2029	-	-	3,100,000	-	-	-	3,100,000
Hidden Valley Regional Park Master Plan Implementation	06/30/2027	-	-	4,900,000	-	-	-	4,900,000
May Museum HVAC Replacement	06/30/2027	-	-	600,000	-	-	-	600,000
Parks Security Cameras Upgrade	06/30/2027	-	-	231,000	-	-	-	231,000
Rancho Ranch House Settling Mitigation	06/30/2027	-	-	520,050	-	-	-	520,050



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
Sparks Library So. HVAC replacement	06/30/2027	-	-	1,121,000	-	-	-	1,121,000
Virginia Foothills Park Drainage Improvements	06/30/2027	-	-	315,000	-	-	-	315,000
9th Street Air Control Replacement	06/30/2028	-	-	-	819,000	-	-	819,000
Senior Center Chiller Replacement	06/30/2028	-	-	-	522,375	-	-	522,375
Incline Village Library Roof Replacement	06/30/2028	-			1,456,350	-	-	1,456,350
North Valley Regional Park Pavement Reconstruction	06/30/2028	-	-	-	3,601,500	-	-	3,601,500
Northwest Library Roof Coating	06/30/2028	-	-	-	420,000	-	-	420,000
Rancho San Rafael Highland Ditch Improvements	06/30/2028	-	-	-	315,000	-	-	315,000
NFF Playground Replacement	06/30/2028	-	-	-	367,500	-	-	367,500
911 Parr Boiler Replacement	06/30/2028	-	-	-	1,260,000	-	-	1,260,000
Senior Center HVAC Replacement	06/30/2028	-	-	-	472,500	-	-	472,500
Jan Evans Controller Replacement	06/30/2028	-	-	-	498,750	-	-	498,750
Senior Center Roof Coating	06/30/2028	-	-	-	502,950	-	-	502,950
Incline Service Center Roof Replacement	06/30/2029	-	-	-	-	814,800	-	814,800
75 Court St. Historic Front Step Repair	06/30/2029	-	-	-	-	525,000	-	525,000
North Courthouse Lighting Panels	06/30/2029	-	-	-	-	136,500	-	136,500
911 Parr Detention Fire Alarm System Design for Modernization	06/30/2029	-	-	-	-	420,000	-	420,000
Cold Springs Community Center Parking Lot Reconstruction	06/30/2029	-	-	-	-	724,500	-	724,500
350 S Center - Replace Air Controls	06/30/2029	-	-	-	-	317,100	-	317,100
Bowers Mansion Regional Park Parking Lot Entrance Reconstruction	06/30/2029	-	-	-	-	317,100	-	317,100
Downtown Library Air Control Replacement	06/30/2029	-	-	-	-	132,300	-	132,300
Rancho San Rafael Log Flume Removal	06/30/2029	-	-	-	-	210,000	-	210,000
Rancho San Rafael Master Plan Development	06/30/2029	-	-	-	-	5,407,500	-	5,407,500
Lazy 5 Phase III Implementation	06/30/2029	-	-	-	-	4,200,000	-	4,200,000
75 Court St. ADA Ramp Improvements	06/30/2030	-	-	-	-	-	315,000	315,000
75 Court St. Window Replacement	06/30/2030	-	-	-	-	-	173,250	173,250
911 Parr HU10 HVAC Replacement	06/30/2030	-	-	-	-	-	252,000	252,000
911 Parr Motorpool HVAC Installation	06/30/2030	-	-	-	-	-	577,500	577,500
911 Parr Porcelain Toilet Replacement	06/30/2030	-	-	-	-	-	1,575,000	1,575,000
350 S Center Fire Alarm System Design for Modernization	06/30/1930	-	-	-	-	-	262,500	262,500



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.							
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
350 S. Center Window Replacement	06/30/2030	-	-	-	-	-	315,000	315,000
South Valleys Library Roof Top Unit Replacements	06/30/2030	-	-	-	-	-	420,000	420,000
District Court Building**	TBD	-	-	-	-	-	TBD	-
WCSO - Raven Hanger*	TBD	-	-	-	-	-	TBD	-
WCSO - New Infirmary**	TBD	-	-	-	-	-	TBD	-
WCSO - New Crime Lab Building**	TBD	-	-	-	-	-	TBD	-
New North Valleys Library**	TBD	-	-	-	-	-	TBD	-
Public Works - Construction Projects Total		\$ 77,300,518	\$ 12,041,962	\$ 25,783,995	\$ 10,999,289	\$ 14,179,000	\$ 5,200,325	\$ 68,204,571
Technology Services Projects								
Major Technology Replacement	06/30/2026	-	2,000,000	-	-	-	-	2,000,000
Enterprise Resource Planning (ERP) Upgrade	06/30/2028	-	3,000,000	1,000,000	1,000,000	-	-	5,000,000
Security Camera System Replacement (carry-over)	06/30/2026	63,897	-	-	-	-	-	-
In-Building P25 BDA Upgrade (carry-over)	06/30/2026	502,500	-	-	-	-	-	-
Broadband Projects (carry-over)	06/30/2026	1,775,279	-	-	-	-	-	-
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade) (carry-over)	06/30/2026	5,000	-	-	-	-	-	-
9th Street Data Center Upgrade (carry-over)	06/30/2026	22,675	-	-	-	-	-	-
Data Management Platform And Implementation Services	06/30/2026	-	145,000	-	-	-	-	145,000
Halo Phase II (ITSM)	06/30/2026	-	107,620	-	-	-	-	107,620
TS Infrastructure Assessment Implementation MDF/IDF	06/30/2026	-	704,000	-	-	-	-	704,000
NSRS Debt 2020 (carry-over)	06/30/2026	-	6,000,800	-	-	-	-	6,000,800
WCSO CAD System (carry-over)	06/30/2026	1,214,253	-	-	-	-	-	-
WCSO Records Management System (carry-over)	06/30/2026	1,145,864	411,984	-	-	-	-	411,984
WCSO Jail Management System (carry-over)	06/30/2026	1,213,894	-	-	-	-	-	-
P25 Radios (on-going)	06/30/2030	-	300,000	300,000	300,000	300,000	300,000	1,500,000
BCC Chambers Upgrade	06/30/2027	-	-	636,143	-	-	-	636,143
Security Upgrade Badge Readers	06/30/2027	-	-	200,000	-	-	-	200,000
P25 Ash Field Site Construction	06/30/2027	-	-	2,300,000	-	-	-	2,300,000
Technology Services Projects Total		\$ 5,943,361	\$ 12,669,404	\$ 4,436,143	\$ 1,300,000	\$ 300,000	\$ 300,000	\$ 19,005,547



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
Other "Restricted Projects"								
District Court Expansion	06/30/2030	700,000	400,000	234,069	234,069	234,069	234,069	1,336,276
Other "Restricted Projects" Total		\$ 700,000	\$ 400,000	\$ 234,069	\$ 234,069	\$ 234,069	\$ 234,069	\$ 1,336,276
Other Expenditures/Uses								
Undesignated Projects		-	8,287,669	2,000,000	2,000,000	2,000,000	2,000,000	16,287,669
Salaries and Wages		-	131,761	135,714	139,785	143,979	148,298	699,537
Employee Benefits		-	74,116	76,339	78,629	80,988	83,418	393,490
Services and Supplies		-	100,000	-	-	-	-	100,000
Investment Pool Allocation		-	7,000	15,000	15,000	15,000	15,000	67,000
Other Expenditures/Uses Total		\$ -	\$ 8,600,545	\$ 2,227,053	\$ 2,233,414	\$ 2,239,967	\$ 2,246,716	\$ 17,547,696
Total Expenditures		\$ 83,943,879	\$ 33,711,911	\$ 32,681,259	\$ 14,766,772	\$ 16,953,036	\$ 7,981,110	\$ 106,094,089
Ending Fund Balance			\$ 35,524,320	\$ 23,279,696	\$ 23,157,106	\$ 21,953,670	\$ 30,890,098	\$ 30,890,097

*Staff to Investigate Grant/Other Funding

**Requires Debt Financing and Revenue Source

Washoe County adopts a single year budget, but are required to submit a 5-year plan to the State of Nevada. Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.



PARKS CAPITAL FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Resources								
Beginning Fund Balance								
			\$ 8,388,318	\$ 4,976,634	\$ 3,423,867	\$ 3,214,929	\$ 3,177,942	\$ 8,388,318
Revenues								
Governmental Grants		2,394,926	-	7,900,000	4,000,000	5,550,000	3,740,000	21,190,000
Construction Tax		-	474,000	497,700	522,585	548,714	576,150	2,619,149
Local Govt-Cap Cost		-	-	-	-	-	-	-
Non-Govt Grants		-	-	-	-	-	-	-
Donations/Contributions		-	-	-	-	-	-	-
Investment Earnings		-	208,063	99,533	68,477	64,299	63,559	503,930
Total Resources		\$ 2,394,926	\$ 9,070,381	\$ 13,473,867	\$ 8,014,929	\$ 9,377,942	\$ 7,557,651	\$ 32,701,398



PARKS CAPITAL FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years	
Expenditures									
District 1 Projects									
Undesignated Expense-District 1A		-	114	-	-	-	-	114	
Undesignated Expense-District 1B		-	200,383	-	-	-	-	200,383	
Undesignated Expense-District 1C		-	1,476	-	-	-	-	1,476	
Undesignated expense-District 1D		-	65,079	-	-	-	-	65,079	
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/2026	346,563	-	-	-	-	-	-	
Carcione-Canepa Ranch Master Plan and Development	06/30/2027	-	-	2,000,000	-	-	-	2,000,000	
Carcione Railroad Crossing	06/30/2027	-	-	2,500,000	-	-	-	2,500,000	
Whites Creek Trailhead	06/30/2027	-	-	1,500,000	-	-	-	1,500,000	
Carcione Canepa Mothballing Avansino House	06/30/2027	-	-	400,000	-	-	-	400,000	
Stone & O'Brien Property Plan and Development Trailhead	06/30/2029	-	-	-	-	500,000	-	500,000	
Stone & O'Brien Property Trail Connections Galena Canyon	06/30/2029	-	-	-	-	250,000	-	250,000	
Callahan Park Construction Phase II	06/30/2029	-	-	-	-	1,200,000	-	1,200,000	
District 1 Projects Total		\$ 346,563	\$ 267,052	\$ 6,400,000	- \$	1,950,000	\$	- \$ 8,617,052	
District 2 Projects									
Undesignated Expense-District 2A		-	584,622	-	-	-	-	584,622	
Undesignated Expense-District 2B		-	272	-	-	-	-	272	
Undesignated Expense-District 2C		-	585,264	-	-	-	-	585,264	
Undesignated Expense-District 2D		-	433,870	-	-	-	-	433,870	
Lazy 5 Drainage Improvements	06/30/2026	59,000	-	-	-	-	-	-	
Lazy 5 Master Plan Update	06/30/2026	-	170,000	-	-	-	-	170,000	
Sun Valley Regional Park - Bike Park (carry-over)	06/30/2026	25,000	-	-	-	-	-	-	
Red Hill Open Space Master Plan Phase I Implementation	06/30/2027	-	-	500,000	-	-	-	500,000	
Lazy 5 Regional Park- Repair Replace West Playground	06/30/2027	-	-	500,000	-	-	-	500,000	
North Valleys Regional Park Master Plan Implementation - Hard Surface Courts	06/30/2027	-	-	650,000	-	-	-	650,000	
Regional Shooting Facility - Expansion of Public Shooting Range	06/30/2027	-	-	500,000	-	-	-	500,000	



PARKS CAPITAL FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years	
Expenditures									
Red Hill Open Space Master Plan - Phase 1 Implementation	06/30/2027	-	-	500,000	-	-	-	500,000	
Swan Lake Parcel Acquisition and Site Improvements LWCF	06/30/2027	-	-	1,000,000	-	-	-	1,000,000	
North Valleys Dog Park	06/30/2028	-	-	-	300,000	-	-	300,000	
Cold Springs Park Community Center Playground Replacement	06/30/2028	-	-	-	500,000	-	-	500,000	
Palomino/East Spanish Springs Park Design and Construction	06/30/2028	-	-	-	4,000,000	-	-	4,000,000	
Gator Swamp Development with Additional Parking Lot and Flat Filed	06/30/2029	-	-	-	-	650,000	-	650,000	
Regional Shooting Facility - Berm and Safety Improvements	06/30/2029	-	-	-	-	1,600,000	-	1,600,000	
Swan Lake Nature Study Area - Drainage Improvements	06/30/2029	-	-	-	-	2,000,000	-	2,000,000	
Golden Valley Master Plan and Phased Buildout	06/30/1930	-	-	-	-	-	500,000	500,000	
Regional Archery Facility Master Plan Development	06/30/2030	-	-	-	-	-	3,740,000	3,740,000	
District 2 Projects Total		\$ 84,000	\$ 1,774,028	\$ 3,650,000	\$ 4,800,000	\$ 4,250,000	\$ 4,240,000	\$ 18,714,028	
District 3 Projects									
Undesignated Expense-District 3A			7					7	
Undesignated Expense-District 3B			200,103					200,103	
Undesignated Expense-District 3C			62					62	
District 3 Projects Total		\$ -	\$ 200,172	\$ -	\$ -	\$ -	\$ -	\$ 200,172	
District 4 Projects									
Undesignated expense District 4A			509,907					509,907	
Undesignated expense-District 4B - Incline			682,356					682,356	
District 4 Projects Total		\$ -	\$ 1,192,263	\$ -	\$ -	\$ -	\$ -	\$ 1,192,263	
Bonds Projects									
Undesignated - Open Space		-	78,203	-	-	-	-	78,203	
Ballardini Loop Trails WC-1 (carry-over)	06/30/2026	267,157	-	-	-	-	-	-	



PARKS CAPITAL FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

				Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Reappropriation FY 2026	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures								
Carcione-Canepa Master Plan Implementation (carry-over)	06/30/2026	230,967	-	-	-	-	-	-
Undesignated-Trails Admin	06/30/2025	-	14,569	-	-	-	-	14,569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	06/30/2026	285,000	-	-	-	-	-	-
Undesignated-Parks Projects	06/30/2026	-	207,661	-	-	-	-	207,661
Rancho San Rafael Playground (carry-over)	06/30/2026	115,665	-	-	-	-	-	-
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/2026	410,727	-	-	-	-	-	-
Rancho San Rafael Playground LWCF (carry-over)	06/30/2026	118,183	-	-	-	-	-	-
Ballardini Water Rights WC-1 (carry-over)	06/30/2025	58,742	-	-	-	-	-	-
Bonds Projects Total		\$ 1,486,440	\$ 300,433	\$ -	\$ -	\$ -	-	\$ 300,433
Special Projects								
Parks Special Projects Undesignated		-	228,778	-	-	-	-	228,778
Parks Construction Donations (IO)		-	52,568	-	-	-	-	52,568
Arboretum Visitor Center (IO)		-	78,453	-	-	-	-	78,453
Rancho Wetlands/UNR (carry-over)	06/30/2026	287,887	-	-	-	-	-	-
Bikeway Crystal Bay Incline TRPA (carry-over)	06/30/2026	1,139,932	-	-	-	-	-	-
Hidden Valley Trail Improvement Phase I Grant (carry-over)	06/30/2026	77,588	-	-	-	-	-	-
Canepa Ranch Trailhead-Conserve NV (carry-over)	06/30/2026	648,497	-	-	-	-	-	-
Hidden Valley Trail System Improvement Phase I (carry-over)	06/30/2026	74,000	-	-	-	-	-	-
May Arboretum - Visitor/Education Center	TBD	-	-	-	-	-	TBD	-
Special Projects Total		\$ 2,227,904	\$ 359,799	\$ -	\$ -	\$ -	-	\$ 359,799
Other Expenditures/Uses								
Debt Service								-
Transfers Out								-
Other Expenditures/Uses Total		\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Expenditures								
		\$ 4,144,907	\$ 4,093,747	\$ 10,050,000	\$ 4,800,000	\$ 6,200,000	\$ 4,240,000	\$ 29,383,747
Ending Fund Balance			\$ 4,976,634	\$ 3,423,867	\$ 3,214,929	\$ 3,177,942	\$ 3,317,651	\$ 3,317,651



CAPITAL FACILITIES TAX FUND

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Resources						
Beginning Fund Balance	\$ 2,441,197	\$ 3,488,643	\$ 4,525,346	\$ 5,583,781	\$ 6,599,234	\$ 2,441,197
Revenues						
Ad Valorem	12,085,029	12,810,131	13,578,739	14,393,463	15,257,071	68,124,432
Investment Earnings	30,000	51,930	117,850	132,221	146,332	478,334
Debt Financing						-
Total Resources	\$ 14,556,226	\$ 16,350,704	\$ 18,221,935	\$ 20,109,465	\$ 22,002,636	\$ 71,043,963
Projects						
Projects:						
NONE	-	-	-	-	-	-
Projects Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenditures/Uses:						
Services and Supplies	57,000	58,140	59,303	60,489	61,699	296,630
Payments to Other Agencies	1,359,566	1,441,140	1,527,608	1,619,265	1,716,420	7,663,999
Payments to State Highway Fund	7,251,017	7,686,078	8,147,243	8,636,078	9,154,242	40,874,659
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	2,400,000	2,640,000	2,904,000	3,194,400	3,513,840	14,652,240
Other Expenditures/Uses Total	\$ 11,067,583	\$ 11,825,358	\$ 12,638,154	\$ 13,510,231	\$ 14,446,201	\$ 63,487,528
Total Expenditures/Uses	\$ 11,067,583	\$ 11,825,358	\$ 12,638,154	\$ 13,510,231	\$ 14,446,201	\$ 63,487,528
Ending Fund Balance	\$ 3,488,643	\$ 4,525,346	\$ 5,583,781	\$ 6,599,234	\$ 7,556,435	\$ 7,556,435



ROADS FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Resources							
Beginning Fund Balance		\$ 2,444,613	\$ 3,797,991	\$ 4,709,165	\$ 5,160,431	\$ 5,134,241	\$ 2,444,613
Revenues							
Taxes							-
Licenses and Permits							-
Intergovernmental		11,673,800	11,907,276	12,145,422	12,388,330	12,636,097	60,750,924
Charges for Services		800,000	816,000	832,320	848,966	865,946	4,163,232
Fines and Forfeitures							-
Miscellaneous		188,580	192,352	196,199	200,123	204,125	981,378
Other Financial Sources							-
Transfers from Capital Facilities		2,400,000	2,640,000	2,904,000	3,194,400	3,513,840	14,652,240
Transfers from General Fund		6,637,952	6,719,849	6,805,842	6,896,134	6,990,940	34,050,717
Total Resources		\$ 24,144,945	\$ 26,073,467	\$ 27,592,948	\$ 28,688,384	\$ 29,345,188	\$ 117,043,104
Expenditures							
Roads Special Revenue Fund Projects:							
Roads Capital	06/30/2026	4,286,000	4,500,300	4,725,315	4,961,581	5,209,660	23,682,856
Roads Maintenance (Operating)		16,060,954	16,864,002	17,707,202	18,592,562	19,522,190	88,746,909
Transfers To Public Works		\$ 20,346,954	\$ 21,364,302	\$ 22,432,517	\$ 23,554,143	\$ 24,731,850	\$ 112,429,765
Total Expenditures		\$ 20,346,954	\$ 21,364,302	\$ 22,432,517	\$ 23,554,143	\$ 24,731,850	\$ 112,429,765
Ending Fund Balance		\$ 3,797,991	\$ 4,709,165	\$ 5,160,431	\$ 5,134,241	\$ 4,613,339	\$ 4,613,339



OTHER FUNDS CAPITAL

FISCAL YEAR 2026 — 2030 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Expenditures							
General Fund Projects	06/30/2026	479,507	-	-	-	-	479,507
Health Fund	06/30/2026	100,000	-	-	-	-	100,000
Library Expansion Fund	06/30/2026	-	-	-	-	-	-
Animal Services Fund	06/30/2026	271,000	-	-	-	-	271,000
Enhanced 911 Fund	06/30/2026	1,500,000	-	-	-	-	1,500,000
Regional Public Safety Training Center	06/30/2026	486,000	-	-	-	-	486,000
Regional Communication System	06/30/2026	175,000	-	-	-	-	175,000
Indigent Tax Levy	06/30/2026	-	-	-	-	-	-
Homelessness	06/30/2026	-	-	-	-	-	-
Child Protective Services	06/30/2026	119,200	-	-	-	-	119,200
Senior Services	06/30/2026	-	-	-	-	-	-
Golf Course Fund	06/30/2026	75,000	-	-	-	-	75,000
Building & Safety Fund	06/30/2026	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund	06/30/2026	294,242	-	-	-	-	294,242
Total Expenditures		\$ 3,569,949	\$ -	\$ -	\$ -	\$ -	\$ 3,569,949



UTILITIES FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Net Resources Available From:							
Projects Funded by Rate Payers		4,453,000	16,050,000	6,500,000	15,264,000	-	42,267,000
Projects Funded by Developers		70,609,000	8,950,000	19,250,000	13,315,000	16,000,000	128,124,000
Projects Funded by Grants							-
Total Net Available Resources		75,062,000 \$	25,000,000 \$	25,750,000 \$	28,579,000 \$	16,000,000 \$	170,391,000 \$



UTILITIES FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Projects							
Golden Valley Recharge							
None		-	-	-	-	-	-
Reclaimed Water (Rates)							
None		-	-	-	-	-	-
Storm Water (Rates)							
None		-	-	-	-	-	-
Sewer (Rates)							
Steamboat Lift Station Replacement and 2nd Force Main	06/30/2026	833,000	-	-	-	-	833,000
5 New Service Trucks	06/30/2026	300,000	-	-	-	-	300,000
STMWRF Projects	06/30/2029	2,150,000	16,050,000	6,500,000	2,500,000	-	27,200,000
Cold Springs WRF Projects	06/30/2026	1,170,000	-	-	-	-	1,170,000
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	06/30/2029	-	-	-	12,764,000	-	12,764,000
Reclaimed Water (Connection Fees)							
None		-	-	-	-	-	-
General Sewer (Connection Fees)							
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	06/30/2029	-	-	-	13,315,000	-	13,315,000
South Truckee Meadows Sewer (Connection Fees)							
Pleasant Valley Interceptor - Reach 3 Conveyance Project*	06/30/2026	38,860,000	-	-	-	-	38,860,000
Steamboat Lift Station Replacement and 2nd Force Main	06/30/2026	3,332,000	-	-	-	-	3,332,000
STMWRF 2020 Expansion	06/30/2026	10,487,000	-	-	-	-	10,487,000
Recycled Water Distribution Expansion	06/30/1930	17,150,000	7,900,000	16,000,000	-	16,000,000	57,050,000
Spanish Springs Stormwater (Connection Fees)							
None							



UTILITIES FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.									
Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years					
Projects												
Cold Springs Sewer (Connection Fees)												
Cold Springs WRF Projects	06/30/2028 5,080,000	780,000	1,050,000	3,250,000	-	-						
								-				
Total Project Costs	\$	75,062,000	\$	25,000,000	\$	25,750,000	\$	28,579,000	\$	16,000,000	\$	170,391,000



EQUIPMENT SERVICES FUND

FISCAL YEAR 2026 — 2030 PROJECT LIST

Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.

Resources & Projects	Est. Date of Completion	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Total 5 Years
Net Resources Available From							
Equipment Services Internal Service Fund Capital Resources		5,729,744	4,494,179	7,826,652	9,219,584	7,452,511	34,722,670
Total Net Available Resources		\$ 5,729,744	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 7,452,511	\$ 34,722,670
Projects							
Equipment Services Projects							
Heavy Equipment Replacement	06/30/2026	2,212,944	3,019,642	5,192,576	3,024,305	2,007,482	15,456,949
Light Equipment Replacement	06/30/2026	3,516,800	1,474,537	2,634,076	6,195,279	5,445,029	19,265,721
Equipment Services Projects Total		\$ 5,729,744	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 7,452,511	\$ 34,722,670
Total Project Costs		\$ 5,729,744	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 7,452,511	\$ 34,722,670



FY 2026 New Capital Projects

No additional ongoing operational costs identified for projects.

Capital Project Title: Registrar of Voters ADA Project		
Project Budget: \$400,000		
Estimated Completion Date:: 6/30/2026		
Capital Project Description/Scope: Policy and procedure revision; Vote center selection & accessibility improvements; Survey and assessment; ADA Training		
Capital Project Objective: ADA Compliance		
Funding Sources:		
General Fund		\$400,000.00
Total		\$400,000.00
Estimated Project Costs:		
Hardware/Software		\$60,000.00
FFE		\$80,000.00
Professional/Consulting Services		\$220,000.00
Contingency		\$40,000.00
Total		\$400,000.00

Capital Project Title: 1 S. Sierra and 75 Court Street Fire Alarm Modernization		
Project Budget: \$700,000		
Estimated Completion Date: 6/30/2026		
Capital Project Description/Scope: Upgrade fire alarm system panels and detectors to EST 4 model		
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$700,000.00
Total		\$700,000.00
Estimated Project Costs:		
Design		\$70,000.00
Construction/Building Improvements		\$566,364.00
Contingency		\$63,636.00
Total		\$700,000.00

FY 2026 New Capital Projects

Capital Project Title: 911 Parr HU3 & HU7 Roof Replacement	
Project Budget: \$1,450,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Remove and replace upper and lower roofs including electrical and exhaust fan curb extensions and parapet caps	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
State and Local Fiscal Recovery Funds	\$1,450,000.00
Total	\$1,450,000.00
Estimated Project Costs:	
Design	\$72,500.00
Construction/Building Improvements	\$1,245,682.00
Contingency	\$131,818.00
Total	\$1,450,000.00

Capital Project Title: 911 Parr Shower Replacements	
Project Budget: \$1,600,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Design and installation of 57 shower units; Each housing unit will include ADA accessible showers	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$1,600,000.00
Total	\$1,600,000.00
Estimated Project Costs:	
Design	\$80,000.00
Construction/Building Improvements	\$1,374,545.00
Contingency	\$145,455.00
Total	\$1,600,000.00

FY 2026 New Capital Projects

Capital Project Title: 911 AC4 Kitchen Upgrade		
Project Budget: \$540,000		
Estimated Completion Date: 6/30/2026		
Capital Project Description/Scope: Design and upgrade to AC4 Kitchen; Includes fire system upgrades		
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$540,000.00
Total		\$540,000.00
Estimated Project Costs:		
Design		\$54,000.00
Permits		\$10,800.00
Construction/Building Improvements		\$426,109.00
Contingency		\$49,091.00
Total		\$540,000.00

Capital Project Title: 911 Parr Wastewater Lift Station Grinder "Muffin Monster" Replacement		
Project Budget: \$1,200,000		
Estimated Completion Date: 6/30/2026		
Capital Project Description/Scope: Replace existing grinder system with redundant grinder to meet current and future growth of the jail		
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$1,200,000.00
Total		\$1,200,000.00
Estimated Project Costs:		
Design		\$36,000.00
Permits		\$24,000.00
Construction/Building Improvements		\$1,030,909.00
Contingency		\$109,091.00
Total		\$1,200,000.00

FY 2026 New Capital Projects

Capital Project Title: 9th Street Concrete Enhancement	
Project Budget: \$2,000,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Design and construction to address uneven concrete surfaces, concrete heaving and deterioration	
Capital Project Objective: Land maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$2,000,000.00
Total	\$2,000,000.00
Estimated Project Costs:	
Design	\$200,000.00
Construction/Land Improvements	\$1,618,182.00
Contingency	\$181,818.00
Total	\$2,000,000.00

Capital Project Title: North Valleys Splash Park Resurfacing	
Project Budget: \$220,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Replacement of the aquatics surfacing	
Capital Project Objective: Park maintenance to preserve and maintain Washoe County parks capital assets	
Funding Sources:	
Other Restricted Fund	\$220,000.00
Total	\$220,000.00
Estimated Project Costs:	
Design	\$11,000.00
Construction	\$189,000.00
Contingency	\$20,000.00
Total	\$220,000.00

FY 2026 New Capital Projects

Capital Project Title: May Arboretum Cactus Succulent Garden Design	
Project Budget: \$550,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Final design of the 2.5 acre Arboretum Cactus Succulent Garden	
Capital Project Objective: Park maintenance to preserve and maintain Washoe County parks capital assets	
Funding Sources:	
Other Restricted Fund	\$550,000.00
Total	\$550,000.00
Estimated Project Costs:	
Design	\$500,000.00
Contingency	\$50,000.00
Total	\$550,000.00

Capital Project Title: Sierra Sage Roof and Siding Replacement	
Project Budget: \$1,600,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Remove and replace roof and siding	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
Golf Fund	\$174,000.00
General Fund	\$676,000.00
Total	\$850,000.00
Estimated Project Costs:	
Design	\$8,700.00
Construction/Building Improvements	\$764,027.00
Contingency	\$77,273.00
Total	\$850,000.00

FY 2026 New Capital Projects

Capital Project Title: Enterprise Resource Planning (ERP) Upgrade	
Project Budget: \$3,000,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: ERP (SAP) System Upgrade to support core HR and financial systems	
Capital Project Objective: Upgrades to technology software to preserve and maintain Washoe County capital technology assets	
Funding Sources:	
General Fund	\$3,000,000.00
Total	\$3,000,000.00
Estimated Project Costs:	
Professional/Consulting Services	\$2,000,000.00
Technology Software	\$1,000,000.00
Total	\$3,000,000.00

Capital Project Title: Data Management Platform and Implementation Services	
Project Budget: \$145,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Centralized technology platform for departments and staff to share various data	
Capital Project Objective: Improve County's data and information resources to enable data driven solutions	
Funding Sources:	
General Fund	\$145,000.00
Total	\$145,000.00
Estimated Project Costs:	
Professional/Consulting Services	\$60,000.00
Technology Software	\$85,000.00
Total	\$145,000.00

FY 2026 New Capital Projects

Capital Project Title: Halo Phase II (ITSM)	
Project Budget: \$107,620	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Tracking system software streamlining change management for critical regional systems (CAD; Accela, Radios)	
Capital Project Objective: Improve customer service, increase self-service productivity, and enhance metrics and reporting	
Funding Sources:	
General Fund	\$107,620.00
Total	\$107,620.00
Estimated Project Costs:	
Professional/Consulting Services	\$70,000.00
Technology Software	\$37,620.00
Total	\$107,620.00

Capital Project Title: TS Infrastructure Assessment Implementation MDF/ IDF	
Project Budget: \$704,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Centralized technology platform for departments and staff to share various data	
Capital Project Objective: Infrastructure upgrades to technology hardware to preserve and maintain Washoe County capital technology assets	
Funding Sources:	
General Fund	\$704,000.00
Total	\$704,000.00
Estimated Project Costs:	
Professional/Consulting Services	\$300,000.00
Technology Hardware	\$404,000.00
Total	\$704,000.00

FY 2026 New Capital Projects

Capital Project Title: Lazy 5 Regional Park Master Plan Update	
Project Budget: \$170,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope: Master plan coordination and development for Lazy 5 Regional Park	
Capital Project Objective: Create a formal master plan for this park in the Spanish Springs community	
Funding Sources:	
Parks Capital Fund	\$170,000.00
Total	\$170,000.00
Estimated Project Costs:	
Professional/Consulting Services	\$150,000.00
Contingency	\$20,000.00
Total	\$170,000.00

FINANCIAL POLICIES

LEGISLATIVE & POLICY GUIDELINES

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes (NRS), Chapter 354; Nevada Administrative Code (NAC), Chapter 354; Washoe County Code (WCC), Chapter 15; and Board adopted Financial Policies and Procedures and General Fiscal Policies. State statute identifies much of the framework within which counties must operate when creating and modifying budgets.

The legal level of budgetary control is held at the function level for governmental and proprietary funds. Functions are categories of programmatic activities such as: General Government, Judicial, Public Safety, Public Works, Health and Sanitation, Welfare, Culture and Recreation, and others. According to statute, the person designated to administer the County's budget (i.e., Budget Manager) may approve budget adjustments within a function. The person designated to administer the County's budget, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval (NRS 354.598005). In addition, statute dictates the County's fiscal year, which is July 1 through June 30 (NRS 354.526).

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures." Also, "budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

The Nevada Legislature meets every odd numbered year for 120 calendar days beginning on the first Monday of February. If legislation is passed pertaining to local government fiscal matters, affected local governments have an opportunity to amend their budgets to incorporate the impact of the legislation. The last Regular Session of the Nevada Legislature occurred in 2025 and the next will occur in 2027. Special Sessions of the Nevada Legislature may also be called under extraordinary circumstances. While a Special Session does not always include matters pertaining to local government budgets, they often do. In such an instance, local governments would have an opportunity to amend their budgets accordingly.

FINANCIAL POLICIES

As recommended by the Government Finance Officers Association "Financial Policies: Design and Implementation" publication, the Washoe County Financial Policies were established in 1996 as a "guideline for operational and strategic decision making related to financial matters". Policies are continually reviewed and revised given changes in Washoe County Code, departmental restructuring and various administrative procedure changes required to improve the overall financial management of the County. The current financial policies governing County operations are as follows:

1. **REVENUE POLICIES:** To maintain and enhance the County's revenue base.
 - 1.1 The County shall, through the legislative process and interlocal cooperation, work to



maintain a diversified and stable revenue structure.

- 1.2 The County shall attempt to maintain a diversified and stable economic base by supporting land use and economic development policies promoting tourism, commercial and industrial employment.
- 1.3 The County shall estimate its annual and multi-year revenues using an objective, analytical process.
- 1.4 The County, where possible, shall institute user fees and charges for programs and services in the County. The user fees shall be established at a level related to the cost of providing those services. The user fees shall be adjusted on a predetermined schedule or annually to avoid major fluctuations in revenue.
- 1.5 The County's enterprise funds shall review user fees on a predetermined schedule approved by the Board of County Commissioners or annually and report to the Board of County Commissioners as to the adequacy of the fees in supporting the total direct and indirect costs of the activity.
- 1.6 The County shall avoid targeting revenues for specific programs unless legally required or when the revenue source has been established for the sole purpose of financing a specified program or project.

2. **REVENUE FORECASTING AND MONITORING POLICIES:** The goal of the County's policies regarding revenue forecasting and monitoring is to develop and maintain a revenue monitoring system to assist in trend analysis and revenue forecasting. The specific policies are as follows:

- 2.1 The County, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
- 2.2 The County shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.

3. **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.

- 3.1 All revenue collections should follow the internal control procedures specified in Washoe County Internal Control Procedures as maintained by the Comptroller.

4. **ASSET MANAGEMENT:** The County's policy related to asset management is to protect the public investment and ensure the maximum utilization and useful life of facilities, land, and land rights. The specific policies regarding asset management are presented below.

- 4.1 The County Community Services Department shall review as often as the need arises, which of the County's lands and/or buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action and pursuant to the State of Nevada Revised Statutes.
- 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law and Washoe County Code.
- 4.3 The County shall assure that long range planning identifies undeveloped land needed

to meet County goals. Such properties will be given a high budgetary priority so that they can be acquired prior to development.

5. **RESOURCE ALLOCATION:** The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the strategic goals of the Board of County Commissioners.
 - 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the strategic goals of the Board of County Commissioners.
6. **CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT:** The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.
 - 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
 - 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50-year amortization for all major County government buildings, for inclusion and potential funding in the 5-year Capital Improvement Program.
 - 6.3 The Operations Division of Community Services shall maintain a roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.
 - 6.4 The County shall finance the replacement of utility infrastructure through Utility Enterprise Fund. The County shall finance the replacement of public buildings and parks through the general fund. Streets, sidewalks and storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.
 - 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.
7. **CAPITAL IMPROVEMENT PROGRAM MANAGEMENT:** The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:
 - 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and report project status to the Board of County Commissioners through the Manager's Office.
 - 7.2 A capital improvement program coordinating committee will review project proposals,

determine project phasing, review and evaluate the draft capital improvement program document for recommendation to the Board of County Commissioners as part of the annual budget process, and monitor capital improvement project progress on an ongoing basis.

- 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget and will also require management by the appropriate division.
- 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
- 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
- 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.

- 8. **CAPITAL IMPROVEMENT FUNDING:** Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects, including but not limited to, bond financing, leases, lease purchase, design build, developer build and lease backs, as well as grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County strategic goals and priorities.

- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements, including annual funding major maintenance and repairs, technology replacement, and other specialized large equipment.
- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.

- 9. **GRANT PROGRAM FUNDING:** Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for

special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a way as to require the substitution of local funds to continue part or all the service once grant assistance ends.

- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
- 9.2 An officer or employee of a department or agency of the County shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from the Chief Financial Officer or the County Manager and, if applicable, the governing/managing board of the department or agency.
- 9.3 The County shall utilize a uniform grants application process to ensure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the County Grants Administrator of the application on a form prescribed by the Grants Administrator.
- 9.4 The Board of County Commissioners has the sole authority to accept grants and donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board, for example, the District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget amendments.
- 9.5 Upon award of a grant, the officer or employee shall notify the County Manager's Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the County can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the County may accept personal property for the use and benefit of the County where the value singly or in the aggregate is less than \$5,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the Board of County Commissioners in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the BCC and expenditure authorization obtained. This requirement does not apply to:
 - (a) An officer or employee of a department or agency of the County that has included within the budget expenditure authority for anticipated donations may accept donations of less than \$5,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the donation;
 - (b) An officer or employee of a department or agency of the County with statutory authority over an account may accept donations to that account and make expenditures there from as provided in such statutes; and
 - (c) An officer or employee of a department or agency of the County authorized by statute to establish and maintain a specific gift fund, may accept donations to

that fund and make expenditure there from as provided by statute.

- 9.8 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. The officer or employee must complete the appropriate forms designated by the County Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the County Comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The County Comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Annual Comprehensive Financial Report (ACFR) shall include a schedule of federal awards and provide details of all federal grant activity in the County for the fiscal year reported.
- 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.

10. **PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-term financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the strategic goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.

- 10.1 All County departments shall ensure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
- 10.2 The Budget Division shall strive to ensure funding recommendations reflect the fiscally sustainable allocation of human and financial resources to fund approved services and programs.
- 10.3 All County Department Heads have flexibility of resource use within each program to adjust to changing conditions in meeting service objectives in the most cost-effective manner that is consistent with public policy and law.
- 10.4 The Government Finance Officers Association Distinguished Budget Presentation Award should be pursued annually.

11. **ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:

- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
- 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses). **Both 11.1 and 11.2 are intended to ensure the County maintains a balanced budget. A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).**
- 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for

- line-item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel or food budget.
- 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
- 11.5 Per NRS 354.5989005, the person designated to administer the Budget may approve, appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval.
- 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
- 11.7 The County Comptroller must be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the County Comptroller to ensure an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
- 11.8 Functions included in the County budget in funds other than in the General Fund or Health Fund that are fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
- 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
- 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board to determine how the County budget should be prepared with respect to new debt, tax rates and related matters.
- 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget.
- 11.12 Based on Board guidance and direction from the County Manager, the Budget division will prepare a budget for the formal budget hearing with the Commissioners, as per state statute.
- 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the state. There may be an additional iteration due to Legislative action.
- 11.14 Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund

balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget re-appropriations for the following year when the Board of County Commissioners accepts and approves the annual audit report.

12. **FINANCIAL RESERVES:** The County's goal is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to stabilize high and low revenue and expenditure years in the five-year financial plan. The specific policies of the County regarding financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
 - 12.2 The County's General Fund shall maintain the following reserves: Stabilization Fund with a minimum balance equal to \$3,000,000 and not to exceed 10% of general fund expenditures for the previous fiscal year for costs incurred in response to a natural disaster pursuant to BCC approved emergency declaration or severe a revenue shortfall in accordance with NRS 354.6115. Unassigned Fund Balance for the purpose of sustainability of working capital with a balance of between 10-17% of budgeted appropriations.
 - 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
 - 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements not funded or deferred in prior years, or from later years within the five-year capital improvement program to the extent (1) they are required, and (2) County staff can effectively undertake the improvement.
 - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statutes shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute and approval of the BCC and as authorized by the County Manager.
 - 12.6 An enterprise fund or an internal service fund will not expend appropriations in a manner that would jeopardize the financial integrity of the fund.
 - 12.7 The County shall maintain a net position, as measured at the end of each fiscal year, that is between 15% and 25% of the three-year average of the for the Health Benefits Internal Service Fund's operating expenses. When the net position in the Fund is below the 15% minimum, rates will be increased to ensure compliance within two fiscal years. If the net position exceeds 25% of the three-year average of the Fund's operating expenses, rates will remain the same until the net position returns to the designated range of 15%-25% of expenses.
13. **ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenses.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.

13.2 Any enterprise fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.

14. **DEBT:** The Washoe County Debt Management Policy is a comprehensive document that is updated annually and submitted to the State of Nevada Department of Taxation, and the Washoe County Debt Management Commission, as required by Nevada Revised Statutes (NRS) 350.013 1(c). The policy provides a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.

14.1 The County may issue debt directly via a bank private placement or can issue bonds in the municipal bond market. The decision as to whether to issue bonds or obtain bank financing is based upon an analysis of cost, access to the market and flexibility of terms offered. The County shall evaluate alternative financing methods and pay as-you-go versus financing of capital improvements with the assistance of its Bond Counsel and Municipal Financial Advisors.

14.2 Bonds may be sold using a competitive or negotiated sale following the provisions set forth in NRS 350.105 to NRS 350.195.

14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.

14.4 Debt issued by the County should be structured to provide for either level principal or level debt service. Ascending debt service should generally be avoided.

14.5 The County shall monitor all forms of County debt annually coincident with the preparation of the County's financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.

14.6 The County will generally consider the refunding of an outstanding bond issue if one or more of the following conditions exist: (1) present value savings are at least 3% of the par amount of the refunding bonds, (2) the bonds to be refunded have restrictive or outdated covenants, (3) restructuring debt is deemed desirable to align debt service obligations with revenues available for repayment.

14.7 The County shall diligently monitor its compliance with bond covenants and ensure compliance with federal arbitrage regulations.

14.8 The County shall maintain communication with bond rating agencies regarding its financial condition.

14.9 The County will provide full disclosure on every financial report and bond prospectus and shall maintain procedures for bond disclosure and continuing disclosure in connection with outstanding bonds in compliance with the Security and Exchange Commission (SEC) Rule 15c2-12.

14.10 The County will consider any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners.

14.11 The Treasurer's Office will be routinely informed as to cash flows related to capital projects, and for the investment of bond proceeds. The accounting and record keeping associated with the bond issues and other financing mechanisms will be performed by the County Comptroller's Department.

15. **ACCOUNTING SYSTEM:** The goal of County's accounting policies is to maintain a system of accounting which makes it possible to show all applicable laws have been complied with, fully discloses the County's financial position and the results of all of the County's funds and account groups and would achieve an unmodified auditor's opinion on each annual financial statement audit. The specific applicable policies presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in accordance with generally accepted accounting principles in the United States of America (GAAP), as applied to governmental units and the Governmental Accounting Standards Board (GASB). The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
 - 15.2 The County Comptroller shall maintain an integrated accounting system so that costs for each program can be identified and evaluated.
 - 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with an Annual Comprehensive Financial Report, including the audited financial statements, by fund, and comparing actual revenues and expenditures with budgeted amounts.
 - 15.4 The County shall maintain an internal audit program as a management tool. The County Internal Auditor shall conduct periodic financial and performance audits to ensure the County's programs utilize best management practices, and County fiscal resources are utilized effectively and efficiently.
 - 15.5 The County shall maintain an internal audit program as a management tool.
 - 15.6 The Comptroller's Department and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions to be incorporated into the Chart of Accounts.
16. **CASH AND INVESTMENT MANAGEMENT:** The goal of the County's cash and investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific cash and investment policies of the County are presented below.
- 16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
 - 16.2 The Treasurer shall take care to maintain a prudent balance of investment types and maturities as the market and the County's investment strategy dictates.
 - 16.3 The Treasurer shall maintain current financial analysis and evaluation for each institution in which cash is invested. Significant changes in the financial status of an institution shall be reported to the Investment Committee by the Treasurer as soon as is necessary to responsibly protect assets.
 - 16.4 The Treasurer, to maximize yields from the County's portfolio, may consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with applicable regulations, County policies, and in accordance with existing agreements with investment pool participants.

Financial Policies

- 16.5 The Treasurer shall invest only in those instruments authorized by Nevada Revised Statutes 355.170 and 355.171. Investment vehicles which are new to the market must be approved by the Nevada State Legislature and the County Investment Committee before committing County funds to them.
- 16.6 The Treasurer will protect ownership of the County's investment securities through third-party custodial safekeeping.
- 16.7 The Treasurer shall develop and maintain an Investment Management Plan, adopted by the Investment Committee, which addresses the County's administration of its portfolio including investment strategies, benchmarks, practices, and procedures.

Investment Policy

The County utilizes an Investment Committee, comprised of the County Manager, Chief Financial Officer, Comptroller, Treasurer, Chairman of the Board of County Commissioners and another Commissioner appointed by the County Commission Chair, to guide investment activities of the County. The committee shall establish types of investments considered proper for the County, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties and recognizing the conflicting desires for maximum safety and maximum yield. The committee meets quarterly and in accordance with Open Meeting Law per Nevada Revised Statutes. More information about the Washoe County Investment Committee can be found at:

https://www.washoecounty.gov/treas/Washoe_County_Investment_Committee/index.php

GLOSSARY OF TERMS

Accela - Regional business license and permits program.

Accrual Basis - Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

Ad Valorem Taxes - Property Taxes.

Adopt - In the context of this budget book, the process by which County Board of Commissioners approves the budget through public hearings and adopting an ordinance.

Adopted Budget - The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

Appropriations - Specific expenditures and obligations authorized by the Board of County Commissioners.

Assessed Valuation/Value - The value placed upon real estate or other property by the County Assessor as a basis for levying taxes. The assessed value is equal to 35% of the taxable value in Nevada. Additional detail regarding Property Tax, Assessed Valuation and Tax Value is included in the Understanding the County's Budget: General Fund Revenues section of this book.

Audit - A methodical examination and review of Washoe County business practices and risks performed by the Washoe County internal auditor throughout the year. An annual audit of Washoe County's financial statements that comply with the accounting requirement established by the Governmental Accounting Standards Board (GASB) is performed by an independent auditor using generally accepted government auditing standards.

Authorized Position - A full or part time employment position with Washoe County approved by the Board of County Commissioners. In general, authorized positions are those that have associated funding.

Available - Funds available are the total of the beginning balance, transfers in, and revenues available to support disbursements.

Balanced Budget - A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).

Base Budget - Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Beginning Fund Balance - A revenue classification indicating those financial resources which,



Glossary of Terms

because they were not expended in one fiscal year, are reflected in the following year.

Bond - A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

Budget - The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

Capital Outlay - Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more (\$5,000 or more for federal expenditures). Capital Outlay is different from Capital Improvement projects.

Capital Project - Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities, of \$100,000 or more.

Capital Projects Fund - Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

CARES Act - The Coronavirus Aid, Relief and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Trump on March 27, 2021. It provides financial aid to families and businesses impacted by the COVID-19 pandemic. The CARES Act established the \$150 billion Coronavirus Relief Fund (CRF), which provides for payments to State, Local and Tribal governments to cover expenditures incurred due to the COVID-19 public health emergency and were not accounted for in the budget recently approved as of March 27, 2021 (date of enactment of the CARES Act) for the State or government. This applies to expenditures incurred during the period March 1, 2021 - December 30, 2021.

Component Unit - 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).

Consolidated Tax - The combined local government tax distribution for Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax [formerly the Motor Vehicle Privilege Tax] and Real Property Transfer Tax consolidated by the State legislature in 1998 to be known as the Consolidated Tax. For Washoe County this tax is divided between the County, the Cities of Reno and Sparks, the Sun Valley Water and Sanitation District, the Verdi Television GID (three enterprise districts) and the Carson-Truckee Water Conservation District, the Incline Village GID, the North Lake Tahoe Fire Protection District, the Palomino Valley GID, the Sierra Forest Fire Protection District and the Truckee Meadows Fire Protection District (six special districts). Also called C-Tax.

Contingency - A budgetary reserve or appropriation of funds held in reserve and set aside for emergencies such as state or federal mandates, revenue shortfalls and unforeseen expenditures



not otherwise budgeted.

Crossroads Program - A public-private partnership with Washoe County Human Services Agency that focuses on providing housing and supportive services for men and women transitioning out of substance abuse and homelessness.

Debt Service - Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Fund - Fund to account for the accumulation of resources for payment of long-term debt principal and interest not financed by Enterprise Funds.

Deficit – Expenditures exceed revenues within a given period, i.e. fiscal year.

Department Request - An annual budgetary request for additional resources prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

Depreciation - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

Disbursements - The total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

Encumbrances - Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

Ending Fund Balance - Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed uses or decreases when uses exceed sources.

Enterprise Funds - Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

Expenditures - A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

Expenses - Outflows or other using up of assets or incurring of liabilities during a period resulting

Glossary of Terms

from carrying out the County's ongoing operations.

Fiduciary Fund - A Fiduciary fund is used to report on assets held in trust for others. Washoe County has four fiduciary fund types: 1) Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments 2) Investment trust funds includes funds invested by Washoe County for other agencies 3) Financial Assurances includes Washoe County and other agency funds and 4) Other agency funds.

Fiscal Year - The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1st, 2023 to June 30th, 2024 will be Fiscal Year 2024 (also FY 2023-24).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (Medicare, Unemployment, and Worker's Compensation), Nevada's State Public Employee Retirement System (PERS) and contributions for health, dental, vision and life insurance.

Fund - A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

Fund Balance - 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. Per GASB 54, fund balance is broken into several categories:

- ◇ *Not Spendable* - 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.
- ◇ *Restricted* - 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* - 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
- ◇ *Assigned* - 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.
- ◇ *Unassigned* - 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.

Fund Types - Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

General Fund - The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals - Statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - Governmental funds account for general government activities and include four (4) classifications: general fund, special revenue funds, capital project funds and debt service funds (see separate definitions in this glossary).

Grants - Federal government, State government or other outside funding sources with specific guidelines and reporting requirements for the support of specific projects or programs.

Infrastructure - Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks, public buildings and parks.

Interfund Transfer - A financial transaction in which funds are moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement (use).

Intergovernmental Transactions - Transactions between two legally separate governmental entities.

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Internal Service Funds - Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis. [Defined in NRS 354.543]

Liability - Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

Liaison - As it relates to the Organizational Chart, liaisons are Executive Staff that are assigned to work with Elected Officials, Departments and/or Agencies with separate policy-making authority (i.e., Courts, District Board of Health, Library Board of Trustees, District Attorney, Sheriff, Fire Protection Districts, etc.).

Line Item - A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

Major Fund - Washoe County's General Fund is a major fund. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is important to the users of the financial statements.

Mandate - A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

Modified Accrual Basis - The accrual basis of accounting where revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with certain exceptions.

Net Position - Net Position represents the 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 financial position is improving or deteriorating.

Nonmajor Fund - Funds that are not major. Nonmajor funds are reported in the aggregate in a separate column on Fund Financial Statements.

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Our Place - Our Place is an outcome-based campus designed to create a safe and stable



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environment where women and families, who are experiencing homelessness, are treated with dignity and respect while being connected to services.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Other Uses - An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

P25 Radio System - Regional public safety interoperable digital two-way wireless communication system. The P25 system replaces the 800 MHz system.

Per Capita - Per unit of population, per person.

Permanent Position— A full or part time employment position with Washoe County approved by the Board of County Commissioners. In general, authorized positions are those that have on-going/permanent funding.

Personnel - A major expenditure classification encompassing all expenditures relating to county employees which includes represented and non-represented labor costs, overtime, payroll taxes and fringe benefits.

Proprietary Funds - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Reservations - The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Restricted Funds - Monies designated for a specific purpose only.

Revenue - Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees, licenses, charges for service, interest on investments, and fines and forfeitures.



Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

Services and Supplies - An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, small equipment and professional services.

Sober 24 - This is a twenty-four hour, seven day a week monitoring program, managed by the Department of Alternative Sentencing, in which a participant submits to the testing of their breath or urine in order to determine the presence of alcohol, marijuana or any controlled substance in their body. The goal is to combat the role that alcohol and drug abuse play in crime and criminal recidivism, particularly for drunk driving and drugged driving and to reduce the number of DUIs and related costs by motivating offenders to change their behaviors.

Sources - The total of revenues, transfers in and other financing sources (i.e., surplus equipment/supplies sales).

Special Revenue Funds - Funds to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

STAR Program - A program within Department of Alternative Sentencing that provides wrap-around, community-based treatment services and community supervision for individuals struggling with an Opioid Use Disorder (OUD).

Structurally Balanced Budget - A structurally balanced budget is one that supports financial sustainability for multiple years into the future and is supported by financial policies that include parameters for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget (as reflected in Washoe County financial policy 11.1). Washoe County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses) as reflected in financial policy 11.2.

Taxable Valuation/Value - The County Assessor is required by statute (NRS 361.260) to determine the taxable value for all real property subject to taxation each year. Total taxable value cannot exceed the “full cash value” (i.e., market value) of the property as defined by NRS 361.025. Taxable value for vacant land = full cash value. Taxable value for improvements = replacement cost-new less depreciation. Taxable value is multiplied by the level of assessment, currently 35%, to determine the assessed value.

Tax Levy - The total amount eligible to be raised by general property taxes.

Tax Rate - The amount of tax levied for each \$100 of taxable valuation.

Transfers In/Transfers Out - The flow of assets, either cash or the value of goods, between



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governmental funds.

Unrestricted Ending Fund Balance - An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. Unrestricted Fund Balance, also referred to as Ending Fund Balance, is comprised of: Committed, Assigned and Unassigned Fund Balances as defined by GASB 54.

Unrestricted Funds - Monies not designated for a specific purpose.

Uses - The total of expenditures/expenses, transfers out and the increase in the ending fund balance.

Working Capital - the difference between current assets and current liabilities.

GLOSSARY OF ACRONYMS

AB 104 - [AB = Assembly Bill] Nevada Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

AB 266 - [AB = Assembly Bill] Nevada Legislation passed in 2003; requiring the governing body of certain counties and cities to ensure that public notices are issued in certain languages; requiring each such county and city to develop a language access plan; requiring the Office for New Americans created in the Office of the Governor to employ a person to perform certain duties related to language access; requiring the Director of the Office for New Americans to submit a biannual report to the Legislature relating to language access plans of state agencies and local governments; making an appropriation; and providing other matters properly relating thereto.

AB 489 - [AB = Assembly Bill] Nevada Legislation passed in 2005; Abatement formula approved limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property to 3% and for non-residential property to 8%, effective 7/1/06. New construction is not affected until after construction is complete.

ACFR - Annual Comprehensive Financial Report, independently audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

ACM - Assistant County Manager.

ADA - Americans with Disabilities Act.

ADP - Average daily population, normally referred to when speaking about detention facility inmates.

APD - Alternate Public Defender.

ARPA - American Rescue Plan Act.

AV - Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

BCC - Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

BCCRT - Basic City/County Relief Tax, a sales tax on sales occurring within the county and distributed as part of the Consolidated Tax. See Consolidated Tax in this glossary for additional information.

BDA - Bi-Directional Amplifier



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CAB - Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

CAC - District Attorney - Child Advocacy Center, supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.

CAD - Computer Aided Dispatch

CAP - Cost Allocation Plan, Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. The central service cost allocation plan provides a process whereby the cost of these services can be identified and assigned to benefiting departments and agencies on a reasonable and consistent basis. The plan is developed annually and is compliant with Federal 2 CFR requirements.

CARES - Child Abuse Response and Evaluations Team. Established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada- Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

CASA - Court Appointed Special Advocate.

CCCHP - Commission for Cultural Centers and Historic Preservation

CERT - Citizen Emergency Response Team, a program of the Federal Emergency Management Agency (FEMA), a group of volunteers available to assist county agencies during emergencies and at other activities.

CIP - Capital Improvements Program/Plan, a five year plan for maintaining the County's existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning. It covers expenditures for projects \$100,000 or more.

CMO - County Manager's Office

COLA - Cost Of Living Adjustment, applied to County employee salaries to adjust pay levels for anticipated or past inflation or deflation.

COVID-19 - Abbreviated form of a new name for a new disease, coronavirus disease 2019.

CPI - Consumer Price Index, one a several indexes calculated and maintained by the United State



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Department of Commerce Bureau of Labor Statistics, designed to quantify price inflation or deflation experienced by various categories of consumers.

CPS - Child Protective Services, a division of the Human Services Agency. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CR - County Road.

CSD - Community Services Department.

CTAX/C - Tax - Consolidated Tax.

CTMRD - Central Truckee Meadows Remediation District

DA - District Attorney.

DAS - Department of Alternative Sentencing

DHD - District Health Department, also referred to as the Health District, a component of Washoe County's government with their own separate seven member board and a separate fund. The DHD is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health. Beginning August 31, 2023, the Health District legally changed the name to Northern Nevada Public Health (NNPH).

EAP - Employee Assistance Program

EDAWN - Economic Development Authority of Western Nevada

EMS - Emergency Medical Services, provided in Washoe County by various fire departments and REMSA (the Regional Emergency Medical Services Authority) among others.

ESF - Equipment Services Fund

FEMA - Federal Emergency Management Agency.

FTE - Full time equivalent position based on 2,080 hours per year (i.e., two part-time employees, at 0.50 FTE each, are equal to one full-time employee, 1.0 FTE).

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles as adopted by accounting standards boards.

GASB - Governmental Accounting Standards Board.

GASB 87 - Government Accounting Standards Board Statement No. 87, Leases



Glossary of Acronyms

GFOA - Government Finance Officers Association.

GID - General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

GIS - Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes.

GO/GO-Rev/Non GO-Rev - General Obligation, General Obligation-Revenue, Non General Obligation Revenue - different categories of bonds

GST - Government Services Tax, formerly the Motor Vehicle Privilege Tax, established under NRS 371 in lieu of a property tax on vehicles, typically based on 35% of the manufacturer's suggested retail price and an allowance for depreciation. The Basic Government Services Tax is 4 cents per dollar of valuation and is collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax. The Supplemental Governmental Services Tax, which is not currently imposed but can be imposed by the Board of County Commissioners, is 1 cent per dollar of valuation.

HDHP - High Deductible Health Plan.

HMO - Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

HR - Human Resources Department is responsible for the Human Resources, Labor Relations and Employee/Retiree Benefits. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, and policy development.

HSA - Human Services Agency promotes the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation by providing an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency while striving for a strengthened, safe, and thriving community.

ICMA - International City/County Management Association.

ITMS - Information Technology Management System

JEC - Job Evaluation Committee

JS - Juvenile Services Department provides probation, work, and detention programs to Court wards and at-risk-youth under 18 years of age in Washoe County, as well as therapeutic services to



Glossary of Acronyms

their families so that they can assist in the youth's recovery.

KK - Kids Kottage is an emergency shelter for children in foster care.

KPI/KPM - Key Performance Indicators/Measures are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives. Often

LGTA - The Local Government Tax Acts (LGTA) of 1991 and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (formerly the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30th, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

LVWRF-RSWRF - Lemmon Valley Water Reclamation Facility -Reno/Stead Water Reclamation Facility

LWCF - Land and Water Conservation Fund

MDF-IDF - Main Distribution Frame-Intermediate Distribution Frame

ME - Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

MSA - Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget.

MVFT - Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 23.805 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents per gallon. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents per gallon, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 & 373.066, the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, which increases the per gallon rates annually.

NAC - Nevada Administrative Code.

NDOT – Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.



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NFF - Nevada Farms and Families

NNPH - Northern Nevada Public Health. Formerly named the District Health Department/Health District, a component of Washoe County's government with their own separate seven member board and a separate fund. The NNPH is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health.

NRS - Nevada Revised Statutes.

NSRS - Nevada Shared Radio System; sometimes referred to as P25.

OPEB - Other Post Employment Benefits.

PD - Public Defender's Office protects and defends the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

PERS/NVPERS - Public Employees' Retirement System of Nevada

PILT - Payment in Lieu of Taxes.

PPO - Preferred Provider Organization.

PTax - Property Tax

(WC)RCS - Washoe County Regional Communication System

REMSA - Regional Emergency Medical Services Authority, Washoe County's regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

RHA - Reno Housing Authority

RMS - Records Management System

ROV - Registrar of Voters

RPTT - Real Property Transfer Tax. NRS chapter 375 determines the rate in cents per each \$500 of value or fraction thereof for counties with populations less than 700,000. The total RPTT collected by the Washoe County Recorder's Office is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

RRIF - Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. Revenues go to the Regional Transportation Commission. The fee is



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subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the average fee is currently about \$5,000, on commercial properties it ranges from an average of about \$7,300 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$14,900 per 1000 GFA for casinos.

RPSTC - Regional Public Safety Training Center

RSCVA - Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors. The RSCVA owns and operates the Reno-Sparks Convention Center and operates the Reno–Sparks Livestock Events Center, the National Bowling Stadium and the Reno Event Center. Revenues are generated from a room tax equal to 13.0% or 13.5% of the lodging fees on hotel and motel rooms.

RTC - Regional Transportation Commission. The RTC is responsible for most of the non-Nevada Department of Transportation regional road construction, reconstruction and expansion in Washoe County as well as providing public transit. The public transit includes bus service, paratransit service, and intercity weekday commuter services and also provides some funding to TART, the Tahoe Area Regional Transit. The primary sources of revenues for roads come from a 9 cents per gallon gasoline tax (now inflation adjusted) and regional road impact fees on new development. Transit is paid for in part by the fare box, local sales tax, federal funds and advertising revenues.

SAD - Special Assessment District. A special assessment district is established by the County Board of Commissioners by ordinance to raise revenues from abutting properties or all properties within a defined area which may benefit from a specific improvement such as sidewalks or a flood control district.

SAP - Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

SART - Sexual Assault Response Team, established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

SCCRT - Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county. The SCCRT distributed to Washoe County, a non



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-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a formula that currently results in the Washoe County government receiving about 51%-52% of the total distributed to the various Washoe County local governmental units.

SLFRF - State and Local Fiscal Recovery Funds.

SOD - Special Operations Division

STMWRF - South Truckee Meadows Water Reclamation Facility

STR - Short Term Rentals

TMFPD - Truckee Meadows Fire Protection District.

TMRPA - Truckee Meadows Regional Planning Agency.

TMWA - Truckee Meadows Water Authority, the largest purveyor of water in Washoe County.

TRFMA - Truckee River Flood Management Authority.

TRPA - Tahoe Regional Planning Agency, a joint California Nevada agency in charge of development in the Lake Tahoe basin.

TS - Technology Services Department, serves as the County's resource for information technology guidance and is responsible for the planning, development, and coordination of the County's information technology network and systems.

UNR - University of Nevada, Reno

WC - Washoe County.

WCC - Washoe County Code.

WCHHS - Washoe County Housing and Homeless Services.

WCRAS - Washoe County Regional Animal Services

WCSO - Washoe County Sheriff's Office

WRF - Water Reclamation Facility

