

Public Hearing Washoe County Fiscal Year 2027 Tentative & Final Budget

Washoe County
Commission
Meeting
May 19, 2026

Kate Thomas,
County Manager



A large digital graphic with the word 'BUDGET' in the center, surrounded by various data visualization icons like bar charts, pie charts, and line graphs. The background is a dark blue with a grid of light blue lines and dots, suggesting a digital or data-driven environment. The word 'BUDGET' is written in a large, bold, white sans-serif font. The background also features a pair of hands holding a glowing digital interface with various icons and charts.



Washoe County Budget

General Information:

- The County adopts an annual budget (one fiscal year)
- The County's fiscal year = July 1st through June 30th
- All budgets must be prepared and submitted in the manner and on the current year forms prescribed by the Department of Taxation – NRS Chapter 354; NRS 354.596
- Once adopted, the budget can only be adjusted pursuant to NRS/NAC requirements



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



Strategic Planning Direction

The Washoe County Board of County Commissioners has a clear vision and is actively updating the Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in January 2026 for a public Budget Workshop, and has held or scheduled three Strategic Planning Workshops – one in April, one today and a third in June.

Strategic Focus Areas:

- Mental Health
- Senior Services
- Infrastructure

Continued Goals:

- Maintain Services
- Commitment to Our Employees: Keep Employees Working
- Use Reserves Wisely



FY 2027 Budget (All Funds)

Highlights:

- No net new positions in any fund
- General Fund budgeted salary savings across all departments (~3%)
- Procedurally approved upward position reclassifications have permanent offsets
- Library budget is entirely in the General Fund and treated in the same manner as all other departments
- Increase General Fund transfer to Northern Nevada Public Health by \$1 million
- Increase General Fund transfer to the Roads Fund by \$4 million
- Remaining ARPA-funded positions will be funded with already accrued ARPA interest in the General Fund
- General Fund Contingency of \$9.6 million, or 2% of expenditures



FY 2027 Budget (All Funds)

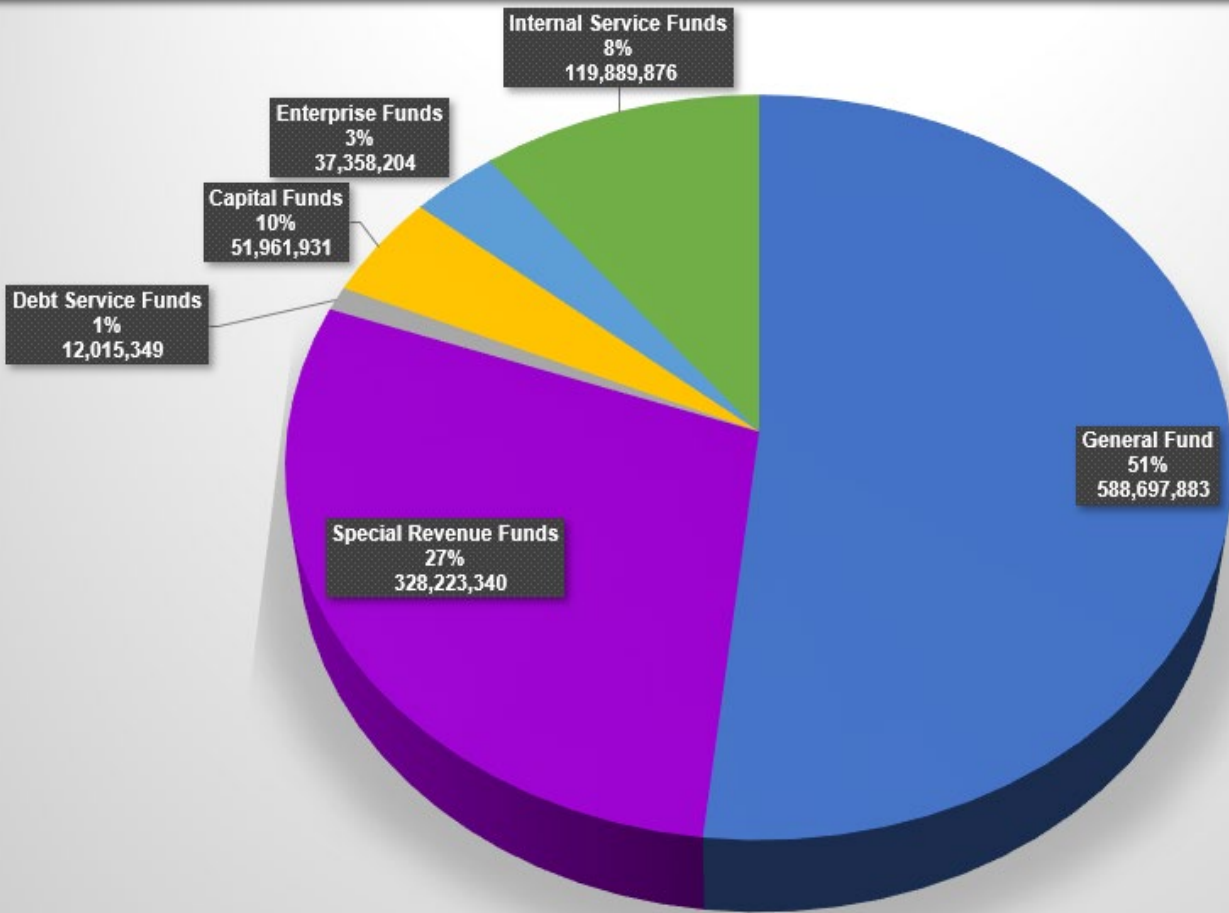
Few material changes between the FY 2027 Recommended budget presented on April 14, 2026, and the FY 2027 Final Recommended Budget:

- Appropriations across all funds increased by \$5 million, or 0.4%.
 - General Fund:
 - One new 1.0 full-time equivalent (FTE) to support the Sheriff's Office Alternative to Incarceration program – case management (~\$128,000)
 - Note that the General Fund still reflects a net decrease of 2.78 FTEs
 - The budgeted use of fund balance decreased from \$5.67 million to \$5.57 million, ~\$97,000
 - Capital Improvement Funds:
 - The Parks Capital Fund now reflects an additional \$3.95 million of revenue and expenditure for various projects contingent upon grant/other funding.



FY 2027 Budget (All Funds)

FY 2027 Budget Totals \$1.14 Billion



Washoe County Budget					
	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2027	Change from Prior Year	
	Final	Tentative	Final	\$	%
Total Budget Appropriations*					
Governmental Funds					
General Fund	\$ 549,296,292	\$ 588,374,936	\$ 588,697,883	\$ 39,401,592	7%
Special Revenue Funds	\$ 324,466,280	\$ 328,250,653	\$ 328,223,340	\$ 3,757,060	1%
Capital Project Funds	\$ 48,873,241	\$ 47,554,028	\$ 51,961,931	\$ 3,088,690	6%
Debt Service Funds	\$ 13,251,261	\$ 12,015,282	\$ 12,015,349	\$ (1,235,912)	-9%
Total Governmental Funds	\$ 935,887,074	\$ 976,194,899	\$ 980,898,503	\$ 45,011,429	5%
Proprietary Funds					
Enterprise Funds	32,054,659	37,061,374	37,358,204	\$ 5,303,545	17%
Internal Service Funds	108,047,286	119,889,876	119,889,876	\$ 11,842,589	11%
Total Proprietary Funds	140,101,945	156,951,250	157,248,079	\$ 17,146,134	12%
Total Appropriations - All Funds	1,075,989,019	1,133,146,149	1,138,146,582	62,157,563	6%

*Total appropriations include expenditures, contingencies and transfers out

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

FY27 budget re-appropriation is estimated at \$88 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

Note: Total expenditures/expenses-not including contingencies and transfers out = \$987,225,103



FY 2027 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES							
GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
General	240,087,436	141,253,652	100,765,169	485,707	9,645,000	96,460,919	588,697,883
Health	19,173,834	10,399,846	6,573,270	100,000	-	140,000	36,386,949
Library Expansion	-	-	-	-	-	-	0
Animal Services	4,229,189	2,384,836	2,641,801	82,100	-	-	9,337,927
Marijuana Establishments	-	-	113,000	-	-	1,187,000	1,300,000
Regional Communication System	582,006	291,144	1,238,180	175,000	-	5,276,816	7,563,146
Reg. Computer Aided Dispatch/Records Mgt.	-	-	1,553,637	-	-	-	1,553,637
Regional Permits System	-	-	1,168,955	-	-	-	1,168,955
Indigent Tax Levy	994,857	551,582	20,796,250	-	-	27,533,828	49,876,517
Homelessness Fund	10,279,928	5,722,562	27,566,909	-	-	-	43,569,400
Child Protective Services	30,898,069	17,190,552	31,676,923	15,000	-	-	79,780,545
Senior Services	3,872,157	2,271,667	3,372,477	-	-	-	9,516,301
Enhanced 911	300,610	154,904	6,878,308	1,150,000	-	800,942	9,284,764
Regional Public Safety	455,595	260,092	480,279	486,000	-	-	1,681,966
Subtotal Governmental Funds	310,873,681	180,480,839	204,825,158	2,493,807	9,645,000	131,399,505	839,717,989



FY 2027 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Central Truckee Meadows Remediation Dist	715,304	390,249	3,100,005	-	-	-	4,205,558
Truckee River Flood Mgt Infrastructure	897,915	474,767	13,027,000	-	-	2,482,800	16,882,482
Roads Special Revenue Fund	5,192,252	2,833,601	8,448,949	8,286,000	-	-	24,760,802
Other Restricted Special Revenue	11,366,372	6,978,602	8,764,365	272,933	-	3,972,121	31,354,392
Capital Facilities Tax	-	-	9,122,091	-	-	2,400,000	11,522,091
Parks Construction	-	-	3,060,283	4,993,464	-	-	8,053,747
Capital Improvements Fund	99,077	58,111	4,193,669	28,035,236	-	-	32,386,093
Washoe County Debt Ad Valorem	-	-	1,443,175	-	-	-	1,443,175
Washoe County Debt Operating	-	-	10,365,976	-	-	-	10,365,976
SAD Debt	-	-	206,198	-	-	-	206,198
TOTAL GOVERNMENTAL FUNDS	329,144,600	191,216,168	266,556,869	44,081,440	9,645,000	140,254,426	980,898,503

Note: Total expenditures-not including contingencies and transfers out = \$830,999,077



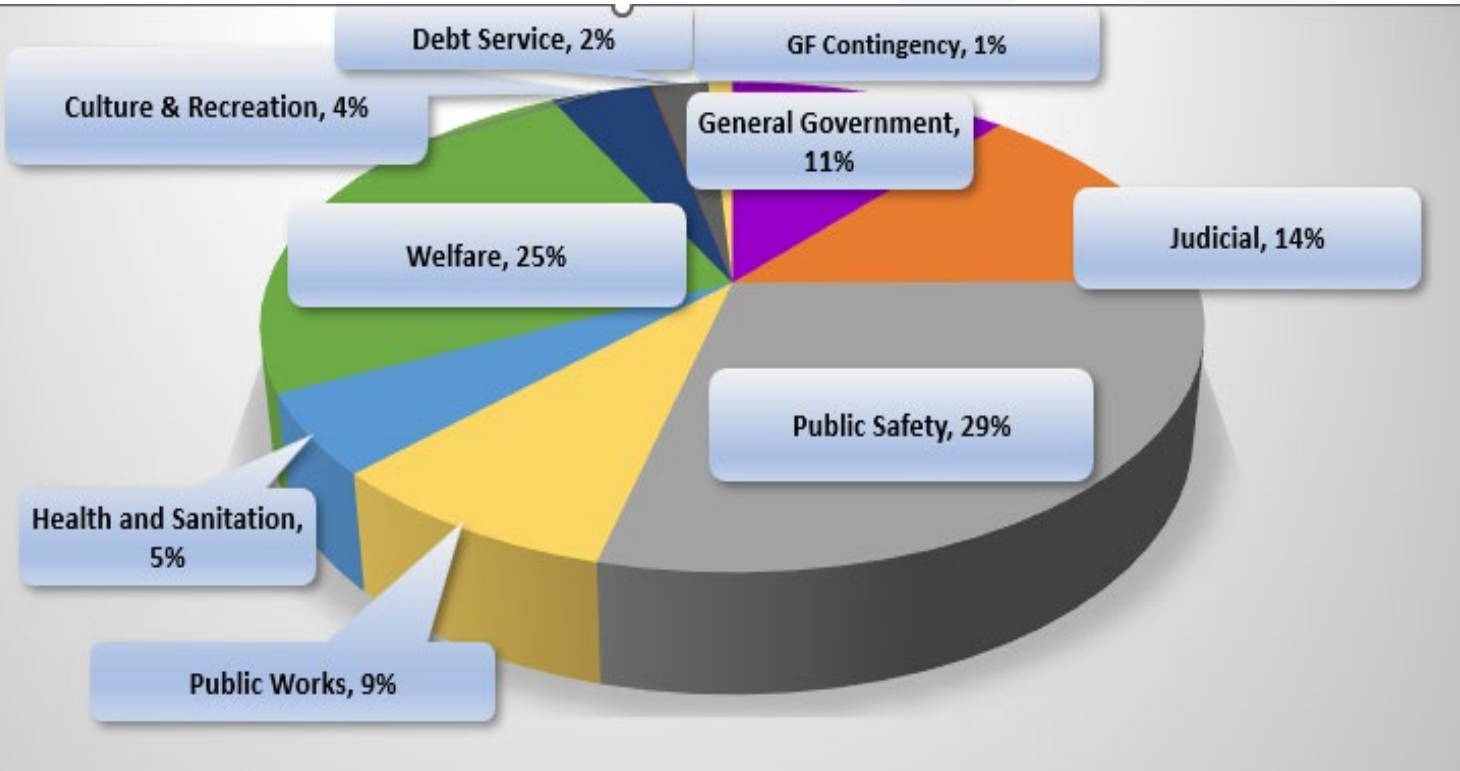
FY 2027 Budget (All Funds)

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
PROPRIETARY FUND	OPERATING REVENUES	OPERATING EXPENSES	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		TOTAL APPROPRIATIONS
					IN	OUT	
Building & Safety	3,172,739	5,583,771	170,426	2,000	-	-	5,585,771
Utilities	26,943,960	27,107,471	13,367,985	746,785	-	97,969	27,952,225
Golf Course	305,000	3,644,908	46,495	1,300	3,000,000	174,000	3,820,208
Health Benefits	92,307,542	95,375,510	603,000	-	-	-	95,375,510
Risk Management	9,235,841	10,891,302	327,200	-	-	-	10,891,302
Equipment Services	15,334,534	13,623,064	500,000	-	-	-	13,623,064
TOTAL PROPRIETARY FUNDS	147,299,616	156,226,025	15,015,107	750,085	3,000,000	271,969	157,248,079



FY 2027 Budget (All Funds)

FY 2027 Budget: Governmental Funds, by Function

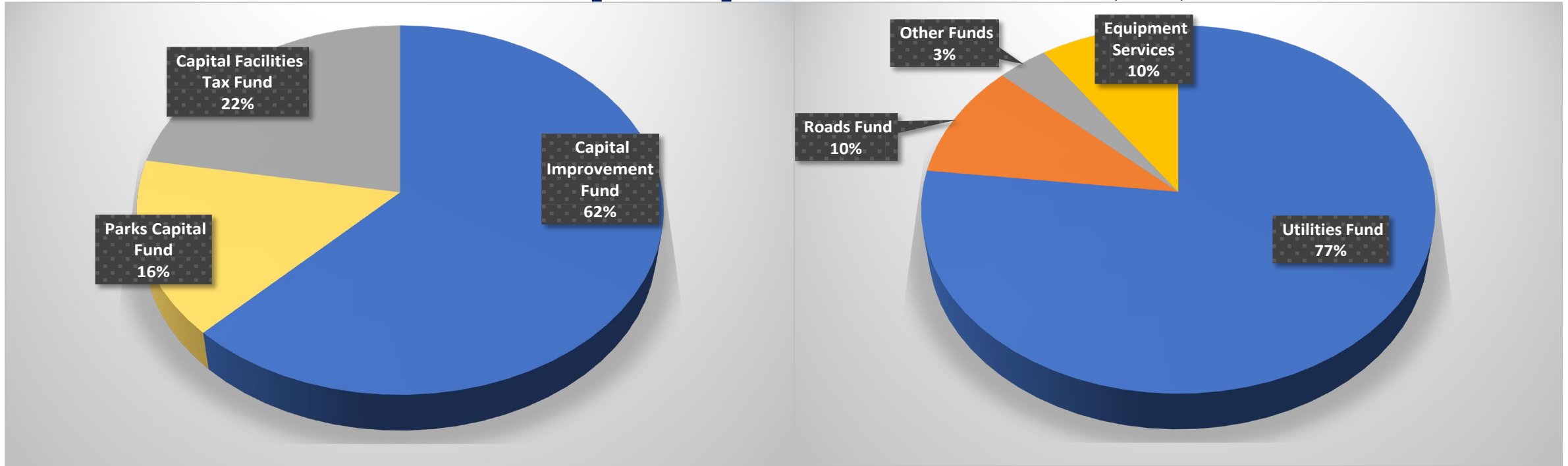


	FY27 Final	
General Government	\$ 111,374,741	11%
Judicial	\$ 132,533,324	14%
Public Safety	\$ 284,479,932	29%
Public Works	\$ 85,488,609	9%
Health and Sanitation	\$ 52,304,015	5%
Welfare	\$ 241,750,289	25%
Culture & Recreation	\$ 40,251,136	4%
Community Support	\$ 662,760	0.1%
Debt Service	\$ 22,408,697	2%
GF Contingency	\$ 9,645,000	1%
Total Governmental Funds Appropriations	980,898,503	100%



FY 2027 Budget CIP

Recommended Capital Improvement – Total \$134,758,792



FY27 Capital Budget, by Fund (Capital Funds)

Capital Improvement Fund	\$ 32,386,093
Parks Capital Fund	\$ 8,053,747
Capital Facilities Tax Fund	\$ 11,522,091
Total Capital Funds	\$ 51,961,931

FY27 Capital Budget, by Fund (Other Funds)

Utilities Fund	\$ 63,652,000
Roads Fund	\$ 8,286,000
Other Funds	\$ 2,911,740
Equipment Services	\$ 7,947,121
Total Other Funds	\$ 82,796,861

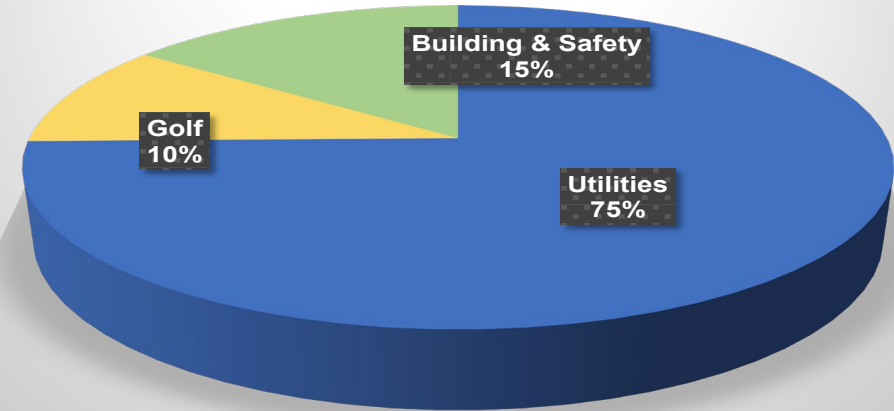
Note: Total Capital Appropriations are not the same as Total Capital Project Appropriations. Information above reflects Total Capital Appropriations. Total Capital Project Appropriations, with additional information, specific projects, etc. will be covered in a separate staff report/presentation.



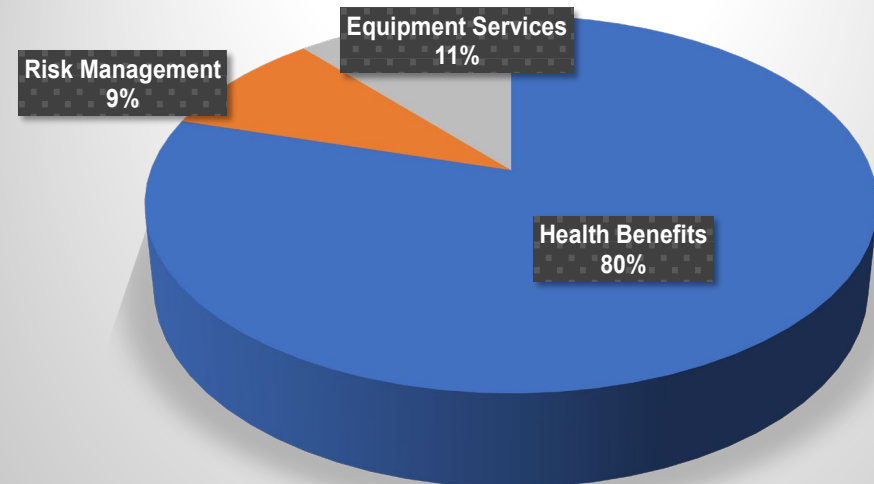
FY 2027 Budget (All Funds)

FY 2027 Budget: Proprietary Funds

FY27 Budget, by Function (Proprietary Funds)		% of Budget
Utilities	27,952,225	75%
Golf	3,820,208	10%
Building & Safety	5,585,771	15%
Enterprise Funds	37,358,204	100%



Health Benefits	95,375,510	80%
Risk Management	10,891,302	9%
Equipment Services	13,623,064	11%
Internal Service Funds	119,889,876	100%

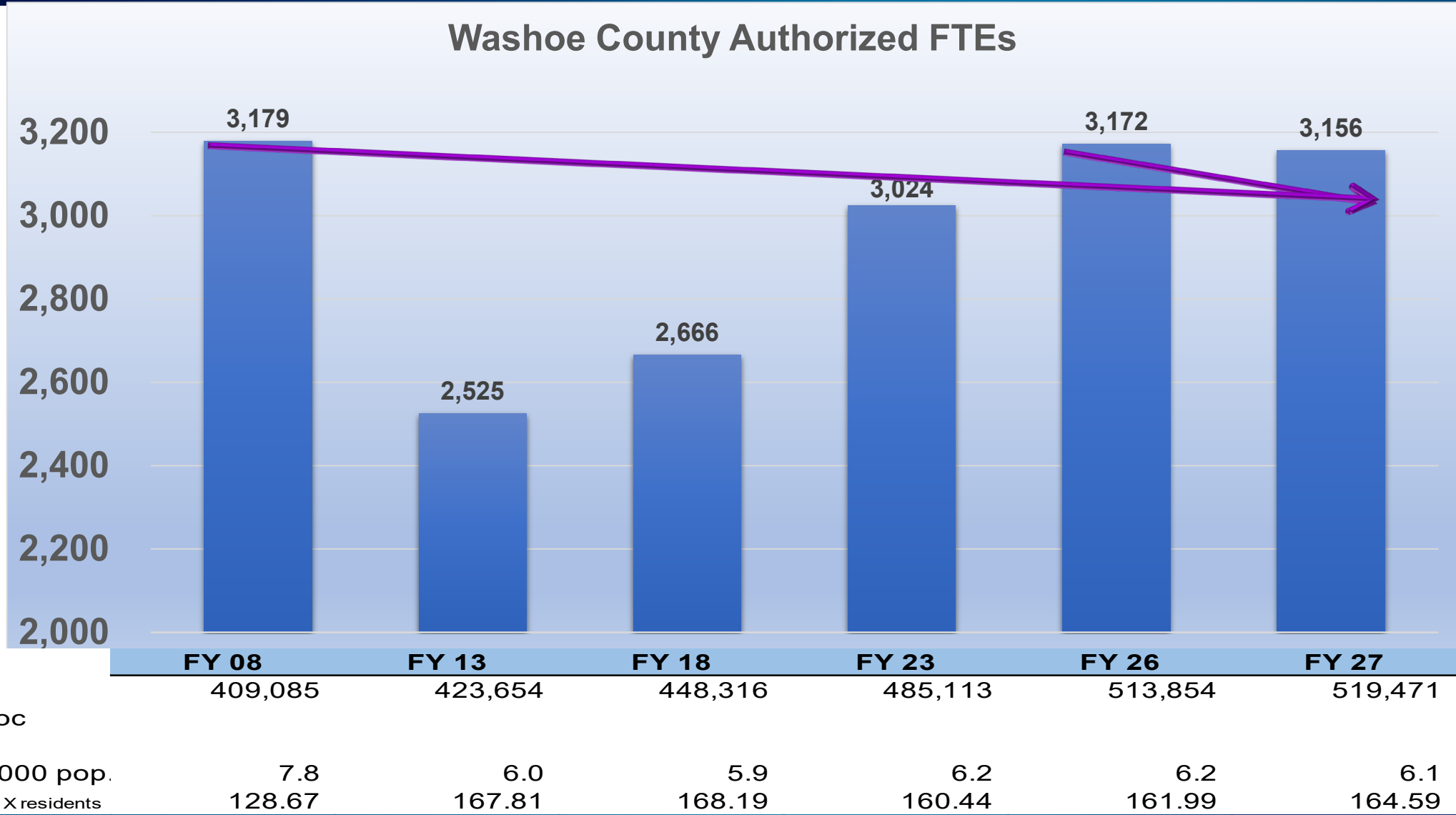


Total Proprietary Fund Appropriations	157,248,079
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FY 2027 Budget (All Funds)

The Truckee Meadows Regional Planning Agency (TMRPA) projects continued growth, with a consensus forecast suggesting the population could reach over 600,000 by 2044





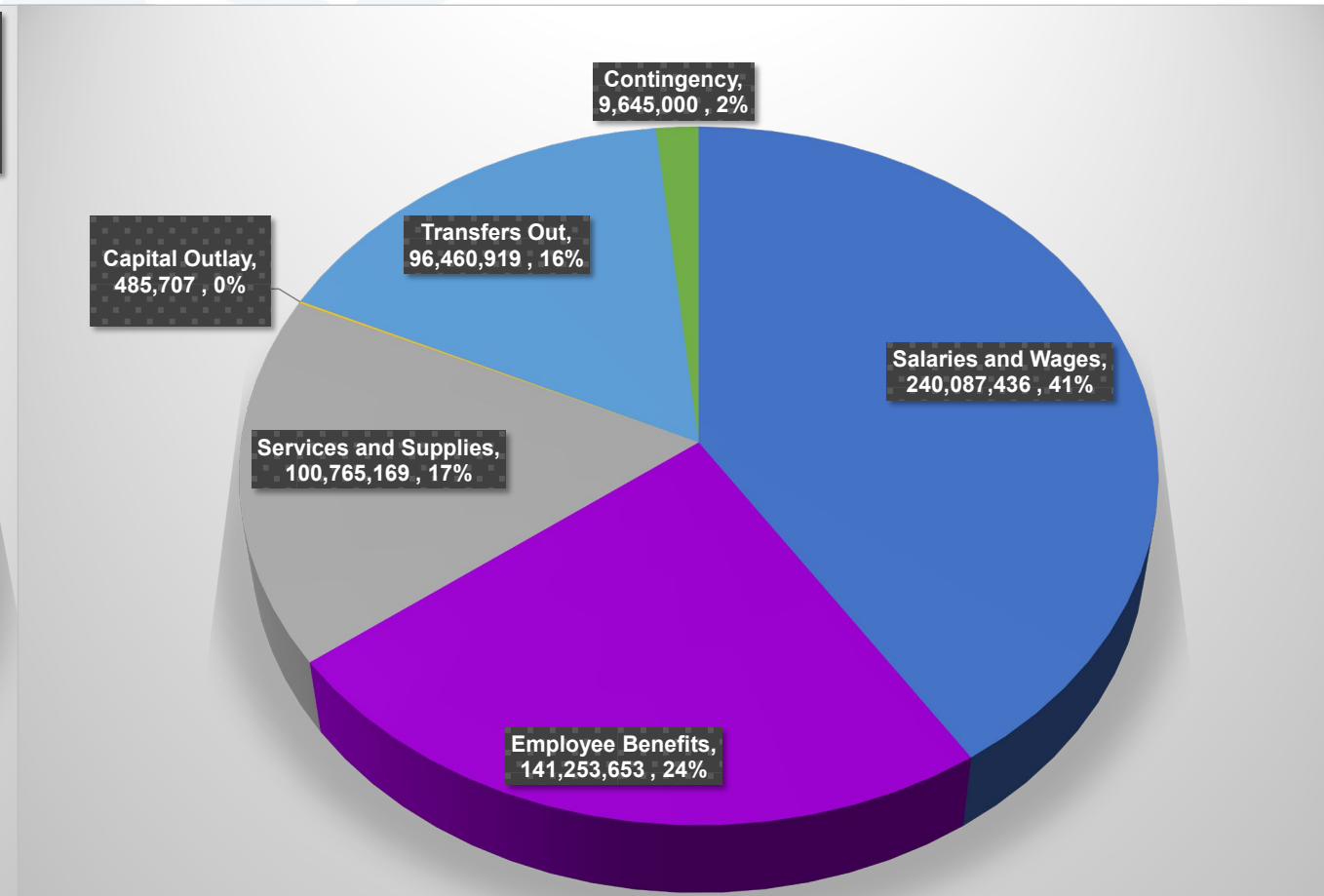
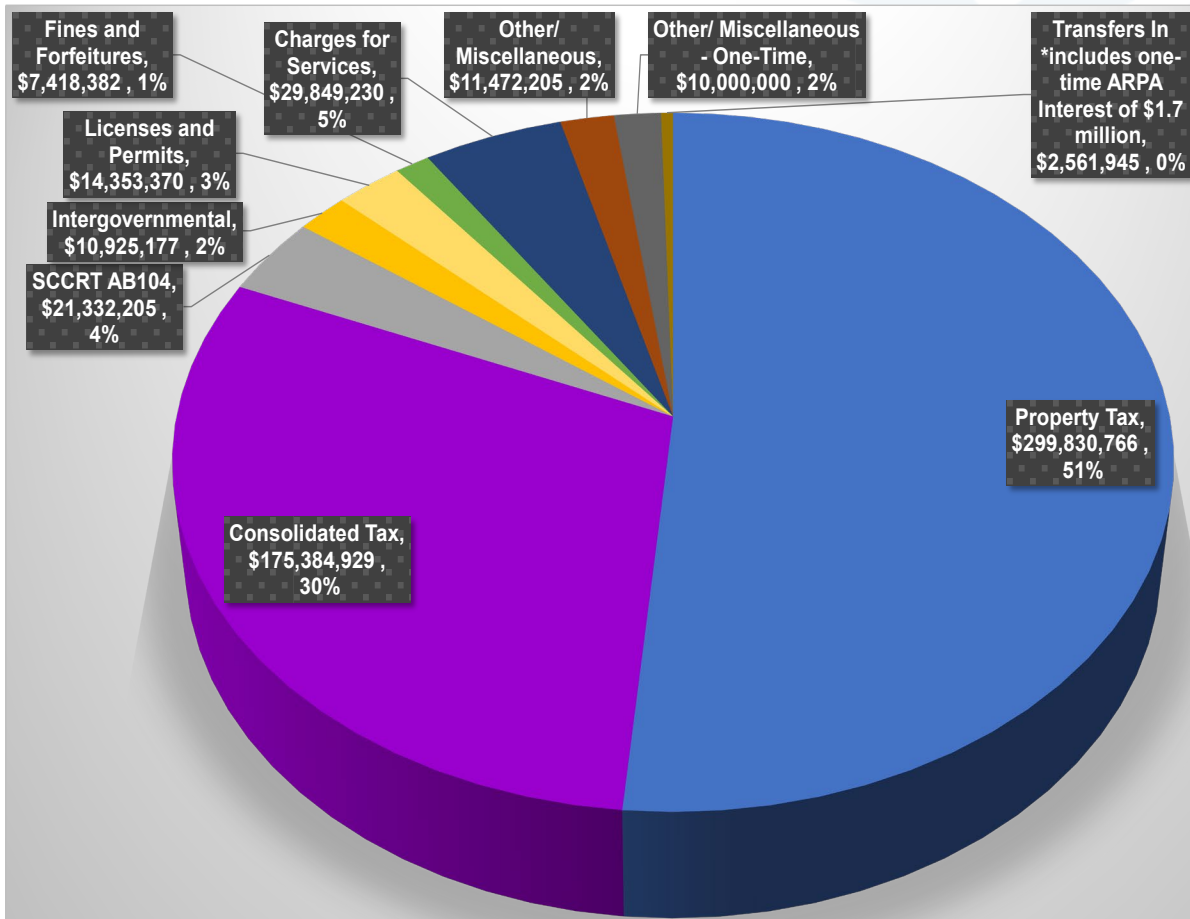
FY 2027 Budget – General Fund



FY 2027 General Fund Budget

General Fund Sources = \$583.1 M

General Fund Uses = \$588.7 M





FY 2027 General Fund Budget

Washoe County FY 2027 General Fund Final Budget

Sources and Uses	FY 2026 Estimated	FY 2027 Tentative	FY 2027 Final	FY27 Final vs. FY26 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:					
Taxes	285,086,625	299,830,766	299,830,766	5.2%	14,744,141
Licenses and permits	14,128,370	14,353,370	14,353,370	1.6%	225,000
Consolidated taxes - Actual	170,276,630	175,384,929	175,384,929	3.0%	5,108,299
Consolidated taxes - Adjustments				#DIV/0!	-
SCCRT AB104	20,710,879	21,332,205	21,332,205	3.0%	621,326
Other intergovernmental	10,934,532	10,925,177	10,925,177	-0.1%	(9,355)
Charges for services	29,337,203	29,849,230	29,849,230	1.7%	512,027
Fine and forfeitures	7,068,382	7,068,382	7,418,382	5.0%	350,000
Miscellaneous	14,965,165	11,402,070	11,472,205	-23.3%	(3,492,959)
Miscellaneous - One Time	-	10,000,000	10,000,000		10,000,000
Total revenues	552,507,785	580,146,129	580,566,264	5.1%	28,058,479
Other sources, transfers in	943,367	861,945	861,945	-8.6%	(81,422)
Other sources, transfers in - one-time	6,000,000	1,700,000	1,700,000	-71.7%	(4,300,000)
TOTAL SOURCES	559,451,152	582,708,074	583,128,209	4.2%	23,677,057

Washoe County FY 2027 General Fund Final Budget

Sources and Uses	FY 2026 Estimated	FY 2027 Tentative	FY 2027 Final	FY27 Final vs. FY26 Year-End Estimate % Var.	\$ Var.
Expenditures and Other Uses:					
Salaries and wages	227,106,349	247,384,071	247,517,340	9.0%	20,410,991
Vacancy Savings	(162,422)	(7,429,904)	(7,429,904)	4474.4%	(7,267,482)
Subtotal	226,943,927	239,954,167	240,087,436	5.8%	13,143,509
Employee benefits	137,394,539	145,484,679	145,611,270	6.0%	8,216,731
Vacancy Savings	(1,031,156)	(4,357,617)	(4,357,617)	322.6%	(3,326,461)
Subtotal	136,363,383	141,127,062	141,253,653	3.6%	4,890,270
Services and supplies	93,659,339	100,672,082	100,765,169	7.6%	7,105,830
Capital outlay	520,716	515,707	485,707	-6.7%	(35,009)
Total expenditures	457,487,365	482,269,018	482,591,964	5.5%	25,104,599
Transfers out	85,782,372	93,060,919	93,060,919	8.5%	7,278,547
Transfers out (one-time)	17,000,000	3,400,000	3,400,000	-80.0%	(13,600,000)
Contingency	6,372,064	9,645,000	9,645,000	51.4%	3,272,936
TOTAL USES	566,641,801	588,374,937	588,697,883	3.9%	22,056,082
Net Change in Fund Balance	(7,190,649)	(5,666,863)	(5,569,674)	-22.5%	1,620,975



General Fund - Fund Balance

GENERAL FUND 5-YEAR FORECAST - Fiscal Year 2027- Fiscal Year 2031							
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	Actual	Estimate	Final	Forecast	Forecast	Forecast	Forecast
Sources/Uses							
Revenues / Transfers In	547,007,615 6.7%	559,451,152 2.3%	583,128,209 4.2%	597,084,897 1.8%	618,632,512 3.6%	642,479,714 3.9%	665,948,075 3.7%
	5-Year Average			3.4%			
Expenditures / Transfers Out	537,611,438 4.3%	560,269,737 4.2%	579,052,883 3.4%	611,649,658 6.7%	640,496,665 4.7%	673,139,947 5.1%	703,515,452 4.5%
	5-Year Average			4.9%			
Contingency	-	6,372,064	9,645,000	12,915,390	16,285,147	17,183,764	18,034,999
TOTAL REVENUES OVER/(UNDER) USES	9,396,177	(7,190,649)	(5,569,674)	(27,480,152)	(38,149,300)	(47,843,997)	(55,602,377)
Unassigned Ending Fund Bal. as % of Exp.	30.7%	26.2%	24.8%	19.2%	12.6%	4.8%	-3.3%
**Note that the FY27 Tentative includes \$10 million ONE-TIME revenue replenishment for WCBHC							

The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2027-2031 (FY27-FY31) reflect average revenue increase of 3.4% with average expenditure increase 4.9 percent.

Better than anticipated FY 2025 results provided an opportunity to prepare for FY 2027 forward.

Unassigned fund balance remains within reserve policy limits (10% to 17 percent) through FY29.

The General Fund 5-Year forecast represents a baseline projection, assuming continuation of existing service levels and revenue structures. Specific General Fund 5-Year forecast assumptions are provided on slide 32 of this presentation

Note: Forecast is subject to change and updated as additional information becomes available. Commitment to continuously monitor, communicate and manage accordingly.



FY 2027 Final General Fund Budget

General Fund FY 2027 Transfers Out

Transfer Out to Fund:	FY27 Amount	FY26 Amount
Indigent Services	\$26,320,492	\$25,187,074
Homelessness Fund	\$21,672,427	\$21,761,286
Capital Improvement	\$14,400,000 (includes \$14,000,000 ongoing and \$400,000 one-time)	\$13,152,620 (includes \$12,500,000 ongoing and \$652,620 one-time)
Health District	\$11,516,856	\$10,516,856
Road Maintenance	\$10,637,592	\$6,637,592
Debt Service	\$5,140,227	\$5,043,542
Senior Services	\$3,428,882	\$3,428,882
Golf	\$3,000,000 (one-time)	\$-0-
CAD/RMS	\$344,443	\$32,520
Total General Fund	\$96,460,919	\$85,760,372



FY 2027 Budget – Personnel Changes



FY 2027 Final General Fund Budget

General Fund Recommended Net New Position FTE's

Function	Department	Net FTE Change
Culture & Recreation	Library	-1.28
	Total Culture & Recreation	-1.28
General Government	County Manager	-0.10
	Technology Services	1.00
	Total General Government	0.90
Judicial:	District Attorney	-0.40
	Total Judicial	-0.40
Public Safety	Juvenile Services	-2.00
	Total Public Safety	-2.00
Total General Fund		-2.78

General Fund Recommended Reclassifications/ Evaluations/ Title Changes/ Etc.

Function	Department	# of Incumbents/ Positions
Culture & Recreation:	Library	1.00
	Total Culture & Recreation	1.00
General Government:	County Manager	3.00
	Finance	7.00
	Human Resources	1.00
	Technology Services	1.00
	Total General Government	12.00
Judicial	Alternate Public Defender	1.00
	District Attorney	2.00
	Justice Courts	15.00
	Public Defender	2.00
	Total Judicial	20.00
Public Works:	Community Services	1.00
	Total Public Works	1.00
Total General Fund		34.00

Note: Detail on position titles and program included with staff report – Attachment A



FY 2026 Recommended Budget Other Funds

Other Funds Recommended Net New Position FTE's

Other Funds Recommended Reclassifications/Evaluations/Title Changes/Etc.

Function	Department	Net FTE Change
General Government	Manager's Office	-0.50
	Total General Government	-0.50
Judicial:	District Attorney	-5.40
	Total Judicial	-5.40
Public Safety:	Regional Public Safety	-1.00
	Training Center	-1.00
	Total Public Safety	
Total Other Funds		-6.90

Function	Department	# of Incumbents/ Positions
Enterprise:	Building & Safety	1.00
Judicial	District Attorney	1.00
Welfare:	Human Services	7.00
Public Safety:	TRFMA – Flood Mgt Authority	1.00
Public Works:	Community Services - Roads	3.00
Total Other Funds		13.00

Note: Detail on position titles and program included with staff report – Attachment A



FY 2027 Final Budget

❖ The adopted budget is many things, including:

- Legally approved appropriations
- Financial plan
- Operations guide

❖ Next Steps:

- June 1, 2026 – Submit FY 2027 Final Budget to the State Department of Taxation
- July/August 2026 – “Budget 101”/Washoe Checkbook
- August 1, 2026 – Submit to Washoe Debt Management Commission and the State Department of Taxation:
 - Five - Year CIP
 - Debt Management Policy
 - Statement of Indebtedness

Questions/Discussion?



Supplemental Information

Not presented or discussed; no action taken;
provided for informational purposes





Washoe County Budget

Financial Structure:

County Budget Functions

General Government
Judicial
Public Safety
Public Works
Health
Welfare
Culture & Recreation
Community Support
Intergovernmental
Utilities
Building and Safety
Golf
Debt Service

County Budget Fund Types

Governmental Funds
 General Fund
 Special Revenue Funds
 Debt Service Funds
 Capital Projects Funds
Proprietary Funds
 Enterprise Funds
 Internal Service Funds



Washoe County Budget

Financial Structure:

County Budget Fund Types

Governmental Funds

General Fund (“100”) – “Checking Account”

Fewer restrictions

Special Revenue Funds (“200”) – “Savings/Money Market/Gift Account”

Funding restricted or limited by regulation, statute, code, funder, etc.

Debt Service Funds (“300”) – “Mortgage/Vehicle/Other Loan/Debt Account”

Non-discretionary; legal obligations

Capital Projects Funds (“400”) – “Construction Account”

Proprietary Funds

Enterprise Funds (“500”) – Accounts for operations similar to private enterprise

Internal Service Funds (“600”) – Accounts for goods/services provided by one department to other departments of the county, or to other agencies, on a cost reimbursement basis



FY 2027 Budget (All Funds)

FY 2027 Budget: Governmental Funds, by Function & Department

Public Safety			Judicial			General Government		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Sheriff	\$ 194,249,738	19.8%	District Attorney	\$ 44,083,560	4.5%	Technology Services	\$ 25,439,234	2.6%
Juvenile Services	\$ 23,772,927	2.4%	District Court	\$ 39,668,266	4.0%	Undesignated/Transfers/Other	\$ 16,434,263	1.7%
Truckee River Flood Management	\$ 14,399,682	1.5%	Public Defender	\$ 18,011,788	1.8%	Capital Improvements	\$ 15,288,608	1.6%
Animal Services	\$ 9,337,927	1.0%	Reno Justice Court	\$ 11,442,832	1.2%	Assessor	\$ 11,353,069	1.2%
Enhanced 911	\$ 8,483,822	0.9%	Alternate Public Defender	\$ 6,610,959	0.7%	County Manager	\$ 8,199,823	0.8%
Capital Improvements	\$ 8,098,885	0.8%	Sparks Justice Court	\$ 6,156,386	0.6%	Finance	\$ 7,324,274	0.7%
Medical Examiner	\$ 7,542,008	0.8%	Conflict Counsel	\$ 3,493,218	0.4%	Registrar of Voters'	\$ 5,909,021	0.6%
County Manager	\$ 5,576,033	0.6%	Wadsworth Justice Court	\$ 484,856	0.0%	Human Resources	\$ 4,357,236	0.4%
Public Guardian	\$ 3,270,519	0.3%	Incline Justice Court	\$ 958,600	0.1%	Accrued Benefits	\$ 4,074,000	0.4%
Undesignated/Transfers/Other	\$ 2,388,782	0.2%	Grants/Restricted	\$ 898,000	0.1%	Treasurer	\$ 3,639,014	0.4%
Regional Communication System	\$ 2,286,329	0.2%	Capital Improvements	\$ 715,600	0.1%	Recorder	\$ 3,485,936	0.4%
Public Administrator	\$ 1,837,678	0.2%	Undesignated/Transfers/Other	\$ 9,258	0.0%	Clerk	\$ 2,487,263	0.3%
Regional Public Safety Training C	\$ 1,681,966	0.2%	Total Judicial	\$ 132,533,324	13.5%	Board of County Commissioners	\$ 1,691,216	0.2%
Regional CAD/RMS	\$ 1,553,637	0.2%				Regional Permits System	\$ 1,168,955	0.1%
Alternative Sentencing	\$ -	0.0%				Grants/Restricted	\$ 408,830	0.04%
Grants/Restricted	\$ -	0.0%				Marijuana Establishments	\$ 113,000	0.01%
Total Public Safety	\$ 284,479,932	29.0%				Capital Facilities	\$ 1,000	0.00%
						Total General Government	\$ 111,374,741	11.4%



FY 2027 Budget (All Funds)

FY 2027 Budget: Governmental Funds, by Function & Department

Welfare			Public Works			Health & Sanitation		
	Budget	% of Total		Budget	% of Total Budget		Budget	% of Total
Undesignated/Transfers/Other	\$ 83,192,752	8.5%	Undesignated/Transfers/Other	\$ 32,216,208	3.3%	Health District	\$ 36,246,949	3.7%
Child Protective Services	\$ 79,780,545	8.1%	Roads	\$ 24,760,802	2.5%	Undesignated/Transfers/Other	\$ 11,535,908	1.2%
Homelessness	\$ 43,569,400	4.4%	Community Services	\$ 21,768,795	2.2%	Central Truckee Remediation	\$ 4,205,558	0.4%
Indigent Assistance	\$ 22,342,690	2.3%	Capital Improvements	\$ 6,736,200	0.7%	Capital Improvements	\$ 315,600	0.0%
Senior Services	\$ 9,516,301	1.0%	Capital Facilities	\$ 6,605	0.0%	Total Health & Sanitation	\$ 52,304,015	5.3%
Human Services	\$ 2,433,002	0.2%	Grants/Restricted	\$ -	0.0%			
Capital Improvements	\$ 915,600	0.1%						
Grants/Restricted	\$ -	0.0%	Total Public Works	\$ 85,488,609	8.7%			
Total Welfare	\$ 241,750,289	24.6%						

Culture & Recreation			Debt Service			Total Contingency		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total
Library	\$ 17,733,136	1.8%	Undesignated/Transfers/Other	10,393,348	1.1%	Total Contingency	\$ 9,645,000	1.0%
Community Services			General Obligation -Revenue	6,671,755	0.7%			
Regional Parks & Open Space	\$ 10,249,250	1.0%	Non-General Obligation -Revenu	3,694,221	0.4%	Total Community Support	\$ 662,760	0.1%
Parks Capital	\$ 8,053,747	0.8%	General Obligation -Ad Valorem	1,443,175	0.1%			
Undesignated/Transfers/Other	\$ 3,000,000	0.3%	Special Assessment District	206,198	0.0%			
Grants/Restricted	\$ 899,403	0.1%	Total Debt Service	22,408,697	2.3%			
Capital Improvements	\$ 315,600	0.0%						
Total Culture and Recreation	\$ 40,251,136	4.1%						

TOTAL GOVERNMENTAL APPROPRIATIONS \$ 980,898,503



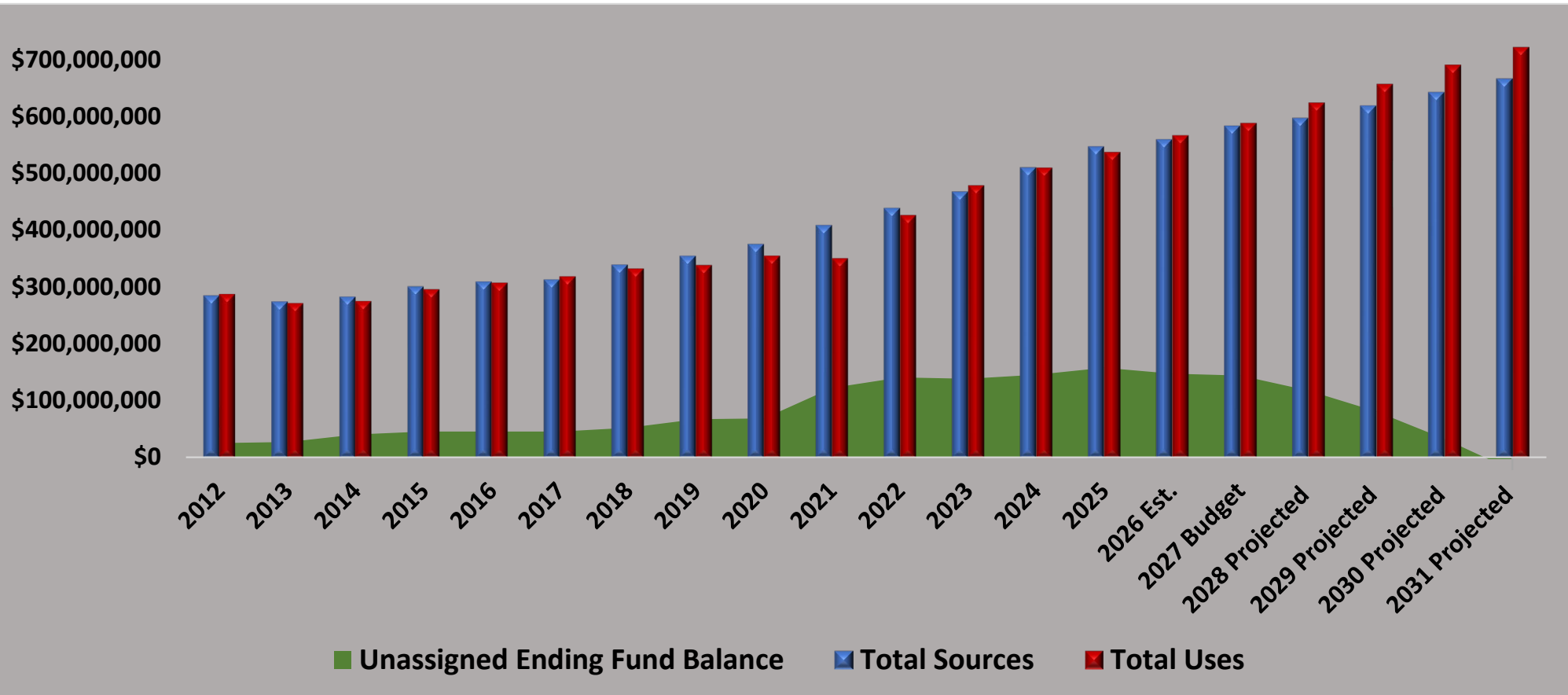
Fiscal Year 2027 Outlook: What's Changed???

There have been various changes compared with prior information presented to the Board in January through April of 2026. Some data points on key information we monitor are below:

- **Consumer Price Index (CPI - i.e., “inflation”)**
 - April 2026 CPI – 3.8% annualized increase; core inflation 2.8% (excludes food & energy)
 - January & February 2026 CPI – 2.4%; March 2026 CPI – 3.3%
- **Federal Funds Rate (Fed Rate)**
 - The Fed maintained rates in April 2026 after three consecutive 25 basis point reductions in 2025
- **Gross Domestic Product Growth (GDP)**
 - US real GDP increased 2.0% in Q1 of 2026-showing a marked increase over the 0.5% from Q4 of 2025
- **Unemployment**
 - April 2026 U.S. = 4.3% (matching the March 2026 rate) – labor market shows resilience and solid, steady growth
 - March 2026
 - Nevada rate = 5.3% (matching the February 2026 rate)
 - Washoe County rate = 4.2% (down from 4.6% and 4.5% in January and February 2026, respectively)
- **Impacts per the Supreme Court Ruling on tariffs**
 - Importers began filing claims via online portal as of 4-20-2026. Potential \$1 trillion liability over the next decade.
- **Impacts per Middle East conflict – most notable oil prices and associated impacts**
- **Property Tax Revenue Growth Slowing**



General Fund - Fund Balance



The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2027-2031 (FY27-FY31) reflect average revenue increase of 3.4% with average expenditure increase 4.9 percent.

Note: Forecast is subject to change and updated as additional information becomes available. Commitment to continuously monitor, communicate and manage accordingly.



Fiscal Year 2027 Final Budget

General Fund Forecast Assumptions –

- Natural salary savings of 3.0% percent annually
- No new revenue sources
- Declining interest earnings as fund balance is reduced
- C-Tax growth estimates (3.0% FY27; 2.5% for FYs 2028 through 2031)
- P-Tax growth estimates (5.2% FY27; 5.0% for FYs 2028 through 2031)
- Personnel expenditure growth based on current staffing
 - Used current data to estimate future increases based on employees moving through the pay range
 - No additional savings estimated for employees at the top who leave
- No above base increases for current or expanded programs, including new debt issuances
- No estimated Legislative impacts
- Contingency (FY27 = 1.5%, F28 = 2.0%, FY29 = 2.5%, FY30 thereafter = statutory maximum of 3.0%)
- No additional large transfer increases to the Roads Fund after FY27
- Transfers to NNPH (Health District) increasing by \$1 million per year until FY 2028 – flat FY29-FY31
- Transfers to Capital Projects Fund increasing by \$1 million per year.
 - FY 2031 estimate of \$18.0 million does not fund ongoing transfer needs
- Library General Fund support at current level (i.e., including costs formerly supported by the Expansion Tax) starting in Fiscal Year 2027.



Property Taxes - Overview

Description	FY27	Date	Expiration	Notes
	Proposed	Passed	Date	
Operating Rate	1.0419			
Cooperative Extension Fund (NRS 549.020)	0.0100			*Effective 7/1/2008 (FY09), support of operations moved to UNR to reduce support & overhead costs; still subject to tax rate established for extension work.
Voter Approved				
Senior Citizens Center	0.0100	6/4/85	none	Date passed: 6/4/1985; perpetuity
Child Protection	0.0400	11/4/86	none	Date passed: 11/4/1986; perpetuity
Animal Shelter Operations*	0.0300	11/5/02	6/30/33	Date passed: 11/5/2002; 30 years; expires 6/30/2033
Subtotal - Voter Approved	0.0800			
Legislative Overrides				
Accident Insurance (NRS 428.185)	0.0150			Remitted to State for indigent care resulting from motor accidents.
Indigent Care (NRS 428.285)	0.0600			Ad valorem rate must be at least six and no more than ten cents. Originally for indigent patient medical services, later expanded to any indigent support.
Capital Acquisition (NRS 62B.150)	0.0500			Proceeds shared with the State and cities
Youth Services Levy (NRS 62B.150)	0.0051			Set by State - Funds China Springs and previously Aurora Pines detention camps for youth
Detention (AB395) (1993)	0.0774			Levy for support of Jail operations
Other: Family Court (NRS 3.0107)	0.0192			Imposition of up to 1.92 cents per \$100 of assessed valuation; ad valorem tax authorized for support of family court
Other: AB 104*	0.0272			Additional levy for operating expenses to offset losses SCCRT 1991 Legislature
Subtotal - Legislative Overrides	0.2539			
Debt*	0.0059			For debt service of ad valorem debt
Total tax rate levied	1.3917			*Washoe County Rate

BASE RATE FOR ALL WASHOE COUNTY	
State of Nevada	0.1700
Washoe County	1.3858
County Debt Service	0.0059
Total County Rate	1.3917
General School	0.7500
School Debt Service	0.3885
Total School Rate	1.1385
TOTAL COMBINED RATE	2.7002

1.3917 = the County-only rate of the total maximum overlapping rate of 3.66 cap

- Washoe County School District 1.1385
- Cities (Reno/Sparks) 0.9598
- North Lake Tahoe Fire Protection District 0.6480
- Truckee Meadows Fire Protection District 0.5400
- State of Nevada 0.1700
- General Improvement Districts Varies

<https://tax.nv.gov/news-publications/local-government-finance-publications/>