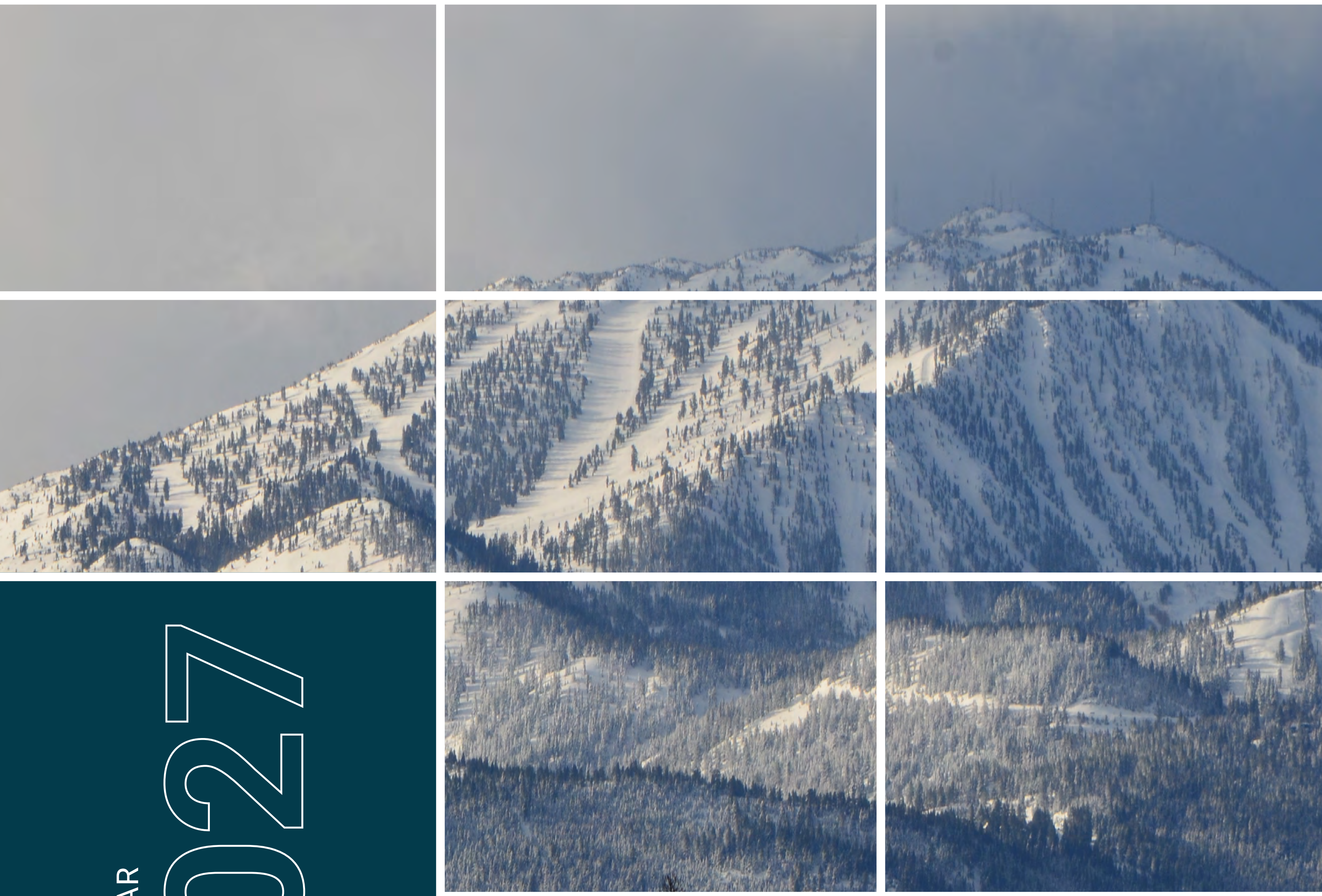
WASHOE COUNTY ANNUAL BUDGET



FISCAL YEAR 2027

July 1, 2026 - June 30, 2027

ANNUAL BUDGET 2027

July 1, 2026 - June 30, 2027

ALEXIS HILL
District 1

MICHAEL CLARK
District 2

MARILUZ GARCIA
Vice Chair, District 3

CLARA ANDRIOLA
Chair, District 4

JEANNE HERMAN
District 5

KATE THOMAS
County Manager

Administrative Offices: 1001 E. Ninth St., Reno, NV 89512 | www.washoecounty.gov

WASHOE COUNTY, NEVADA

1861

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Washoe County
Nevada

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

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, 2025. 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 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 **Division Director - Budget, Lori Cooke**, was a proud recipient of GFOA's 2025 Recognition for Outstanding Public Service.

TABLE OF CONTENTS

WASHOE COUNTY OFFICIALS

July 1, 2026

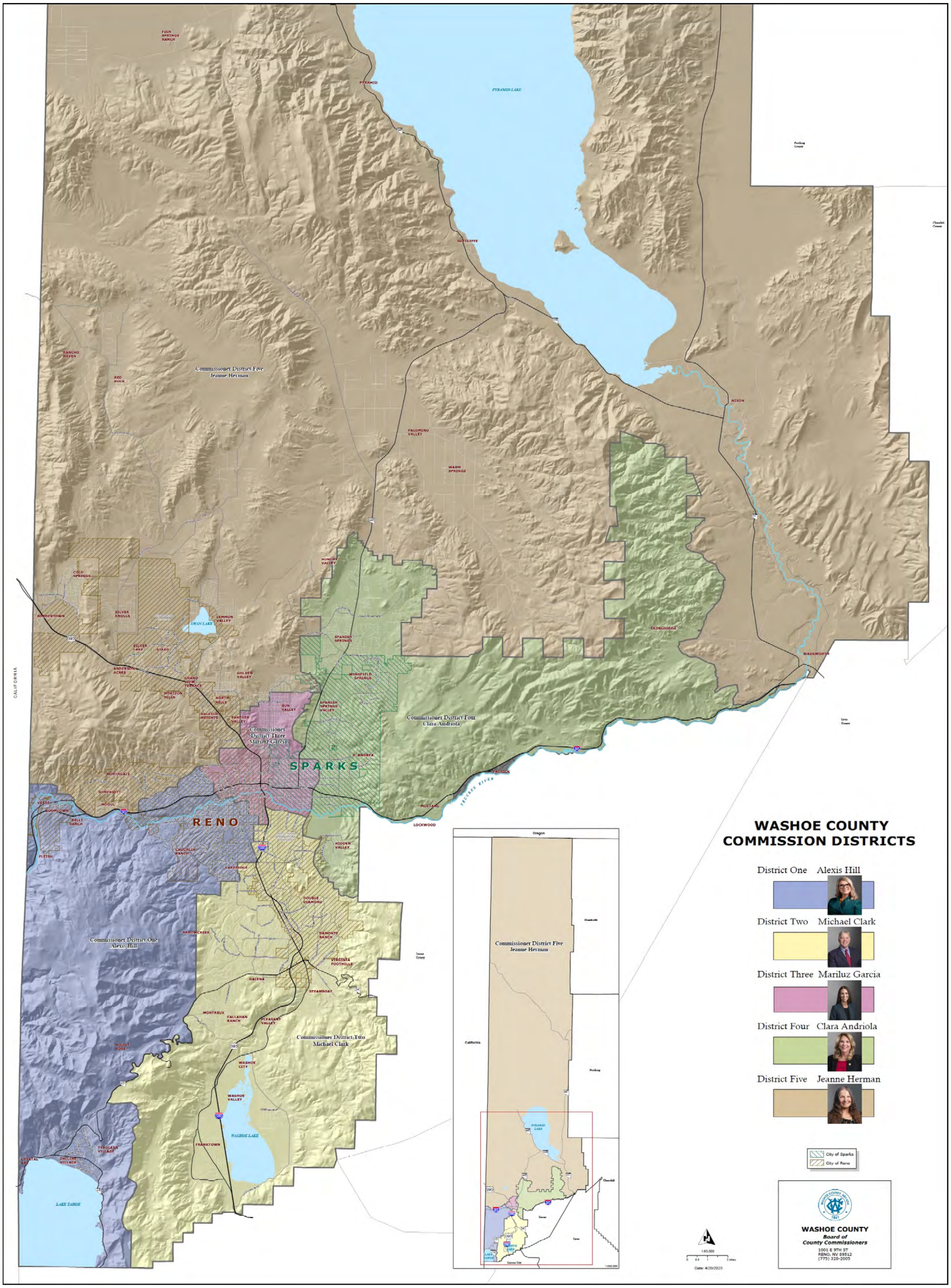
ELECTED OFFICIALS

Chair, Board of County Commissioners, District 4 • Clara Andriola
Vice-Chair, Board of County Commissioners, District 3 • Mariluz Garcia
Board of County Commissioner, District 1 • Alexis Hill
Board of County Commissioner, District 2 • Michael Clark
Board of County Commissioner, District 5 • Jeanne Herman
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 • Kate Thomas
Assistant County Manager • Dave Solaro
Assistant County Manager • Ryan Gustafson
Chief Financial Officer • Abbe Yacoben
Chief Human Resources Officer • Patricia Hurley
Alternate Public Defender • Kate Hickman
Comptroller • Cathy Hill
Director of Community Services • Eric Crump
Director of Human Services Agency • Pamela Mann
Director of Juvenile Services (Interim) • Joseph Saiz
Director of Library System • Lisa McClure
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
County Manager

MESSAGE FROM THE COUNTY MANAGER

To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2027 (FY 2027) budget. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC/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. This budget also highlights the current state of local economic trends and outlines the new initiatives and significant changes in Washoe County's Fiscal Year 2027 spending plan.

The Board refreshed its strategic plan and vision during the Spring of 2026, and priorities were incorporated into the FY 2027 budget including a focus on upstream behavioral health services to ensure those who are at-risk and vulnerable can receive assistance before entering the justice system, enhanced data availability and accessibility for citizens to be served online instead of in line through enhancements to the County's online presence, recruiting and retaining the optimal workforce, cybersecurity and risk mitigation, and preparing for an increased service level demand by our senior population. A common theme throughout the Board's strategic vision and a key leadership priority is the County's culture of continuous improvement. Washoe County leadership is laser-focused on providing excellent service to our residents. Maintaining service levels with an increasing population can be difficult during lean budget times. We are proud of our culture of continuous improvement which supports implementing streamlined processes and technology, trying new things to gain efficiency without eroding service levels and collaborating with other departments and agencies. We have seen success in all these areas!

Behavioral Health

Improving access to behavioral health support for our community is a top priority for Washoe County. In collaboration with our regional public and private partners, we are facilitating a series of initiatives to improve lives. Washoe County plays a critical role in our regional Crisis Response System (CRS) administration and success; the Washoe CRS is an initiative to implement a best-practice crisis response model, guided by the Substance Abuse and Mental Health Services Administration's (SAMHSA) National Guidelines for Behavioral Health Crisis Care. The core services of this model include "Someone to Contact" (like the 988 Lifeline), "Someone to Respond" (Mobile Crisis and Outreach Services), and "A Safe Place for Help" (Emergency and Crisis Stabilization Services).

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 to avoid hospitalization whenever possible. The MCRT team receives an average of 69 crisis calls per month with an average of 20 in-person monthly crisis responses. To date, the team maintains a 93% hospital diversion rate which allows families to work with mental health professionals and implement safety plans and other measures to allow youth to remain in their home.

In November 2025, the Community celebrated the reopening of the Renown Crisis Care Center (RCCC). The reopening of the RCCC represents a significant milestone in ensuring "A Safe Place for Help" is available 24/7/365 for adults experiencing behavioral health crises. The Renown Crisis Care Center featured a warm, living room-like environment for short-term crisis care for adults, open 24/7. Staffing includes physicians, Advanced Practice Registered Nurses (APRN), Licensed Clinical Social Workers (LCSW), Registered Nurses (RN), and Certified Peer Recovery Support Specialists (CPRSS).

In 2024, the County purchased a 47,000-square-foot behavioral health hospital that had been closed by a private operator in 2021, creating a significant gap in residential psychiatric services for children. This gap in services forced children into emergency rooms that lacked long-term care capacity or required them to be sent to facilities out of state. In response, the Board of County Commissioners established a vision to reopen the facility while creating a sustainable operational funding strategy that does not increase the burden on taxpayers. The Board established an endowment fund to support ongoing operating expenses, such as utilities and maintenance, demonstrating an innovative approach to long-term financial stewardship.

As the project has advanced through design and construction, the Board has continued to demonstrate its commitment by strategically aligning funding to meet project needs. In 2026, the Board approved a $17 million General Fund transfer to bridge the timing gap between construction expenditures and anticipated future funding sources, ensuring the project remained on schedule while preserving the County's ability to replenish those funds as additional grants, donations, and other revenues are received.

With a projected opening in Fall 2027, the 70-plus-bed facility will provide a continuum of care through therapeutic interventions for children and adolescents, helping address behavioral health conditions while developing life skills, confidence, and resilience, particularly for those who have experienced neglect, abuse, or adversity. The project is supported through a combination of strategic funding sources, including a $14.5 million grant from the State of Nevada, Washoe County's American Rescue Plan Act (ARPA) funding, and the Board's continued financial commitment to ensuring the successful completion of this critical community resource.

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 points at which an individual experiencing a behavioral health crisis may have contact with the justice system and recommends best practices for diverting them into behavioral health treatment, services, and community supports whenever appropriate. In collaboration with the Cities of Reno and Sparks, and numerous behavioral health and justice system partners, the coalition has mapped our current practices, identified strengths and gaps, and adopted the Washoe County SIM Strategic Framework (2025-2030) to guide our collective efforts over the next several years. The Framework focuses on strengthening diversion and deflection efforts across Intercepts one through four while improving collaboration, data sharing, and system outcomes. Two early efforts showing great promise are Competency Court and the Jail Based Mental Health Unit.

The Competency Court reports that in FY 2025, individual participants spent 3,485 days in community supervision and treatment rather than sitting in the Regional Detention Facility. The 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 proud to operate the Jail-Based Mental Health Unit (JBMHU), an innovative program designed to improve outcomes for incarcerated individuals with significant 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."

The Jail-Based Mental Health Unit is one component of a broader continuum of behavioral health services within the Washoe County Detention Facility. The program helps reduce the amount of time some individuals remain incarcerated while awaiting competency restoration services by providing intensive behavioral health treatment within the facility, including psychiatric care, medication management, therapy, nursing services, psychoeducational programming, and other wraparound supports. These efforts align with the Washoe County SIM Strategic Framework by improving behavioral health outcomes while reducing unnecessary justice system involvement whenever possible. The reduction in time individuals spend incarcerated can result in significant cost avoidance for Washoe County; savings are estimated at up to approximately $900 per day per individual awaiting competency restoration. Most importantly, the program supports stabilization, recovery, and successful reentry into the community, reducing the likelihood of future justice system involvement.

Senior Support

In addition to major renovations of the Reno Senior Center and new flooring at the Sparks Center to enhance the customer experience and happy and healthy living, Senior Services has expanded Homemaker Services by 37% over the past two years. This growth supports seniors “age in place” by providing essential assistance such as light housekeeping, grocery shopping, errands, safety checks, meal preparation, social engagement, and companionship.

The Home Delivered Meal (HDM) program and congregate meal sites continue to experience steady growth as seniors return to in-person activities following the COVID-19 pandemic. The implementation of a new “presumed eligibility” policy allows seniors to receive meals immediately upon their request for assistance. This change has enabled the County to deliver meals to those in need within days, significantly improving access to nutritional support. Both the Congregate Meal and HDM programs are showing strong performance in FY 2026, with several funding categories already nearing or surpassing prior-year totals.

In FY 2025, Washoe County launched the Program to Encourage Active, Rewarding Lives (PEARLS), an evidence-based initiative designed to help older adults manage and reduce feelings of depression and isolation. PEARLS provides education about late-life depression and teaches seniors practical skills to improve quality of life, independence, and emotional well-being. Since the program launched in September 2024, Senior Services has served 66 Seniors in PEARLS and 76.3% of those surveyed reported a reduction in depressive symptoms.

Additionally, in May 2025, the Senior Center introduced a new, state-of-the-art health care option for seniors and the broader community through a partnership with Anthem Blue Cross Blue Shield. The OnMed Care Station, a technologically advanced, clinic in-a-box model, provides hybrid care to individuals age four and older. Equipped with high-definition audio-video capabilities and comprehensive diagnostic tools, the Care Station allows users to consult in real time with licensed clinicians. As of June 1, 2026, it has facilitated 3,687 health care appointments. A second OnMed Care Station has been installed at the Cares Campus Resource Center, expanding access to convenient, high-quality care across the County.

Investing in Infrastructure

During FY 2026, Washoe County advanced a series of strategically targeted capital projects aimed at strengthening public infrastructure, improving safety, expanding recreational opportunities, and supporting long-term community resilience. Together, these investments reflect the County's commitment to fiscal sustainability, service delivery, and responsible stewardship of public assets.

- ✓ Washoe Children's Behavioral Health Center (WCBHC) (also mentioned in the County's commitment to Behavioral Health section) — A transformational $26.7+ million renovation of a 47,000-square-foot facility designed to directly address the region's most critical behavioral health gap. This project establishes a comprehensive behavioral health campus serving children and adolescents, filling a long-standing void in regional psychiatric residential treatment capacity.
- ✓ Washoe County Road 34 Improvement Project — A $30.9 million federal-funded roadway project that dramatically improves county transportation infrastructure, enhances safety, and strengthens regional connectivity. This represents one of the largest single roadway infrastructure investments in the County's history✓, funded with $29 million in federal funds and only $1.87 million in County matching funds.

Together, these two projects represent over $57 million in capital investment, with various funding streams, benefiting thousands of citizens.

Complementing these major projects, dozens of smaller, but mission-critical, infrastructure improvements were also approved, including parks development, public safety facility modernization, roadway preservation, wastewater system expansion, and election facility upgrades. Collectively, these projects strengthen community resilience, expand services, and safeguard essential public infrastructure.

- ✓ The County continued its annual roadway preservation program through approval of the FY 2026 Slurry Seal Program. This program maintains roads Countywide, applying chip seals, micro seals, asphalt overlays, crack sealing, and striping to extend pavement life. Each slurry seal cycle protects the County's roadway network from accelerated deterioration, avoiding costly future reconstruction, and ensures safer, smoother travel for residents, businesses, and visitors.
- ✓ Investments in public safety infrastructure remain a high priority. The County approved critical roof replacements at the 911 Parr Boulevard Regional Detention Center. This project replaced failing roofing systems with new bituminous membrane systems designed for decades of reliable service. By eliminating water intrusion risks and structural vulnerabilities, the County protects staff and inmates while reducing maintenance burdens. Combined with the previously approved HVAC replacement in Housing Unit 9, these projects modernize essential building systems at a major public safety facility, strengthening operational resiliency and supporting safe detention operations. Washoe County also continued expanding public recreation facilities with projects such as the South Valleys Regional Park Expansion. This phased project supported in part by a $3.5 million Pennington Foundation grant and federal SLFRF funding, delivers significant amenities benefiting youth sports,

families, and the growing South Valleys region, while improving vehicular circulation and future access to South Virginia Street.

- ✓ Major recycled water and sewer infrastructure investments were also approved under the Pleasant Valley Interceptor Reach 3 CMAR program. This project includes construction of new reclaimed water pipelines, gravity sewer lines, force mains, and a modern sanitary sewer lift station. The project expands service capacity to support planned development in south Washoe County and replaces an aging lift station that has exceeded its useful life. Funded by sewer connection fees rather than general taxes, the project reinforces long-term wastewater system reliability and environmental protection.
- ✓ Finally, the County advanced critical facility improvements to strengthen election administration through approval of the Registrar of Voters Tenant Improvement Project in June 2026. Consolidating election operations into a single 49,500 square-foot warehouse facility will improve efficiency, lower operating costs, and accommodate modern ballot processing equipment and enhanced security systems. This investment ensures the integrity and resiliency of elections in Washoe County.

Together, the projects approved from July 2025 through June 2026 demonstrate a balanced, forward-looking capital strategy that enhances public safety, transportation, recreation, environmental infrastructure, and government service delivery. By combining fiscal stewardship with community-centered planning, Washoe County continues to invest in facilities and systems that directly benefit residents today and preserve vital public assets for the future.

Enhancements to Regional Elections

In 2026, the Registrar of Voters successfully implemented a series of strategic initiatives that enhanced election accessibility, security, transparency, and operational efficiency during the Primary Election. The Registrar's Office launched Nevada's first ADA curbside voting program featuring accessible voting carts at each vote center allowing voters to vote from the comfort of their vehicle. The County expanded voter accessibility through the introduction of ballot marking devices that enable voters to independently mark and cast a full-length tangible paper ballot, supported by a public education video. Voter privacy was strengthened with new ballot secrecy sleeves, while voter engagement was promoted through redesigned patriotic "I Voted" stickers, mail ballot envelopes, and a more user-friendly sample ballot. The opening of a new "super vote" center at the Reno-Sparks Convention Center significantly increased voting capacity with additional ballot marking devices and voter check-in stations.

Operational improvements included the implementation of automatic signature verification to enhance the accuracy and speed of mail ballot processing, enhancing use of space for operational parallel processing opportunities, and the establishment of a standardized public observation process with documented responses to observer questions, reinforcing transparency and public confidence in the election process. The Registrar of Voters will relocate and consolidate its operations into a single, purpose-built facility that combines warehouse and office space to support all aspects of election administration. The new facility (highlighted in the Investing in Infrastructure Section) is designed to better serve voters while supporting the secure and accurate administration of elections. It will also provide expanded opportunities for public observation and engagement throughout the election process. In addition, the Office will continue advancing its data transparency (Project Plain Sight), which enables the public to independently verify Washoe County voter registration data using cryptographic hash algorithms published through the Registrar of Voters' website. This initiative reinforces the Office's commitment to transparency, election integrity, and public confidence.

Making it Easier to Build Housing in Washoe County

This year, our Planning team continued their work to move the needle on housing in Washoe County. The Board adopted six housing amendment packages during FY 2026 which established incentives for senior housing, attainable housing, and small dwelling units. The amendments also lowered barriers for infill (utilization of previously unused or underutilized land) and mixed-use development and established an expedited review process for attainable housing. Changes can also be seen on the ground; 195 affordable housing units became available in Sun Valley and 240 more are in the permitting process. For citizens interested in developing accessory dwelling units (ADUs), Planning created the ADU HUB site which provides easy-to-understand information on how to permit and build an ADU. In the future, pre-approved plans will be added to make the ADU permitting process even easier.

Next-generation Technological Advancements

Over the past year, Washoe County has advanced several strategic technology and infrastructure modernization initiatives aimed at strengthening security and preparing the organization for future growth. During FY 2027, the County and its regional partners will complete the multi-year implementation of the regional Computer-Aided Dispatch (CAD), Records Management System (RMS), and Jail Management System (JMS), enhancing emergency response capabilities, regional interoperability, and public safety outcomes. As this transformative public safety initiative reaches completion, the County will simultaneously launch the next phase of its technology modernization strategy with the implementation of a modern, integrated Enterprise Resource Planning (ERP) solution to replace legacy financial and human resources systems. This initiative will streamline business processes, improve data quality and reporting capabilities, strengthen internal controls, and provide a scalable technology foundation to support Washoe County's long-term operational and strategic objectives.

At the same time, the County will continue advancing its multi-year Data Management and Artificial Intelligence (AI) Program to improve data governance, strengthen decision-making capabilities, and expand the responsible use of emerging technologies across County operations. Together, these initiatives will streamline business processes, improve data quality and reporting, enhance operational efficiency, strengthen internal controls, and provide a scalable technology foundation to support Washoe County's long-term strategic objectives and service delivery goals.

Commitment to Community

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 for our buildings and fleet. This allows us to prioritize and fund those items that are most impactful first; for example, we will be analyzing converting fleet vehicles to Electric Vehicles (EV) and supporting this with new EV charging stations once existing vehicles have reached useful life. We are converting lighting fixtures to LEDs in many of our buildings to save on energy costs. The County is also partnering with NV Energy to install solar-covered parking at our Administrative Complex. Once completed, the credit for the energy will go to low-income customers in the area, while also increasing energy resilience and furthering the County's greenhouse gas reduction goals. 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.

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

Priorities – Board of County Commissioners Vision and Strategic Plan

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 in April, May and June 2026 for Strategic Planning Workshops.

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

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

- ✓ Monthly financial updates to the Board

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

As we prioritize the Board's vision in our annual spending plan and forecasts, we will solicit community input for the FY 2028 budget through our second annual Budget 101 and citizen surveys in the upcoming weeks. We look forward to these engagements and encourage our citizens to participate in the public budgeting and prioritization process.

Thanks to the organization's collective discipline and cooperation, we have been able to weather some significant fiscal challenges in the recent past. This includes various unplanned emergency responses (N. Valleys flooding, Davis Creek Fire, Hidden Valley flooding, etc.), the AT&T Sales Tax Refund, our COVID-19 response, the Incline Settlement payments, historically high inflationary impacts, historically high PERS retirement contribution rate increases, implementation of classification and compensation updates, and multi-year collective bargaining agreements, etc. The impacts of these challenges were met without requiring budget reductions. This is quite an achievement, and we are grateful to all departments and offices for their teamwork and innovation, but we still face a challenging outlook over the next five years.

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

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

- ✓ Maintain Services
  - Make progress on Fundamental Service Review

- ✓ Commitment to Our Employees: Keep Employees Working
  - No layoffs/furloughs
- ✓ Use Reserves Wisely
  - Stabilize expenditure growth to bring into alignment with revenues.
  - Stabilization will ensure sufficient working cash to pay the bills and preserve fund balance for compliance with the Board's policy and Nevada Revised statute.

Economic Conditions

According to the Northern Nevada Now (formerly the Economic Development Authority of Western Nevada or EDAWN), the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in advanced manufacturing, clean energy, data centers, logistics and healthcare. Particularly, capital is increasingly flowing toward digital infrastructure, with data centers emerging as a defining investment trend for the region. In 2025, 11 companies announced relocations or expansions of their workforce in the Northern Nevada area. These companies will add a combined 593 new jobs with an average hourly wage of approximately $37/hour, or $76,800/year. This is exciting news!

While the regional economy continues to grow, the associated revenue growth rate has continued to show 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 2026 unemployment rate was 4.0% (down from the 4.5% rate in June 2025), which is lower than both the 4.2% U.S. average and the 5.1% Nevada rate. As a leading economic indicator, the County keeps a close eye on employment/unemployment data. Whereas last year Washoe County was slightly higher than the U.S. average, that trend has recently reversed. According to multiple sources, including the Nevada Department of Employment, Training, and Rehabilitation (DETR) and the Nevada Governor's Office of Economic Development (GOED), rapid regional economic diversification, strong local job growth, and an aging population necessitating workforce expansion in critical sectors like healthcare are drivers of the falling rate. The region has led the nation in job growth, seeing 1.8% to 1.9% year-over-year gains in sectors like healthcare, manufacturing, and technology.

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; while this is most visible in construction projects and capital improvements, inflation impacts the County's services and supplies operating budgets. We continually monitor for new revenue and expenditure trends – including the impacts of the FY 2024 salary study, FY 2025 collective bargaining agreements, and FY 2024 and 2026 Public Employee Retirement System (PERS) contribution rate increases - in addition to other inflationary impacts on the County's budget.

One of the County's most volatile sources of revenue is Consolidated Tax (C-Tax) and it is the second largest revenue in the General Fund. 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 in growth over the past two years. In addition, due to the modernization of technology systems at the State of Nevada Department of Taxation, the information we have available is not comparable for annual trends. For example, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. The final FY 2025 C-Tax distribution was received in September 2025, making year-to-date comparisons based on prior year distributions extremely challenging. The County has responded by revising its F Y 2026 year-end forecast for C-Tax from the originally budgeted increase of 2.5% to an estimated increase of 4.5% over the prior fiscal year. In addition, the F Y 2027 Budget assumes a 3.0% increase in Consolidated Tax (C-Tax) with annual increases expected in the five-year forecast of 2.5% in Fiscal Years 2028 through 2031.

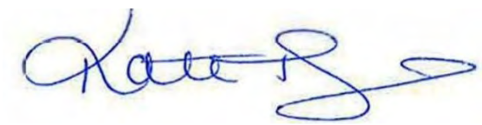
Property tax is the County's largest single revenue source. Fortunately, property tax is relatively stable. However, like C-Tax, the growth of property tax revenue is slowing- mostly reflecting the impact of slowing development. While Washoe County's housing market has been impacted by rising interest rates and elevated prices, single-family residential home sale values have increased 24% over the past five years, from $487,500 in May of 2021 to $605,000 in May 2026. However, when comparing May 2025 to May 2026, home sales values only increased 3.6% (May 2025 = $583,750). 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 5.2%, from $334.1 million in FY 2026 to $351.5 million in FY 2027. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2027 is mostly attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

Amidst the various challenges, the County successfully managed its debt portfolio and has maintained the April 2024 upgrade to AA+/Stable from S&P Global, and the August 2024 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 fund balances for FY 2027 and is committed to providing quality customer service for its residents. The County successfully managed the debt portfolio and maintained the AA+/Stable rating upgrade from S&P Global in April 2023. The Final FY 2027 budget reflects a balanced approach to ensure long-term viability through careful fiscal planning.

Sincerely,



Kate Thomas

County Manager

Please see additional details in the following “Budget in Brief” section.

BUDGET IN BRIEF

Total Fiscal Year 2027 (FY 2027) appropriations (expenditures/expenses, contingencies and transfers out) for 22 Governmental and 6 Proprietary funds are $1.14 billion. This represents a $62.2 million, or 6%, increase compared to the Fiscal Year 2026 (FY 2026) final budget. However, due to a change in the budget process, it's estimated that capital project funds will have mid-year FY 2027 budget appropriation increases of ~$88 million compared to the Final budget of $52 million (i.e., a total of ~$140 million) – see note and chart(s) below.

Washoe County Budget

Dollars

Total Budget Appropriations*	Fiscal Year 2026 Final	Fiscal Year 2027 Tentative	Fiscal Year 2027 Final	$ Change FY26 to FY27 Final	% Change FY26 to FY27 Final
Governmental Funds					
General Fund	549,296,292	588,374,936	588,697,883	39,401,591	7%
Special Revenue	324,466,280	328,250,653	328,223,340	3,757,060	1%
Debt Service Funds	13,251,261	12,015,282	12,015,349	(1,235,912)	-9%
Capital Project Funds	48,873,241	47,554,028	51,961,931	3,088,690	6%
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	11,842,590	11%
Total Proprietary Funds	**140,101,945**	**156,951,250**	**157,248,080**	**17,146,135**	**12%**
Total Appropriations All Funds	**1,075,989,019**	**1,133,146,149**	**1,138,146,583**	**62,157,564**	**6%**

**Total appropriations include expenditures, contingencies and transfers out*

***Capital 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.*

Governmental Funds Appropriations

Dollars

Fund Type	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	381,341,088	100,765,169	485,707	9,645,000	96,460,919	588,697,883
Special Revenue Funds	138,862,492	137,400,309	10,567,033	-	41,393,507	328,223,340
Capital Project Funds	157,188	16,376,043	33,028,700	-	2,400,000	51,961,931
Debt Service Funds	-	12,015,349	-	-	-	12,015,349
Total	**520,360,768**	**266,556,869**	**44,081,440**	**9,645,000**	**140,254,426**	**980,898,503**

Proprietary Funds Appropriations

Dollars

Fund Type	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations
Enterprise Funds	36,336,150	750,085	271,969	37,358,204
Internal Service Funds	119,889,876	-	-	119,889,876
Total	**156,226,026**	**750,085**	**271,969**	**157,248,079**

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

- General Fund - budgeted salary savings of three percent (3.0%) - representing savings based on normal turnover
- No net new positions
  - Note there may be reallocations between departments
- Reclassifications that result in higher pay grades only approved with a validated permanent funding offset
- Remaining ARPA-funded positions will be funded with already accrued ARPA interest beginning in FY27
- Due to urgent funding issues and community public health needs, an increase of the General Fund transfer to Northern Nevada Public Health (see additional information below)
- Due to urgent funding constraints and infrastructure needs, an increase of the General Fund transfer to the Roads Fund (see additional information below)
- Library – FY27 recommended budget is reflected entirely in the General Fund
- No General Fund budget carry forward for encumbrances (Purchase Orders)
  - No "automatic" carry forward for any fund

Other notable Fiscal Year 2027 General Fund items include:

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

Overall Revenue Trends

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

Overall, FY 2027 revenues for governmental funds are estimated at $805 million, which is a $51 million increase (6.8%) over FY 2026 budgeted revenues of $754 million. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that are carried forward from the prior year. Those estimates are included with the FY 2026 estimates to complete and will be reconciled in FY 2027 based on FY 2026 year-end actuals and closeout.

Property tax is the largest revenue source in the General Fund, representing approximately 52% of all ongoing/recurring revenues. For FY 2027, total property taxes are projected by the State Department of Taxation to increase 5.2%, from $334.1 million in FY 2026 to $351.5 million in FY 2027. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY 2027 is mostly attributable to new development

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

One of the County's most volatile sources of revenue is Consolidated Tax (C-Tax). As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening as the economy slows. 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, the information we have available is not comparable for annual trends. For example, the November 2024 distribution, received in February 2025, was approximately half of the anticipated amount. The final FY 2025 C-Tax distribution was received in September 2025, making year-to-date comparisons based on prior year distributions extremely challenging. The County has responded by revising its Fiscal Year 2026 year-end forecast for C-Tax from the originally budgeted increase of 2.5% to an estimated increase of 4.5% over the prior fiscal year. In addition, the Fiscal Year 2027 Budget assumes a 3.0% increase in Consolidated Tax (C-Tax) with annual increases expected in the five-year forecast of 2.5% in Fiscal Years 2028 through 2031.

Overall Expenditure/Expense Trends

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

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 6%, reflecting a 5% increase in governmental funds and an increase of 12% in proprietary funds.

Material Changes between Fiscal Year 2027 Tentative and Final Budgets

There are minimal changes between the Fiscal Year 2027 Tentative and Final Budgets. Appropriations across all funds increased by $5 million, or 0.4%. Material changes are outlined below:

General Fund

- One new 1.0 full-time equivalent (FTE) to support the Sheriff's Office Alternative to Incarceration program – case management.
  - Note that the General Fund still reflects a net decrease of 2.78 FTEs

Other Funds

- The Parks Capital Fund now reflects an additional $3.95 million of revenue and expenditure for various projects contingent upon grant/other funding.

General Fund

The General Fund is the largest and primary operating fund of the County and encompasses many functions/operations such as public safety for the Sheriff, juvenile services, medical examiner, public guardian and the Public Administrator; judicial functions such as the District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions such as the Board of County Commissioners, County Clerk, County Recorder, County Treasurer, County Assessor, County manager's office, human resources, technology services, and registrar of voters; regional library services; regional parks and recreation; human (social) services; and other functions. The General comprises approximately 52% of total budget appropriations.

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

Revenue(s)

Total FY 2027 General Fund revenues are forecasted to increase from $552.5 million to $580.6 million, or $28 million, 5.1%, compared to FY 2026 estimates. However, this increase includes one-time revenues of $10 million that have been accounted for in the General Fund forecasts.

As discussed above, the C-Tax has shown increased growth to date in FY 2026 and it is estimated to grow 3.0% in FY 2027, compared to FY 2026 estimated of $170.3 million, to $175.4 million. C-Tax represents 32% of the County's General Fund ongoing/recurrent revenues.

Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund ongoing/recurrent revenues. General Fund ad-valorem taxes are estimated to increase $14.7 million, or 5.2 percent.

Expenditure(s)

Total budgeted expenditures, not including contingency or transfers out, for FY 2027 are $482.6 million. This is a $25.1 million, or 5.5%, increase over FY 2026 estimated expenditures of $457.5 million. This also reflects an increase of $25.9 million, or 5.7%, compared to the adopted FY 2026 budget.

- Salaries and benefits remain the largest category of expenditures and total $381.3 million, or 79% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase $17.6 million, or 4.8%, compared to the adopted FY 2026 budget. The increase in FY 2027 General Fund personnel expenditures reflects continuation of the FY 2024 implementation of a comprehensive classification and compensation study, the historical FY 2024 and FY 2026 PERS rate increases, finalized Collective Bargaining Agreements, and FY 2027 budgeted salary savings of three percent. Services and Supplies show an increase of $8.3 million, or 8.9%, compared to the adopted FY 2026 budget, due almost exclusively to inflationary expenditure increases.

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

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

Fund Balance

The General Fund FY 2027 ending fund balance is budgeted at $150.8 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 $143.7 million, or 24.8% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent.

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

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

   Increases above 3.7% result in a structural deficit.

The Fiscal Year 2027 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of $5.7 million. This net use is a combination of anticipated revenue of $10 million received for grants/donations to "pay back" the General Fund $17 million FY26 transfer, a one-time $1.7 million transfer for ARPA interest – used in future years for staffing costs, offset with the contingency budget of $9.6 million, and one time transfers out of $3.4 million. The County will continue to prepare and monitor a five-year forecast of the General Fund to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

Please see the General Fund Fiscal Year 2027 Final Budget, Sources and Uses, on the following page.

Washoe County FY 2027 General Fund Budget

Dollars

SOURCES AND USES	FY 2025 Actual	FY 2026 Final	FY 2026 Estimated	FY 2027 Tentative	FY 2027 Final	% Var. *	$ Var. *
Revenues and Other Sources							
Taxes	259,935,878	285,086,625	285,086,625	299,830,766	299,830,766	5.2%	14,744,141
Licenses and Permits	14,490,574	14,995,691	14,128,370	14,353,370	14,353,370	1.6%	225,000
Consolidated Taxes	162,944,143	162,079,122	170,276,630	175,384,929	175,384,929	3.0%	5,108,299
SCCRT AB104	20,506,418	20,126,294	20,710,879	21,332,205	21,332,205	3.0%	621,326
Other Intergovernmental	9,009,766	10,939,052	10,934,532	10,925,177	10,925,177	-0.1%	(9,355)
Charges for Services	27,944,315	30,519,218	29,337,203	29,849,230	29,849,230	1.7%	512,027
Fines and Forfeitures	7,495,633	6,768,382	7,068,382	7,068,382	7,418,382	5.0%	350,000
Miscellaneous	21,519,700	9,379,305	14,965,165	21,402,070	21,472,205	43.5%	6,507,040
Miscellaneous - One Time	-	-	-				
Total Revenue	**523,846,426**	**539,893,689**	**552,507,786**	**580,146,129**	**580,566,264**	**5.1%**	**28,058,478**
Other Sources, Transfers In	1,027,284	943,367	943,367	861,945	861,945	-8.6%	(81,422)
Other Sources, Transfers In (one-time)	-	6,000,000	6,000,000	1,700,000	1,700,000	-71.7%	(4,300,000)
Other Sources, Transfers In (GASB 87)	22,133,906	-	-	-	-	-	-
TOTAL SOURCES	**547,007,615**	**546,837,056**	**559,451,153**	**582,708,074**	**583,128,209**	**4.2%**	**23,677,057**
Expenditures and Other Uses							
Salaries and Wages	225,380,196	227,314,126	226,943,927	239,954,167	240,087,436	9.0%	20,410,991
Vacancy Savings		(7,073,962)	(162,422)	(7,429,904)	(7,429,904)	4474.4%	(7,267,482)
Subtotal	225,380,196	227,314,126	226,943,927	239,954,167	240,087,436	5.8%	13,143,509
Employee Benefits	123,523,337	140,695,145	137,394,539	145,484,679	145,611,270	6.0%	8,216,731
Vacancy Savings	-	(4,247,629)	(1,031,156)	(4,357,617)	(4,357,617)	322.6%	(3,326,461)
Subtotal	123,523,337	136,447,516	136,363,383	141,127,062	141,253,653	3.6%	4,890,270
Services and Supplies	76,708,041	92,494,771	93,659,339	100,672,082	100,765,169	7.6%	7,105,830
Settlement Payments (One-time)	1,656	-	-	-	0.0%	0.0%	-
Capital Outlay	1,184,372	479,507	520,716	515,707	485,707	-6.7%	(35,009)
Capital Outlay (GASB 87)	22,133,906	-	-	-	-	0.0%	-
Debt Service (GASB 87)	7,268,272	-	-	-	-	0.0%	-
Total Expenditures	**456,199,780**	**456,735,920**	**457,487,365**	**482,269,018**	**482,591,965**	**5.5%**	**25,104,600**
Transfers Out	81,411,659	85,760,372	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	-	6,800,000	6,372,064	9,645,000	9,645,000	51.4%	3,272,936
TOTAL USES	**537,611,438**	**549,296,292**	**566,641,801**	**588,374,937**	**588,697,884**	**3.9%**	**22,056,083**
Net Change in Fund Balance	**9,396,177**	**(2,459,236)**	**(7,190,649)**	**(5,666,863)**	**(5,569,674)**	**-22.5%**	**1,620,975**

Beginning Fund Balance	154,152,738	141,217,062	163,548,915	156,358,267	156,358,267
Ending Fund Balance	163,548,915	138,757,826	156,358,267	150,691,404	150,788,593
Unassigned Ending Fund Balance	157,738,255	129,207,826	146,927,202	143,638,940	143,736,129
Unassigned Ending Fund Balance %**	30.7%	23.8%	26.2%	24.8%	24.8%

**FY27 Final vs. FY26 Year-End Estimate*

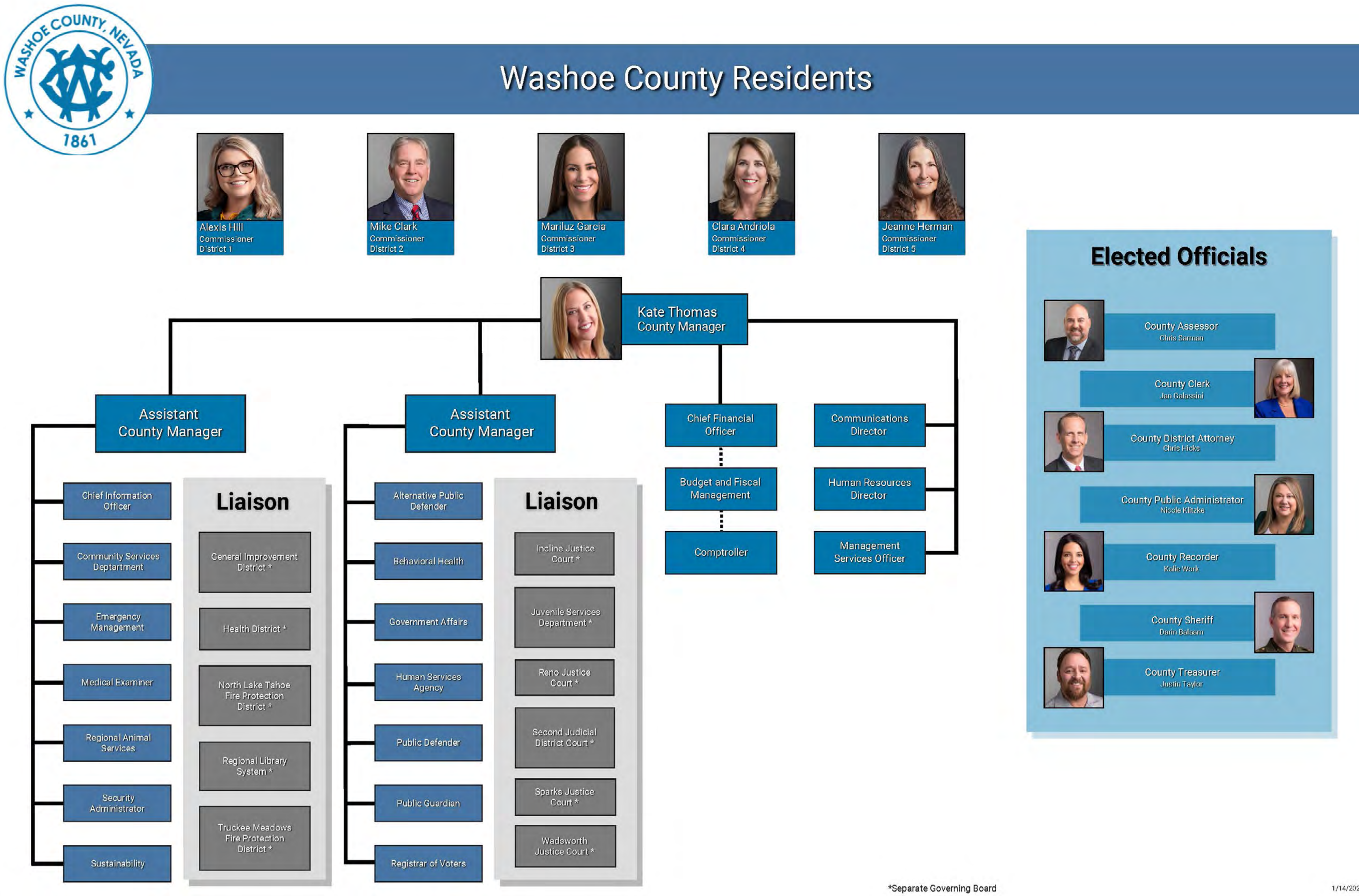
***as % of Expense & Transfers less Capital*

Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course, and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Overall, operating revenues for proprietary funds total $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 2027 budget on fund balances.

WASHOE COUNTY ORGANIZATIONAL CHART



FUND ORGANIZATION STRUCTURE

Governmental Funds

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.

Governmental Funds Summary

General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds
Accrued Benefits	Central Truckee Meadows Remediation District (CSD)	Capital Facilities Tax (CSD)	Debt Service (Finance)
Alternate Public Defender	Child Protective Services (HSA)	Capital Improvements (Finance, CSD & TS)	Special Assessment Districts (Finance)
Assessor	Enhanced 911 (TS)	Parks Capital Fund (CSD)	
Board of County Commissioners (BCC)	Health District		
Centrally Managed Activities	Homelessness Fund (HSA)		
Community Services (CSD)	Regional Communications System (TS)		
Conflict Counsel	Indigent Tax Levy (HSA)		
County Clerk	Library Expansion Fund (Library) **Expires 6/30/26*		
Library	Marijuana Establishments		
County Manager's Office (CMO)	Other Restricted Revenue (Any)		
District Attorney	Regional Animal Services		
District Court	Regional Permits System (CSD & TS)		
Finance	Regional Public Safety Training Center (Sheriff)		
Human Resources (HR)	Roads (CSD)		
Human Services Agency (HSA)	Senior Services (HSA)		
Intergovernmental Expenditures	Truckee River Flood Management		
Justice Courts			
Juvenile Services			
Medical Examiner			
Public Administrator			
Public Defender			
Public Guardian			
Recorder			
Registrar of Voters			
Sheriff			
Technology Services (TS)			
Treasurer			

If a fund reports to a department, it will be noted in parenthesis. Fund type definitions follow on the next page.

Proprietary Funds

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.

Proprietary Funds Summary

Enterprise Funds	Internal Service Funds
Building & Safety (CSD)	Equipment Services (CSD)
Golf Course (CSD)	Health Benefits (HR)
Utilities (CSD)	Risk Management (Finance)

Component Units

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

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 Matrix

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 *Expires 6/30/26	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																												
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		
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, 2026 through June 30, 2027, 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 2027 (FY 2027) budget, as well as how the document is organized. The FY 2027 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 2027 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 2027.

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 519,471. 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.

Budget Snapshot Fiscal Year 2027

Population: 519,471

Per Nevada State Demographer as certified by the Governor

Total Budget: $1.14 billion

General Fund Budget: $588.7 million

Special Revenue Funds Budget: 328.2 million

Debt Service Funds Budget: $12.0 million

Capital Project Funds Budget: $52.0 million

Enterprise Funds Budget: $37.4 million

Internal Service Funds Budget: $119.9 million

Total Authorized FTEs: 3,156

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: 231,737 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 %

County Services

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 1,195 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/VqsxCZktKfo.

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 approximately 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, 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 (~70,000 - 80,000 in 2026) 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 2020 through 2025, Washoe County has seen jobs increase by 13.1%, outpacing the national growth rate of 10.6%, and wage growth of 5.2% in 2025. Over the same period, the region's population has increased 4.8% and is expected to grow by 4.6% between 2025 and 2030. The top three largest industries' job growth is in transportation and warehousing, construction, and government. https://goed.nv.gov/wp-content/uploads/2026/03/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, BlocWatch, Rackspace, Nanotech Energy and other major companies to locate significant plants and business operations in Northern Nevada.

There continues to be a skills gap in Washoe County based on lack of specialized technical skills and advanced credentials, training deficits, and misaligned aspirations. That may explain why Washoe County lags the US age distribution of 25 to 44 year-olds - please see age distribution chart on the following page.

Age Distribution

Age	Washoe County	State Of Nevada	United States
0 - 17	19.9%	21.0%	14.9%
18 - 24	9.0%	8.6%	20.5%
25 - 34	14.3%	13.7%	18.5%
35 - 44	13.9%	12.5%	14.6%
45 - 54	11.6%	14.1%	10.3%
55 - 64	12.3%	12.2%	6.3%
65 - 74	11.1%	10.5%	6.4%
75 and Older	7.9%	7.6%	8.4%

Source: @Claritas, LLC 2025

** The preceding table sets forth a projected comparative age distribution profile for Washoe County, the State and the nation on January 1, 2025.*

According to Northern NV Now, the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled advanced manufacturing, clean energy, data centers, logistics and healthcare. In 2025, 11 companies announced relocations or expansions of their workforce in the Northern Nevada area. These companies will add a combined 593 new jobs with an average hourly wage of approximately $37/hour, or $76,800/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 2026

Employer	Employees	Industry
Circus Circus Reno Hotel	1,000-4,999	Casino
Eldorado Resort Casino	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
Hamilton Company	1,000-4,999	Manufacturing
Nevada System of Higher Education	1,000-4,999	Education
Peppermill Inc.	1,000-4,999	Resort
Reno VA Medical Center	1,000-4,999	Hospital
Renown Regional Medical Center	1,000-4,999	Health care management
Silver Legacy Resort Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
U-Haul Holding	1,000-4,999	Slot machines – sales/service
Washoe County School District	5,000-9,999	Public education

Source: City of Reno Annual Budget Fiscal Year 2026

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	2022	2023	2024	2025	2026	% of Total
Construction	21.70	21.50	22.20	23.20	25.00	8.7%
Education and Health Services	28.80	29.90	30.00	33.10	33.80	11.7%
Financial Activities	11.80	11.70	11.10	11.80	11.60	4.0%
Government	31.00	31.00	30.00	33.10	37.00	12.9%
Information	3.50	3.60	3.70	3.80	4.20	1.5%
Leisure and Hospitality	37.10	38.60	38.50	39.90	40.90	14.2%
Manufacturing	28.70	29.00	29.40	30.10	31.60	11.0%
Mining and Logging	0.40	0.40	0.40	0.80	0.70	0.2%
Other Services	6.60	6.40	7.60	7.70	7.60	2.6%
Professional and Business Services	33.80	33.50	33.20	33.80	34.70	12.1%
Trade, Transportation, Warehousing and Utilities	58.80	58.60	59.50	60.30	60.70	21.1%
Total (2)	**262.20**	**264.20**	**265.60**	**277.60**	**287.80**	**100.0%**

(1) Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe.

(2) Totals may not add due to rounding. All numbers are subject to periodic revision and are non-seasonally adjusted.

Source: Research and Analysis Bureau, Nevada Dept. Of Employment, Training and Rehabilitation

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 local, state and national unemployment rates. Through June 2026, the unemployment rate for Washoe County was 4.0%, which is lower than the prior 1-year average of 4.6% and the Nevada rate of 6.4 percent.

Annual Average Unemployment Rate

Calendar Year	2022	2023	2024	2025	2026 (1)
Washoe County	4.0%	4.4%	4.6%	4.3%	4.0%
State of Nevada	5.2%	5.1%	5.4%	5.3%	5.1%
United States	3.6%	3.6%	4.0%	4.2%	4.2%

(1) Averaged figures through June 2026

Source: U.S. Department of Labor, Bureau of Statistics via Federal Reserve Economic Data (FRED)

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 10% higher than the US average and 12% higher than the Nevada average in 2025; see below.

Median Household Effective Buying Income Estimates(1)

Dollars

Year (2)	Washoe County	State of Nevada	United States
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
2025	75,951	67,905	69,245

(1) The difference between consecutive years is not an estimate of change from one year to the next; combinations 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 2019-2025.

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 24% higher than the Nevada average and 18% higher than the US average in 2024, see following chart.

Per Capita Personal Income

Dollars

Year	Washoe County	State of Nevada	United States
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
2024	86,639	69,805	73,204

***Last updated February 2026. All figures are subject to periodic revision.*
Source: U.S. Bureau of Economic Analysis via Federal Reserve Bank of St. Louis (FRED)

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.

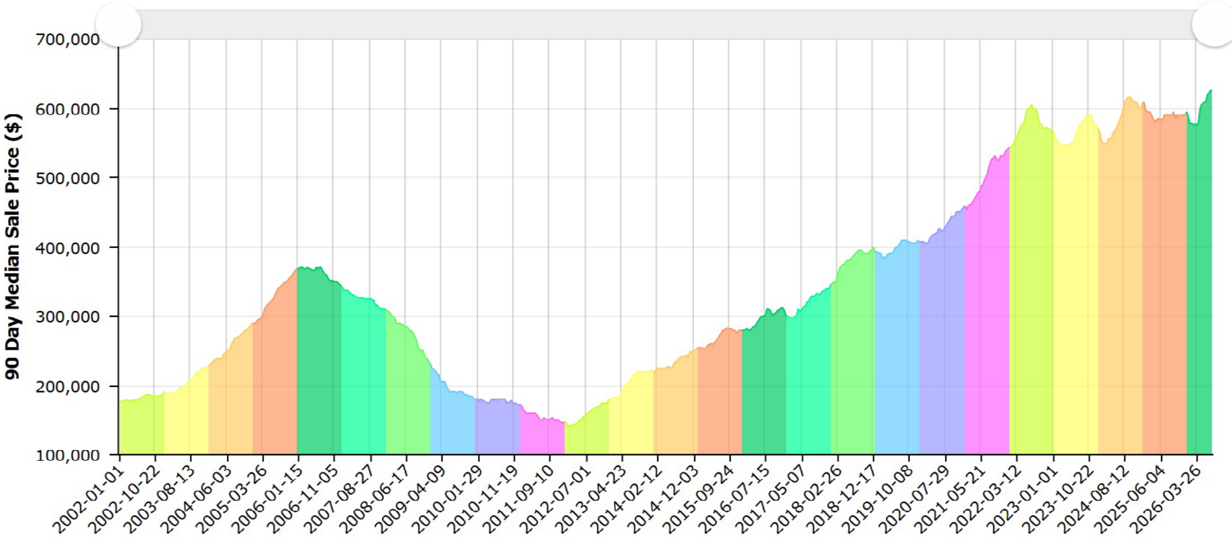
" For 70 consecutive years, Nevada was the fastest-growing state in the nation," Executive Director of the Guinn Center Jill Tolles said. "Essentially, due to that exponential growth and the impacts of two major pauses, the Great Recession and COVID-19, housing supply just didn't keep up with demand."

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 2026 annual median sales price through March 26, 2026 is $625,500.

90-Day Median Sale Price of Single Family Homes in Washoe County

Dollars



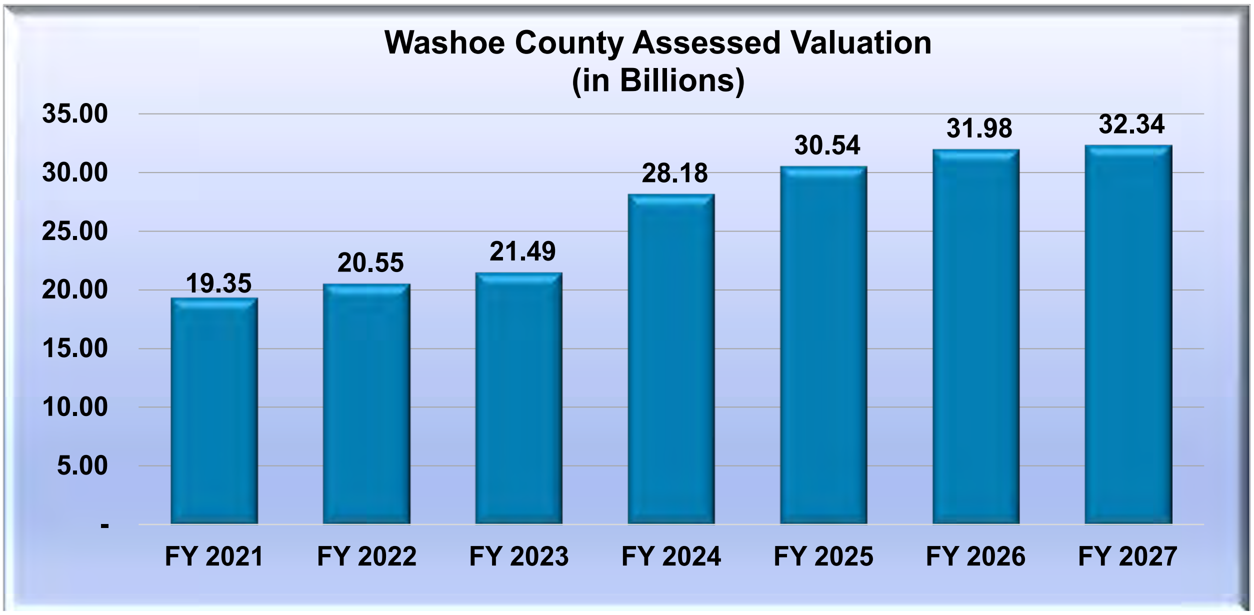
Source: Washoe County Assessor; https://www.washoecounty.us/assessor/real_property/SalesHistoryChart.php

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 2023 through Fiscal Year 2027. Assessed valuation for Fiscal Year 2027 is $32.3 billion, an increase of 1.1% compared to Fiscal Year 2026. 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 2027 estimated property tax revenue increase for all funds is 5.2 percent.

Washoe County Assessed Valuation

Dollars

Fiscal Year	Total Assessed Valuation	% Change
2023	21,487,837,028	4.6%
2024	28,178,020,257	31.1%
2025	31,701,836,974	8.4%
2026 Est	33,267,124,287	4.7%
2027 Budget	32,338,795,448	1.1%



Another indicator of economic stability is taxable sales. Washoe County taxable sales had increased each fiscal year for the past 15 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 2026 (through May 2026) reflects an increase in taxable sales of 8.0 percent.

Washoe County Taxable Sales

Dollars

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
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	12,551,997,965	3.6%	87,808,774,460	-2.9%
2026	13,415,662,851	6.9%	95,083,254,606	8.3%

***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%.*

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.

UNDERSTANDING THE COUNTY'S BUDGET

Outline of the 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 percent. 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 various sessions with departments including the "Budget Congress" beginning in January of each year, 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.

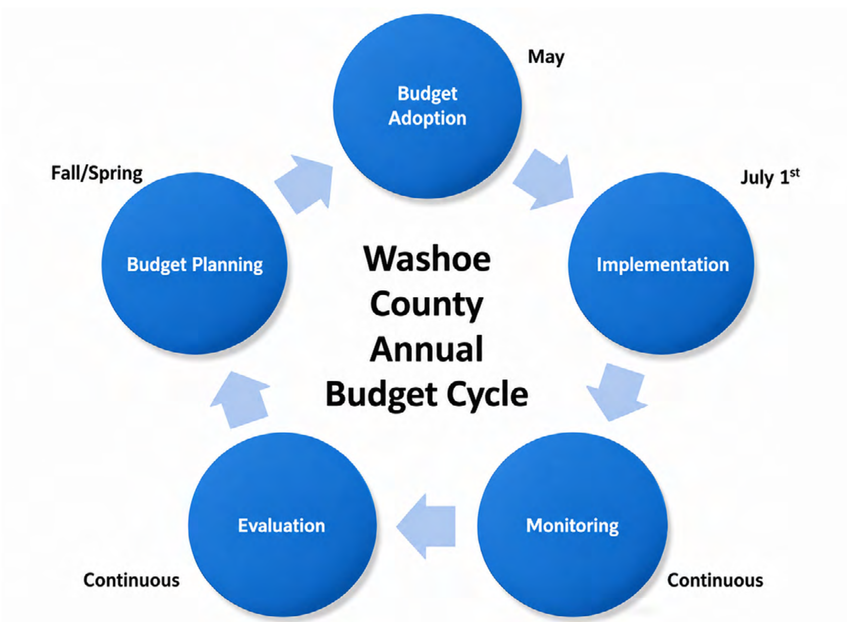
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health 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 & Performance Measures

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 current planning process has been reviewed and updated based on a recent organizational assessment of the County Manager's Office, referred to as the Raftelis Report, which was directed to occur by the Board. 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= Strategic plan phases for creation include Phase 1: Gain Insights Findings Overview from the Board, other elected officials, and all appointed department heads.

Phase 1: Gain Insights Findings Overview

Strategic Theme	Policy & Stewardship (Commissioners)	Legal & Readiness Lens (Elected Officials)	Operational & Capacity Lens (Appointed Department Heads)
Fiscal Stewardship	**Fiscal sustainability is the organizing principle for all strategy**	**Fiscal uncertainty and grant volatility threaten service stability.**	**Structural cost pressures are outpacing revenue.**
	Direction: Tie strategic priorities directly to budget decisions; clearly communicate funding constraints (roads, infrastructure); use strategy to inform tradeoffs and long-term fiscal health.	Direction: Adopt priority-based budgeting and scenario planning; avoid defaulting to mandated-only services; prepare for state/federal funding swings.	Direction: Redesign cost structures (workforce, facilities, processes); use multi-year forecasting; identify triggers for service scaling or revenue tools.
Housing & Infrastructure	**Housing affordability and infrastructure are systemic risks cascading into homelessness and service strain**	**Housing and infrastructure failures show up as service demand and public frustration.**	**Infrastructure pinch points directly undermine service delivery.**

Strategic Theme	Policy & Stewardship (Commissioners)	Legal & Readiness Lens (Elected Officials)	Operational & Capacity Lens (Appointed Department Heads)
	Direction: Treat housing and infrastructure as linked; unlock infrastructure through financing and infill; frame housing as a countywide risk.	Direction: Plan conservatively for long-term affordability constraints; manage expectations about growth and service levels.	Direction: Prioritize infrastructure sustainability (roads, sewer, stormwater); align service capacity with growth realities
Vulnerable Populations & Behavioral Health	**Mental health and homelessness investments are County strengths to sustain.**	**Aging population and lifecycle imbalance will increase demand.**	**Demand is rising faster than capacity; outcomes matter more than volume.**
	Direction: Focus on sustainability under federal funding uncertainty; protect core services rather than expand without funding clarity.	Direction: Invest in upstream prevention (estate planning, life skills); plan beyond 3 years for demographic shifts.	Direction: Shift to effectiveness and prevention; address root causes; ensure ADA compliance and frontline safety.
Economic Outlook & Development	**County must be nimble; plan for opportunity and downturn.**	**Economic volatility is unavoidable; diversification is critical.**	**Economic instability translates into unpredictable service demand.**
	Direction: Evaluate economic development capacity; align growth with fiscal health and quality of life.	Direction: Plan for recession scenarios; recognize uneven impacts across income groups.	Direction: Build resilience into operations; improve forecasting and data-driven planning
Technology, AI, & Cybersecurity	**Technology and cybersecurity are organizational resilience issues.**	**AI should improve internal efficiency, not replace statutory service.**	**Technology is a capacity-protection tool, not an add-on.**
	Direction: Elevate information governance; communicate AI use transparently; invest strategically.	Direction: Maintain human oversight; preserve in-person service; plan for workforce shifts caused by AI.	Direction: Invest in training, workflow redesign, automation of low-value tasks; address AI-enabled fraud risks.
Workforce Sustainability	**Workforce costs are a major fiscal pressure.**	**Workforce roles are shaped by statute and service obligations.**	**Workforce sustainability is existential.**
	Direction: Consider workforce impacts in all strategic decisions; balance compensation with fiscal limits.	Direction: Prepare for succession and role evolution; manage expectations around automation	Direction: Address recruitment, retention, retirements, burnout; redesign roles; position the county as an employer of choice.
Communications & Public Trust	**Public misunderstanding undermines support for policy and funding.**	**Misinformation spreads faster than corrections, especially around elections and taxes.**	**Trust erosion directly impacts staff morale and service delivery.**

Strategic Theme	Policy & Stewardship (Commissioners)	Legal & Readiness Lens (Elected Officials)	Operational & Capacity Lens (Appointed Department Heads)
	Direction: Invest in commissioner-ready messaging; improve storytelling around outcomes and fiscal needs.	Direction: Balance speed and accuracy; prepare rapid-response communication tools.	Direction: Clarify service levels; protect front line staff; align expectations with reality.
Governance, Process, & Accountability	**Commissioners want deeper engagement and decision clarity**	**Strategic plans support coordination, not statutory change.**	**The plan must help leaders prioritize and say no.**
	Direction: Use discussion-focused workshops; provide advance materials; clearly document decisions and next steps.	Direction: Use the plan to prepare for legislative impacts and improve cross-department alignment.	Direction: Use strategy as a decision filter; implement clear KPIs, quarterly reporting, and accountability.

Phase 2 of the process included a series of workshops in March, April, and June 2026 to refine the information from Phase 1 and the process will conclude with Phase 3 where the Strategic goal teams will define the goals, initiatives, and metrics for the Board approval in August 2026.

The strategic planning process still focuses on cross—functional/organizational initiatives with key performance measures/indicators (i.e., performance metrics) versus department-level tasks. While all department-level tasks are not reflected in the plan, the plans 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 expects a Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in March, April, and June 2026 in a series of targeted workshops to revisit its Strategic Plan and affirm its priority areas of focus from prior years Serving Seniors, Mental Health, Capital Improvement Projects/Infrastructure and included discussions related to how and when to provide those services. Additionally the Board provided input on Technology needs and Communication strategies for the County.

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 (5.2% increase from FY 2026), 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 3.4% annually and expenditures are forecasted to grow at 4.9% 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.

Due to the change in strategic planning process, the FY 2026-2030 Strategic Plan adoption has been extended into the first quarter of FY 2027 and has not been approved as of the publication of this document. The finalized FY 2026-2030 Strategic Plan will be posted at: https://www.washoecounty.gov/mgrsoff/about/strategic_plan/index.php when available.

Performance Measures

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
ALTERNATE PUBLIC DEFENDER					
Justice Court - Open Cases	2,648	1,873	902	950	Ensure all clients have representation
Percentage Change	**-34%**	**-29%**	**-52%**	**5%**	
Justice Court - Criminal Cases	5,955	2,754	1,148	1,297	Ensure all clients have representation
Percentage Change	**173%**	**-54%**	**-58%**	**13%**	
Specialty Court - Open Cases	3,579	1,150	375	339	Ensure all clients have representation
Percentage Change	**-42%**	**-68%**	**-67%**	**-10%**	
Specialty Court - Appearances	10,144	9,995	9,516	8,480	Ensure all clients have representation
Percentage Change	**-11%**	**-1%**	**-5%**	**-11%**	
Conflicted Cases - from Public Defender	1,109	1,024	1,060	1,020	Ensure all clients have representation
Percentage Change	**-21%**	**-8%**	**4%**	**-4%**	
Conflicted Cases - to Tertiary Group			476	284	Ensure all clients have representation
Percentage Change				**-40%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
ALTERNATIVE SENTENCING					
Number of Probationers at Month End (Average)	772	827	*	*	Reduce caseload
Percentage Change	**2%**	**7%**	**-**	**-**	
Number of Pre-Trial Supervisees at Month End (Average)	123	1,270	*	*	
Percentage Change	**-82%**	**933%**	**-**	**-**	
Number of Cases per Officer (Annual Average)	331	350	*	*	Reduce caseload
Percentage Change	**38%**	**6%**	-	-	
Number of Drug Tests Conducted	153,805	151,982	*	*	
Percentage Change	**5%**	**-1%**	**-**	**-**	
Drug Test Success Rates	80%	79%	*	*	100%
Percentage Change	**-5%**	**-1%**	**-**	**-**	
*FY25 Statistics not provided by department					
*FY26 N/A DAS dissolved by BCC					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
ASSESSOR					
*Not available for this reporting period					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
CLERK'S OFFICE					
Number of Marriage Licenses Issued	5,919	5,705	5,726	5,575	Maintain current service level
Percentage Change	**-11%**	**-4%**	**0%**	**-3%**	
Number of Fictitious Firm Names Filed	3,940	4,166	3,963	4,340	
Percentage Change	**8%**	**6%**	**-5%**	**10%**	
Number of Notary Bonds Filed	1,352	1,009	1,155	1,112	
Percentage Change	**11%**	**-25%**	**14%**	**-4%**	
Number of Mandated Meetings	58	50	53	54	
Percentage Change	**-12%**	**-14%**	**6%**	**2%**	
Number of Minute Pages Generated	1,201	1,280	1,599	1,713	
Percentage Change	**7%**	**7%**	**25%**	**7%**	
Average Days for "Submission Ready" Minutes	15	15	19	19	
Percentage Change	**-17%**	**0%**	**27%**	**0%**	
Number of Passports Processed		2,771	4,319	4,610	
Percentage Change			**56%**	**7%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
COMMUNITY SERVICES DEPARTMENT					
Building permits issued	4,680	5,524	5,476	5,195	
Percentage Change	**-2%**	**18%**	**-1%**	**-5%**	
% of Building permits reviewed within 10 business days			81%	87%	100%
Percentage Change				**7%**	
Building inspections completed	25,430	29,250	24,887	22,201	
Percentage Change	**-10%**	**15%**	**-15%**	**-11%**	
Number of income-restricted affordable housing units approved			0	0	
Percentage Change				**0%**	
Number of residential lots recorded			410	213	
Percentage Change				**-48%**	
Facility requests	10,924	12,633	12,282	11,964	
Percentage Change	**29%**	**16%**	**-3%**	**-3%**	
Facility request completion rate	100%	99%	100%	101%	
Percentage Change	**3%**	**-1%**	**1%**	**1%**	
Park attendance (million)	8.2	8.0	7.8	8.2	
Percentage Change	**17%**	**-2%**	**-3%**	**5%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
COMPETENCY COURT					
Orders for Evaluations			169	203	
Percentage Change				**20%**	
Closed Cases: Number found competent and remanded to original jurisdiction			85	138	
Percentage Change				**62%**	
Closed Cases: Number found incompetent/not restorable-dismissed			18	14	
Percentage Change				**-22%**	
Closed Cases: Number of discretionary dismissals			14	33	
Percentage Change				**136%**	
Discretionary Dismissals: Number of days in community supervision and treatment vs in detention facility			3,485	3,960	Increase # of days
Percentage Change				**14%**	
Closed Cases: Number unsuccessful - bench warrants			10	12	
Percentage Change				**20%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
COUNTY MANAGER'S OFFICE					
Number of Media Requests	552	548	614	365	Maintain based on community need
Percentage Change	**22%**	**-1%**	**12%**	**-41%**	
Washoe Life Podcast Downloads/Views	2,902	2,609	3,531	4,667	Maintain based on community need
Percentage Change	**33%**	**-10%**	**35%**	**32%**	
Number of 311 Calls Completed	21,234	22,808	21,355	17,786	Maintain based on community need
Percentage Change	**-14%**	**7%**	**-6%**	**-17%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
DISTRICT ATTORNEY					
Number of Press Releases	51	65	70	69	Keep community informed and connected
Percentage Change		**27%**	**8%**	**-1%**	
Media Coverage Logs		408	563	734	Keep community informed and connected
Percentage Change			**38%**	**30%**	
Number of new clients served at the Child Advocacy Center (CAC)	478	580	357	328	Ensure all clients are served
Percentage Change		**21%**	**-38%**	**-8%**	
Number of Forensic Interviews Conducted at the Child Advocacy Center (CAC)	336	368	331	296	Ensure all clients are served
Percentage Change		**10%**	**-10%**	**-11%**	
Victim of Crime Act (VOCA) Application Assistance provided	217	245	371	289	Ensure all clients are provided support services
Percentage Change		**13%**	**51%**	**-22%**	
Criminial advocacy/ accompaniment - Victim Witness Advocates	472	547	783	835	Ensure all clients are provided support services
Percentage Change		**16%**	**43%**	**7%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
DISTRICT COURT					
New Filings	17,143	18,124	19,398	19,331	
Percentage Change	**7%**	**6%**	**7%**	**-0%**	
Case Dispositions	14,240	14,933	16,726	20,629	
Percentage Change	**1%**	**5%**	**12%**	**23%**	
FINANCE					
Increased Collections to $2 for Every $1 Spent	2.65	2.12	2.05	1.68	$2.00
Percentage Change	**10%**	**-20%**	**-3%**	**-18%**	
Rebate program: $ Rebate Received	190,097	193,019	183,045	175,445	Increase rebate
Percentage Change	**-2%**	**2%**	**-5%**	**-4%**	
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**	
Percentage of Internal Audits Completed	89%	58%	50%	78%	Complete 75% of audits assigned
Percentage Change	**64%**	**-31%**	**-8%**	**28%**	
Number of Audit Committee Meetings Held Annually	5	4	3	3	4 meetings per year
Percentage Change	**67%**	**-20%**	**-25%**	**0%**	
Number of Special Assignments	1	3	2	3	1 per year
Percentage Change	**0%**	**200%**	**-33%**	**50%**	
% Resolved of Fraud Hotline Tips	N/A	100%	100%	100%	100% Resolution of Fraud Hotline tips within 30 days of complaint
Percentage Change	**0%**	**0%**	**0%**	**0%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HEALTH BENEFITS					
Active/Retiree Members	4,382	4,560	4,739	4,792	FY27 projected at 4,825; members aware of benefits
Percentage Change	**3%**	**4%**	**4%**	**1%**	
Dependents	3,015	3,143	3,170	3,172	FY27 projected at 3,162; members aware of benefits
Percentage Change	**-1%**	**4%**	**1%**	**0%**	
Total Covered Lives	7,397	7,703	7,909	7,964	FY27 projected at 7,987; members aware of benefits
Percentage Change	**1%**	**4%**	**3%**	**1%**	
HEALTH DISTRICT					
Number of Total Vaccines Given	21,881	11,616	12,557	11,320	Maintain based on community need
Percentage Change		**-47%**	**8%**	**-10%**	
Number of Birth and Death Certificates Issued	41,000	40,239	42,962	42,962	Maintain based on community need
Percentage Change		**-2%**	**7%**	**0%**	
Number of Air Quality Permits/ Registrations Issued	7,786	8,030	8,728	9,128	Maintain based on community need
Percentage Change	**-24%**	**3%**	**9%**	**5%**	
Number of Environmental Health Inspections Conducted	7,000	9,413	9,286	10,388	Meet mandated requirements
Percentage Change		**34%**	**-1%**	**12%**	
Number of Environmental Health New Permits Issued	600	874	603	475	Maintain service levels
Percentage Change		**46%**	**-31%**	**-21%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN RESOURCES					
Percentage of Employees using the Employee Assistance Program (EAP)	39.9%	37.4%	45.9%	26.0%	Employees are aware of this benefit
Percentage Change	**-17%**	**26%**	**23%**	**-43%**	
*FY26 - Projected percentage					
Percentage of Employees Engaged with Non-Mandatory Training Content	33%	47%	48%	51%	45%
Percentage Change	**83%**	**42%**	**2%**	**6%**	
Number of Job Applicants	11,711	13,160	11,883	11,693	Increase # of applicants
Percentage Change	**15%**	**12%**	**-10%**	**-2%**	
Number of Candidates sent to Departments for Interview	5,873	6,304	5,064	4,088	Increase # of applicants interviewed
Percentage Change	**13%**	**7%**	**-20%**	**-19%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN SERVICES AGENCY - ADULT SERVICES					
CrossRoads: Men's Total Served (Annual Average)	117	117	130	145	Maintain average. Support client independence
Percentage Change	**0%**	**0%**	**11%**	**12%**	
CrossRoads: Women's Total Served (Annual Average)	65	65	65	67	Maintain average. Support client independence
Percentage Change	**0%**	**0%**	**0%**	**3%**	
CrossRoads: Women & Children's Total Served (Annual Average)	17	17	20	15	Maintain average. Support client independence, subject to family needs
Percentage Change	**0%**	**0%**	**18%**	**-25%**	
CrossRoads: Off-Campus Total Served (Annual Average)	30	30	35	22	Maintain average. Support client independence, subject to continued engagement
Percentage Change	**0%**	**0%**	**17%**	**-37%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN SERVICES AGENCY - CHILD PROTECTIVE SERVICES					
Reports & Investigations - Information Only	4,540	4,593	4,989	5,079	Maintain current service levels
Percentage Change	**-16%**	**1%**	**9%**	**2%**	
Reports & Investigations - Investigations	1,369	1,278	1,294	1,383	Maintain current service levels
Percentage Change	**-13%**	**-7%**	**1%**	**7%**	
Reports & Investigations - Differential Response	179	158	195	233	Maintain current service levels
Percentage Change	**10%**	**-12%**	**23%**	**19%**	
Children in Foster Care	629	608	568	594	Reduce number of children in care. Subject to circumstances & family support needs
Percentage Change	**-10%**	**-3%**	**-7%**	**5%**	
Reunifications	219	162	147	124	Maintain current service level. Subject to overall kids in care, case plans, court proceedings, etc.
Percentage Change	**-16%**	**-26%**	**-9%**	**-16%**	
Adoptions	87	111	95	80	Maintain current service levels. Subject to overall kids in care & court proceedings
Percentage Change	**21%**	**28%**	**-14%**	**-16%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES*					
Our Place (Women): Clients Served (unduplicated)			759	721	Maintain current service levels
Percentage Change				**-5%**	
Our Place (Women): Bed Nights		50,941	43,671	33,354	Maintain current service levels
Percentage Change			**-14%**	**-24%**	
Our Place (Women): Permanent Housing Placements		99	45	60	Increase % of successful exits to permanent housing.
Percentage Change			**-55%**	**33%**	
Our Place (Families): Bed Nights		41,368	42,432	42,796	Maintain current service levels
Percentage Change			**3%**	**1%**	
Our Place (Families): Clients served (unduplicated)			437	417	Maintain current service levels
Percentage Change				**-5%**	
Our Place (Families): Households Served		207	145	149	Maintain current service levels
Percentage Change			**-30%**	**3%**	
Our Place (Families): Permanent Housing Placements		54	55	46	Increase % of successful exits to permanent housing.
Percentage Change			**2%**	**-16%**	
Cares Campus: Clients served who stayed at Campus (unduplicated)		2,094	2,104	1,987	Maintain current service levels
Percentage Change			**0%**	**-6%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES CONTINUED*					
Cares Campus: Permanent Housing Placements		361	301	290	Increase successful exits to permanent housing. Subject to economy & availablity
Percentage Change			**-17%**	**-4%**	
Cares Campus: Bed Nights		195,035	196,124	194,397	Maintain current service levels
Percentage Change			**1%**	**-1%**	
Cares Campus Safe Camp: Bed Nights		16,666	16,212	16,889	Maintain current service levels
Percentage Change			**-3%**	**4%**	
Cares Campus Safe Camp: Clients served (unduplicated)		131	196	167	Maintain current service levels
Percentage Change			**50%**	**-15%**	
Cares Campus Safe Camp: Permanent Housing Placements		27	25	19	Increase successful exits to permanent housing. Subject to economy & availablity
Percentage Change			**-7%**	**-24%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
HUMAN SERVICES AGENCY - SENIOR SERVICES					
Home Delivered Meals - Number of Clients	2,707	2,301	2,217	2,455	Increase % of clients served
Percentage Change	**33%**	**-15%**	**-4%**	**11%**	
Home Delivered Meals Served	351,558	352,030	391,904	425,074	Increase % of home delivered meals
Percentage Change	**1%**	**0%**	**11%**	**8%**	
Congregate Meals - Number of Clients	2,249	2,701	2,441	2,378	Increase % of clients served
Percentage Change	**12%**	**20%**	**-10%**	**-3%**	
Congregate Meals Served	61,823	83,286	77,908	96,967	Increase % of congregate meals
Percentage Change	**12%**	**35%**	**-6%**	**24%**	
Homemaker - Number of Clients	226	358	418	348	Maintain current service level
Percentage Change	**26%**	**58%**	**17%**	**-17%**	
Representative Payee - Number of Clients	61	87	94	102	Maintain current service level
Percentage Change	**30%**	**43%**	**8%**	**9%**	
Information, Assistance and Advocacy - Number of Clients	886	939	1,367	1,554	Increase % of clients needing services
Percentage Change	**13%**	**6%**	**46%**	**14%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
JUSTICE COURTS - INCLINE					
Total Non-Traffic Filings		309	294	*	
Percentage Change			**-5%**	**N/A**	
Total Non-Traffic Dispositions		289	255	*	
Percentage Change			**-12%**	**N/A**	
Non-Traffic Clearance Rate		94%	87%	*	
Percentage Change			**-7%**	**N/A**	
Number of Traffic Filings		1,241	1,917	*	
Percentage Change			**54%**	**N/A**	
Total Traffic Dispositions		1,164	1,906	*	
Percentage Change			**64%**	**N/A**	
Traffic Clearance Rate		94%	99%	*	
Percentage Change			**6%**	**N/A**	
*Statistics for FY26 are not available at this time as the FY has not closed					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
JUSTICE COURT - RENO					
Total Case Filings	26,407	31,699	30,893	*	
Percentage Change	**-7.67%**	**20.04%**	**-2.54%**	**N/A**	
Total Disposed Cases	27,261	30,289	30,818	*	
Percentage Change	**-3.01%**	**11.11%**	**1.75%**	**N/A**	
Disposed Rates	103.2%	95.6%	99.8%	*	100%
Percentage Change	**5.02%**	**-7.36%**	**4.35%**	**N/A**	
*Statistics for FY26 are not available at this time as the FY has not closed					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
JUSTICE COURT - SPARKS					
Number of Criminal Filings	2,061	2,490	2,283	*	Maintain current service levels
Percentage Change	**-31%**	**21%**	**-8%**	**N/A**	
Number of Civil Filings	4,032	5,155	5,587	*	Maintain current service levels
Percentage Change	**3%**	**28%**	**8%**	**N/A**	
Total Non-Traffic Filings	6,093	7,645	7,870	*	Maintain current service levels
Percentage Change	**-12%**	**25%**	**3%**	**N/A**	
Total Non-Traffic Dispositions	7,799	7,643	7,585	*	Maintain current service levels
Percentage Change	**117%**	**-2%**	**-1%**	**N/A**	
Non-Traffic Clearance Rate	128%	100%	96%	*	Maintain current service levels
Percentage Change	**146%**	**-28%**	**-4%**	**N/A**	
Number of Traffic Filings	3,411	4,144	4,748	*	Maintain current service levels
Percentage Change	**7%**	**21%**	**15%**	**N/A**	
Total Traffic Dispositions	3,497	4,301	4,647	*	Maintain current service levels
Percentage Change	**-6%**	**23%**	**8%**	**N/A**	
Traffic Clearance Rate	103%	104%	98%	*	Maintain current service levels
Percentage Change	**-13%**	**1%**	**-6%**	**N/A**	
*Statistics for FY26 are not available at this time as the FY has not closed					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
JUSTICE COURTS - WADSWORTH					
Total Non-Traffic Filings		100	117	*	
Percentage Change			**17%**	**N/A**	
Total Non-Traffic Dispositions		64	115	*	
Percentage Change			**80%**	**N/A**	
Non-Traffic Clearance Rate		64%	98%	*	
Percentage Change			**34%**	**N/A**	
Number of Traffic Filings		2,595	2,295	*	
Percentage Change			**-12%**	**N/A**	
Total Traffic Dispositions		2,171	2,366	*	
Percentage Change			**9%**	**N/A**	
Traffic Clearance Rate		84%	103%	*	
Percentage Change			**19%**	**N/A**	
*Statistics for FY26 are not available at this time as the FY has not closed					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
JUVENILE SERVICES					
Juvenile Services Referrals	2,625	2,882	2,804	2,650	
Percentage Change	**6%**	**10%**	**-3%**	**-5%**	
Unduplicated Youth Referred	1,843	1,986	1,776	1,880	
Percentage Change	**13%**	**8%**	**-11%**	**6%**	
Total Booked at Wittenberg Hall	996	1,181	1,251	1,202	
Percentage Change	**15%**	**19%**	**6%**	**-4%**	
Diversion Rate	80%	75%	77%	75%	
Percentage Change	**5%**	**-5%**	**2%**	**-2%**	
Cases Placed on Probation Supervision	378	341	349	367	
Percentage Change	**21%**	**-10%**	**2%**	**5%**	
Successful Terminations	179	183	224	187	
Percentage Change	**7%**	**2%**	**22%**	**-17%**	
24 Month Felony & Gross Misdemeanor Re-Arrest Rates on Supervised Youth					
0 Re-Arrest	76.5%	82.2%	89.6%	76.5%	80%
Percentage Change	**-3%**	**7%**	**9%**	**-15%**	
Work Program					
Number of Youth Completed	787	950	777	707	
Percentage Change	**12%**	**21%**	**-18%**	**-9%**	
Total Work Crew Hours	16,648	17,064	14,792	12,528	
Percentage Change	**21%**	**2%**	**-13%**	**-15%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
LIBRARY					
Children's Book Circulation	478,946	600,132	800,012	717,090	Increase from prior year
Percentage Change		**25%**	**33%**	**-10%**	
Library Circulation	2,200,153	2,225,443	2,494,304	2,551,905	5% increase from prior year
Percentage Change		**1%**	**0%**	**0%**	
Bookmobile		20	229	245	200 Stops
Percentage Change		**100%**	**0%**	**0%**	
Bookmobile Circulation		700	2,348	1,615	Increase from prior year
Percentage Change		**100%**	**235%**	**-31%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
MEDICAL EXAMINER					
Number of Deaths Reported	5,336	5,213	5,265	5,364	
Percentage Change	**-8%**	**-2%**	**1%**	**2%**	
Percentage of Cases Achieving Required Turnaround Time	98%	98%	97%	97%	90%
Percentage Change	**1%**	**0%**	**-1%**	**0%**	
Number of Medical Examiner Death Scene Responses	1,251	1,157	1,147	1,140	
Percentage Change	**-4%**	**-8%**	**-1%**	**-1%**	
PUBLIC ADMINISTRATOR					
Number of New Cases	396	335	363	360	Maintain current service level
Percentage Change	**18%**	**-15%**	**8%**	**-1%**	
Annual Average # of Days to Close a Case	115	181	207	184	Maintain current service level
Percentage Change	**4%**	**57%**	**14%**	**-11%**	
Average Number of Cases per Deputy Probate Estate Manager				53	
Percentage Change					
Average Number of Cases per Public Administrator Specialist				37	
Percentage Change					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
PUBLIC DEFENDER					
Number of Felony & Gross Misdemeanor Cases Set For Trial	137	236	323	390	
Percentage Change		**72%**	**37%**	**21%**	
Number of Felony & Gross Misdemeanor Trials Completed	44	41	45	not available	Ensure all clients have representation
Percentage Change		**-7%**	**10%**		
Number of Felony & Gross Misdemeanor Cases Where Trial Called Off	93	195	278	not available	
Percentage Change		**110%**	**43%**		
Number of Felony & Gross Misdemeanor Casses Where Trial Called Off After Pretrial Motion/ Expert Deadline	39	122	146	not available	Ensure all clients have representation
Percentage Change		**213%**	**20%**		
Percent of Cases Where Trial Called Off After Pretrial Motion/ Expert Deadline	42%	63%	53%	not available	
Percentage Change		**50%**	**-16%**		
Total Cases Received & Reopened	12,093	10,936	11,587	12,520	Ensure all clients have representation
Percentage Change		**-10%**	**6%**	**8%**	
Total Cases Conflicted	1,109	1,024	1,060	1,020	
Percentage Change		**-8%**	**4%**	**-4%**	
Total Cases Overflowed	614	15	134	-	
Percentage Change		**-98%**	**793%**	**-100%**	
Total Cases Closed	8,801	8,611	9,363	10,230	
Percentage Change		**-2%**	**9%**	**9%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
PUBLIC GUARDIAN					
Number of Cases (Annual Average)	273	269	281	303	Maintain current service levels
Percentage Change	**4%**	**-2%**	**5%**	**8%**	
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.)	24	24	28	28	20
Percentage Change	**-20%**	**-1%**	**16%**	**0%**	
Number of Homeless Individuals	17	17	25	25	Decrease
Percentage Change	**-11%**	**0%**	**47%**	**0%**	
Percent Homeless at Time of Referral	25%	23%	39%	27%	Decrease
Percentage Change	**-29%**	**-8%**	**70%**	**-31%**	
RECORDER'S OFFICE					
Average Redaction Processing Time	0.6	0.6	0.8	0.9	≤ 1 day
Percentage Change	**-40%**	**0%**	**33%**	**13%**	
Verification Cycle Time	1.2	1.1	2.8	2.8	≤ 3 days
Percentage Change	**-85%**	**-8%**	**155%**	**0%**	
Records Fulfillment Accuracy	99.9%	99.9%	99.9%	99.9%	≥ 98%
Percentage Change	**0%**	**0%**	**0%**	**0%**	
Citizen Satisfaction Score	98.7%	97.5%	96.1%	97.9%	≥ 95%
Percentage Change	**2%**	**-1%**	**-1%**	**2%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
REGIONAL ANIMAL SERVICES					
Number of Pets Returned to Owner - from Shelter	2,675	2,559	2,597	2,192	Increase # of pets returned to owner
Percentage Change	**-22%**	**-4%**	**1%**	**-16%**	
Number of Pets Returned to Owner - from Field	1,064	1,136	1,157	1,065	Increase # of pets returned to owner
Percentage Change	**-16%**	**7%**	**2%**	**-8%**	
Number of Shelter Intakes (Dogs & Cats) (Live and Deceased)	11,303	9,032	9,597	8,537	Decrease # of shelter intakes
Percentage Change	**1%**	**-20%**	**6%**	**-11%**	
Percentage of Lost Dogs Returned to Owners	60.0%	62.4%	62.3%	61.8%	70%
Percentage Change	**-4.00%**	**2.40%**	**-0.10%**	**-0.47%**	
Percentage of Lost Cats Returned to Owners	4.8%	9.0%	10.2%	10.6%	8%
Percentage Change	**-1.75%**	**4.25%**	**1.20%**	**0.38%**	
Number of Microchip Implants	1,846	2,693	2,565	2,937	Increase # of microchip implants
Percentage Change	**-21%**	**46%**	**-5%**	**15%**	
Number of Licenses Sold	30,359	33,278	37,384	31,474	Increase # of licenses sold
Percentage Change	**-2%**	**10%**	**12%**	**-16%**	
License Compliance (Annual Average)	27.0%	27.3%	29.4%	27.8%	29%
Percentage Change	**-4%**	**1%**	**8%**	**-5%**	

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
REGIONAL PUBLIC SAFETY TRAINING CENTER					
Facility Uage (0600 hrs. to 1800 hrs.)	58,658	60,862	59,149	61,500	Increase Usage to 61,500 hours
Percentage Change	**-4%**	**4%**	**-3%**	**4%**	
Facility Uage (1800 hrs. to 0600 hrs.)	5,642	9,923	9,371	9,700	Maintain 9,700 hours
Percentage Change	**10%**	**76%**	**-6%**	**4%**	
Rental Revenue	79,906	95,309	87,651	63,655	Increase Rental Income to $97,500
Percentage Change	**18%**	**19%**	**-8%**	**-27%**	
REGISTRAR OF VOTERS					
Number of Registered Voters	308,158	330,780	345,327	321,409	Ensure all eligible voters have access to registration
Percentage Change	**-1%**	**7%**	**4%**	**-7%**	
Number of Voters per Staff	34,240	18,377	19,185	17,856	Decrease
Percentage Change	**-1%**	**-46%**	**4%**	**-7%**	
ROADS					
**Not available for this reporting period					
SHERIFF					
**Not available for this reporting period					

Department & Measure	FY 2023	FY 2024	FY 2025	FY 2026 Est.	Target/Goal
TECHNOLOGY SERVICES					
Number of Total Emails	41,448,674	44,929,890	44,764,627	29,890,506	
*FY26 total due to reporting limitations between historical and current systems	**3%**	**8%**	**-0%**	**-33%**	
Number of Files Infected & Cleaned (Monthly Average)	4	2	4.5	3	Increase detection and number of files cleaned
Percentage Change	**100%**	**-58%**	**169%**	**-33%**	
TREASURER					
*Not available for this reporting period					
TRUCKEE RIVER FLOOD MANAGEMENT					
**Not available for this reporting period					

Budget at a Glance

On May 19, 2026, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2027 (FY 2027) 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 2027 budget for all funds are $1.14 billion. Of this, General Fund expenditures and transfers out total $588.7 million, or 52 percent of the total budget.

Washoe County Budget

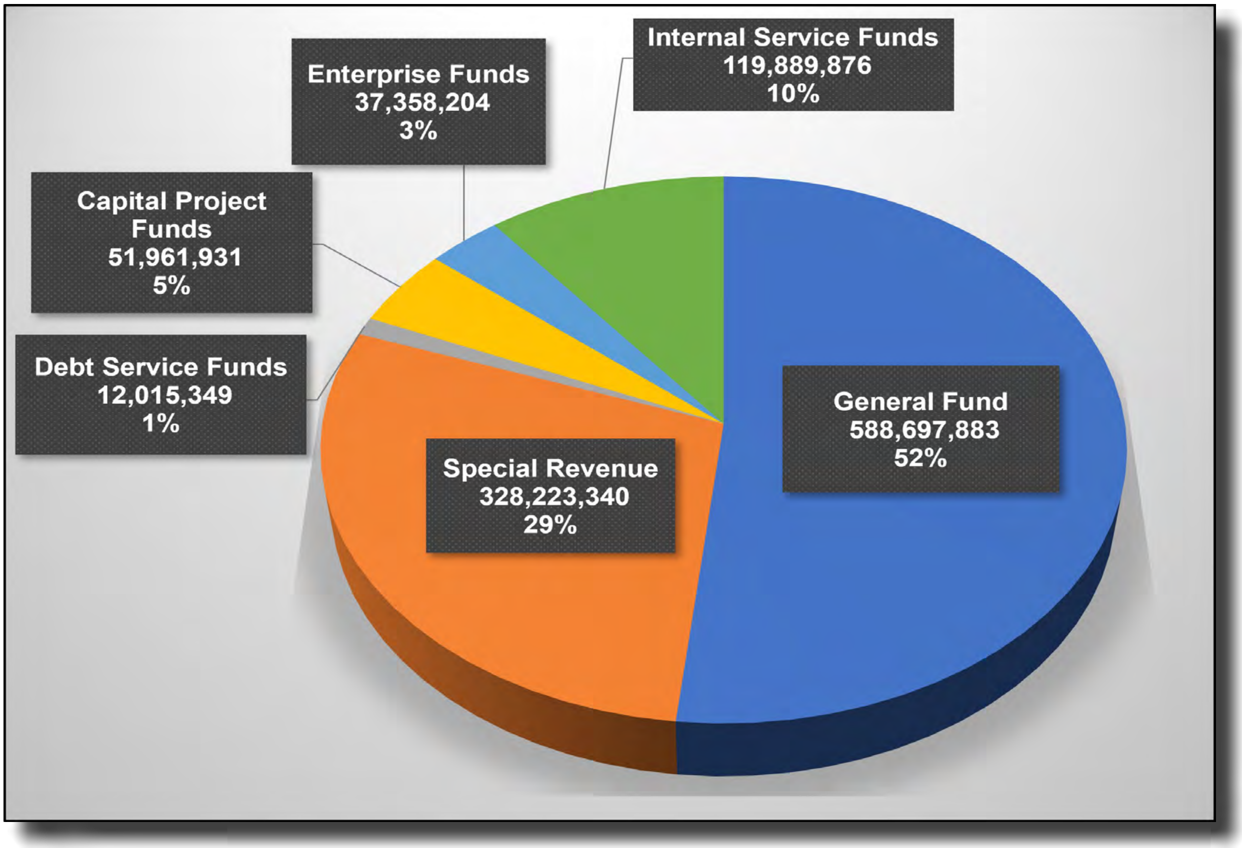
Dollars

Total Budget Appropriations*	Fiscal Year 2026 Final	Fiscal Year 2027 Final	$ Change from Prior Year	% Change from Prior Year
Governmental Funds				
General Fund	549,296,292	588,697,883	39,401,591	7.2%
Special Revenue	324,466,280	328,223,340	3,757,060	1.2%
Debt Service Funds	13,251,261	12,015,349	(1,235,912)	-9.3%
Capital Project Funds	48,873,241	51,961,931	3,088,690	6.3%
Total Governmental Funds	**935,887,074**	**980,898,503**	**45,011,429**	**4.8%**
Proprietary Funds				
Enterprise Funds	32,054,659	37,358,204	5,303,545	16.5%
Internal Service Funds	108,047,286	119,889,876	11,842,590	11.0%
Total Proprietary Funds	**140,101,945**	**157,248,080**	**17,146,135**	**12.2%**
Total Appropriations All Funds	**1,075,989,019**	**1,138,146,583**	**62,157,564**	**5.8%**

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

Governmental Funds

The County has 22 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 $980.9 million, a 4.8% increase compared to FY 2026. The General Fund represents a 7.2% increase, Special Revenue Funds are showing an increase of 1.2% and Capital Projects Funds an increase of 6.3% It's estimated that capital project funds will have budget appropriation increases of $88 million based on re-appropriation during the FY 2026 year-end process.

Estimated Revenues and Other Resources Governmental Funds

Dollars

Governmental Funds	Beginning Fund Balances	Consolidated Tax Revenue	AD Valorem Taxes	Tax Rate	Other Revenues	Other Financing Sources Other Than Transfers In	Operating Transfers In	Total
General	156,358,266	175,384,929	299,165,766	1.1860	106,015,569	-	2,561,945	739,486,476
Health	9,981,248	-	-	-	19,106,118	-	11,516,856	40,604,222
Library Expansion	-	-	-	-	-	-	-	-
Animal Services	7,287,657	-	7,628,199	0.0300	665,000	-	-	15,580,856
Marijuana Establishments	1,309,551	-	-	-	1,300,000	-	-	2,609,551
Enhanced 911	7,745,152	-	-	-	7,466,979	-	-	15,212,131
Regional Public Safety	833,950	-	-	-	1,092,700	-	-	1,926,650
Regional Communication System	2,774,595	-	-	-	7,559,385	-	27,372	10,361,352
Truckee River Flood Mgt Infrastructure	3,417,768	-	-	-	16,882,482	-	-	20,300,250
Regional Computer Aided Dispatch/ Records Mgt	59,113	-	-	-	408,252	-	1,145,385	1,612,750
Roads Special Revenue Fund	6,349,104	-	-	-	12,662,380	-	13,037,592	32,049,076
Indigent Tax Levy	16,771,656	-	15,256,399	0.0600	9,368,619	-	26,320,492	67,717,166
Homelessness Fund	26,583,643	-	-	-	3,881,530	-	35,030,709	65,495,882
Senior Services	5,196,985	-	2,542,733	0.0100	942,811	-	4,441,689	13,124,218
Child Protective Services	10,959,897	-	10,170,932	0.0400	55,776,772	-	13,585,763	90,493,364
Regional Permits System	503,315	-	-	-	700,098	-	140,000	1,343,413
Central Truckee Meadows Remediation District	3,285,709	-	-	-	1,307,858	-	-	4,593,567
Other Restricted Special Revenue	986,082	-	2,542,733	0.0100	28,207,392	-	-	31,736,207
Capital Improvements Fund	61,249,615	-	-	-	62,500	-	19,352,616	80,664,731
Parks Construction	5,673,342	-	-	-	4,642,063	-	-	10,315,405
Capital Facilities Tax	3,750,199	-	12,713,665	0.0500	30,000	-	-	16,493,864
Washoe County Debt Ad Valorem	230,192	-	1,500,212	0.0057	-	-	-	1,730,404
Washoe County Debt Operating	2,216,396	-	-	-	-	-	10,365,976	12,582,372
SAD Debt	2,761,071	-	-	-	575,800	-	-	3,336,871
TOTAL GOVERNMENTAL FUNDS	**336,284,506**	**175,384,929**	**351,520,639**	**1.3917**	**278,654,308**	**-**	**137,526,395**	**1,279,370,778**

Estimated Expenditures and Other Uses
Governmental Funds
Dollars

Governmental Funds	Salaries and Wages	Employee Benefits	Services & Supplies and Other Charges**	Capital Outlay	Contingencies and Other Uses	Operating Transfers Out	Ending Fund Balances	Total
General	240,087,436	141,253,652	100,765,169	485,707	9,645,000	96,460,919	150,788,592	739,486,475
Health	19,173,834	10,399,846	6,573,270	100,000	-	140,000	4,217,274	40,604,224
Library Expansion	-	-	-	-	-	-	-	-
Regional Animal Services	4,229,189	2,384,836	2,641,801	82,100	-	-	6,242,929	15,580,855
Marijuana Establishments	-	-	113,000	-	-	1,187,000	1,309,551	2,609,551
Enhanced 911	300,610	154,904	6,878,308	1,150,000	-	800,942	5,927,367	15,212,131
Regional Public Safety Training Center	455,595	260,092	480,279	486,000	-	-	244,684	1,926,650
Regional Communication System	582,006	291,144	1,238,180	175,000	-	5,276,816	2,798,206	10,361,352
Truckee River Flood Mgt Infrastructure	897,915	474,767	13,027,000	-	-	2,482,800	3,417,768	20,300,250
Regional Computer Aided Dispatch/ Records Mgt	-	-	1,553,637	-	-	-	59,113	1,612,750
Roads Special Revenue Fund	5,192,252	2,833,601	8,448,949	8,286,000	-	-	7,288,274	32,049,076
Indigent Tax Levy	994,857	551,582	20,796,250	-	-	27,533,828	17,840,649	67,717,166
Homelessness	10,279,928	5,722,562	27,566,909	-	-	-	21,926,482	65,495,881
Senior Services	3,872,157	2,271,667	3,372,477	-	-	-	3,607,917	13,124,218
Child Protective Services	30,898,069	17,190,552	31,676,923	15,000	-	-	10,712,820	90,493,364
Regional Permits System	-	-	1,168,955	-	-	-	174,458	1,343,413
Central Truckee Meadows Remediation District	715,304	390,249	3,100,005	-	-	-	388,009	4,593,567
Other Restricted Special Revenue	11,366,372	6,978,602	8,764,365	272,933	-	3,972,121	381,815	31,736,208
Capital Improvements Fund	99,077	58,111	4,193,669	28,035,236	-	-	48,278,638	80,664,731
Parks Construction	-	-	3,060,283	4,993,464	-	-	2,261,658	10,315,405
Capital Facilities Tax	-	-	9,122,091	-	-	2,400,000	4,971,773	16,493,864
Washoe County Debt Ad Valorem	-	-	1,443,175	-	-	-	287,229	1,730,404
Washoe County Debt Operating	-	-	10,365,976	-	-	-	2,216,396	12,582,372
SAD Debt	-	-	206,198	-	-	-	3,130,673	3,336,871
TOTAL GOVERNMENTAL FUNDS	**329,144,601**	**191,216,167**	**266,556,869**	**44,081,440**	**9,645,000**	**140,254,426**	**298,472,275**	**1,279,370,778**

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 $157.0 million, reflecting a 12.3% increase when compared to FY 2026. The majority of the increase is reflected in the Health Benefits Fund.

Proprietary and Non Expendable Trust Funds

Dollars

Proprietary Funds	Operating Revenues	Operating Expenses**	Non-Operating Revenues	Non-Operating Expenses	Operating Transfers In	Operating Transfers Out	Net Income
Building & Safety	3,172,739	5,583,771	170,426	2,000	-	-	(2,242,606)
Utilities	26,943,960	27,107,471	13,367,985	746,785	-	97,969	12,359,720
Golf Course	305,000	3,644,908	46,495	1,300	3,000,000	174,000	(468,713)
Health Benefits	92,307,542	95,375,510	603,000	-	-	-	(2,464,968)
Risk Management	9,235,841	10,891,302	327,200	-	-	-	(1,328,261)
Equipment Services	15,334,534	13,623,064	500,000	-	-	-	2,211,470
TOTAL PROPRIETARY FUNDS	**147,299,616**	**156,226,026**	**15,015,106**	**750,085**	**3,000,000**	**271,969**	**8,066,642**

The following chart summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are just over $1.1 billion. Public Safety is the single largest category at $282.1 million, followed by General Government at $216.6 million.

Budget Summary for Washoe County

Dollars

Budget Summary All Funds	Governmental Funds Actual Prior Year 06/30/2025 (1)	Governmental Funds Estimated Current Year 06/30/2026 (2)	Governmental Funds Budget Year 06/30/2027 (3)	Proprietary Funds Budget Year 06/30/2027 (4)	Total (Memo Only) Columns 3 + 4 (5)
REVENUES					
Property Taxes	311,294,478	334,139,433	351,520,639	-	351,520,639
Other Taxes	3,590,986	3,799,362	3,756,121	-	3,756,121
Licenses and Permits	21,636,144	20,942,687	20,709,976	-	20,709,976
Intergovernmental Resources	347,883,004	394,596,305	311,167,270	-	311,167,270
Charges for Services	58,283,031	61,268,586	62,866,751	153,848,314	216,715,065
Fines and Forfeits	10,278,814	10,093,100	10,431,081	-	10,431,081
Miscellaneous	60,751,121	41,593,635	45,108,040	8,266,409	53,374,449
TOTAL REVENUES	**813,717,578**	**866,433,108**	**805,559,878**	**162,114,723**	**967,674,601**
EXPENDITURES-EXPENSES					
General Government	93,833,156	126,157,397	96,753,834	119,889,876	216,643,710
Judicial	117,721,170	146,840,473	132,533,324	-	132,533,324
Public Safety	268,664,555	333,652,049	282,091,150	-	282,091,150
Public Works	43,103,764	64,030,424	53,265,796	-	53,265,796
Health	40,389,197	68,554,492	40,787,159	-	40,787,159
Welfare	165,573,223	179,359,866	158,557,537	-	158,557,537
Culture and Recreation	33,883,012	53,446,489	37,251,136	-	37,251,136
Community Support	477,041	382,760	662,760	-	662,760
Intergovernmental Expenditures	14,971,755	16,508,308	17,082,033	-	17,082,033
Contingencies **	-	6,372,064	9,645,000	-	9,645,000
Utilities	-	-	-	27,132,471	27,132,471
Building and Safety	-	-	-	5,585,771	5,585,771
Golf Fund	-	-	-	3,646,208	3,646,208
Debt Service - Principal	11,819,316	10,842,291	10,068,389	-	10,068,389
Interest Costs	2,692,577	2,330,935	1,871,460	721,785	2,593,245
Escrow on Refunding	-	-	-	-	-
Service Fees	230,927	77,035	74,500	-	74,500
Other	-	-	-	-	-
TOTAL EXPENDITURES	**793,359,693**	**1,008,554,583**	**840,644,078**	**156,976,111**	**997,620,189**

Budget Summary All Funds	Governmental Funds Actual Prior Year 06/30/2025 (1)	Governmental Funds Estimated Current Year 06/30/2026 (2)	Governmental Funds Budget Year 06/30/2027 (3)	Proprietary Funds Budget Year 06/30/2027 (4)	Total (Memo Only) Columns 3 + 4 (5)
Excess of Revenues over (under) Expenditures-Expenses	20,357,885	(142,121,475)	(35,084,200)	5,138,612	(29,945,588)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	3,159	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	22,133,906	-	-		-
Operating Transfers In	141,872,522	183,977,447	137,526,395	3,000,000	140,526,395
Operating Transfers (Out)	(143,402,267)	(183,619,133)	(140,254,426)	(271,969)	(140,526,395)
TOTAL OTHER FINANCING SOURCES (USES)	**20,607,320**	**358,314**	**(2,728,031)**	**2,928,031**	**200,000**
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	**40,965,205**	**(141,763,161)**	**(37,812,231)**	**8,066,643**	
FUND BALANCE JULY 1, BEG. OF YEAR:	**437,082,461**	**478,047,664**	**336,284,503**		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	**478,047,666**	**336,284,503**	**298,472,272**		

The total fund balance for Governmental Funds is budgeted at $298.5 million, 30.5% of total governmental expenditures and contingency ($840.6 million) and transfers out ($140.3 million).

Highlights of Budget Enhancements and Other Changes

Many priorities were considered in developing the Fiscal Year 2027 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 2027 Final Budget continues to reflect a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

The Fiscal Year 2027 total County budget includes:

- **No net new positions in any fund**
  - **Note there may be reallocation between departments**
- **General Fund - budgeted salary savings of three percent across all departments (~3.0%)**
- **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**

Material changes between the Fiscal Year 2027 Recommended budget presented on April 14, 2026 and the Final Fiscal Year 2027 Budget adopted on May 19, 2026 are:

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.**

Notable highlights for the Fiscal Year 2027 Final Budget include:

A reduction of 9.68 Net Full-Time Equivalent (FTE) positions: (2.78) General Fund

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)**

A reduction of 9.68 Net Full-Time Equivalent (FTE) positions: (6.90) Other Funds

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 Training Center	(1.00)
	Total Public Safety	**(1.00)**
Total Other Funds		**(6.90)**

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 $96.5 million:
Dollars

Transfer Out to Fund:	Amount
Capital Improvement	14,400,000
Debt Service	5,140,227
Golf	$3,000,000
Health District	11,516,856
Homelessness Fund	21,672,427
Indigent Services	26,320,492
CAD/RMS	344,443
Road Maintenance	10,637,592
Senior Services	3,428,882
Total General Fund	**96,460,919**

Capital Improvement transfer includes $14,000,000 ongoing and $400,000 one-time

Golf Fund Transfer of $3,000,000 is one-time.

General Fund Revenues, Expenses and Five-Year Forecast

Revenue and Expenditure Assumptions

The following assumptions and adjustments have been included in the FY 2027 budget:

Revenues and Other Sources:

- ✓ Total County revenues are budgeted at $967.8 million, a $63.9 million increase, or 7.1% when comparing to FY 2026 adopted. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of $805.6 million. This represents an increase of $51.5 million, or 6.8%, compared to Fiscal Year 2026 budgeted revenues of $754.1 million.
- ✓ The County's property tax rate remains at $1.3917 for the 23rd consecutive year.
- ✓ Based on the State of Nevada, Department of Taxation's formula, the FY 2027 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 $17.4 million, or 5.2%. General Fund property taxes are projected to increase $14.7 million, or 5.2%. 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 $5.1 million, or 3.0% compared to the FY 2026 estimate to complete, and increase $13.3 million, or 8.2% compared to the FY 2026 adopted budget. C-Tax estimates are trued-up frequently. C-Tax revenues only reflect in the General Fund budget.
- ✓ Charges for Services, or user fees, is the third largest revenue for all funds. This revenue is projected to increase $1.6 million, or 2.5% compared to FY 2026 estimates. The General Fund is expected to increase $0.5 million, or 1.7% in Fiscal Year 2027, 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 $14.9 million across all funds, a 5.0% decrease, compared to FY 2026 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 $5.7 million, or 2.8%, mainly due to anticipated C-Tax revenue increases.
- ✓ Miscellaneous/Other revenue is expected to increase $20.8 million, or 58.1% across all funds compared to FY 2026 adopted. The General Fund is anticipated to increase $12.1 million, or 129%, due to the true-up of increased investment earnings.

- ✓ Licenses & Permits revenue is expected to be fairly 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 increase by $0.7 million, a 6.8% increase. General Fund reflects most of that increase, due to an increase in several court fines and fees if offset by a large reduction in anticipated Forfeitures.

Expenditures and Other Uses:

- ✓ Total personnel (Salaries & Wages and Employee Benefits) increased $16 million, or 4.8% compared to the FY 2026 year-end estimate. General Fund personnel increased $17.6 million, or 4.8%, compared to the FY 2026 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 2027 General Fund personnel budget also reflects budgeted salary savings of ~3.0% ($11.8 million) based on historical vacancy rates. The personnel budget also reflects a net reduction of 9.68 FTE Full Time Equivalents (FTEs) (2.78 in the General Fund and 6.90 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 2027 Other Post Employment Benefits (OPEB) contribution, based on the latest actuarial valuation decreased from $15.1 million to $10.3 million, or 31.4 percent. The General Fund's allocated portion of OPEB is $7.5 million, a decrease over prior year of $3.4 million or 31.4%, 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 in the first year of implementation. The FY 2027 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 $43.6

million, or 12.1%. General Fund services and supplies increased $8.3 million, or 8.9%, compared to FY 2026 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 $85.8 million to $96.4 million, or 12.4%, compared to Fiscal Year 2026. The largest two impacts were 1) an increase to the Roads Fund of $4.0 million as this funds' revenue source, mainly Motor Vehicle Fuel Tax, is not growing sufficiently to address cost increases and 2) a one time transfer to $3.0 million to the Golf Fund. Further, the transfer to Northern Nevada Public Health and the Indigent Fund were increased by over $1 million and $1.1 million respectively.
- ✓ Fiscal Year 2027 General Fund Contingency budget is $9.6 million, an increase of $3.3 million or 2% of total expenditures.
- ✓ The Fiscal Year 2027 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 2027 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 19 departments are all or partially funded via the General Fund, including: 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 2026 and FY 2027 budgets.

Below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2026 and 2027.

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

FY 2027:

- General Fund final adopted budget deficit $5.6 million (one-time resources and one-time uses)
- Above Base Department/Fund Requests = $45.7 million (net not including capital project requests) and 66.3 FTE's (22.55 new; 43.75 requested shifting from other funds to the General Fund) Above Base Requests Approved = $8.2 million (net) and -2.78 FTE's

A summary of the Washoe County General Fund Fiscal Year 2027 Final Budget in terms of total sources and total uses, with comparisons to prior year follows.

Washoe County FY 2027 General Fund Budget
Dollars

SOURCES AND USES	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Adjusted Budget	FY 2026 Estimate	FY 2027 Final	FY27 Final vs. FY26 Est. %Var.	FY27 Final vs. FY26 Est. $ Var.
Revenues and Other Sources							
Taxes	259,935,878	285,086,625	285,086,625	285,086,625	299,830,766	5.2%	14,744,141
Licenses and Permits	14,490,574	14,995,691	14,995,691	14,128,370	14,353,370	1.6%	225,000
Consolidated Taxes	162,944,143	162,079,122	162,079,122	170,276,630	175,384,929	3.0%	5,108,299
SCCRT AB104	20,506,418	20,126,294	20,126,294	20,710,879	21,332,205	3.0%	621,326
Other Intergovernmental	9,009,766	10,939,052	10,939,052	10,934,532	10,925,177	-0.1%	(9,355)
Charges for Services	27,944,315	30,519,218	30,519,218	29,337,203	29,849,230	1.7%	512,027
Fines and Forfeitures	7,495,633	6,768,382	6,768,382	7,068,382	7,418,382	5.0%	350,000
Miscellaneous	21,519,700	9,379,305	9,379,305	14,965,165	21,472,205	43.5%	6,507,040
Total Revenue	**523,846,426**	**539,893,689**	**539,893,689**	**552,507,786**	**580,566,264**	**5.1%**	**28,058,478**
Other Sources, Transfers In	-	6,943,367	-	6,943,367	2,561,945	-63.1%	(4,381,422)
TOTAL SOURCES	**523,846,426**	**546,837,056**	**539,893,689**	**559,451,153**	**583,128,209**	**4.2%**	**23,677,056**
Expenditures and Other Uses							
Salaries and Wages	225,380,196	227,314,126	228,102,594	226,943,927	240,087,436	5.8%	13,143,509
Employee Benefits	123,523,337	136,447,516	136,518,737	136,363,383	141,253,653	3.6%	4,890,270
Services and Supplies	76,708,041	92,494,771	94,856,858	93,659,339	100,765,169	7.6%	7,105,830
Settlement Payments (One-time)	1,656	-	-	-	-	0.0%	-
Capital Outlay	23,318,278	479,507	556,716	520,716	485,707	-6.7%	(35,009)
Debt Service (GASB 87)	7,268,272	-	-	-	-	0.0%	-
Total Expenditures	**456,199,780**	**456,735,920**	**460,034,905**	**457,487,365**	**482,591,965**	**5.5%**	**25,104,600**
Transfers Out	81,411,659	85,760,372	102,862,357	85,782,372	93,060,919	8.5%	7,278,547
Transfers Out (one-time)		-		17,000,000	3,400,000	-80.0%	(13,600,000)
Contingency	-	6,800,000	4,301,459	6,372,064	9,645,000	51.4%	3,272,936
TOTAL USES	**537,611,438**	**549,296,292**	**567,198,722**	**566,641,801**	**588,697,884**	**3.9%**	**22,056,083**
Net Change in Fund Balance	**(13,765,013)**	**(2,459,236)**	**(27,305,032)**	**(7,190,648)**	**(5,569,675)**		
Beginning Fund Balance	154,152,738	141,217,063	140,387,725	140,387,725	133,197,077		
Ending Fund Balance	140,387,725	138,757,827	113,082,693	133,197,077	127,627,402		
Unassigned Ending Fund Balance $	157,738,255	129,207,826	129,207,826	146,927,202	143,736,129		
Unassigned Ending Fund Balance %	30.7%	23.8%	23.0%	26.2%	24.8%		

**as % of Expense and Transfers less Capital*

Fund Balance:

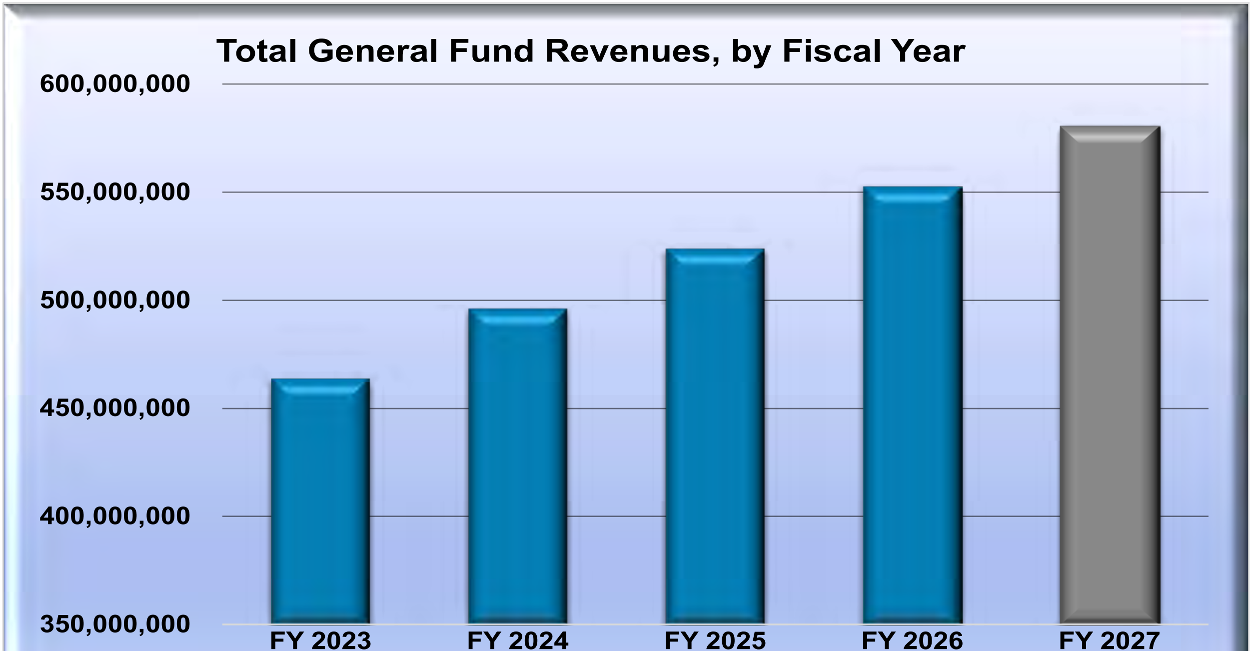
Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17 percent. Based on the Final Fiscal Year 2027 Budget, the estimated unassigned General Fund balance as of June 30, 2027, is $143.7 million, representing unassigned fund balance of 24.8% based on estimated expenditures and transfers excluding capital outlay. This reflects a $3.2 million decrease from FY 2026 Estimates in unassigned fund balance, or 2.2 percent. More information about the FY 2026 and FY 2027 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 2027 General Fund budgeted revenues are $580.6 million, representing a $28.1 million, or 5.1%, increase over FY 2026 estimated revenues of $552.5 million. As previously discussed, a portion of this increase is related to the 5.2% property tax increase as well as the 3.0% C-Tax increase.

For the period of Fiscal Year 2023 through Fiscal Year 2027, General Fund revenues have increased on average 5.8% per year, as shown in the chart below. Note that FY 2026 and FY 2027 reflect estimated and budgeted revenues, respectively.



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
GF Rev	463,804,937	496,097,405	523,846,426	552,507,786	580,566,264

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

General Fund Revenue

Dollars

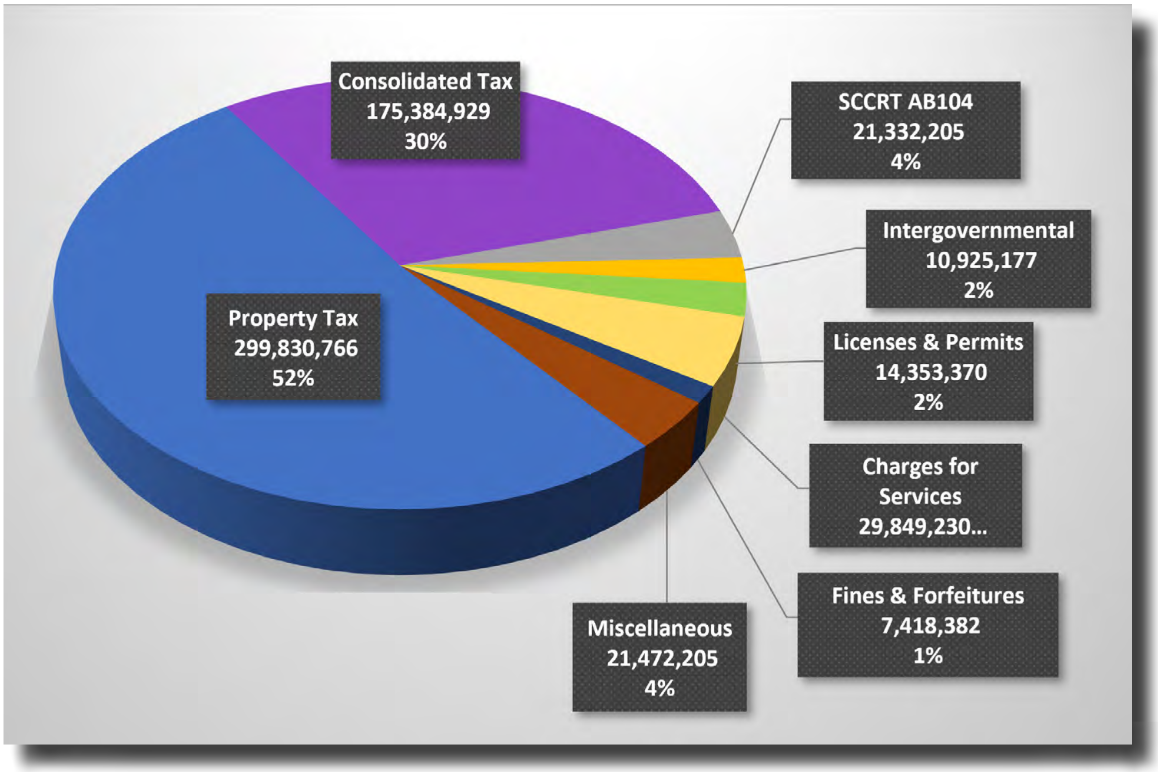
Revenue Type	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Estimated	FY 2027 Final Budget	FY26 Est to FY27 Final $ Change	FY26 Est to FY27 Final% Change
TAXES						
Ad valorem						
General	228,626,954	251,755,311	251,755,311	264,927,358	13,172,047	5.2%
Detention Facility	17,403,297	18,707,624	18,707,624	19,680,754	973,130	5.2%
Indigent Insurance Program	3,372,733	3,625,508	3,625,508	3,814,099	188,591	5.2%
AB 104	4,181,423	4,339,008	4,339,008	4,564,714	225,706	5.2%
China Springs support	1,371,676	1,353,523	1,353,523	1,296,794	(56,729)	-4.2%
Family Court	4,317,116	4,640,651	4,640,651	4,882,047	241,396	5.2%
SUBTOTAL	**259,273,199**	**284,421,625**	**284,421,625**	**299,165,766**	**14,744,141**	**5.2%**
Room Tax	662,654	665,000	665,000	665,000	-	0.0%
SUBTOTAL TAXES	**259,935,853**	**285,086,625**	**285,086,625**	**299,830,766**	**14,744,141**	**5.2%**
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	1,101,217	1,100,000	1,100,000	1,100,000	-	0.0%
Franchise Fees-Elec and Telcom	7,942,790	7,775,000	7,775,000	8,094,000	319,000	4.1%
Short Term Rental Fees	576,834	462,870	462,870	482,870	20,000	4.3%
Franchise Fees-Gas	247,550	420,000	420,000	286,000	(134,000)	-31.9%
Liquor Licenses	348,312	300,000	300,000	310,000	10,000	3.3%
Franchise Fees-Sanitation	1,298,333	1,350,000	1,350,000	1,350,000	-	0.0%
Franchise Fees-Cable Television	916,493	1,000,000	1,000,000	1,000,000	-	0.0%
County Gaming Licenses	734,970	700,000	700,000	710,000	10,000	1.4%
AB 104 - Gaming Licenses	1,196,133	900,000	900,000	900,000	-	0.0%
Nonbusiness Licenses and Permits					-	0.0%
Marriage Affidavits	120,267	120,000	120,000	120,000	-	0.0%
Mobile Home Permits, Other and Miscellaneous	25	200	200	200	-	0.0%
Other	7,650	300	300	300		
SUBTOTAL LICENSES AND PERMITS	**14,490,574**	**14,128,370**	**14,128,370**	**14,353,370**	**225,000**	**1.6%**

Revenue Type	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Estimated	FY 2027 Final Budget	FY26 Est to FY27 Final $ Change	FY26 Est to FY27 Final% Change
INTERGOVERNMENTAL REVENUE						
Federal Grants	198,673	150,000	150,000	150,000	-	0.0%
Federal Payments in Lieu of Taxes	4,622,177	4,622,177	4,622,177	4,622,177	-	0.0%
Federal Incarceration Charges	2,874,382	5,000,000	5,000,000	5,000,000	-	0.0%
State Shared Revenues					-	0.0%
State Gaming Licenses - NRS 463.380 & 463.320	118,485	130,000	130,000	130,000	-	0.0%
Real Property Transfer Tax (RPTT)- AB104	965,763	975,000	975,000	975,000	-	0.0%
Supplemental City County Relief Tax (SCCRT) - AB104 Makeup	20,506,418	20,710,879	20,710,879	21,332,205	621,326	3.0%
Consolidated Taxes	162,944,143	170,276,630	170,276,630	175,384,929	5,108,299	3.0%
State Extraditions	75,127	48,000	48,000	48,000	-	0.0%
Local Contributions:	155,158	9,355	9,355	-	(9,355)	0.0%
Miscellaneous Other Government Receipts	-	-	-	-	-	0.0%
SUBTOTAL INTERGOVERNMENTAL REVENUE	**192,460,326**	**201,922,041**	**201,922,041**	**207,642,311**	**5,720,270**	**2.8%**
CHARGES FOR SERVICES						
GOVERNMENTAL						
Clerk Fees	318,006	318,000	318,000	318,000	-	0.0%
Recorder Fees	2,274,950	2,103,500	2,103,500	2,103,500	-	0.0%
Map Fees	530	1,715	1,715	1,600	(115)	-6.7%
Property Tax (PTx) Commission NRS 361.530	3,205,700	3,200,000	3,200,000	3,200,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	0.0%
Central Service billings (GL 461101-461766)	9,226,587	11,861,503	11,861,503	12,182,380	320,877	#REF!
Other	550,597	314,079	314,079	314,194	115	0.0%
SUBTOTAL	**15,576,370**	**17,798,797**	**17,798,797**	**18,119,674**	**320,877**	**1.8%**
JUDICIAL						
Clerk's Court Fees	391,600	350,000	350,000	350,000	-	0.0%
Other	844,464	838,900	838,900	838,900	-	0.0%
SUBTOTAL	**1,236,064**	**1,188,900**	**1,188,900**	**1,188,900**	**-**	**0.0%**
PUBLIC SAFETY						
Police						
Sheriffs Fees	359,129	410,000	410,000	410,000	-	0.0%
Medical Examiner Fees	1,600,545	1,859,343	1,859,343	1,859,343	-	0.0%
Others	7,111,694	6,017,399	6,017,399	6,224,664	207,265	3.4%
Corrections	620	1,500	1,500	1,500	-	0.0%
Protective Services	528,508	380,000	380,000	380,000	-	0.0%
SUBTOTAL	**9,600,496**	**8,668,242**	**8,668,242**	**8,875,507**	**207,265**	**2.4%**

Revenue Type	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Estimated	FY 2027 Final Budget	FY26 Est to FY27 Final $ Change	FY26 Est to FY27 Final% Change
Public Works	462,855	644,489	644,489	624,374	(20,115)	-3.1%
Welfare	-	-	-	-	-	0.0%
Cultural and Recreation	1,068,532	1,036,775	1,036,775	1,040,775	4,000	0.4%
SUBTOTAL CHARGES FOR SERVICES	**27,944,317**	**29,337,203**	**29,337,203**	**29,849,230**	**512,027**	**1.7%**
FINES AND FORFEITURES						
Fines						
Library	9,180	10,000	10,000	10,000	-	0.0%
Court	2,642,826	1,429,850	1,429,850	2,788,082	1,358,232	95.0%
Penalties	4,488,875	3,981,500	3,981,500	4,260,300	278,800	7.0%
Legal Services	-	-	-	-	-	0.0%
Forfeits/Bail	354,752	1,647,032	1,647,032	360,000	(1,287,032)	-78.1%
SUBTOTAL FINES AND FORFEITURES	**7,495,633**	**7,068,382**	**7,068,382**	**7,418,382**	**350,000**	**5.0%**
MISCELLANEOUS						
Investment Earnings	10,660,167	11,022,030	11,022,030	9,022,030	(2,000,000)	-18.1%
Net increase (decrease) in fair value of investments	8,195,365	1,200,000	1,200,000	-	(1,200,000)	0.0%
Rents and Royalties	38,057	-	-	-	-	0.0%
Contributions and Donations from Private Sources	-	-	-	10,000,000	10,000,000	N/M[1]
Other	2,626,110	2,743,135	2,743,135	2,450,175	(292,960)	-10.7%
SUBTOTAL MISCELLANEOUS	**21,519,699**	**14,965,165**	**14,965,165**	**21,472,205**	**6,507,040**	**43.5%**
TOTAL REVENUE ALL SOURCES	**523,846,402**	**552,507,786**	**552,507,786**	**580,566,264**	**28,058,478**	**5.1%**

[1] *N/M or "not meaningful" represents one-time funding*

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 82% of General Fund revenues, as shown in the following 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 2027, property taxes represent 37% of total organization revenue, 44% of Governmental Fund revenues, and 52% 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 2027 is $32.3 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 2027 represents an 1.1% increase compared to Fiscal Year 2026.

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)

Dollars

Fiscal Year Ended June 30	2023	2024	2025	2026	2027
Average Statewide Rate	$ 3.1736	$ 3.1096	$ 3.1095	$ 3.1095	$ 3.0972
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, FISCAL YEAR 2026-2027

The FY 2027 County's portion of property taxes is $1.3917 per $100 of assessed valuation and remains unchanged since FY 2005, or 23 years. The property taxes are distributed as follows:

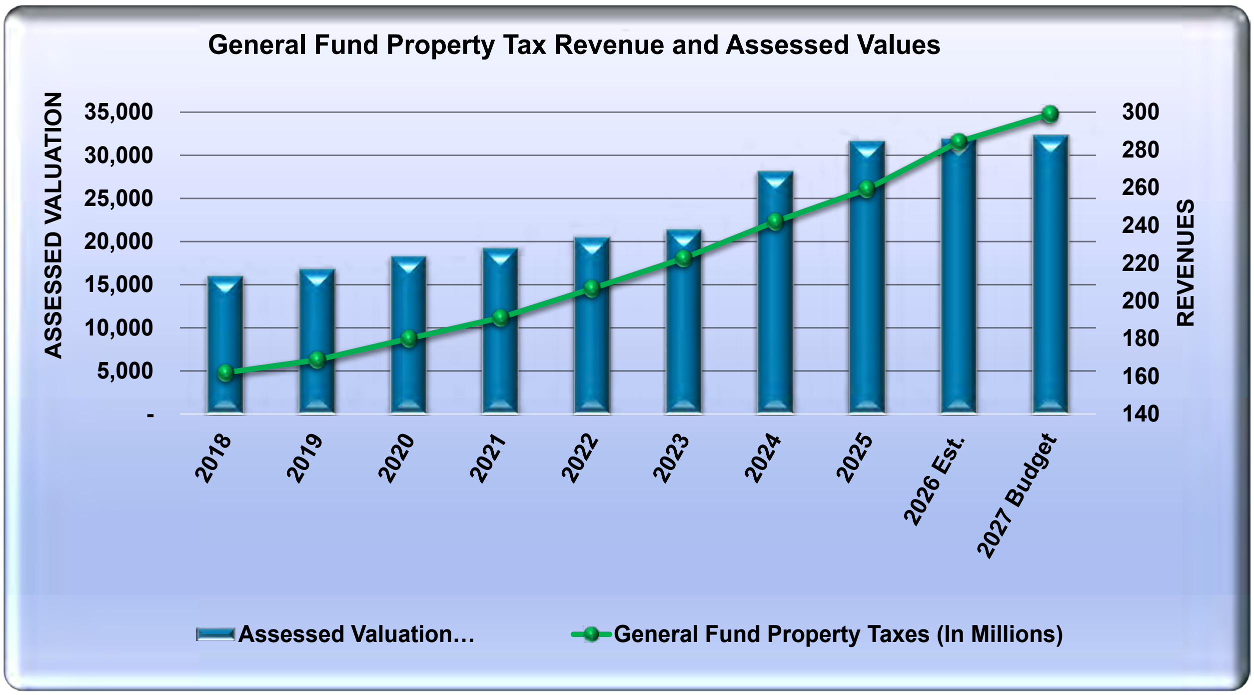
Washoe County Property Tax Rates - Fiscal Year 2027

Dollars

Fund	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	1.0419	1.0419			
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)	0.0051		0.0051		
Family Court (NRS 3.0107)	0.0192		0.0192		
SUBTOTAL	**1.1586**	**1.0419**	**0.1167**	**-**	**-**
Special Revenue Funds					
Library Expansion Fund	-			-	
Animal Services Fund	0.0300			0.0300	
Indigent Tax Levy Fund	0.0600		0.0600		
Child Protective Services Func	0.0400			0.0400	
Cooperative Extension Fund (NRS 549.020)	0.0100				
Senior Services Fund	0.0100	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	0.0059				0.0059
SUBTOTAL	**0.0059**	**-**	**-**	**-**	**0.0059**
Other (AB104)					
Other (AB104)	0.0272		0.0272		
SUBTOTAL	**0.0272**	**-**	**0.0272**	**-**	**-**
TOTAL	**1.3917**	**1.0519**	**0.2539**	**0.0800**	**0.0059**

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 2027 assessed valuation increased 1.1% due to application of the 3% and 8% maximum (capped) increases and flattening of new development. In prior years, assessed valuation 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 2026 and 2027 are estimates.

Fiscal Year	Assessed Valuation (In Millions)	% Chg	General Fund Property Taxes (In Millions)	% Chg
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%	242.12	8.8%
2025	31,702	12.5%	259.27	7.1%
2026 Est.	31,983	0.9%	284.42	9.7%
2027 Budget	32,339	1.1%	299.17	5.2%

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 2027 is 3% for residential and 8% for non-residential (the same as Fiscal Years 2023 through 2026). 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 $299.2 million from $284.4 million, an increase of $14.7 million, or 5.2 percent. 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 percent. 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 2026, combined SCCRT and BCCRT collections were $148.9 million and accounted for a combined 84.2% 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 2026 the GST totaled $22.2 million and accounted for 12.5% 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 2026, the RPTT totaled $5.1 million and accounted for 2.9% of the Consolidated Tax distributed within the County. RPTT distributions in Fiscal Years 2023 ($3.9 million), 2024 ($3.6 million) and 2025 ($4.1 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 2026 combined Cigarette Tax and the Liquor Tax collections were $773 thousand and accounted for 0.4% 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. The State Department of 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 2026 were due to Taxation no later than May 31, 2026). 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.

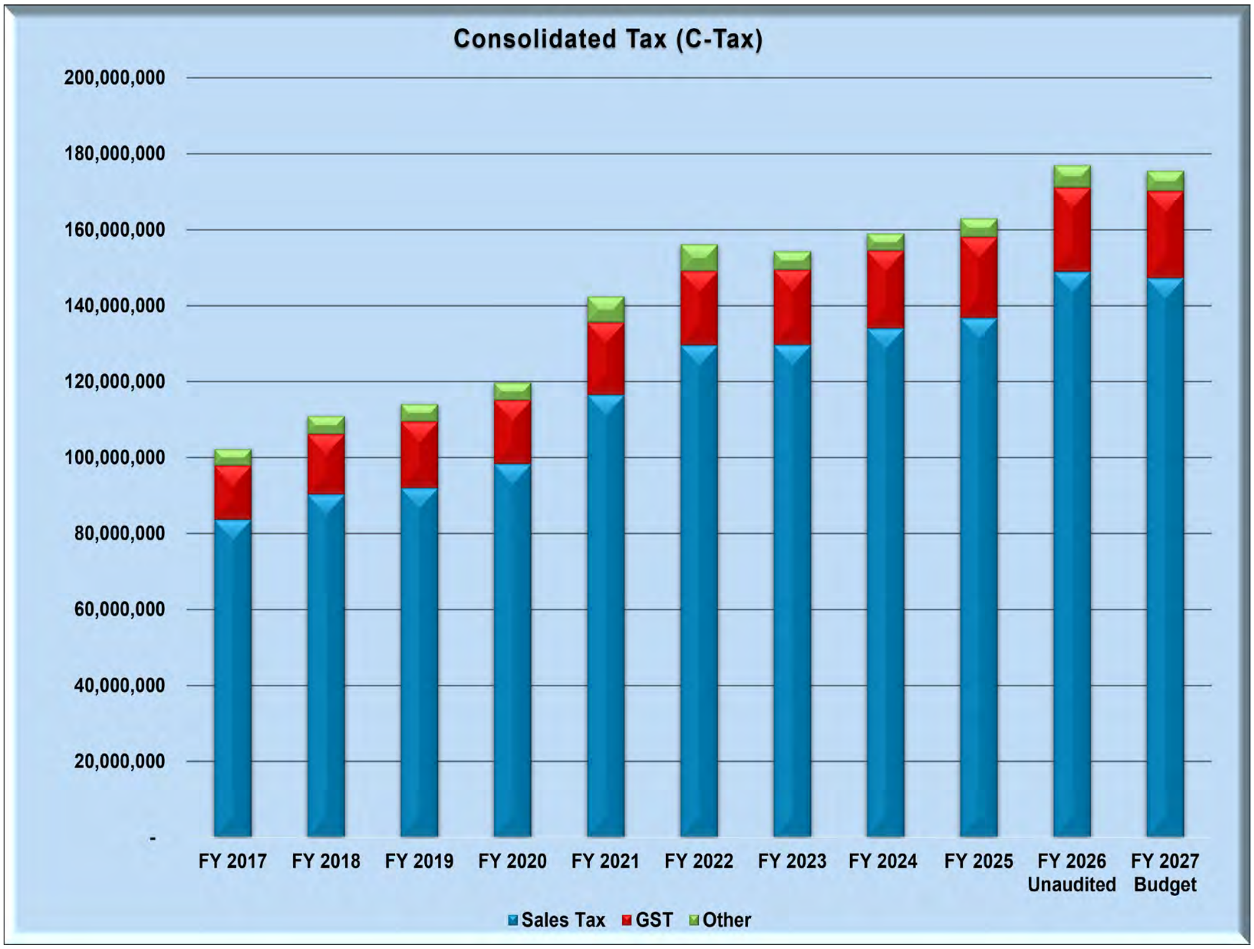
The table to the right and the graph below depict ten years of Washoe County Consolidated Tax distributions. Note that FY 2026 and FY 2027 reflect estimated and budgeted distributions, respectively, based on information available when the FY 2027 budget was adopted on May 19, 2026. As previously mentioned, 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. These situations have made forecasting future C-Tax distributions challenging.

Consolidated Tax

Dollars

Fiscal Year	Consolidated Tax	% Change
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	162,944,143	2.5%
2026 Unaudited	176,889,767	8.6%
2027 Budget	175,384,929	-0.9%

**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 relatively large growth, even through the pandemic. However, FY 2023, FY 2024 and FY 2025 distributions reflect flattened growth. FY 2026 & 2027 estimates are based on current 2026 information, 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) - $4.6 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 2027 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 - $21.3 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.

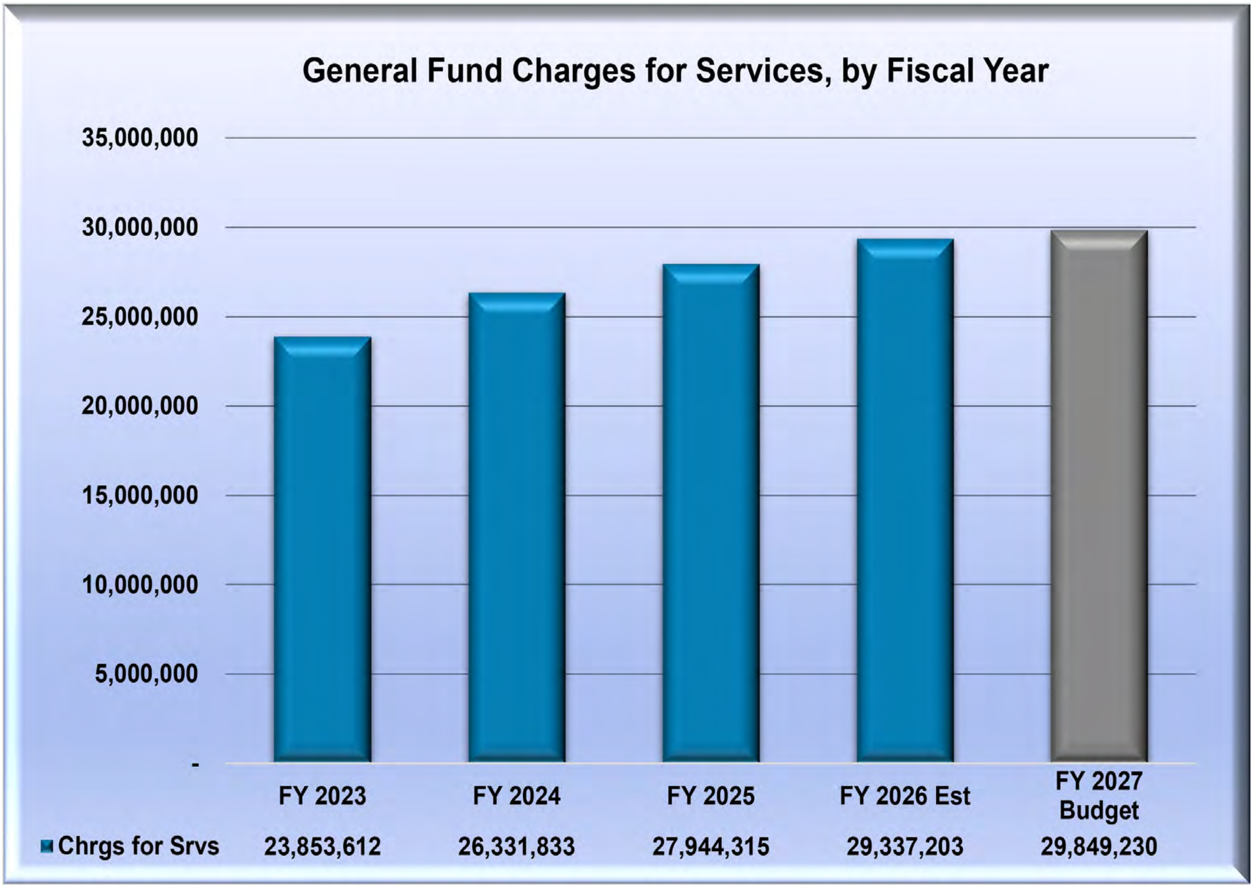
AB 104 also required that one or more taxes be reduced once the $6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of $0.0822 to $0.0272. The SCCRT AB 104 tax was maintained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

The estimate for FY 2027 represents a $1.2 million increase from FY 2026 adopted revenue of $20.1 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 growth of BCCRT and SCCRT. As such, the FY 2027 SCCRT AB 104 estimated percentage increase reflects that growth.

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: General Fund overhead, 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 the General Fund Charges for Services over the last five fiscal years.



Total General Fund Charges for Services is budgeted at $29.8 million for FY 2027. 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 2027 are $12.2 million (41% 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 ($8.9 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 ($3.2 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 $14.4 million. Revenues in this category are:

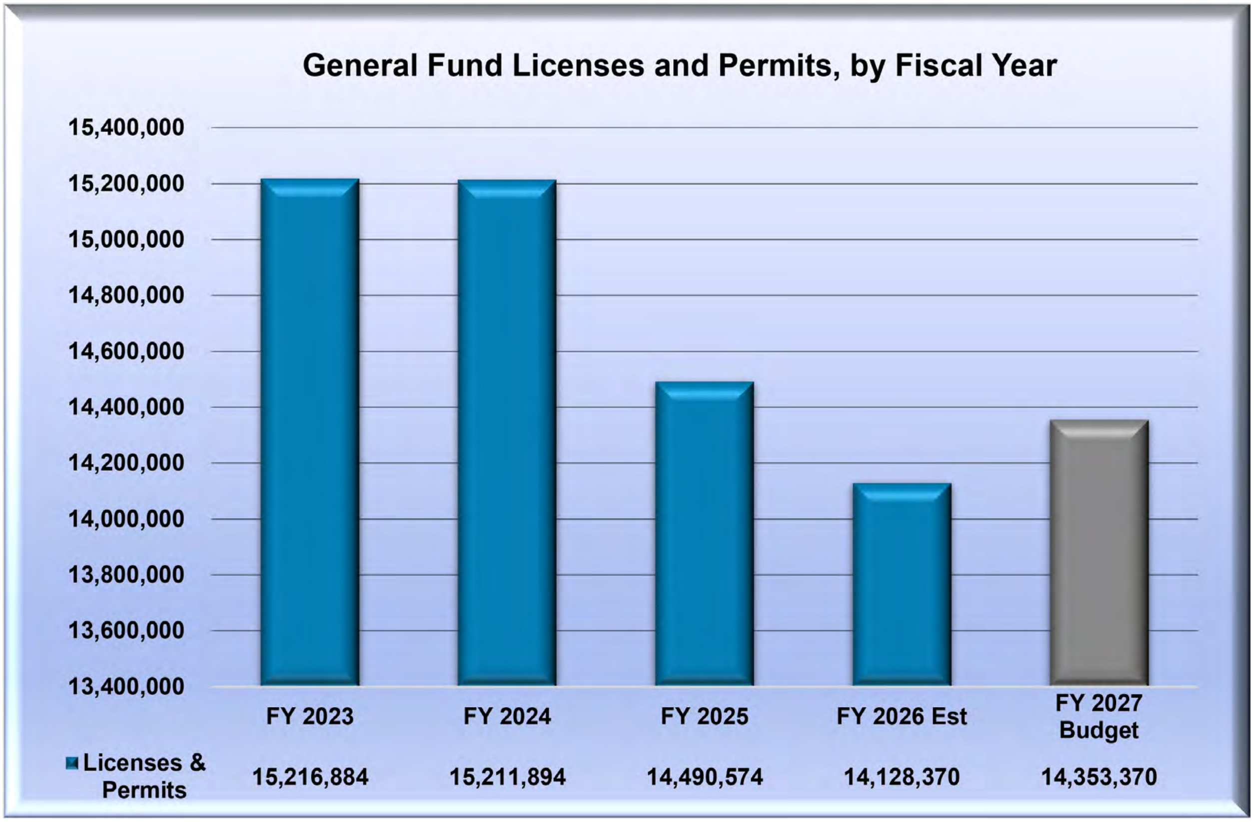
Licenses and Permits

Dollars

Licenses and Permits	FY 2027
Business Licenses	1,100,000
Franchise Fees - Electric	7,300,000
Franchise Fees - Telecom	794,000
Franchise Fees - Gas	286,000
Franchise Fees - Cable TV	1,000,000
Franchise Fees - Sanitation	1,350,000
County Gaming Licenses	710,000
AB 104 - Gaming Licenses	900,000
Other	913,370
TOTAL LICENSES AND PERMITS	**14,353,370**

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.

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



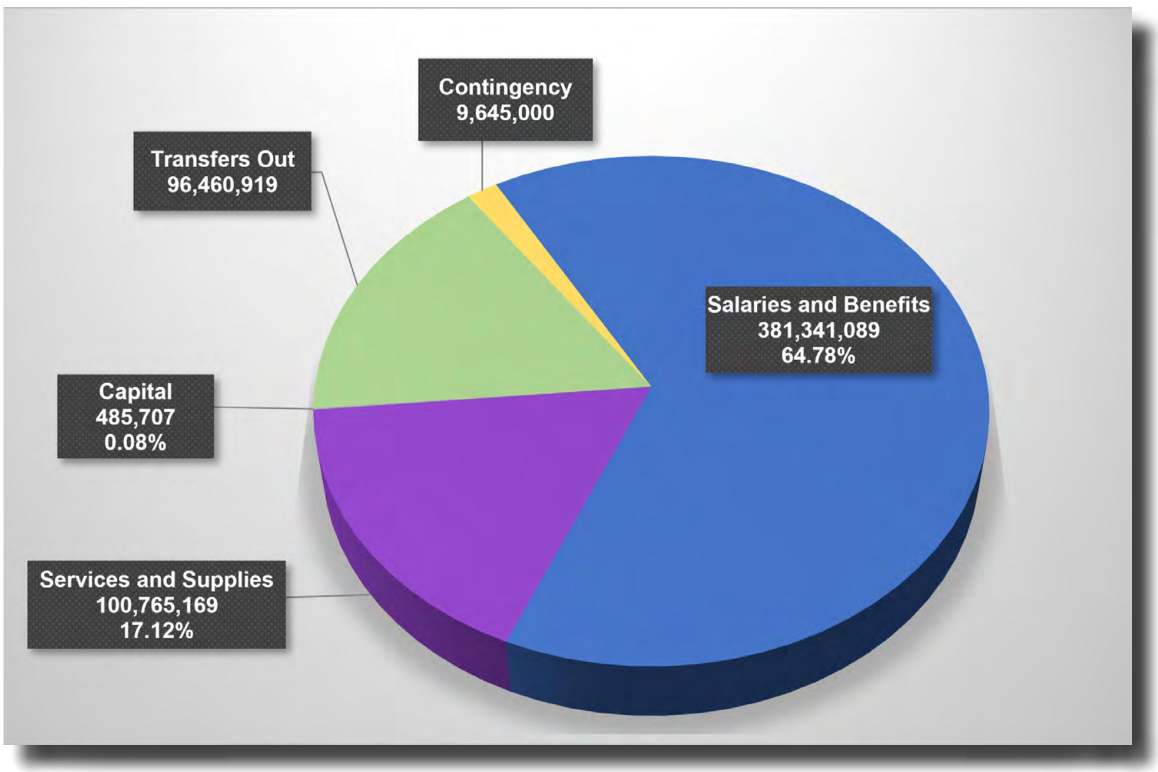
GENERAL FUND EXPENDITURES/USES

TOTAL EXPENDITURES/USES

The General Fund Fiscal Year 2027 budget reflects total appropriations (expenditures, transfers out and contingency) of $588.7 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 2027 make up 64.8% of total uses and 79% of total expenditures (excluding transfers out and contingency).

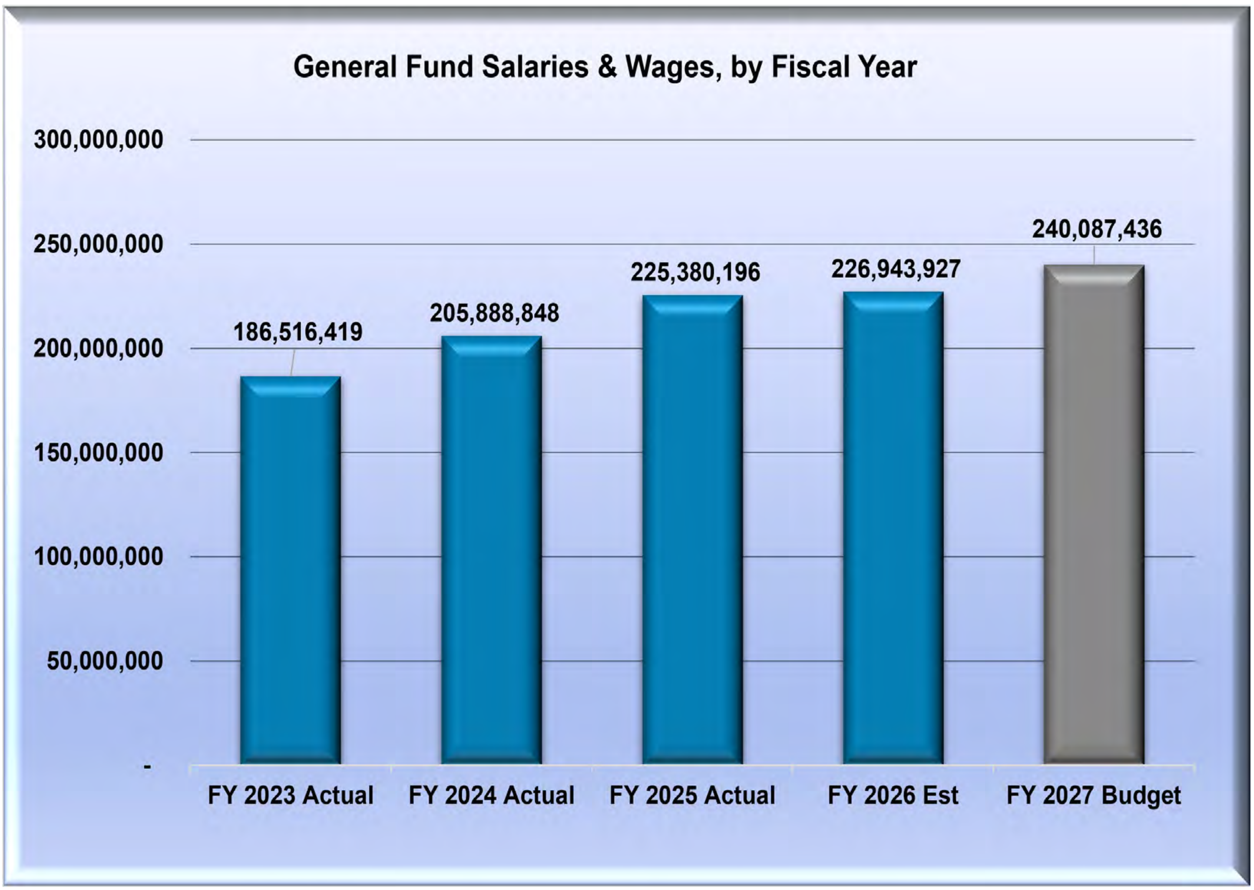


Per Nevada Revised Statute 288, Washoe County recognizes and participates in Collective Bargaining with various employee associations. There are currently 11 labor units representing employees. In addition to employees covered under collective bargaining, Washoe County also has management, confidential, 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:

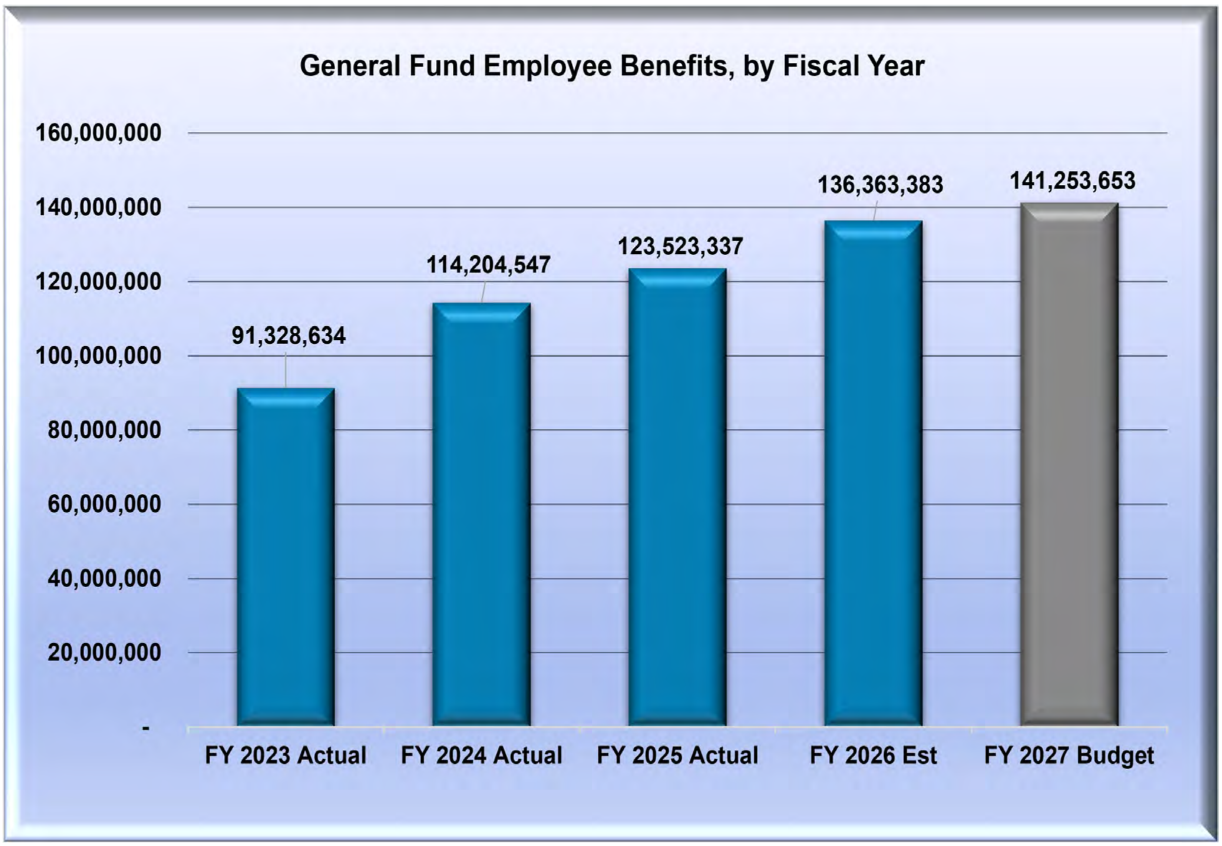
Salaries & Wages consist of base salaries for permanent full and part-time employees, salaries for seasonal/intermittent employees, incentive longevity, overtime, termination payouts for vacation, sick and compensatory time earned, and other special pays. Total General Fund Salaries & Wages is budgeted at $240.1 million for FY 2027. This is an increase of $12.8 million, or 5.6% compared to FY 2026 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 well as a net reduction of 2.78 Full Time Equivalents (FTEs), and 3% salary savings across all General Fund departments (~$7.4 million).



Employee Benefits:

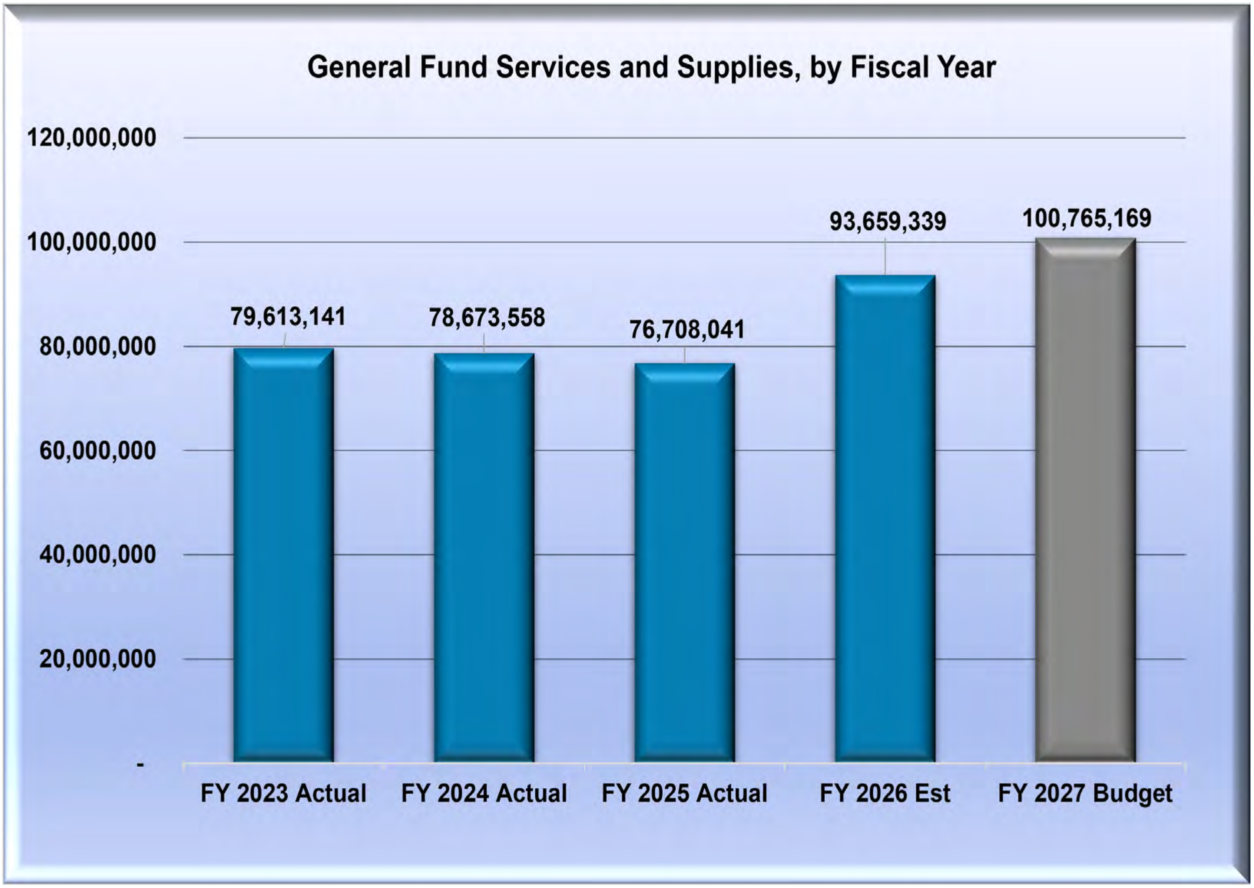
Employee Benefits consist of group insurance (health, vision, dental & life insurance), retirement, other post-employment benefits (OPEB), worker's compensation, and unemployment compensation costs for permanent full-time and eligible part-time employees. Fiscal Year 2027 total General Fund Employee Benefits is budgeted at $141.3 million. This is an increase of $4.9 million, or 3.6% compared to the FY 2026 adopted budget. The largest two components are Retirement and Group Insurance. They make up approximately 90% of total employee benefits at 69% and 21%, respectively. Fiscal Year 2027 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 $8.3 million, or 8.9%, compared to the FY 2026 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 2027 budget is transfers out. As discussed in various sections of this document, transfers out are budgeted at $96.5 million, which is a $10.7 million, or 12.5%, increase compared to Fiscal Year 2026 adopted budget. This variance is driven by ongoing increases to support indigent services, health and sanitation programs (Northern Nevada Public Health), a $4.0 million increase for roads maintenance, and a one-time transfer of $3.0 million to the golf fund. Transfers out are discussed in various sections of this document.

CONTINGENCY

Fiscal Year 2027 General Fund contingency is budgeted at $9.6 million, an increase of $2.8 million from the prior year. Despite the increase, the contingency remains well below the statutory maximum. The additional funding reflects ongoing economic and fiscal uncertainty, including the potential for fluctuations in revenues and expenditures. Consistent with Board direction, the County has sought to balance maximizing the contingency while maintaining sufficient reserves to address unforeseen operational needs during the fiscal year.

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, neither the FY 2026 nor the FY 2027 budgets included 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).

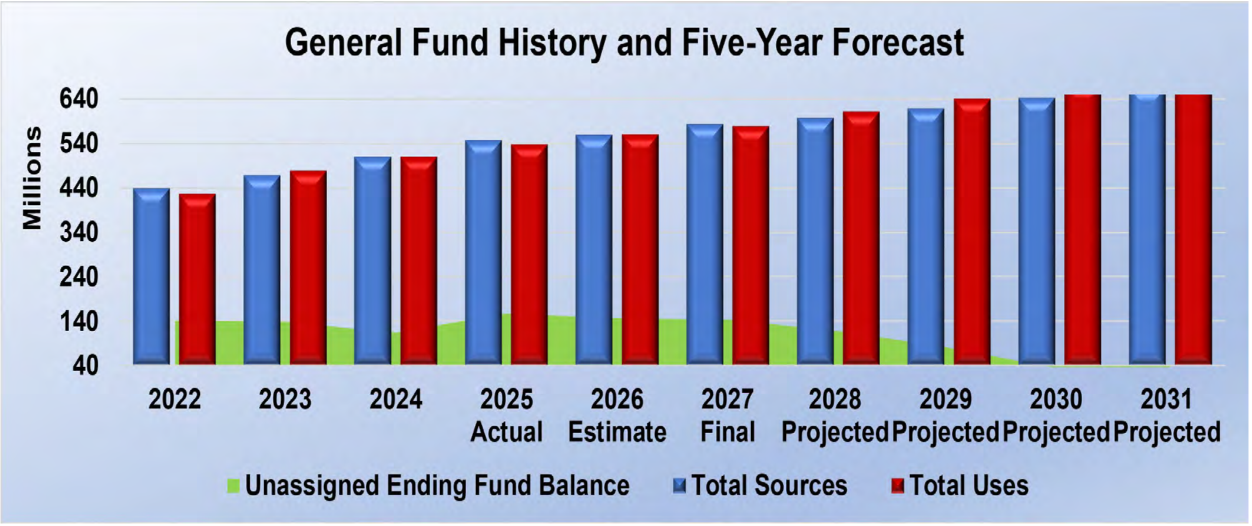
Major assumptions are summarized below:

- ✓ Inflation is assumed at an annual average of 3.0% in Fiscal Years 2027 through 2031 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 5.04%, ranging from 5.2% in FY 2027 to 5.0% in Fiscal Years 2027 through 2031. Estimates represent the anticipated impact of the 3.0% residential and 2.0% non-residential and/or new development.
- ✓ C-Tax revenues are expected to increase approximately 3.0% in FY 2027 compared to FY 2026 estimated, then remain fairly flat at lower than historical rates. Fiscal Year 2027 reflects a 3.0% increase, and Fiscal Years 2028 through 2031 reflect 2.5%. 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 2027 - 2030 include anticipated growth of personnel costs based on approved collective bargaining/employee group agreements through FY 2028 and estimated cost growth in FYs 2029 - 2031.
  - FYs 2027 - 2031 anticipate 3.0% salary savings due to regular turnover.
- ✓ Retirement rates charged by NVPERS are assumed to increase 1.0% in Fiscal Years 2028 and 2029 and an additional 1.0% in Fiscal Years 2030 and 2031 (i.e., each biennium) for Regular and Police/Fire members.
- ✓ Health insurance costs assume a 6.0% annual increase in FYs 2027 through 2031.
- ✓ OPEB costs for retiree health benefits is budgeted to decrease in FY 2027 and rise an average of 4.1% 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 $14.0 million in Fiscal Year 2027, increasing $1 million per year to $18.0 million in FY 2031.
- ✓ No enhancements (i.e., above base increases) are forecasted in Fiscal Years 2027-2031.

- ✓ Transfers out (to restricted funds) are forecast with modest increases. Fiscal Year 2027 transfers are budgeted at $96.5 million. FYs 2028-2031 are forecast to remain relatively stable, with an average annual increase of 7.0% compared to FY 2027 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 2027 (2.0%), and FY 2028 through 2031 is forecast to increase each year until meeting/staying at the 3% statutory maximum.

Fiscal Years 2027-2031 revenue increases average 4.0% annually, reflecting moderate economic growth. FY 2027 total uses (including contingency) are estimated to increase 3.9% compared to FY 2026. Fiscal Years 2028 through 2031 estimated average annual increase is 5.9%-with accelerating increases of uses beginning in FY 2028. The forecast illustrates declining fund balances, little contingency and no above base funding. Fiscal Years 2028 through 2031 show larger structural deficits with commensurate declines in fund balance. The General Fund unassigned fund balance continues to decline and then quickly falls below the Board's policy level of 10%-17% starting in Fiscal Year 2030. Beginning with Fiscal Year 2027, 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 (FY 2022 through FY 2026) and five-year forecast (FY 2027 through FY 2031) is below. A more detailed five-year forecast is on the following page.



General Fund Five-Year Forecast
Dollars

Category	FY 2025 Actual	FY2026 Estimate	FY 2027 Final	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
BEGINNING FUND BALANCE	**154,152,738**	**163,548,915**	**156,358,266**	**150,788,592**	**123,308,440**	**85,159,140**	**37,315,143**
Source by Category							
Room Tax	662,654	665,000	665,000	685,770	696,118	705,936	715,901
Property Tax	259,273,223	284,421,625	299,165,766	318,054,483	333,957,207	352,083,067	369,687,220
Licenses and Permits	14,490,574	14,128,370	14,353,370	14,597,377	14,830,935	15,053,399	15,279,200
Consolidated Taxes	162,944,143	170,276,630	175,384,929	179,769,552	184,263,791	188,870,386	193,592,146
SCCRT AB104	20,506,418	20,710,879	21,332,205	21,865,510	22,412,148	22,972,452	23,546,763
Other Intergovernmental	9,009,766	10,934,532	10,925,177	11,600,445	11,948,458	12,306,912	12,676,119
Charges for Services	27,944,315	29,337,203	29,849,230	30,356,667	30,842,374	31,305,010	31,774,585
Fine and Forfeitures	7,495,633	7,068,382	7,418,382	7,544,494	7,665,206	7,780,184	7,896,887
Miscellaneous	21,519,700	14,965,165	21,472,205	11,667,232	11,072,908	10,459,002	9,835,887
Transfers In/Other Sources	23,161,190	6,943,367	2,561,945	943,367	943,367	943,367	943,367
Total Sources	**547,007,615**	**559,451,152**	**583,128,209**	**597,084,897**	**618,632,512**	**642,479,714**	**665,948,075**
% Change	**6.7%**	**2.3%**	**4.2%**	**1.8%**	**3.6%**	**3.9%**	**3.7%**
Uses by Category							
Salaries & Wages	225,380,196	226,943,927	240,087,436	257,858,691	272,298,779	287,002,912	302,501,070
Employee Benefits	111,510,008	125,396,292	133,730,157	146,606,465	154,945,857	166,646,052	175,863,078
OPEB	12,013,329	10,967,091	7,523,495	7,862,053	8,176,535	8,503,596	8,843,740
Services & Supplies	76,708,040	92,299,339	100,221,198	103,788,124	106,901,768	110,108,821	113,412,086
Settlement Payments	1,656	-	-	-	-	-	-
Other/One-Time/Library	-	1,360,000	543,971	-	-	-	-
Debt Services (GASB 87)	7,268,272	-	-	-	-	-	-
Captial Outlay	1,184,372	520,716	485,707	500,278	515,287	530,745	546,668
Capital Outlay (GASB 96)	22,133,906	-	-	-	-	-	-
Transfers Out	79,789,168	85,129,752	96,060,919	95,034,047	97,658,440	100,347,821	102,348,811
Transfers Out - One Time	1,622,490	17,652,620	400,000	-	-	-	-
Contingency	-	6,372,064	9,645,000	12,915,390	16,285,147	17,183,764	18,034,999
Total Uses	**537,611,438**	**566,641,801**	**588,697,883**	**624,565,049**	**656,781,812**	**690,323,711**	**721,550,451**
% Change	**4.3%**	**4.2%**	**3.4%**	**6.7%**	**4.7%**	**5.1%**	**4.5%**
Total Revenues Over/Under Uses							
Revenues/Transfers In	547,007,615	559,451,152	583,128,209	597,084,897	618,632,512	642,479,714	665,948,075
Expenditures/Transfers Out	537,611,438	560,269,737	579,052,883	611,649,658	640,496,665	673,139,947	703,515,452
Contingency	-	6,372,064	9,645,000	12,915,390	16,285,147	17,183,764	18,034,999
Structural Budget Balance	**9,396,177**	**(7,190,649)**	**(5,569,674)**	**(27,480,152)**	**(38,149,300)**	**(47,843,997)**	**(55,602,377)**
Available Fund Balance							
Total Ending Fund Balance	163,548,915	156,358,266	150,788,592	123,308,440	85,159,140	37,315,143	(18,287,234)
% Expend/Transfers Out Less Capital	31.8%	27.6%	25.6%	19.8%	13.0%	5.4%	-2.5%
Unassigned Fund Balance	**157,738,255**	**146,927,013**	**143,736,127**	**117,358,440**	**80,409,140**	**32,565,143**	**(23,037,234)**
% Expend/Transfers Out Less Capital	**30.7%**	**26.0%**	**24.4%**	**18.8%**	**12.3%**	**4.7%**	**-3.2%**

BUDGET SUMMARIES

Summary of Sources, Uses and Changes in Fund Balance - All Funds

Dollars

Fund Type/Fund	Beginning Fund Balance/Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/Cash Balance	% Change in Fund Balance
GENERAL FUND	**156,358,266**	**580,566,264**	**2,561,945**	**492,236,964**	**96,460,919**	**150,788,592**	**-3.6%**
SPECIAL REVENUE FUNDS							
Health	9,981,248	19,106,118	11,516,856	36,246,950	140,000	4,217,272	-57.7%
Library Expansion	-	-	-	-	-	-	0.0%
Regional Animal Services	7,287,657	8,293,199	-	9,337,926	-	6,242,930	-14.3%
Marijuana Establishments	1,309,551	1,300,000	-	113,000	1,187,000	1,309,551	0.0%
Enhanced 911	7,745,152	7,466,979	-	8,483,822	800,942	5,927,367	-23.5%
Regional Public Safety Training Center	833,950	1,092,700	-	1,681,966	-	244,684	-70.7%
Regional Communication System	2,774,595	7,559,385	27,372	2,286,330	5,276,816	2,798,206	0.9%
Truckee River Flood Mgt Infrastructure	3,417,768	16,882,482	-	14,399,682	2,482,800	3,417,768	0.0%
Regional Computer Aided Dispatch/ Records Mgt	59,113	408,252	1,145,385	1,553,637	-	59,113	0.0%
Roads Special Revenue Fund	6,349,104	12,662,380	13,037,592	24,760,802	-	7,288,274	14.8%
Indigent Tax Levy	16,771,656	24,625,018	26,320,492	22,342,689	27,533,828	17,840,649	6.4%
Homelessness	26,583,643	3,881,530	35,030,709	43,569,399	-	21,926,483	-17.5%
Senior Services	5,196,985	3,485,544	4,441,689	9,516,301	-	3,607,917	-30.6%
Child Protective Services	10,959,897	65,947,704	13,585,763	79,780,544	-	10,712,820	-2.3%
Regional Permits System	503,315	700,098	140,000	1,168,955	-	174,458	-65.3%
Central Truckee Meadows Remediation District	3,285,709	1,307,858	-	4,205,558	-	388,009	-88.2%
Other Restricted Special Revenue	986,082	30,750,125	-	27,382,272	3,972,121	381,814	-61.3%
Subtotal	**104,045,425**	**205,469,372**	**105,245,858**	**286,829,833**	**41,393,507**	**86,537,315**	**-16.8%**
DEBT SERVICE FUNDS							
Washoe County Debt Ad Valorem	230,192	1,500,212	-	1,443,175	-	287,229	24.8%
Washoe County Debt Operating	2,216,396	-	10,365,976	10,365,976	-	2,216,396	0.0%
SAD Debt	2,761,071	575,800	-	206,198	-	3,130,673	13.4%
Subtotal	**5,207,659**	**2,076,012**	**10,365,976**	**12,015,349**	**-**	**5,634,298**	**8.2%**

Fund Type/Fund	Beginning Fund Balance/Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/Cash Balance	% Change in Fund Balance
CAPITAL FUNDS							
Capital Improvements Fund	61,249,615	62,500	19,352,616	32,386,093	-	48,278,638	-21.2%
Parks Construction	5,673,342	4,642,063	-	8,053,747	-	2,261,658	-60.1%
Capital Facilities Tax	3,750,199	12,743,665	-	9,122,091	2,400,000	4,971,773	32.6%
Subtotal	**70,673,156**	**17,448,228**	**19,352,616**	**49,561,931**	**2,400,000**	**55,512,069**	**-21.5%**
TOTAL - GOVERNMENTAL FUNDS	**336,284,506**	**805,559,876**	**137,526,395**	**840,644,077**	**140,254,426**	**298,472,274**	**-11.2%**
INTERNAL SERVICE FUNDS							
Health Benefit	18,166,897	92,922,542	-	95,387,510	-	15,701,929	-13.6%
Risk Management	42,720,223	9,585,841	-	10,914,102	-	41,391,962	-3.1%
Equipment Services	11,292,291	15,634,534	200,000	16,518,572	-	10,608,253	-6.1%
Subtotal	**72,179,411**	**118,142,917**	**200,000**	**122,820,184**	**-**	**67,702,144**	**-6.2%**
ENTERPRISE FUNDS							
Golf Course	1,314,195	351,495	3,000,000	3,652,508	174,000	839,182	-36.1%
Building & Safety	7,548,292	3,343,165	-	5,633,791	-	5,257,667	-30.3%
Utilities	126,702,771	40,366,799	-	86,475,180	97,969	80,496,421	-36.5%
Subtotal	**135,565,258**	**44,061,460**	**3,000,000**	**95,761,479**	**271,969**	**86,593,270**	**-36.1%**
TOTAL - PROPRIETARY FUNDS	**207,744,669**	**162,204,377**	**3,200,000**	**218,581,663**	**271,969**	**154,295,415**	**-25.7%**
GRAND TOTAL - ALL FUNDS	**544,029,175**	**967,764,253**	**140,726,395**	**1,059,225,740**	**140,526,395**	**452,767,689**	**-16.8%**

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

DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

As the preceding table 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 percent. A discussion of the changes is provided below.

Major Governmental Funds:

Other Restricted Revenue Fund: The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 61.3% ($0.6 million). A large portion of this increase is attributable to the one time transfer of $1.7 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 21.2% ($12.9 million). This is not unusual as this fund account for various types of capital projects that have been planned but not expended in FY 2026. 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 and Child Protective Services Fund, all debt funds, and all capital funds except the Capital Improvements Fund. In the aggregate, nonmajor funds are anticipated to decrease by 17.3% ($18.4 million).

All other special revenue funds, exclusive of the funds discussed separately below, are anticipated to decrease 18.1% ($16.7 million).

The Central Truckee Meadows Remediation District Fund is anticipated to have a decrease in fund balance of 88.2% ($2.8 million). Much like capital funds, this fund has projects budgeted in FY 2027 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 23.5% ($1.8 million) in fund balance. The primary driver is capital equipment purchases of $1.1 million and an $801 thousand transfer to the Computer Aided Dispatch/Records Management Fund for the CAD operations software.

The Health Fund (Northern Nevada Public Health) is anticipated to have a reduction of 57.7% ($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).

The Homelessness Fund is anticipated to have a reduction of 17.5% ($4.7 million) in fund balance and is the result of an intentional use of fund balance.

The Indigent Tax Levy Fund (Indigent) is anticipated to have an increase of 8.2% ($1 million) in fund balance and is the net result of a $2.8 million decrease in transfer to the Capital Improvements Fund in FY27.

The Regional Animal Services Fund is anticipated to have a reduction of 14.3% ($1.0 million) in fund balance. The main drivers are personnel cost increases and one-time expenditure increases of $237 thousand.

The Regional Permits System Fund is anticipated to have a reduction of 65.3% ($0.3 million) in fund balance. The main driver is increased costs in software subscription (Accela-Permits Plus).

The Regional Public Safety Training Center Fund is anticipated to have a reduction of 70.7% ($0.7 million) 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 14.8% ($0.9 million) in fund balance. A large portion of the increase is due to the increased General Fund transfer (~$4 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 60.1% ($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 2026. Therefore, the funding for these projects reflect in FY 2027 beginning fund balance. When these projects are re-budgeted for FY 2027, they appear as a reduction to fund balance since there isn’t an associated revenue offset.

The Senior Services Fund is anticipated to have a reduction of 30.6% ($1.6 million) in fund balance and is an intentional use of fund balance.

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.

Major Fund Balance Changes - Other Restricted Revenue Fund

Washoe County FY 2027 Final Other Restricted Fund Budget

Dollars

Sources and Uses	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Revenues and Other Sources:			
Taxes	4,471,486	4,587,368	4,814,854
Licenses and Permits	-	-	-
Other Intergovernmental	46,355,385	67,643,582	12,101,365
Charges for Services	4,510,749	4,684,067	4,684,067
Fines and Forfeitures	2,783,182	3,024,718	3,012,699
Miscellaneous	11,053,099	11,038,518	6,137,140
Total Revenues	**69,173,901**	**90,978,253**	**30,750,125**
Other Financial Sources	13,135	-	-
TOTAL SOURCES	**69,187,036**	**90,978,253**	**30,750,125**
Expenditures and Other Uses:			
Salaries and Wages	10,725,006	15,116,582	11,366,372
Employee Benefits	5,309,849	9,148,872	6,978,602
Services and Supplies	22,806,883	84,934,418	8,764,365
Capital Outlay	1,049,597	999,454	272,933
Contingency	-	-	-
Transfers Out	22,733,349	31,612,283	3,972,121
TOTAL USES	**62,624,683**	**141,811,609**	**31,354,392**
Net Change in Fund Balance	**6,562,353**	**(50,833,356)**	**(604,267)**
Beginning Fund Balance	45,257,085	51,819,438	986,082
Ending Fund Balance	51,819,438	986,082	381,815
Fund Balance %	**84.2%**	**0.7%**	**1.2%**

**Fund Balance as a % of Expense & Transfers less Capital.*

Major Fund Balance Changes - Capital Improvement Fund

Washoe County FY 2027 Final Capital Improvement Fund Budget

Dollars

Sources and Uses	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Revenues and Other Sources:			
Taxes	-	-	-
Licenses and Permits	-	-	-
Other Intergovernmental	14,885,712	7,092,504	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Miscellaneous	10,615,822	1,626,858	62,500
Total Revenues	**25,501,534**	**8,719,362**	**62,500**
Other Financial Sources	38,623,524	69,107,214	19,352,616
TOTAL SOURCES	**64,125,058**	**77,826,576**	**19,415,116**
Expenditures and Other Uses:			
Salaries and Wages	21,015	86,546	99,077
Employee Benefits	10,999	50,286	58,111
Services and Supplies	10,637,132	4,716,966	4,193,669
Capital Outlay	32,703,858	133,588,587	28,035,236
Contingency	-	-	-
Transfers Out	-	-	-
TOTAL USES	**43,373,004**	**138,442,385**	**32,386,093**
Net Change in Fund Balance	**20,752,054**	**(60,615,809)**	**(12,970,977)**
Beginning Fund Balance	101,113,370	121,865,424	61,249,615
Ending Fund Balance	121,865,424	61,249,615	48,278,638
Fund Balance %	**1142.2%**	**1261.9%**	**1109.6%**

**Fund Balance as a % of Expense & Transfers less Capital.*

Summary of Sources by Fund - All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

Dollars

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
GOVERNMENTAL FUNDS					
General Fund	467,791,223	510,290,343	547,007,615	559,451,152	583,128,209
Health Fund	32,398,258	35,012,129	35,461,875	39,376,803	30,622,974
Library Expansion Fund	3,956,701	4,352,353	4,760,308	-	-
Animal Services Fund	6,826,003	7,557,031	8,674,636	7,944,804	8,293,199
Marijuana Establishments Fund	1,260,049	1,391,438	1,306,224	1,300,000	1,300,000
Enhanced 911 Fund	6,248,708	7,496,295	7,726,720	7,298,203	7,466,979
Regional Public Safety Training Center Fund	1,028,712	1,139,721	1,177,023	1,036,738	1,092,700
Regional Communications System Fund	2,814,192	2,859,748	3,147,824	6,452,355	7,586,757
Truckee River Flood Management Fund	15,777,030	16,370,113	16,744,171	15,431,112	16,882,482
Regional Computer Aided Dispatch/Records Mgt	-	-	1,977,761	406,806	1,553,637
Roads Fund	14,996,377	16,684,921	19,356,986	12,666,852	12,662,380
Indigent Tax Levy Fund	41,950,471	44,122,045	45,322,368	23,655,270	24,625,018
Homelessness Fund	33,716,799	40,784,828	40,134,339	11,983,072	3,881,530
Senior Services Fund	10,337,878	9,808,751	9,496,430	4,936,173	3,485,544
Child Protective Services Fund	69,560,611	73,367,009	72,377,905	71,126,049	65,947,704
Regional Permits System Fund	678,633	742,625	687,995	968,208	700,098
Central Truckee Meadows Remediation Fund	1,351,700	1,423,657	1,517,900	1,307,858	1,307,858
Other Restricted Fund	51,813,920	64,860,765	69,187,036	90,978,253	30,750,125
Debt Service Fund	13,047,875	13,477,810	13,777,858	11,545,475	11,866,188
Special Assessment Debt Fund	490,577	480,485	514,724	759,800	575,800
Capital Improvement Fund	63,150,680	60,984,904	64,125,057	8,719,362	62,500
Parks Capital Projects Fund	961,832	1,528,261	1,632,586	4,661,632	4,642,063
Regional Permits Capital Fund	-	-	-	-	-
Capital Facilities Projects Fund	9,745,825	10,676,227	11,498,527	12,115,029	12,743,665
TOTAL GOVERNMENTAL FUNDS	**849,904,054**	**925,411,459**	**977,613,869**	**894,121,006**	**831,177,411**

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
Governmental Funds Recap					
General Fund	467,791,223	510,290,343	547,007,615	559,451,152	583,128,209
Special Revenue Funds	294,716,043	327,973,429	339,057,502	296,868,556	218,158,986
Debt Service	13,538,452	13,958,295	14,292,582	12,305,275	12,441,988
Capital Project Funds	73,858,336	73,189,392	77,256,170	25,496,023	17,448,228
TOTAL GOVERNMENTAL FUNDS	**849,904,054**	**925,411,459**	**977,613,869**	**894,121,006**	**831,177,411**
PROPRIETARY FUNDS					
Golf Course Fund	301,463	336,828	478,241	351,495	3,351,495
Building and Safety Fund	3,357,006	4,292,592	2,975,731	4,280,426	3,343,165
Utilities Fund	22,151,035	24,036,188	38,356,385	39,544,220	40,366,799
Health Benefits Fund	65,519,023	72,088,491	80,320,599	82,007,041	92,922,542
Risk Management Fund	8,267,607	6,572,404	11,042,447	8,530,911	9,585,841
Equipment Services Fund	11,816,275	12,700,399	15,389,270	14,895,161	15,834,534
TOTAL PROPRIETARY FUNDS	**111,412,410**	**120,026,903**	**148,562,674**	**149,609,255**	**165,404,377**
Internal Service & Enterprise Funds Recap					
Internal Service Funds	85,602,905	91,361,294	106,752,316	105,433,113	118,342,917
Enterprise Funds	25,809,504	28,665,609	41,810,358	44,176,142	47,061,460
TOTAL INTERNAL SERVICE & ENTERPRISE FUNDS	**111,412,410**	**120,026,903**	**148,562,674**	**149,609,255**	**165,404,377**
Total All Funds Including Internal Charges	**961,316,463**	**1,045,438,362**	**1,126,176,543**	**1,043,730,261**	**996,581,788**
Less Internal Service Fund Internal Charges	(79,949,136)	(85,831,303)	(92,002,194)	(100,143,484)	(101,057,933)
TOTAL ALL FUNDS SOURCES	**881,367,327**	**959,607,059**	**1,034,174,349**	**943,586,777**	**895,523,856**

Summary of Uses by Fund - All Funds

(Includes Expenditures, Transfers Out and Contingencies)

Dollars

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
GOVERNMENTAL FUNDS					
General Fund	478,819,093	509,709,916	537,611,438	566,641,801	588,697,883
Health Fund	31,687,533	37,867,047	35,589,898	45,288,212	36,386,949
Library Expansion Fund	3,680,784	4,245,396	4,243,259	4,467,866	-
Animal Services Fund	6,157,416	7,242,277	8,148,922	9,174,567	9,337,927
Marijuana Establishments Fund	1,087,181	1,087,289	1,087,567	1,300,000	1,300,000
Enhanced 911 Fund	7,440,169	7,001,108	5,363,629	8,291,816	9,284,764
Regional Public Safety Training Center Fund	1,032,069	1,218,671	1,203,059	1,651,045	1,681,966
Regional Communications System Fund	2,622,014	2,376,432	2,181,832	6,674,984	7,563,146
Truckee River Flood Management Fund	15,832,772	16,309,400	16,031,850	15,433,672	16,882,482
Regional Computer Aided Dispatch/Records Mgt	-	-	1,918,197	407,258	1,553,637
Roads Fund	17,599,061	18,134,565	21,895,735	29,718,322	37,798,394
Indigent Tax Levy Fund	37,510,237	41,869,123	42,669,145	46,421,410	48,663,182
Homelessness Fund	26,238,056	32,980,371	33,269,006	84,164,943	78,600,109
Senior Services Fund	6,742,884	8,786,476	10,385,657	13,649,121	13,957,990
Child Protective Services Fund	67,476,382	73,862,675	78,043,639	96,331,102	93,366,308
Regional Permits System Fund	627,060	701,066	778,997	1,565,648	1,168,955
Central Truckee Meadows Remediation Fund	1,003,820	2,084,703	1,836,753	2,125,602	4,205,558
Other Restricted Fund	46,590,117	54,637,701	62,624,683	110,199,326	27,382,271
Debt Service Fund	13,852,664	14,100,866	14,250,672	13,026,617	11,809,151
Special Assessment Debt Fund	428,431	370,467	493,097	224,644	206,198
Capital Improvement Fund	30,480,350	55,216,039	43,373,004	207,549,598	51,738,709
Parks Capital Projects Fund	454,356	1,513,196	2,516,029	10,754,569	8,053,747
Regional Permits Capital Fund	-	-	-	-	-
Capital Facilities Projects Fund	9,447,844	9,413,407	13,163,602	8,667,583	9,122,091
TOTAL GOVERNMENTAL FUNDS	**806,810,292**	**900,728,193**	**938,679,668**	**1,283,729,705**	**1,058,761,416**

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
Governmental Funds Recap					
General Fund	478,819,093	509,709,916	537,611,438	566,641,801	588,697,883
Special Revenue Funds	273,327,554	310,404,302	327,271,826	476,864,893	389,133,636
Debt Service	14,281,095	14,471,333	14,743,770	13,251,261	12,015,349
Capital Project Funds	40,382,550	66,142,642	59,052,634	226,971,751	68,914,547
TOTAL GOVERNMENTAL FUNDS	**806,810,292**	**900,728,193**	**938,679,668**	**1,283,729,705**	**1,058,761,416**
PROPRIETARY FUNDS					
Golf Course Fund	249,028	227,821	3,286,551	637,561	3,652,508
Building and Safety Fund	3,579,495	4,547,683	3,797,727	5,123,699	5,633,971
Utilities Fund	15,303,792	17,146,795	43,037,452	41,655,789	86,475,180
Health Benefits Fund	63,427,068	71,086,910	80,886,866	84,069,803	95,387,510
Risk Management Fund	8,743,189	9,452,007	9,891,540	10,746,278	10,914,102
Equipment Services Fund	9,833,426	11,455,218	10,422,464	11,288,930	16,518,572
TOTAL OPERATING EXPENSES	**101,135,997**	**113,916,434**	**151,322,599**	**153,522,060**	**218,581,843**
Proprietary Funds Recap					
Salaries Wages & Benefits	9,218,020	11,459,291	8,358,758	7,576,970	9,443,401
Services and Supplies	84,007,868	93,019,688	106,286,832	111,077,897	128,526,000
Depreciation	7,910,109	9,437,455	10,278,518	11,161,709	12,928,189
Total Operating Expenses	101,135,997	113,916,434	124,924,108	129,816,577	150,897,590
Transfers To Other Funds					
TOTAL PROPRIETARY FUNDS	**101,135,997**	**113,916,434**	**124,924,108**	**129,816,577**	**150,897,590**
Total All Funds Including Internal Charges	**907,946,290**	**1,014,644,627**	**1,090,002,267**	**1,437,251,765**	**1,277,343,258**
Less Internal Service Fund Internal Charges	(79,949,136)	(85,831,303)	(92,002,194)	(100,143,484)	(101,057,933)
TOTAL ALL FUNDS USES	**827,997,154**	**928,813,324**	**998,000,073**	**1,337,108,281**	**1,176,285,325**

Summary of Sources by Department - General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

Dollars

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
GENERAL FUND					
Board of County Commissioners	1,340	-	-	-	-
Public Defender	221,842	181,391	156,596	173,000	173,000
Alternate Public Defender	54	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	1,947,045	3,895,513	1,821,995	2,186,455	1,675,100
Fire Suppression	-	-	-	-	-
Registrar of Voters	120,619	271,986	262,682	40,440	40,440
Assessor	-	260	130	-	-
Finance	250,448	218,218	209,421	173,054	173,054
Treasurer	12,972,028	18,854,184	25,280,336	18,530,000	15,330,000
County Clerk	283,746	416,179	501,273	501,600	501,600
Technology Services	18,808	56,915	39,161	36,000	36,000
Human Resources	-	-	-	-	-
County Recorder	2,273,230	2,272,412	2,468,850	2,286,600	2,286,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	25,062,280	25,924,631	27,474,582	30,408,208	32,985,693
Medical Examiner	1,696,811	1,592,867	1,600,545	1,859,343	1,859,343
Juvenile Services	206,032	211,123	223,084	235,950	235,950
Alternative Sentencing	1,257,015	1,396,158	1,438,112	1,192,000	
Public Guardian	249,509	333,855	232,932	150,000	150,000
Public Administrator	226,822	224,903	296,096	230,000	230,000
Community Services	13,772,309	14,044,961	12,843,404	12,587,284	12,800,119
District Attorney	380,170	390,039	473,724	382,000	382,000
District Court	4,446,632	4,805,866	5,129,633	5,376,751	5,618,147
Incline Justice Court	174,802	145,807	174,404	224,200	172,500
Reno Justice Court	1,791,845	2,239,039	2,563,845	2,407,332	2,809,032

REVENUES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
Sparks Justice Court	607,722	672,045	767,678	724,000	724,000
Wadsworth Justice Court	217,363	290,261	339,351	187,650	187,650
Incline Constable	-	-	49,183	51,950	51,950
Library	35,211	37,720	-	-	-
Human Services	-	2,294	-	-	-
Intergovernmental Expenditures	4,268,951	4,431,732	4,744,409	4,979,031	5,110,893
Community Support	-	-	-	-	-
Undesignated Revenue	391,322,303	413,187,048	434,754,999	467,584,938	497,033,193
TOTAL REVENUES	**463,804,937**	**496,097,406**	**523,846,426**	**552,507,785**	**580,566,264**
General Fund Recap					
Taxes	223,289,269	242,782,117	259,935,878	285,086,625	299,830,766
Licenses and Permits	15,216,884	15,211,894	14,490,574	14,128,370	14,353,370
Intergovernmental	184,363,863	189,635,043	192,460,327	201,922,041	207,642,311
Charges for Services	23,853,612	26,331,833	27,944,315	29,337,203	29,849,230
Fines and Forfeitures	7,122,474	7,074,596	7,495,633	7,068,382	7,418,382
Miscellaneous	9,958,835	15,061,922	21,519,700	14,965,165	21,472,205
Subtotal Departments	**463,804,937**	**496,097,406**	**523,846,426**	**552,507,785**	**580,566,264**
Other Financing Sources	2,957,058	12,942,835	22,133,930		
Transfers In	1,029,229	1,250,102	1,027,260	6,943,367	2,561,945
TOTAL REVENUES/SOURCES	**467,791,223**	**510,290,343**	**547,007,615**	**559,451,152**	**583,128,209**

Summary of Uses by Department - General Fund

(Includes Expenditures, Transfers Out and Contingencies)

Dollars

OPERATING EXPENDITURES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
GENERAL FUND					
Board of County Commissioners	1,142,294	1,055,557	1,057,887	1,622,341	1,691,216
Public Defender	11,193,163	13,694,685	14,789,892	16,181,927	18,011,788
Alternate Public Defender	3,505,141	4,754,462	5,853,756	6,135,605	6,610,959
Conflict Council	2,370,939	4,251,200	3,961,721	3,492,193	3,493,218
County Manager	9,993,537	9,914,855	9,964,098	10,325,939	11,158,282
Fire Suppression	1,276,229	1,359,329	1,181,209	1,381,273	2,058,172
Registrar of Voters	3,776,827	5,684,112	4,673,067	5,133,800	5,909,021
Assessor	8,057,187	8,996,358	9,463,110	9,826,587	10,280,284
Finance	4,761,382	5,972,540	6,402,971	7,015,774	7,324,274
Treasurer	2,911,507	3,108,475	3,198,702	3,426,298	3,639,014
County Clerk	1,708,215	1,861,372	1,992,445	2,375,647	2,481,213
Technology Services	17,094,649	19,804,134	21,734,301	23,795,034	25,343,234
Human Resources	3,039,546	3,512,826	3,897,906	4,156,830	4,357,236
County Recorder	2,224,449	2,489,282	2,443,235	2,763,495	3,022,439
Accrued Benefits-OPEB	2,886,135	3,309,342	3,461,215	3,289,978	4,074,000
Sheriff	140,745,050	155,098,762	174,812,880	181,519,426	185,657,446
Medical Examiner	5,293,518	6,183,223	6,272,148	6,733,575	7,033,226
Juvenile Services	16,343,012	17,688,358	18,382,291	19,835,161	22,692,927
Alternative Sentencing	3,847,618	4,302,790	4,314,427	2,524,128	-
Public Guardian	2,652,561	2,962,278	2,942,027	3,138,455	3,270,519
Public Administrator	1,418,956	1,514,734	1,656,182	1,743,634	1,837,678
Community Services	25,127,652	27,721,376	29,319,639	30,481,934	30,484,836
District Attorney	26,103,460	31,676,785	34,538,045	37,135,394	39,069,190
District Court	25,421,732	29,163,520	30,557,911	33,942,803	36,242,528
Incline Justice Court	756,015	820,434	813,788	877,420	948,600
Reno Justice Court	7,509,521	8,665,163	9,487,322	10,341,420	11,230,604

OPERATING EXPENDITURES	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted
Sparks Justice Court	4,448,041	5,131,065	5,525,618	5,930,552	6,131,386
Wadsworth Justice Court	357,786	420,280	432,470	437,297	469,956
Incline Constable	109,027	-	-	-	-
Library	10,544,100	11,670,169	12,220,717	12,184,817	17,733,136
Human Services	1,784,832	1,753,127	2,206,511	2,331,216	2,433,002
Intergovernmental Expenditures	4,755,321	4,479,844	4,735,209	5,423,719	5,417,209
Community Support	134,632	366,920	477,041	382,760	662,760
Undesignated Revenue	17,727,027	16,256,206	23,430,039	1,600,931	1,822,613
TOTAL EXPENDITURES	**371,021,061**	**415,643,560**	**456,199,780**	**457,487,364**	**482,591,964**
General Fund Recap					
Salaries Wages & Benefits	277,845,053	320,093,396	348,903,533	363,307,310	381,341,088
Services and Supplies	79,613,144	78,673,556	76,709,697	93,659,339	100,765,169
Capital Outlay	9,750,820	14,655,635	23,318,278	520,716	485,707
Debt	3,812,047	2,220,973	7,268,272	-	-
Subtotal Departments	**371,021,064**	**415,643,560**	**456,199,780**	**457,487,364**	**482,591,964**
Contingency	-	-		-	-
Transfers to Other Funds	107,798,029	94,066,356	81,411,659	102,782,372	96,460,919
TOTAL EXPENDITURES/USES	**478,819,093**	**509,709,916**	**537,611,438**	**560,269,736**	**579,052,883**

Authorized Positions Summary

Summary of Authorized and Full-Time Equivalents (FTE's) - General Fund

Department/Program	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimates	FTE's 2027 Budget
General Fund General Government:					
Assessor's Office	63.00	63.00	66.00	66.00	**65.00**
Board of County Commissioners	5.00	5.00	5.00	5.00	**5.00**
Clerk's Office	16.00	16.00	17.00	17.00	**17.00**
County Manager	35.00	37.00	35.00	38.00	**34.95**
Finance Department	37.00	39.00	38.00	38.00	**35.33**
Human Resources Department	19.00	19.00	19.00	19.00	**17.88**
Recorder's Officer	24.00	24.00	24.00	24.00	**23.49**
Registrar of Voters	10.00	24.00	24.00	24.00	**28.62**
Technology Services Department	87.00	93.00	94.00	94.00	**88.63**
Treasurer's Office	23.00	23.00	23.00	23.00	**23.00**
Total General Government Function	**319.00**	**343.00**	**345.00**	**348.00**	**338.91**
General Fund Judicial:					
Alternate Public Defenders Office	19.00	25.00	27.00	27.00	**27.00**
Constable - Incline	3.00	-	-	-	**0.00**
District Attorney's Office	219.00	230.00	234.00	228.00	**215.71**
District Court	185.00	198.00	198.00	201.00	**188.55**
Justice Court - Incline	6.00	6.00	6.00	6.00	**4.99**
Justice Court - Reno	60.00	57.00	57.00	60.00	**58.02**
Justice Court - Sparks	35.00	33.00	33.00	32.00	**30.64**
Justice Court - Wadsworth	3.00	3.00	3.00	3.00	**2.80**
Public Defender's Office	69.00	74.00	78.00	78.00	**78.00**
Total Judicial Function	**599.00**	**626.00**	**636.00**	**635.00**	**605.71**
General Fund Public Safety:					
Alternative Sentencing Department	21.00	25.00	25.00	25.00	**-**
County Manager - Emergency Management	2.00	2.00	2.00	4.00	**4.40**
Juvenile Services Department	130.00	132.00	132.00	132.00	**124.94**
Medical Examiner/Coroner's Office	28.00	29.00	29.00	30.00	**31.10**
Public Administrator's Office	12.00	12.00	12.00	12.00	**12.00**
Public Guardian Department	20.00	20.00	20.00	20.00	**20.00**
Sheriff's Office	814.00	828.00	831.00	839.00	**851.60**
Total Public Safety Function	**1,027.00**	**1,048.00**	**1,051.00**	**1,062.00**	**1,044.03**
General Fund Public Works:					
Community Services	91.00	90.00	94.00	94.00	**87.03**
Total Public Works Function	**91.00**	**90.00**	**94.00**	**94.00**	**87.03**
General Fund Health and Welfare:					
Human Services Agency	62.00	35.00	36.00	12.00	**13.00**
Total Health and Welfare Function	**62.00**	**35.00**	**36.00**	**12.00**	**13.00**
General Fund Culture and Recreation:					
Library	125.00	121.00	121.00	121.00	**125.62**
Regional Parks & Open Space	54.00	55.00	56.00	56.00	**58.66**
Total Culture and Recreation Function	**179.00**	**176.00**	**177.00**	**177.00**	**184.28**
General Fund Grand Total	**2,277.00**	**2,318.00**	**2,339.00**	**2,328.00**	**2,272.96**

Summary of Authorized and Full-Time Equivalents (FTE's) - Other Funds

Department/Program	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimates	FTE's 2027 Budget
Other Funds:					
Regional Animal Services	43.00	45.00	46.00	46.00	**47.00**
Building & Safety Department	26.00	26.00	26.00	26.00	**26.94**
Child Protective Services	289.00	293.00	296.00	315.00	**312.13**
Health District	193.00	201.00	205.00	204.00	**197.69**
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	54.00	**55.00**
Homelessness Fund	39.00	40.00	45.00	44.00	**46.00**
Library Expansion	28.00	28.00	28.00	28.00	**-**
May Operations (Other Restricted Fund)	4.00	6.00	6.00	6.00	**5.97**
Regional Public Safety Training Center	5.00	5.00	5.00	5.00	**4.00**
Reno Justice Court (Other Restricted Fund)	1.00	1.00	1.00	-	**-**
Risk Management	3.00	4.00	4.00	4.00	**5.40**
Roads	60.00	61.00	61.00	61.00	**62.17**
Senior Services	35.00	46.00	47.00	47.00	**46.30**
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	29.00	35.00	35.00	**36.96**
Total	**791.00**	**856.00**	**875.00**	**914.00**	**883.14**
Total All Funds	**3,068.00**	**3,174.00**	**3,214.00**	**3,242.00**	**3,156.10**

**Note: FY's 2023 through 2026 reflect total position count. FY 2027 reflects total FTE's. FY 2027 total position count = 3,220 – or a decrease of 22 positions compared to FY 2026.*

FY 2026 FTE's = 3,172.24 FY 2027 FTE's = 3,156.1, or a decrease of 16.14. The variance between the 16.14 decrease and the overall reduction of 9.68 net FY 2027 FTE's is 6.46 FTE's and results from FY 2026 mid-year position changes.

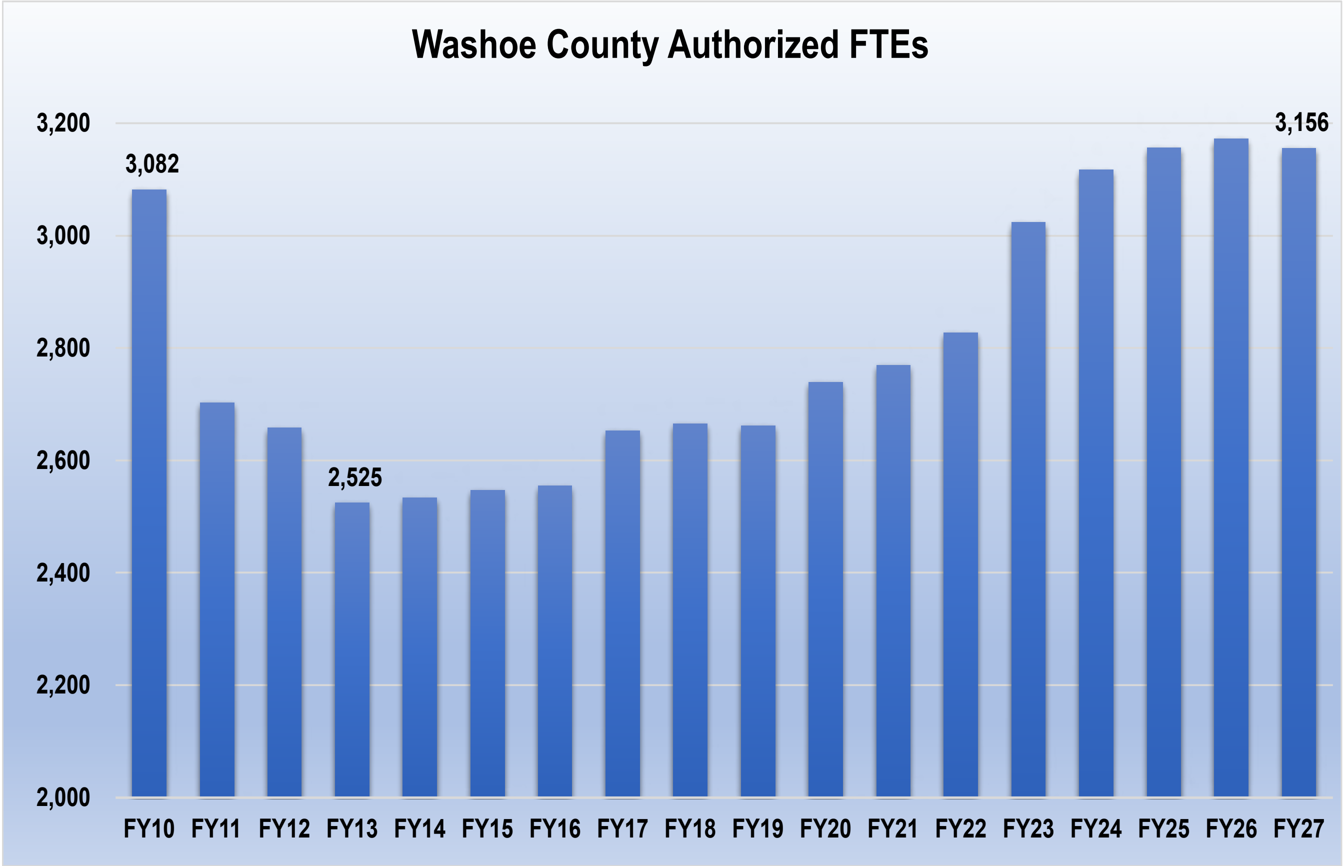
The Fiscal Year 2027 Final Budget includes a reduction of 9.68 Net Full Time Equivalent (FTE) positions: (2.78) General Fund

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)**

The Fiscal Year 2027 Final Budget includes a reduction of 9.68 Net Full Time Equivalent (FTE) positions: (6.90) Other Funds

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 Training Center	(1.00)
	Total Public Safety	**(1.00)**
Total Other Funds		**(6.90)**

History of Washoe County Authorized Full Time Equivalent Positions (FTE's)



Fiscal Year	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
Population	423,833	417,379	421,593	423,654	427,704	432,324
*per State Doc						
FTE's per 1,000 pop.	7.3	6.5	6.1	6.0	5.8	5.9
One FTE supports X residents	137.54	153.96	165.16	167.81	171.11	169.78

Fiscal Year	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Population	436,797	441,946	448,316	451,923	460,237	469,801
*per State Doc						
FTE's per 1,000 pop.	5.8	6.0	5.9	5.9	6.0	5.9
One FTE supports X residents	171.00	166.62	168.19	169.77	168.03	169.63

Fiscal Year	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Population	473,606	485,113	501,635	508,759	513,854	519,471
*per State Doc						
FTE's per 1,000 pop.	6.0	6.2	6.2	6.2	6.2	6.1
One FTE supports X residents	167.53	160.44	160.95	161.16	161.99	164.59

It's important to note that between FY 2010 (the highest FTE count pre-Great Recession) and FY 2027 the County's population has increased by ~96,000 (~23%), while total FTE count has only increased by 74 (2.4%). This is a clear demonstration of the County's commitment to resource optimization.

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 2027 Adopted Budget.

General Fund - Position Changes

Department	Title	Program	FTE's
County Manager	Public Service Intern	Various	0.40
Library	Library Assistant II	Downtown Reno	1.00
Sheriff	AIU Caseworker	Alternative to Incarceration	1.00
Technology Services	Chief Information Security Officer	Technology Security	1.00
General Fund		**Total New Position FTE's**	**3.40**

General Fund - Positions to be Delimited

Department	Title	Program	FTE's
County Manager	Program Coordinator	Community Reinvestment	(0.50)
District Attorney	Public Service Intern	Various	(0.40)
Juvenile Services	Advanced Practice Registered Nurse	Juvenile Detention	(2.00)
Library	Library Assistant II	Expansion	(0.75)
Library	Library Assistant II	North Valleys	(0.53)
Library	Librarian	Sierra View	(1.00)
Sheriff	Sr. Office Specialist	Communications	(1.00)
General Fund		**Total Delimited Position FTE's**	**(6.18)**

General Fund - Other Position Changes

Department	Title	Program	FTE's
NONE			
General Fund		**Total Other Position Changes FTE's**	**0.00**

General Fund		**Total New Position FTE's**	**3.40**

Other Funds - Position Changes

Department	Title	Program	FTE's
CSD - Utilities	SCADA Technician	Plant Operations	1.00
CSD - Utilities	Laboratory Technician	Plant Operations	1.00
Other Funds		**Total New Position FTE's**	**2.00**

Other Funds - Positions to be Delimited

Department	Title	Program	FTE's
CSD - Utilities	Office Specialist	Administration	(1.00)
CSD - Utilities	Account Clerk	Administration	(1.00)
District Attorney	Victim Witness Advocate	Criminal - VOCA	(1.00)
District Attorney	Human Services Support Specialist II	Criminal - VOCA	(1.00)
District Attorney	Forensic Interviewer	Criminal - VOCA	(1.00)
District Attorney	Forensic Interviewer	Criminal - VOCA	(0.80)
District Attorney	Victim Witness Advocate	Criminal - VOCA	(0.80)
District Attorney	Program Assistant	Criminal - VOCA	(0.80)
Manager's Office	Program Coordinator	Community Reinvestment	(0.50)
Regional Public Safety Training Center	Office Specialist	Administration	(1.00)
Other Funds		**Total Delimited Position FTE's**	**(8.90)**

Other Funds - Other Position Changes

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

Other Funds		**Total Net New FTE's**	**(6.90)**

The FY 2027 Final Budget also includes Position Reclassifications as follows:

General Fund Position Reclassifications

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 Pubic 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 Welfare	**1.00**
Total General Fund		**34.00**

Other Fund Position Reclassifications

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

GENERAL FUND

General Fund Summary

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 2027 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of $96.5 million ($70.2 million in Fund Transfers and $26.3 million in Human Services - transfer to Indigent Tax), other financing sources totaling $2.6 million ($1.7 million one-time transfer from Other Restricted Revenue), and Contingency of $9.6 million that is not specific to a department.

General Fund Department Budget Summary

Dollars

GENERAL FUND DEPARTMENT	Budgeted Expenditures/Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	4,074,000	-	4,074,000
Alternate Public Defender	6,610,959	-	6,610,959
Alternative Sentencing	-	-	-
Assessor	10,280,284	-	10,280,284
Board of County Commissioners	1,691,216	-	1,691,216
Community Services	30,484,836	12,800,119	17,684,717
Community Support (w/County Manager)	662,760	-	662,760
Conflict Council	3,493,218	-	3,493,218
County Clerk	2,481,213	501,600	1,979,613
County Manager	11,158,282	1,675,100	9,483,182
County Recorder	3,022,439	2,286,600	735,839
District Attorney	39,069,190	382,000	38,687,190
District Court	36,242,528	5,618,147	30,624,381
Finance	7,324,274	173,054	7,151,220
Fire Suppression (w/County Manager)	2,058,172	-	2,058,172
Human Resources	4,357,236	-	4,357,236
Human Services	2,433,002	-	2,433,002
Intergovernmental Expenditures	5,417,209	5,110,893	306,316
Justice Court - Incline	948,600	172,500	776,100
Justice Court - Reno	11,230,604	2,809,032	8,421,572
Justice Court - Sparks	6,131,386	724,000	5,407,386
Justice Court - Wadsworth	469,956	187,650	282,306
Juvenile Services	22,692,927	235,950	22,456,977
Library	17,733,136	51,950	17,681,186
Medical Examiner	7,033,226	1,859,343	5,173,883
Public Administrator	1,837,678	230,000	1,607,678
Public Defender	18,011,788	173,000	17,838,788
Public Guardian	3,270,519	150,000	3,120,519
Registrar of Voters	5,909,021	40,440	5,868,581
Sheriff	185,657,446	32,985,693	152,671,753
Technology Services	25,343,234	36,000	25,307,234
Treasurer	3,639,014	15,330,000	(11,690,986)
Undesignated Revenue	1,822,613	497,033,193	(495,210,580)
Fund Transfers	96,460,919	2,561,945	93,898,974
Contingency	9,645,000	-	9,645,000
TOTAL GENERAL FUND	**588,697,883**	**583,128,209**	**5,569,674**

**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 2027 Budget Enhancements/Changes

Personnel

- Increase in Termination Payouts - $874,000 (FY 2027 initial budget was $3,200,000)

Non-Personnel

- None

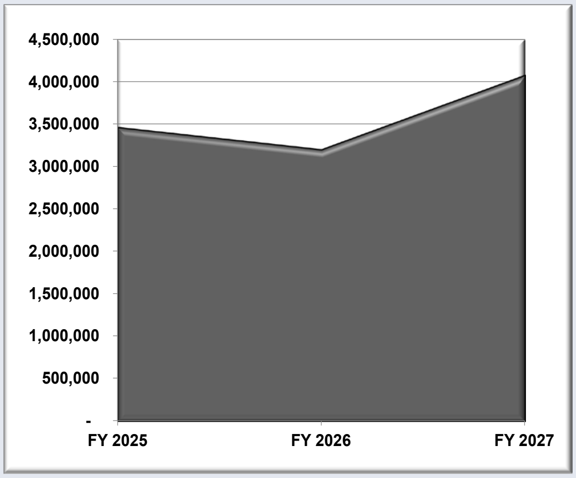
Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Accrued Benefits	3,461,215	3,200,000	3,289,978	4,074,000	874,000	27.3%
Total	**3,461,215**	**3,200,000**	**3,289,978**	**4,074,000**	**874,000**	**27.3%**
SOURCES AND USES						
Sources						
NONE	-	-	-	-	-	-
Total Sources	**-**	**-**	**-**	**-**	**-**	**-**
Uses						
Salaries & Wages	3,396,349	3,141,818	3,240,000	4,004,160	862,342	27.4%
Employee Benefits	64,866	58,182	49,978	69,840	11,658	20.0%
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**3,461,215**	**3,200,000**	**3,289,978**	**4,074,000**	**874,000**	**27.3%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**3,461,215**	**3,200,000**	**3,289,978**	**4,074,000**	**874,000**	**27.3%**

FTE Summary	**-**	**-**	**-**	**-**	**-**	**-**

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 2027 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 FTE Legal Assistant to Legal Assistant Supervisor - $18,982

  Permanent offset in decrease in Judicial centralized cost center (130% if from services & supplies) - ($24,677)

Non-Personnel

- Increase Software Subscription (Axon Justice Premier) - $14,854
- Increase Software Maintenance (Karpel) - $5,100
- Increase Books & Subscriptions (Westlaw) - $7,586
- Increase Contracted/Temp Services - $80,000
- Increase Expert Witness Fees - $90,000
- Increase Drug/Alcohol Evaluations - $20,880
- Increase Dues - $8,130
- Increase (one-time) in Equipment noncapital - $11,877

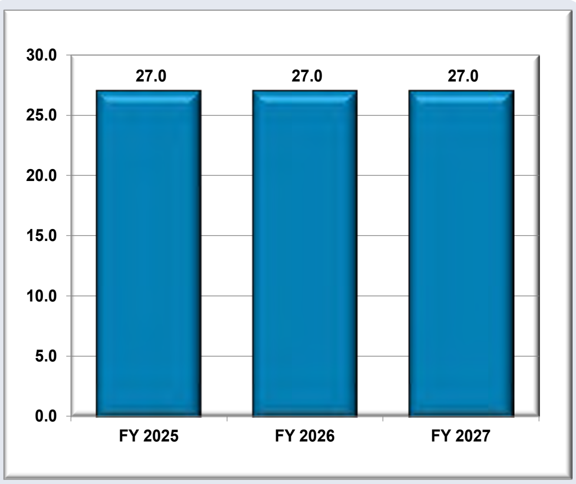
Budget Summary

Dollars

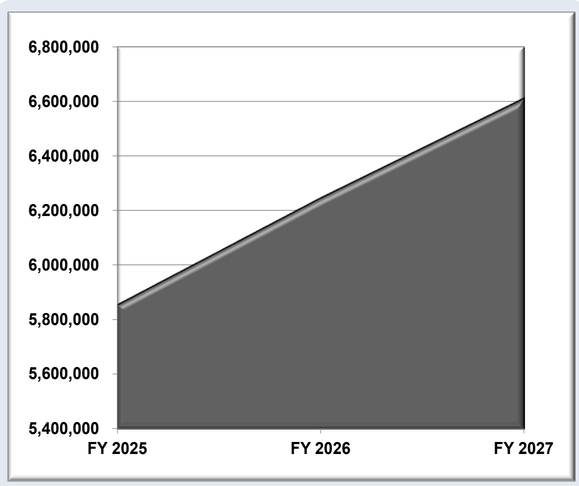
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Alternate Public Defender	5,853,756	6,245,303	6,135,605	6,610,959	365,657	5.9%
Total	**4,754,461**	**5,831,859**	**5,581,859**	**5,895,303**	**63,444**	**1.1%**
SOURCES AND USES						
Sources						
NONE	-	-	-	-	-	-
Total Sources	**-**	**-**	**-**	**-**	**-**	**-**
Uses						
Salaries & Wages	3,628,238	3,769,973	3,938,930	4,124,355	354,382	9.4%
Employee Benefits	1,698,354	1,921,696	1,993,041	2,042,307	120,612	6.3%
Services & Supplies	527,165	553,634	203,634	444,297	(109,337)	-19.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	5,853,756	6,245,303	6,135,605	6,610,959	365,657	5.9%
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**5,853,756**	**6,245,303**	**6,135,605**	**6,610,959**	**365,657**	**5.9%**

FTE Summary	**27.0**	**27.0**	**27.0**	**27.0**		**0.0%**

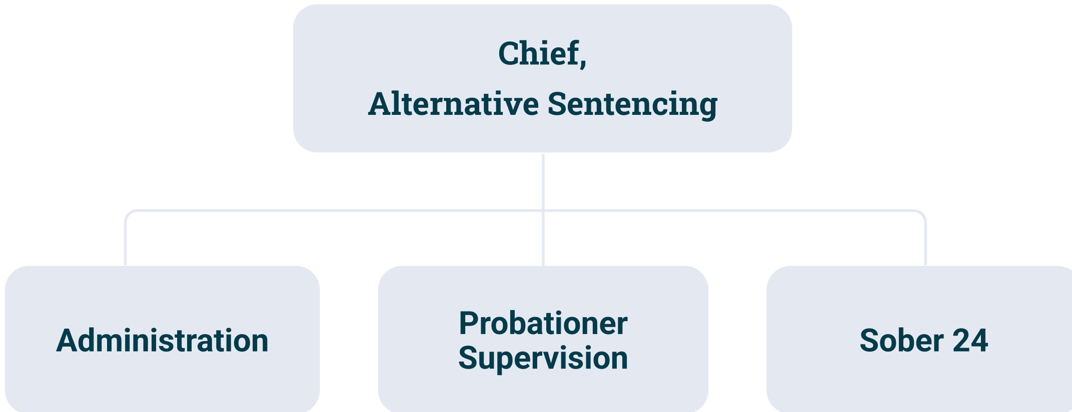
Staffing Trend



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.

On October 14, 2025, the Board of County Commissioners voted to initiate amendments to the Washoe County Code by repealing Chapter 11 in its entirety to dissolve the Department of Alternative Sentencing effective January 1, 2026. After which personnel, grants, vehicles and resources were accordingly redistributed to Human Services, Sheriff's Office, District Court, County Manager and the Justice Courts.

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

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2027 Budget Enhancements/Changes

Personnel

- Redistributed all personnel expenditures as part of the dissolution of the department.

Non-Personnel

- Redistributed all non-personnel expenditures a part of the dissolution of the department.

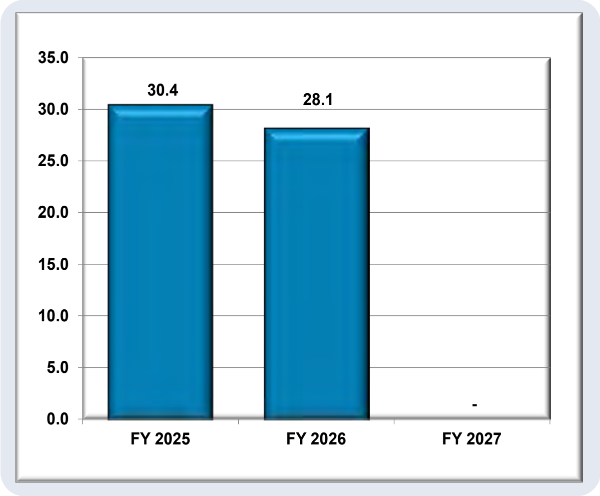
Budget Summary

Dollars

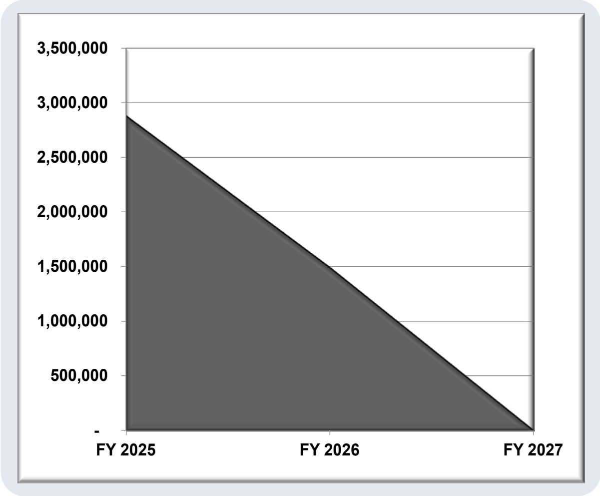
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Operations	2,800,187	1,849,513	1,720,339	-	(1,849,513)	-100.0%
Central Testing	1,514,240	833,161	803,789	-	(833,161)	-100.0%
STAR Program	796,925	1,940,794	1,940,794	-	(1,940,794)	-100.0%
Kiosk Project	56,092	52,033	52,033	-	(52,033)	-100.0%
Total	**5,167,443**	**4,675,502**	**4,516,956**	**-**	**(4,675,502)**	**-100.0%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,436,897	1,192,000	1,192,000	-	(1,192,000)	-100.0%
Fines and Forfeitures	1,215	-	-	-	-	
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**1,438,112**	**1,192,000**	**1,192,000**	**-**	**(1,192,000)**	**-100.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	750,219	2,006,748	2,006,748	-	(2,006,748)	-100.0%
Charges for Services	60	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**750,279**	**2,006,748**	**2,006,748**	**-**	**(2,006,748)**	**-100.0%**
Total Sources	**2,188,392**	**3,198,748**	**3,198,748**	**-**	**(3,198,748)**	**-100.0%**
Uses						
Salaries & Wages	2,594,623	1,828,159	1,721,925	-	(1,828,159)	-100.0%
Employee Benefits	1,100,703	981,099	901,130	-	(981,099)	-100.0%
Services & Supplies	1,472,117	1,786,259	1,893,902	-	(1,786,259)	-100.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	79,985	-	-	(79,985)	-100.0%
Total Uses	**5,167,443**	**4,675,502**	**4,516,956**	**-**	**(4,675,502)**	**-100.0%**
Carry-forward Funding	102,738	(13,920)	(13,920)	-	13,920	-100.0%
Net General Fund Cost	**2,876,314**	**1,490,674**	**1,332,128**	**-**	**(1,490,674)**	**-100.0%**

FTE Summary	**30.4**	**28.1**	**28.1**	**-**		**-100.0%**

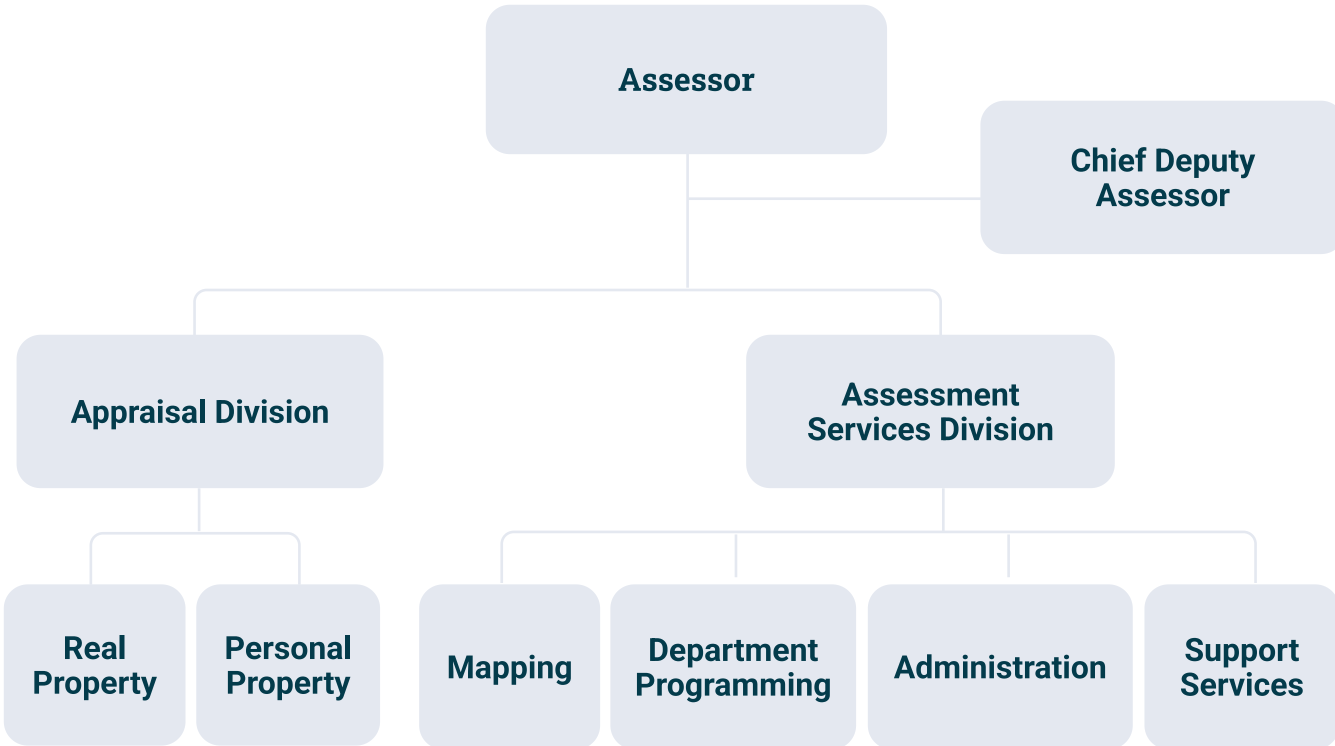
Staffing Trend



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 two primary divisions: the Appraisal Division and the Assessment Services Division.

- The Appraisal Division is comprised of two primary functions: Real Property and Personal Property. Both functions are responsible for the discovery, listing, and valuation of all taxable real and personal property within Washoe County. All valuations must be accurate, well-supported, and defensible before taxpayers, the Nevada Department of Taxation, and both the County and State Boards of Equalization.
    - Real Property is responsible for the valuation and maintenance of land and all permanently affixed improvements associated with approximately 192,000 parcels throughout Washoe County.
    - Personal Property is responsible for the valuation and administration of aircraft, business personal property, and unsecured mobile homes. This function also administers and processes economic abatements approved through the Governor's Office, in addition to other abatements authorized under Nevada Revised Statutes (NRS).

- The Assessment Services Division is comprised of several functional areas: Assessment Services, Administrative Services, Department Programming, GIS Mapping, and Costing.
  - Support Services: Manages critical assessment-related functions, including property tax exemptions, partial abatements, ownership transfers, and the authentication and recordation of address changes. The division also processes personal and corporate exemption applications, administers property tax cap qualifications within the CAMA system, and coordinates and represents assessment-related appeals.
  - Administrative Services: Provides operational oversight and administrative support for the Assessor's Office. Core responsibilities include budget and financial management, purchasing, human resources coordination, information technology support, audio/visual and presentation support, staff and supervisory assistance, project coordination, and legislative administration.
  - Department Programming: Oversees the development, programming, and maintenance of applications, databases, system integrations, analytical models, and automated processes that support assessment operations and organizational efficiency. This function is also responsible for data integrity, system coordination, workflow optimization, and technology enhancements that ensure accurate property records, operational reliability, and effective public service delivery throughout the Assessor's Office.
  - GIS Mapping: Manages and administers the County's GIS parcel layer and mapping technologies related to parcel creation, configuration, tax district mapping, and ongoing maintenance. This function supports assessment operations through the review, interpretation, and analysis of recorded documents filed with the County Recorder's Office.
  - Costing: Coordinates and encodes valuation data, calculates value changes necessary to produce the secured tax roll, and performs quality control reviews for parcel changes identified through the appraisal process.

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 2027 Budget Enhancements/Changes Personnel

Personnel

- None

Non-Personnel

- None

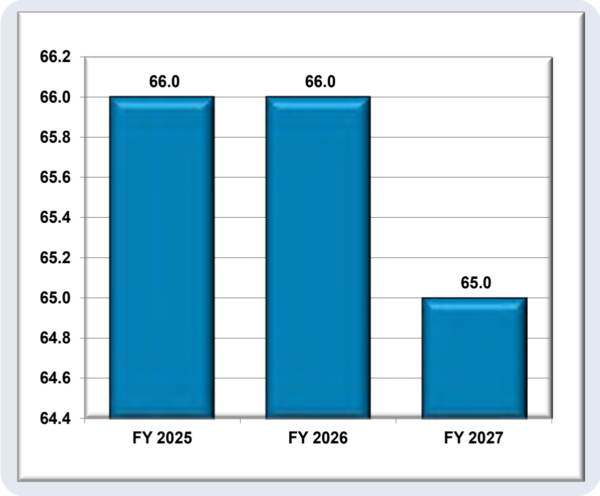
Budget Summary

Dollars

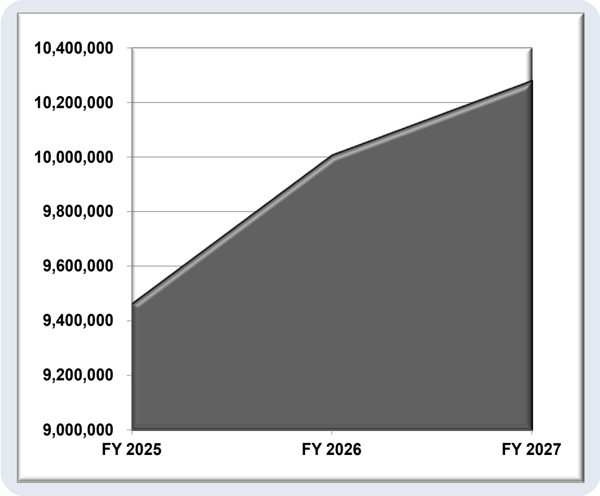
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Assessor' s Office	9,463,110	10,007,778	9,826,587	10,280,284	272,506	2.7%
Assessor Tech Fund	867,690	4,509,998	4,509,998	1,072,785	(3,437,213)	-76.2%
Total	**10,330,800**	**14,517,776**	**14,336,585**	**11,353,069**	**(3,164,707)**	**-21.8%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	130	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**130**	**-**	**-**	**-**	**-**	**-**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,069,431	1,072,785	1,072,785	1,072,785	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**1,069,431**	**1,072,785**	**1,072,785**	**1,072,785**	**-**	**0.0%**
Total Sources	**1,069,561**	**1,072,785**	**1,072,785**	**1,072,785**	**-**	**0.0%**
Uses						
Salaries & Wages	5,794,749	6,154,387	5,962,758	6,329,093	174,706	2.8%
Employee Benefits	3,137,164	3,504,466	3,428,422	3,570,357	65,891	1.9%
Services & Supplies	1,398,887	4,858,923	4,945,405	1,453,619	(3,405,304)	-70.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**10,330,800**	**14,517,776**	**14,336,585**	**11,353,069**	**(3,164,707)**	**-21.8%**
Carry-forward Funding	(201,741)	3,437,213	3,437,213	-	(3,437,213)	-100.0%
Net General Fund Cost	**9,462,980**	**10,007,778**	**9,826,587**	**10,280,284**	**272,506**	**2.7%**

FTE Summary	**66.0**	**66.0**	**66.0**	**65.0**		**-1.5%**

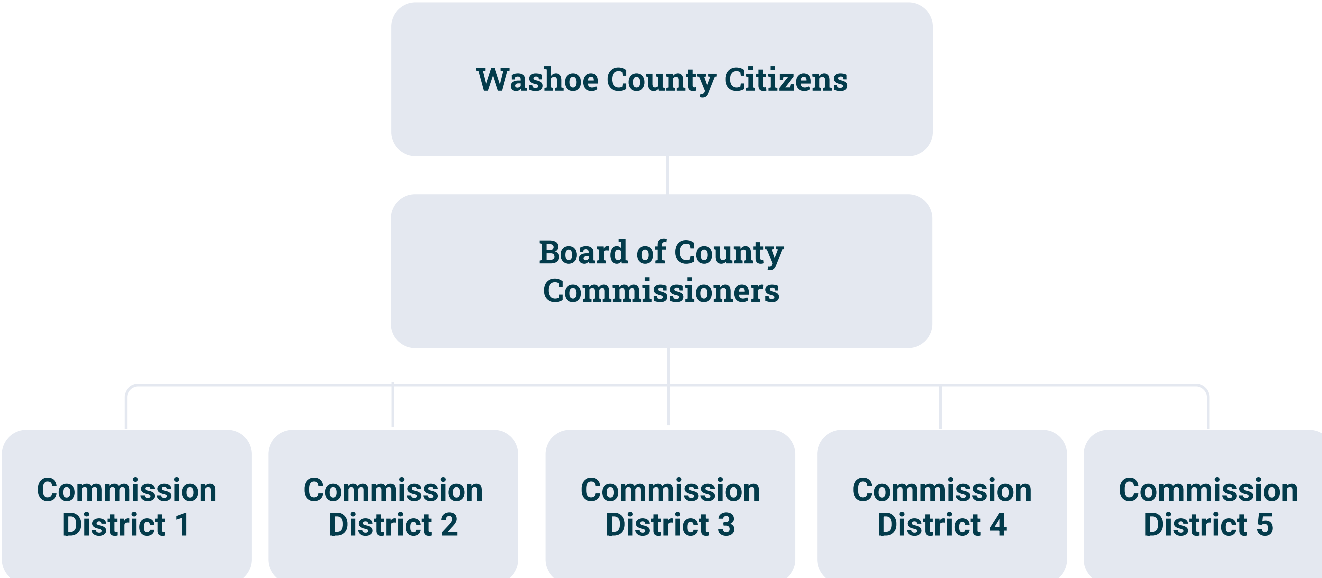
Staffing Trend



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 chairperson 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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Payments to Other Agencies (North Lake Tahoe Express) - $12,500
- Increase Payments to Other Agencies (Tahoe Transportation District) - $37,500
- Increase Payments to Other Agencies (Nevada Tahoe Conservation District) - $25,000
- Increase Payments to Other Agencies (Sun Valley GID) - $60,000
- Increase Payments to Other Agencies (Incline Village/Crystal Bay Visitors Authority) - $20,000

  ** Budget authority for these requests lives in Community Support*

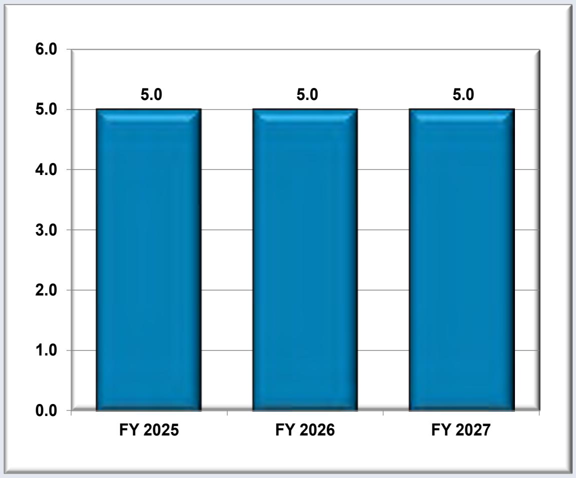
Budget Summary

Dollars

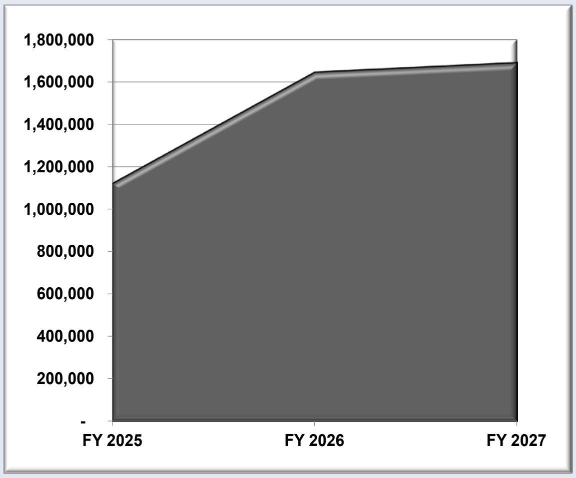
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Board of County Commissioners	1,122,219	1,646,361	1,646,361	1,691,216	44,855	2.7%
Total	**1,115,057**	**1,247,157**	**1,237,333**	**1,273,023**	**25,866**	**2.1%**
SOURCES AND USES						
Sources						
NONE	-	-	-	-	-	-
Total Sources	**-**	**-**	**-**	**-**	**-**	**-**
Uses						
Salaries & Wages	352,410	643,696	643,696	672,356	28,661	4.5%
Employee Benefits	216,140	343,054	343,054	362,864	19,810	5.8%
Services & Supplies	489,337	585,591	635,591	655,996	70,404	12.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	64,332	74,020	24,020	-	(74,020)	-100.0%
Total Uses	**1,122,219**	**1,646,361**	**1,646,361**	**1,691,216**	**44,855**	**2.7%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**1,122,219**	**1,646,361**	**1,646,361**	**1,691,216**	**44,855**	**2.7%**

FTE Summary	**5.0**	**5.0**	**5.0**	**5.0**		**0.0%**

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 2027 Budget Enhancements/Changes

Personnel

- 1.0 Cyber Information Security Officer - $ 189,232 – reflected in centralized General Gov't
  Offset centralized General Government

Non-Personnel

- One-time transfer - $1,700,000 from Other Restricted Revenue Fund to the General Fund to provide pre-funded resources for four (net 2.6 FTE) positions previously partially funded by SLFRF/ARPA in the County Manager's Office.

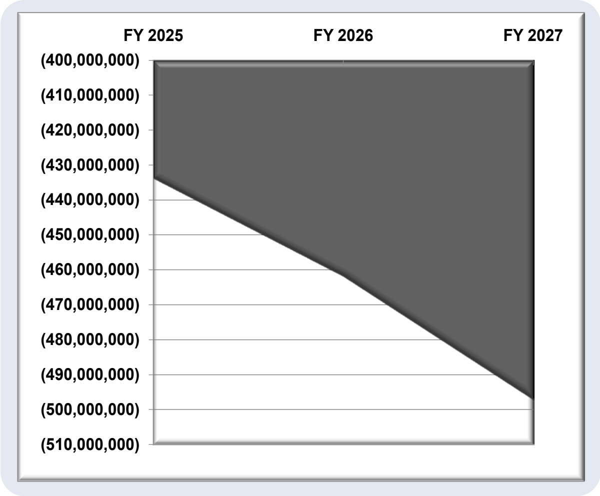
Budget Summary

Dollars

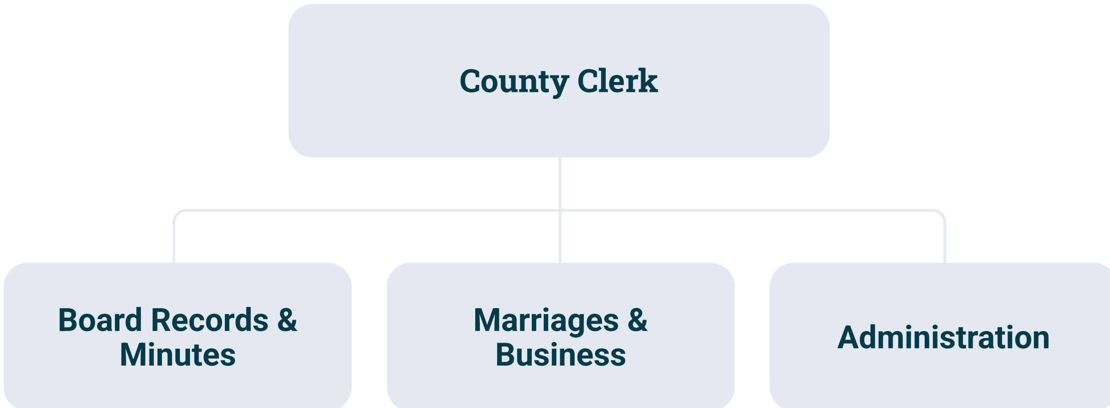
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Salaries/(Salary Savings)	-	-	-	-	-	-
Benefits/(Benefit Savings)	-	-	-	-	-	-
(Operating Savings)	-	-	-	-	-	-
Undesignated Revenue	23,430,039	3,086,665	1,600,931	1,822,613	(1,264,052)	-41.0%
Total	**23,430,039**	**3,086,665**	**1,600,931**	**1,822,613**	**(1,264,052)**	**-41.0%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	233,471,055	256,759,319	256,759,319	270,157,072	13,397,753	5.2%
Licenses and Permits	2,112,651	1,900,200	1,900,200	1,900,200	-	0.0%
Intergovernmental	189,355,659	187,932,416	196,864,686	202,594,311	14,661,895	7.8%
Charges for Services	9,226,587	11,861,503	11,861,503	12,182,380	320,877	2.7%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	589,047	199,230	199,230	10,199,230	10,000,000	5019.3%
Other Financial Sources	22,204,298	6,000,000	6,000,000	1,700,000	(4,300,000)	-71.7%
Total Sources	**456,959,297**	**464,652,668**	**473,584,938**	**498,733,193**	**34,080,525**	**7.3%**
Uses						
Salaries & Wages	-	430,793	(150,868)	234,885	(195,908)	-45.5%
Employee Benefits	32,025	218,487	(1,008,090)	63,698	(154,789)	-70.8%
Services & Supplies	(6,004,164)	2,437,385	2,759,889	1,524,030	(913,355)	-37.5%
Capital Outlay	22,133,906	-	-	-	-	-
Debt Service (GASB 87)	7,268,272	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**23,430,039**	**3,086,665**	**1,600,931**	**1,822,613**	**(1,264,052)**	**-41.0%**
Carry-forward funding	-	-	-	-	-	-
Net General Fund Cost	**(433,529,258)**	**(461,566,003)**	**(471,984,007)**	**(496,910,580)**	**(35,344,577)**	**7.7%**

FTE Summary	**-**	**-**	**-**	**-**	**-**	**-**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

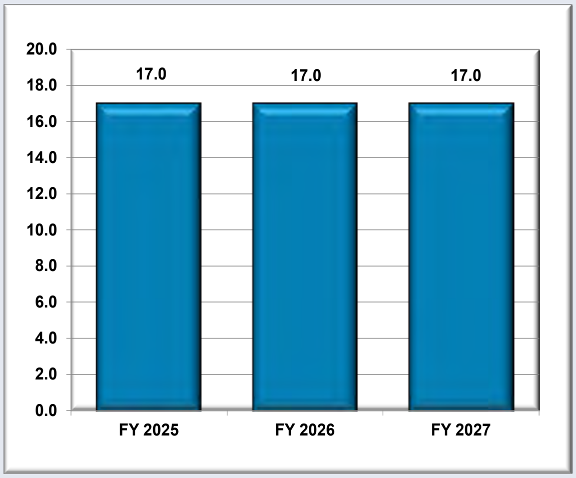
Budget Summary

Dollars

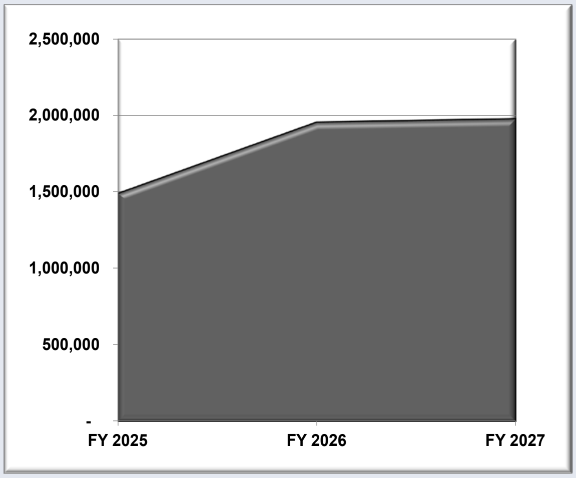
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	648,245	772,738	719,632	751,531	(21,207)	-2.7%
Marriage & Business Division	824,088	942,000	938,941	986,050	44,049	4.7%
Marriage Commissioners	187	208	208	208	-	0.0%
Board Records & Minutes	519,925	614,497	623,387	649,945	35,448	5.8%
Clerk Technology	12,530	186,868	186,868	6,050	(180,818)	-96.8%
Intra Agency Redaction Project	-	93,478	93,478	93,478	-	0.0%
Total	**2,004,975**	**2,609,790**	**2,562,515**	**2,487,263**	**(122,528)**	**-4.7%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	120,267	150,000	120,000	120,000	(30,000)	-20.0%
Intergovernmental	-	-	-	-	-	-
Charges for Services	381,006	314,350	381,600	381,600	67,250	21.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**501,273**	**464,350**	**501,600**	**501,600**	**37,250**	**8.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	28,155	6,000	6,000	6,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	9,231	50	50	50	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**37,386**	**6,050**	**6,050**	**6,050**	**-**	**0.0%**
Total Sources	**538,659**	**470,400**	**507,650**	**507,650**	**37,250**	**7.9%**
Uses						
Salaries & Wages	1,224,766	1,365,561	1,326,239	1,404,055	38,493	2.8%
Employee Benefits	693,872	798,411	790,458	818,664	20,253	2.5%
Services & Supplies	86,336	445,818	445,818	264,544	(181,274)	-40.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**2,004,975**	**2,609,790**	**2,562,515**	**2,487,263**	**(122,528)**	**-4.7%**
Carry-forward Funding	(24,856)	180,818	180,818	-	(180,818)	-100.0%
Net General Fund Cost	**1,491,172**	**1,958,572**	**1,874,047**	**1,979,613**	**21,041**	**1.1%**

FTE Summary	**17.0**	**17.0**	**17.0**	**17.0**		**0.0%**

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-Saniation; 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:

Fund	Fund Type
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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Business Technologist II to Business Intelligence Developer (PCN7x1185)
  - Cost Distribution 50% General Fund - $7,750
  - Cost Distribution 50% Equipment Services Fund - $7,750
- Reclassification of 1.0 Code Enforcement Officer II to Senior Code Enforcement Officer (PCN-TBD) -$9,745
  - Cost Distribution Building & Safety Fund - $9,745

Non-Personnel

- Increase Service Contracts - $47,253
- Increase Repairs & Maintenance - $80,000
- Increase Truckee Meadows Regional Planning Agency Contribution - $6,510
- Increase Repairs & Maintenance - $125,000
- Increase Repairs & Maintenance - $80,000 - Hydrant Management Program
- Increase Repairs & Maintenance - $10,000 – Traffic Flashers Contract
- Increase Service Contracts - $24,999 – New Voters Warehouse; Elevator Fire Alarm Testing; Ice Machine in Employee Lounge
- Increase Operating Supplies - $3,000 – New Voters Warehouse
- Increase Custodial Contract - $59,207 - $36,420 New Voters Warehouse; $16,392 Carpet Shampooing; $6,393 /Exterior Window Cleaning
- Increase Landscape Maintenance - $16,394 – Tree Trimming & Irrigation Repair
- Increase Operating Contracts - $76,500 – SPB Utility Services for Jail & Jan Evans
- Increase Payments to Other Agencies - $12,000 - Incline Village General Improvement District

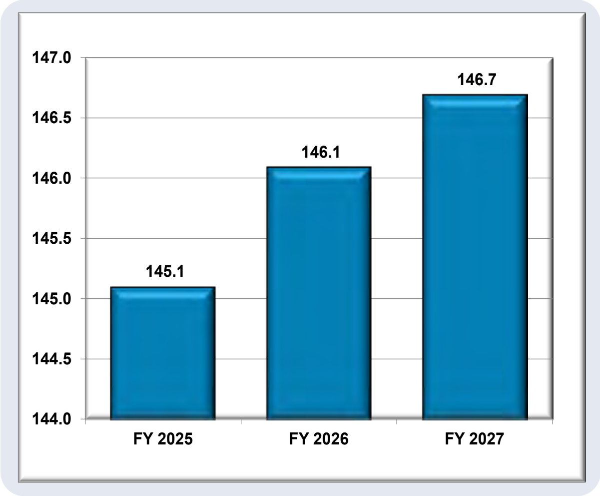
Budget Summary

Dollars

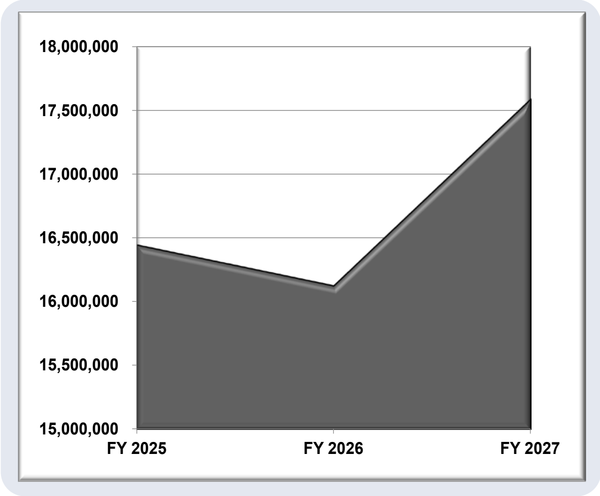
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	2,388,380	2,112,142	2,305,428	1,989,365	(122,776)	-5.8%
Operations	20,541,709	21,778,103	21,875,206	21,989,603	211,500	1.0%
Planning & Development	3,257,020	3,650,760	3,478,380	3,776,401	125,640	3.4%
Engineering & Capital Projects	4,132,799	4,384,264	4,862,489	4,262,675	(121,589)	-2.8%
Total	**30,319,908**	**31,925,269**	**32,521,503**	**32,018,044**	**92,775**	**0.3%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	10,959,323	11,595,491	10,758,170	10,983,170	(612,321)	-5.3%
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,531,387	1,681,264	1,681,264	1,665,149	(16,115)	-1.0%
Fines and Forfeitures	300	-	-	-	-	-
Miscellaneous	352,394	147,850	147,850	151,800	3,950	2.7%
Other Financial Sources	-	184,313	184,313	97,969	(86,344)	-46.8%
Total General Fund	**12,843,404**	**13,608,918**	**12,771,597**	**12,898,088**	**(710,830)**	**-5.2%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	895,328	942,201	908,201	908,201	(34,000)	-3.6%
Charges for Services	93,301	110,695	110,695	110,695	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	123,735	76,924	45,256	(1,500)	(78,424)	-101.9%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**1,112,364**	**1,129,821**	**1,064,153**	**1,017,397**	**(112,424)**	**-10.0%**
Total Sources	**13,955,768**	**14,738,739**	**13,835,750**	**13,915,485**	**(823,254)**	**-5.6%**
Uses						
Salaries & Wages	11,986,302	12,132,839	12,604,137	12,711,468	578,629	4.8%
Employee Benefits	6,290,788	6,705,630	6,941,234	6,906,332	200,702	3.0%
Services & Supplies	11,517,069	12,470,455	12,359,788	12,066,237	(404,218)	-3.2%
Capital Outlay	555,409	398,365	398,365	334,007	(64,358)	-16.2%
Other Financing Uses	(29,660)	217,980	217,980	-	(217,980)	-100.0%
Total Uses	**30,319,908**	**31,925,269**	**32,521,503**	**32,018,044**	**92,775**	**0.3%**
Carry-forward Funding	(82,436)	1,060,761	977,436	515,812	(544,949)	-51.4%
Net General Fund Cost	**16,446,575**	**16,125,769**	**17,708,317**	**17,586,748**	**1,460,979**	**9.1%**

FTE Summary	**145.1**	**146.1**	**146.1**	**146.7**		**0.4%**

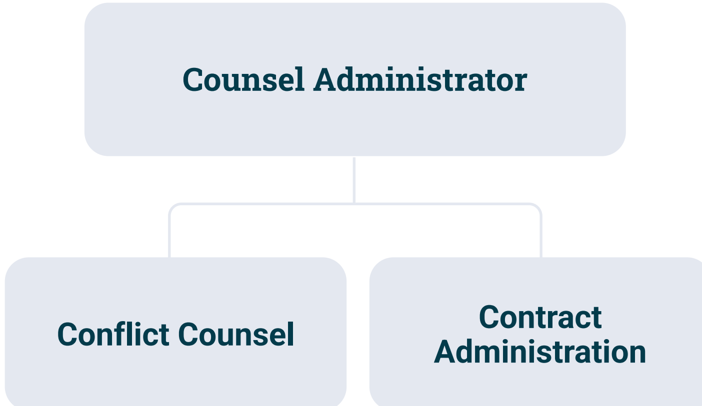
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

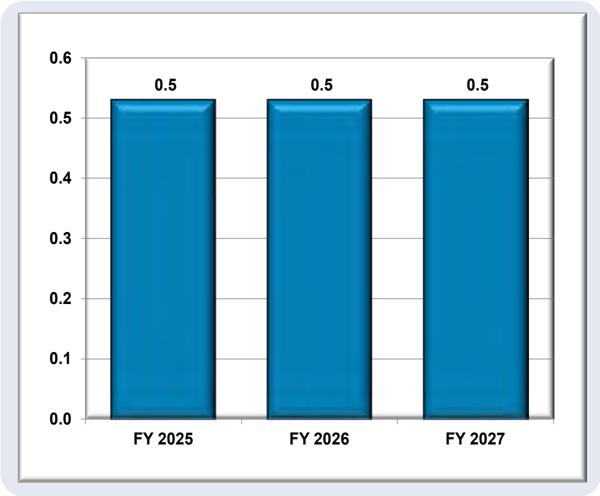
Budget Summary

Dollars

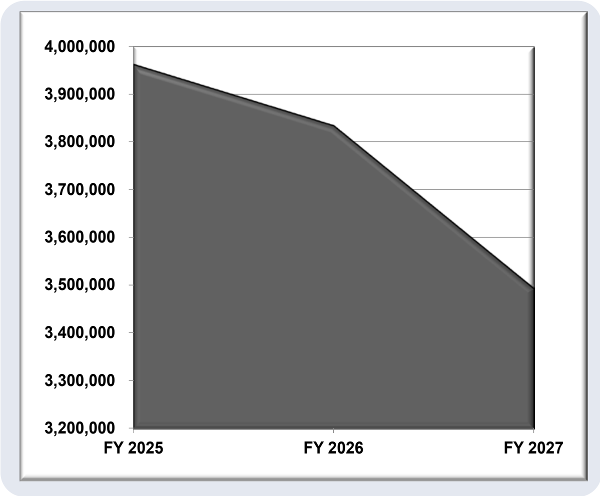
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Conflict Counsel	3,961,721	3,833,764	3,492,193	3,493,218	(340,546)	-8.9%
Total	**3,961,721**	**3,833,764**	**3,492,193**	**3,493,218**	**(340,546)**	**-8.9%**
SOURCES AND USES						
Sources						
NONE	-	-	-	-	-	-
Total Sources	**-**	**-**	**-**	**-**	**-**	**-**
Uses						
Salaries & Wages	62,169	59,156	61,275	61,124	1,968	3.3%
Employee Benefits	38,935	40,237	41,547	42,417	2,180	5.4%
Services & Supplies	3,860,617	3,734,371	3,389,371	3,389,677	(344,694)	-9.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**3,961,721**	**3,833,764**	**3,492,193**	**3,493,218**	**(340,546)**	**-8.9%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**3,961,721**	**3,833,764**	**3,492,193**	**3,493,218**	**(340,546)**	**-8.9%**

FTE Summary	**0.53**	**0.53**	**0.53**	**0.53**		**0.0%**

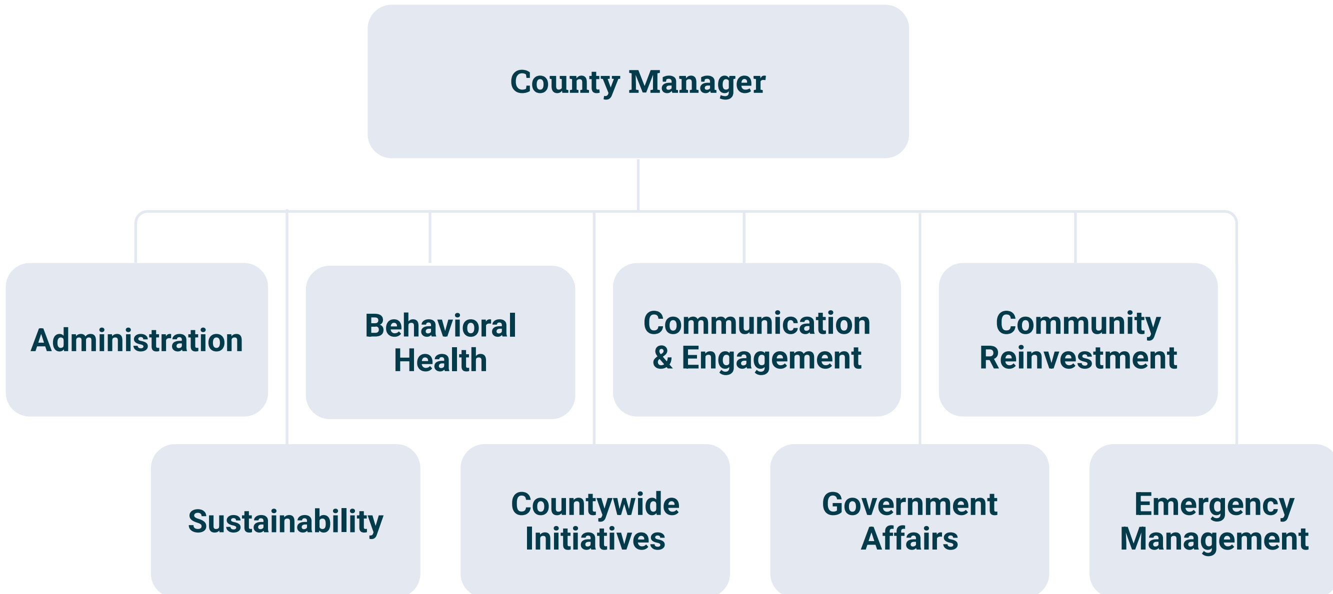
Staffing Trend



Net General Fund Cost



County Manager



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:

- *Management Services, including Commissioner Support:* Ensures the Board of County Commissioners and the Executive leadership team of the County has the information they need to make decisions and turn those decisions into action. We manage the Board of County Commissioner support program, County Commission public meeting agendas, code violation hearings, Title VI compliance, including language access, Title II ADA compliance; and plan, manage and support the daily administrative and fiscal operations of the County Manager's Office.
- *Behavioral Health*: The Washoe County Commission continues to support efforts addressing the behavioral health needs of the community. A team of grant-funded staff, including the Behavioral Health Administrator, Regional Behavioral Health Coordinator, and Human Services Program Specialist, works to advance initiatives that improve behavioral health outcomes across Washoe County. This 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 strengthening the behavioral health crisis response system, advancing the Sequential Intercept Model (SIM) to improve outcomes for individuals with behavioral health needs who interact with the justice system, supporting regional behavioral health planning and policy efforts, and supporting the development of 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. 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 strategic grant funding to Washoe County
- *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.
- *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 legislative and policy 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 County operations and community-wide, offering ways for County staff, departments, residents and businesses to adopt more sustainable practices at home and 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 2027 Budget Enhancements/Changes

Personnel

- Transfer 3.1 FTE to General Fund; $289,233; net - $-0-;
  - 0.60 Community Reinvestment Manager - $70,638
  - 1.0 Grants Coordinator - $158,277
  - 0.75 Fiscal Compliance Officer - $18,611
  - 0.75 Grants and Community Program Analyst - $27,730
  - Delimit 1.0 FTE Program Coordinator ($150,511 savings)

    Offset with ARPA Interest Transfer, abolishment of Program Coordinator, and Centralized General Gov't
- Addition of 1.0 FTE Cyber Information Security Officer - TBD

  Offset with centralized General Government

Non-Personnel

- Decrease Service Contract ($22,795)

  Permanent offset for reclass
- Increase Language Access Program $156,750

  Offset - Net zero transfer from the Human Resources department based on personnel and activity reallocation.
- Increase Payments to Other Agencies (Community Foundation of Northern Nevada Contribution) - $20,000
- Increase Payments to Other Agencies (Royal Gerlach EMS Contract) - $47,000
- Increase Payments to Other Agencies (Truckee Meadows Fire Protection District - North of Township 22 Contract) - $684,145
- Increase Professional Services (Madison AI) - $12,000
- Increase Professional Services (OnStrategy) - $75,000
- Increase False Alarm Program – $30,000
- Increase Other Expense (AI Challenge) - $100,000 [One-time]

  Offset – General Fund Transfer to CIP
- Increase Professional Services (Social Entrepreneurs) - $150,000 [One-time]

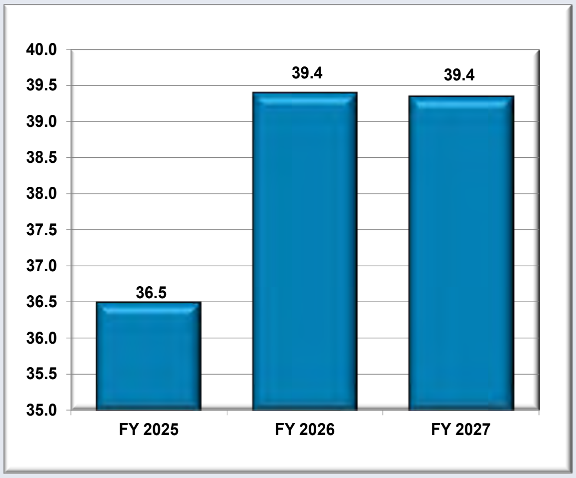
Budget Summary

Dollars

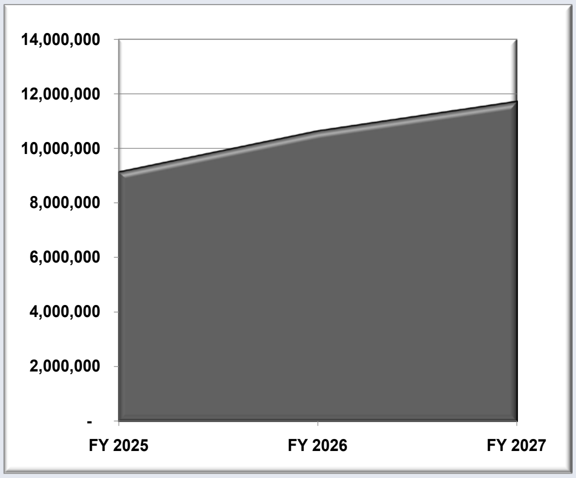
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	2,728,345	2,851,829	2,260,352	3,379,916	528,087	18.5%
Countywide Initiatives	2,683,108	2,746,180	2,750,324	2,750,267	4,087	0.1%
Marijuana Establishment	180,000	220,000	218,000	216,000	(4,000)	-1.8%
Special Projects	140,029	162,857	52,545	109,857	(53,000)	-32.5%
Community Reinvestment	12,036,428	11,286,953	11,280,361	478,549	(10,808,404)	-95.8%
Behavioral Health	115,121	837,848	844,760	789,758	(48,090)	-5.7%
Sustainability	224,180	848,980	856,011	355,986	(492,994)	-58.1%
Grants	324,693	292,809	298,752	280,166	(12,642)	-4.3%
Emergency Management	1,492,369	1,571,206	1,365,503	767,595	(803,612)	-51.1%
Communications	2,627,343	2,675,758	2,683,204	2,213,723	(462,035)	-17.3%
Management Services	502,768	948,288	854,900	555,867	(392,420)	-41.4%
Fire Support & Fire Suppression	1,181,209	1,527,731	1,527,940	2,058,172	530,441	34.7%
Total	**24,235,591**	**25,970,439**	**24,992,651**	**13,955,857**	**(12,014,583)**	**-46.3%**
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	-	-	-	-	-	-
Intergovernmental	12,359,632	11,371,690	11,144,600	399,448	(10,972,242)	-96.5%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	909,269	2,016,872	2,016,872	159,955	(1,856,917)	-92.1%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**13,268,901**	**13,388,563**	**13,161,472**	**559,403**	**(12,829,160)**	**-95.8%**
Total Sources	**15,095,896**	**15,331,714**	**15,347,927**	**2,234,503**	**(13,097,211)**	**-85.4%**
Uses						
Salaries & Wages	3,922,081	4,557,789	4,240,525	4,481,431	(76,359)	-1.7%
Employee Benefits	1,926,581	2,375,074	2,247,306	2,394,460	19,386	0.8%
Services & Supplies	6,288,187	18,476,241	17,943,486	6,862,466	(11,613,775)	-62.9%
Capital Outlay	105,157	194,920	194,920	37,500	(157,420)	-80.8%
Other Financing Uses	11,993,585	366,415	366,415	180,000	(186,415)	-50.9%
Total Uses	**24,235,591**	**25,970,439**	**24,992,651**	**13,955,857**	**(12,014,583)**	**-46.3%**
Carry-forward Funding	-	-	-	-	-	
Net General Fund Cost	**9,139,695**	**10,638,725**	**9,644,725**	**11,721,354**	**1,082,629**	**10.2%**

FTE Summary	**36.5**	**39.4**	**39.4**	**39.4**		**-0.1%**

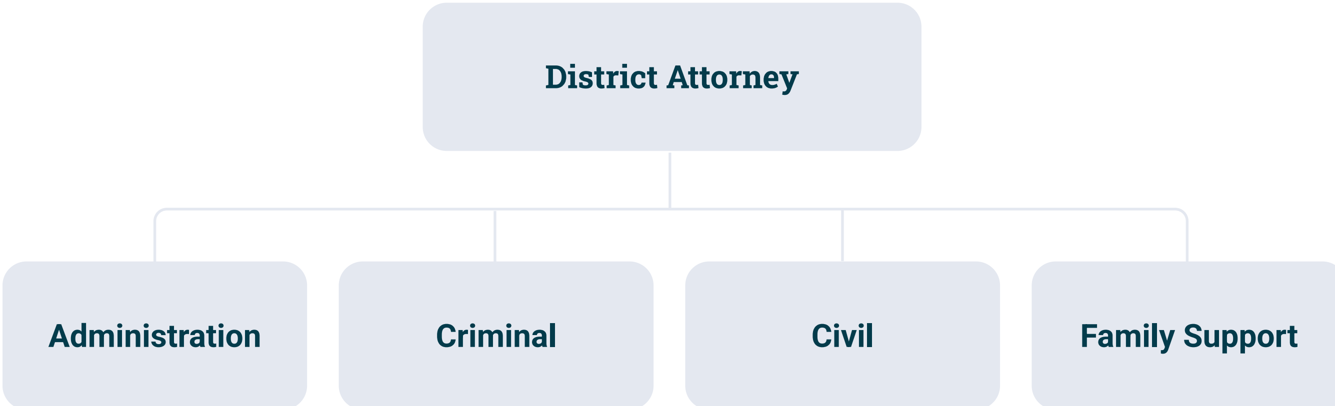
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 2.0 Office Specialist to Criminal Information Specialists – (PCN# 70011483 & 70001757) - $17,196

  Fully offset with the elimination of a Public Service Intern Position and requisite reduction in Pooled expense

Non-Personnel

Base

- Increase in Software Maintenance (Karpel) - $45,000
- Increase in Software Maintenance (Axon) - $86,156

Above Base

- Increase in Overtime - $50,000

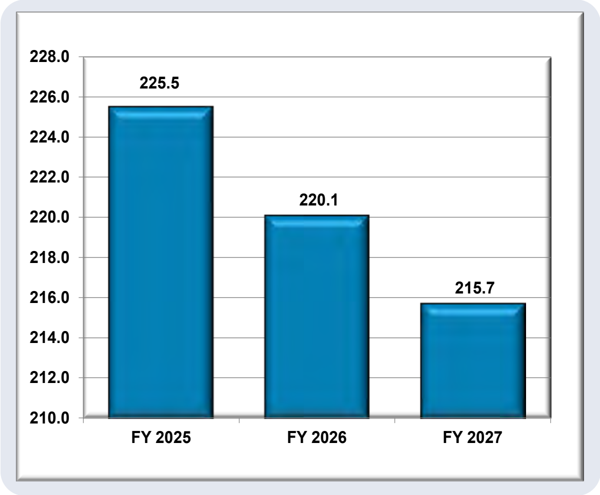
Budget Summary

Dollars

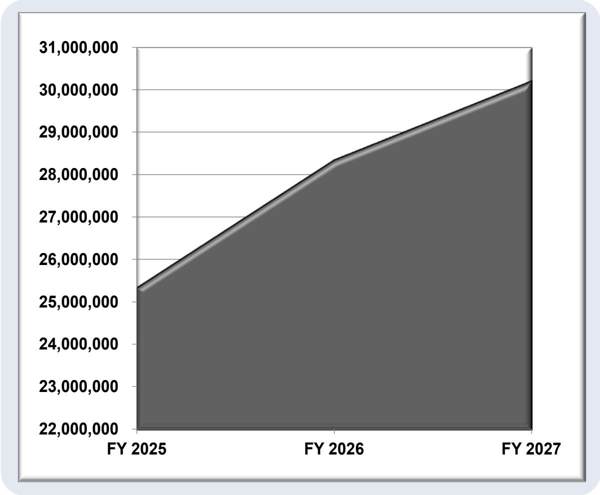
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Criminal	24,483,887	26,635,257	26,349,242	27,821,185	1,185,928	4.5%
CARES/SART Division	1,667,530	2,181,702	2,336,317	1,953,835	(227,868)	-10.4%
Family Support Division	5,096,036	7,017,350	6,291,748	5,747,443	(1,269,908)	-18.1%
Grants Division	1,317,499	2,751,233	1,555,994	977,463	(1,773,770)	-64.5%
Civil Division	6,742,356	7,149,369	7,188,900	7,521,719	372,350	5.2%
Drug Forfeitures	114,551	177,416	71,019	61,915	(115,501)	-65.1%
Total	**39,421,858**	**45,912,329**	**43,793,219**	**44,083,560**	**(1,828,769)**	**-4.0%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	350,500	350,000	350,000	350,000	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	123,224	32,000	32,000	32,000	-	0.0%
Total General Fund	**293,923**	**164,000**	**164,000**	**164,000**	**-**	**0.0%**
Other Restricted Funds	767,647	546,000	546,000	546,000	-	0.0%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	4,565,407	7,948,796	6,047,003	4,934,370	(3,014,426)	-37.9%
Charges for Services	186,182	30,000	30,000	30,000	-	0.0%
Fines and Forfeitures	-	50,000	50,000	50,000	-	0.0%
Miscellaneous	212,990	4,000	-	-	(4,000)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**4,964,579**	**8,032,796**	**6,127,003**	**5,014,370**	**(3,018,426)**	**-37.6%**
Total Sources	**5,732,225**	**8,578,796**	**6,673,003**	**5,560,370**	**(3,018,426)**	**-35.2%**
Uses						
Salaries & Wages	24,198,402	26,684,419	24,745,943	26,860,374	175,955	0.7%
Employee Benefits	12,556,863	14,648,528	13,890,528	14,595,759	(52,769)	-0.4%
Services & Supplies	2,536,672	4,579,383	5,156,748	2,627,427	(1,951,956)	-42.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	129,923	-	-	-	-	-
Total Uses	**39,421,858**	**45,912,329**	**43,793,219**	**44,083,560**	**(1,828,769)**	**-4.0%**
Carry-forward Funding	(80,765)	530,821	530,821	-	(530,821)	-100.0%
Net General Fund Cost	**33,770,398**	**36,802,712**	**36,589,394**	**38,523,190**	**1,720,478**	**4.7%**

FTE Summary	**225.5**	**220.1**	**220.1**	**215.7**		**-2.0%**

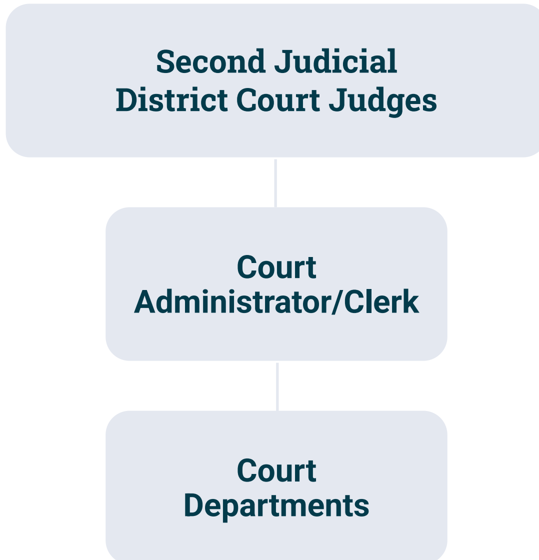
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- Increase salary and benefit adjustment for reclassification of 1.0 Pretrial Services Officer as approved per 12/16/25 BCC staff report - $50,977

Non-Personnel

<u>Base</u>

- District Court Administration
  - Increase (one-time) Equipment noncapital - $20,000
  - Increase Professional Services - $12,000
  - Increase Payments to Other Agencies - $397,359
  - Increase Credit Card Fees - $150,000
- Information Services
  - Increase Software Maintenance - $84,228
  - General Jurisdiction Administration
  - Decrease Software Maintenance (3 yr cycle adjustment) – ($328,453)
  - Increase Court Reporter/Transcription/Per Diem - $346,857
  - Increase Medical Exam (competency evals) - $38,400
- Jury Commissioner
  - Increase Service Contract - $1,826
- Family Court
  - Increase Professional Services - $1,050
- Pre-Trial Supervision and Adult Drug Court
  - Increase Lab Testing - $427,200

    Offset by dissolution of DAS – ($427,200)
  - Increase Transfer In From Marijuana Fund - $330,000 (source FC120-0)

Offset by decrease in Transfer In From Marijuana Fund – ($300,000) (source FC154-0)

- Law Library
  - Increase Software Maintenance - $2,308
  - Increase Books and Subscriptions - $5,111

Above Base

- Information Services
  - Increase (one-time) Equipment Capital - $69,200
  - Increase (one-time) Computers noncapital - $36,000
  - Increase Software Maintenance - $48,001
  - Increase Equipmnet noncapital - $28,000
- Family Court
  - Increase Overtime - $46,500
  - Increase Professional Services - $40,000
  - Increase Legal Fees - $6,000

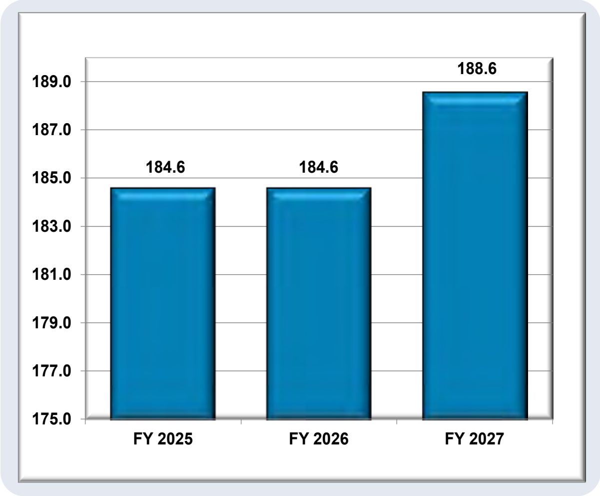
Budget Summary

Dollars

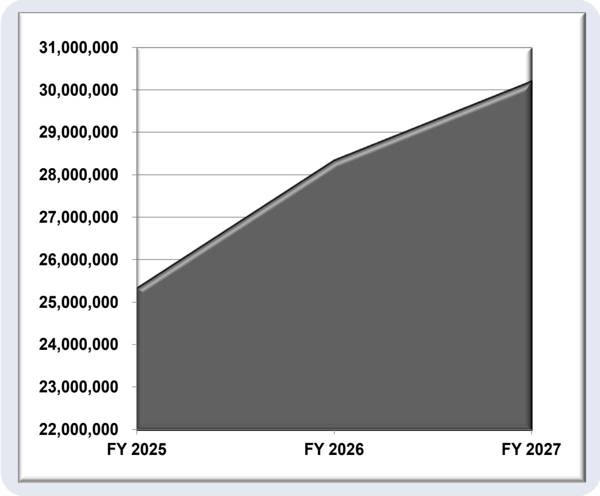
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration Division	5,325,011	6,404,176	6,212,684	6,647,635	243,460	3.8%
General Jurisdiction Division	11,889,399	20,802,403	20,965,385	14,071,601	(6,730,802)	-32.4%
Family Court Division	9,049,696	10,277,971	10,347,767	9,988,062	(289,909)	-2.8%
Pre Trial Services Division	3,463,183	4,098,170	4,134,581	4,623,174	525,005	12.8%
Specialty Courts Division	2,343,840	5,891,442	5,521,881	3,081,749	(2,809,694)	-47.7%
Law Library	1,137,163	1,218,610	1,208,190	1,256,045	37,435	3.1%
Total	**33,208,292**	**48,692,771**	**48,390,488**	**39,668,266**	**(9,024,505)**	**-18.5%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	4,317,116	4,640,651	4,640,651	4,882,047	241,396	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	720,175	659,000	659,000	659,000	-	0.0%
Fines and Forfeitures	73,488	56,600	56,600	56,600	-	0.0%
Miscellaneous	18,854	20,500	20,500	20,500	-	0.0%
Other Financial Sources	90,000	90,000	90,000	420,000	330,000	366.7%
Total General Fund	**5,219,633**	**5,466,751**	**5,466,751**	**6,038,147**	**571,396**	**10.5%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	793,038	2,783,991	2,423,580	646,260	(2,137,731)	-76.8%
Charges for Services	936,873	1,236,500	1,236,500	1,236,500	-	0.0%
Fines and Forfeitures	1,453,819	1,573,565	1,542,978	1,542,978	(30,587)	-1.9%
Miscellaneous	63,000	63,500	20,000	-	(63,500)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**3,246,729**	**5,657,556**	**5,223,058**	**3,425,738**	**(2,231,818)**	**-39.4%**
Total Sources	**8,466,362**	**11,124,307**	**10,689,809**	**9,463,885**	**(1,660,422)**	**-14.9%**
Uses						
Salaries & Wages	17,858,830	19,360,683	19,230,145	20,292,157	931,474	4.8%
Employee Benefits	9,373,343	10,544,851	10,604,271	10,930,039	385,188	3.7%
Services & Supplies	5,781,403	18,357,995	18,126,830	8,103,937	(10,254,058)	-55.9%
Capital Outlay	19,716	294,242	294,242	342,133	47,891	16.3%
Other Financing Uses	175,000	135,000	135,000	-	(135,000)	-100.0%
Total Uses	33,208,292	48,692,771	48,390,488	39,668,266	(9,024,505)	-18.5%
Carry-forward Funding	(596,347)	9,224,626	9,224,626	-	(9,224,626)	-100.0%
Net General Fund Cost	**25,338,277**	**28,343,837**	**28,476,052**	**30,204,381**	**1,860,543**	**6.6%**

FTE Summary	**184.6**	**184.6**	**184.6**	**188.6**		**2.1%**

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 the following divisions:

- T*he 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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 4.0 Account Clerk II's to Account Clerk III's - Comptroller– $34,495
  Fully offset with downward reclass
- Reclassification of 1.0 Principal Account Clerk to Administrative Assistant II - $9,745
  Fully offset with downward reclass
- Reclassification of 1.0 Sr. Accountant to Payroll Technician II – ($58,612)

Non-Personnel

- Increase in Software Subscription - $2,604 (InDesign Licenses)
- Increase in Software Subscription - $35,000 (Concur Travel Software)

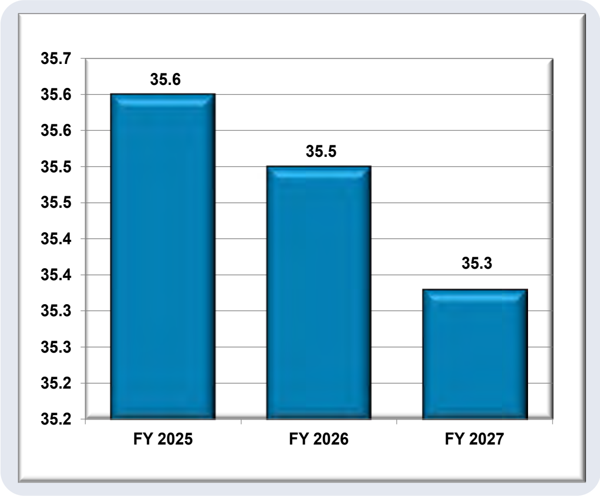
Budget Summary

Dollars

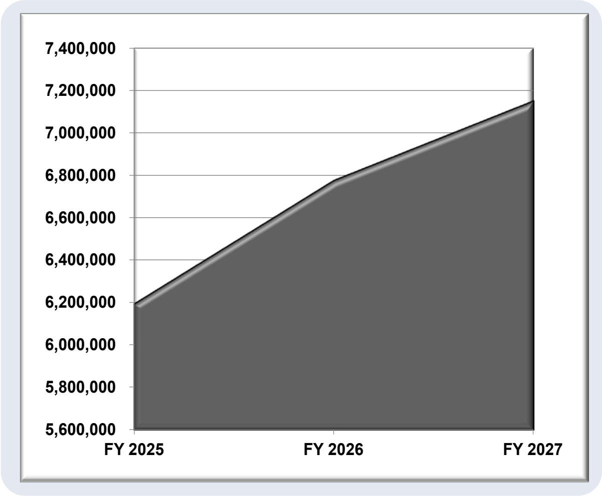
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	346,851	454,012	460,825	480,533	26,521	5.8%
Internal Audit Division	321,764	385,323	388,770	407,360	22,038	5.7%
Comptroller Division	3,841,815	3,995,852	4,007,051	4,177,585	181,733	4.5%
Budget Division	1,290,271	1,475,252	1,511,120	1,590,524	115,271	7.8%
Purchasing	602,270	638,610	648,008	668,273	29,663	4.6%
Total	**6,402,971**	**6,949,048**	**7,015,774**	**7,324,274**	**375,226**	**5.4%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	22,425	63,054	63,054	63,054	-	-
Fines and Forfeitures	-	-	110,000	-	-	-
Miscellaneous	186,996	110,000	100,000	110,000	-	-
Other Financial Sources	24	-	-	-	-	-
Total Sources	**209,444**	**173,054**	**273,054**	**173,054**	**-**	**-**
Uses						
Salaries & Wages	3,907,102	3,973,980	4,026,865	4,220,908	246,929	6.2%
Employee Benefits	1,983,770	2,139,515	2,153,356	2,194,770	55,255	2.6%
Services & Supplies	512,099	835,553	835,553	908,596	73,043	8.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**6,402,971**	**6,949,048**	**7,015,774**	**7,324,274**	**375,226**	**5.4%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**6,193,526**	**6,775,994**	**6,742,720**	**7,151,220**	**375,226**	**5.5%**

FTE Summary	**35.6**	**35.5**	**35.5**	**35.3**		**-0.5%**

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 initiative, 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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Human Resources Program Analyst – to Human Resources Program Analyst; no pay grade change, title only
- Additional 1.0 Office Assistant - $88,859

  Offset with Human Services General Fund transfer reduction - ($88,859)

Non-Personnel

- One-time ancillary for non-refresh equipment - $1,540
  - Increase in Equipment Non-Capital - $1,540
- Ongoing - $66,400
  - Increase in Investigations - $25,000
  - Increase in Biddle/Criticall NeoGov Software Subscription - $23,000
  - Increase in Employee Services Operating - $5,400
  - Increase in Sheriff Assessment/Assessors - $13,000

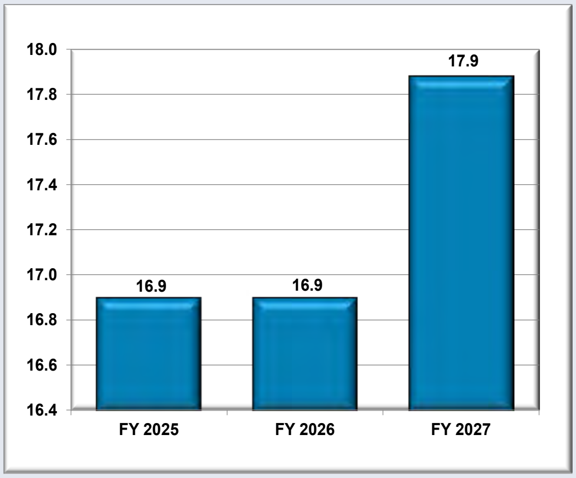
Budget Summary

Dollars

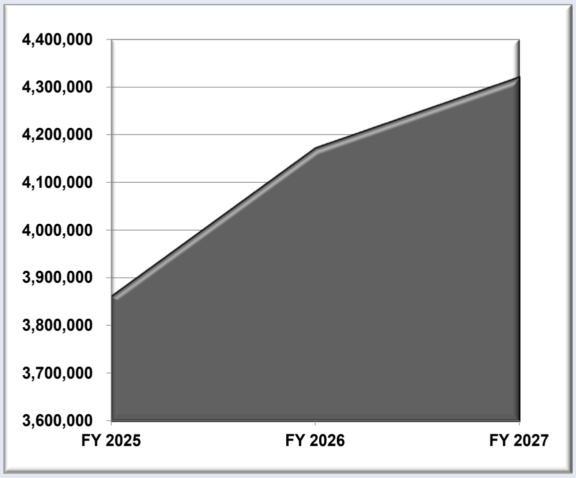
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	3,897,906	4,208,140	4,156,830	4,357,236	149,096	3.5%
Total	**3,897,906**	**4,208,140**	**4,156,830**	**4,357,236**	**149,096**	**3.5%**
SOURCES AND USES						
Sources						
General 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	1,901,355	2,019,095	1,908,645	2,106,489	87,394	4.3%
Employee Benefits	920,485	999,270	941,159	1,030,754	31,484	3.2%
Services & Supplies	1,076,066	1,189,775	1,307,025	1,219,993	30,218	2.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**3,897,906**	**4,208,140**	**4,156,830**	**4,357,236**	**149,096**	**3.5%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**3,861,906**	**4,172,140**	**4,120,830**	**4,321,236**	**149,096**	**3.6%**

FTE Summary	**16.9**	**16.9**	**16.9**	**17.9**		**5.8%**

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 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 that support older adults throughout Washoe County. Eight senior centers provide congregate meals, recreational and wellness activities, volunteer opportunities, and evidence-based programs that promote healthy aging, social engagement, and overall well-being. The Division also provides in-home and community-based support for homebound older adults, including home-delivered meals, case management, advocacy, caregiver support, homemaker services, and representative payee assistance. Additional services include group home assistance for eligible older adults experiencing or at risk of homelessness who require a structured residential setting. Collectively, Senior Services supports more than 2,000 older adults and caregivers throughout the community each day.
- 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/

Strategic Objective: Vulnerable Populations, Innovative Services

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

Fund	Fund Type
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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

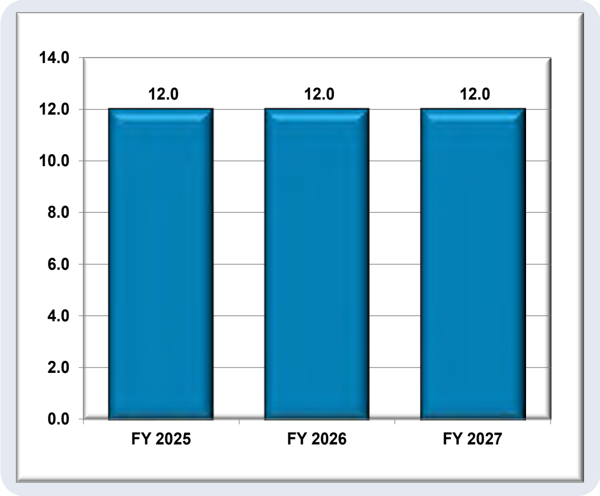
Budget Summary

Dollars

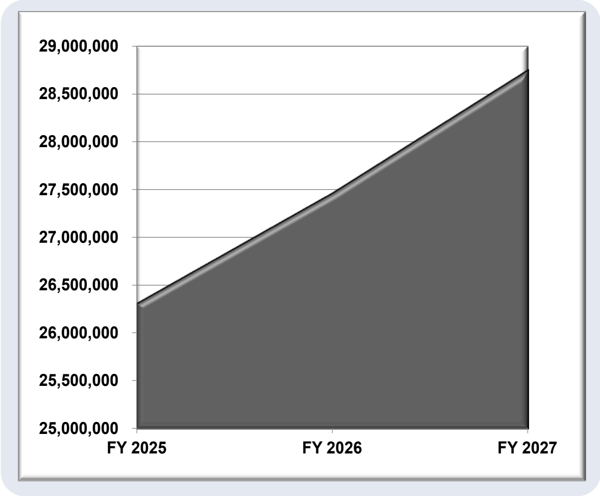
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Human Services	2,206,511	2,220,122	2,276,216	2,378,002	157,879	7.1%
Homeless Services	-	55,000	55,000	55,000	-	0.0%
Housing	-	-	-	-	-	-
Indigent Services	24,102,463	25,187,074	25,187,074	26,320,495	1,133,421	4.5%
Behavior Health Program	-	-	-	-	-	-
Total	**26,308,974**	**27,462,196**	**27,518,290**	**28,753,497**	**1,291,300**	**4.7%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**-**	**-**	**-**	**-**	**-**	**-**
Uses						
Salaries & Wages	1,085,547	1,268,433	1,307,270	1,377,189	108,756	8.6%
Employee Benefits	550,675	675,785	693,042	715,541	39,756	5.9%
Services & Supplies	570,289	330,905	330,905	340,271	9,367	2.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	24,102,463	25,187,074	25,187,074	26,320,492	1,133,418	4.5%
Total Uses	**26,308,974**	**27,462,196**	**27,518,290**	**28,753,497**	**1,291,300**	**4.7%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**26,308,974**	**27,462,196**	**27,518,290**	**28,753,497**	**1,291,300**	**4.7%**

FTE Summary	**12.0**	**12.0**	**12.0**	**12.0**		**0.0%**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Indigent Insurance program - $188,591 (based on same ad valorem rate of $0.015 but larger assessed valuation)

Budget Summary

Dollars

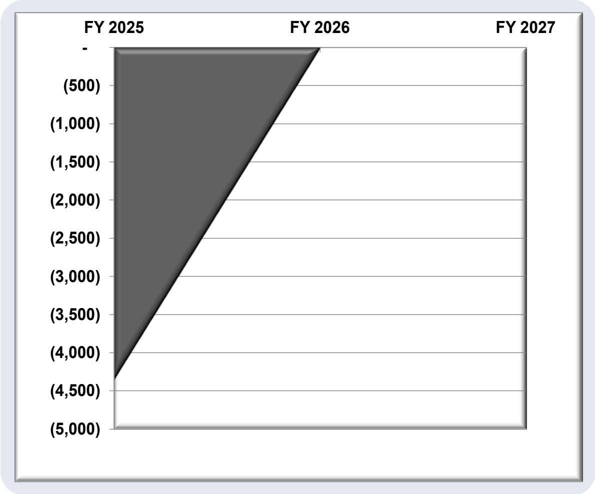
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Indigent NRS 428-185	3,368,403	3,625,508	3,625,508	3,814,099	188,591	5.2%
China Spring Support	-	-	-	-	-	-
Ethics Commission AB551	-	-	-	-	-	-
Truckee Meadows Regional Planning	-	-	-	-	-	-
Total	**3,368,403**	**3,625,508**	**3,625,508**	**3,814,099**	**188,591**	**5.2%**

SOURCES AND USES

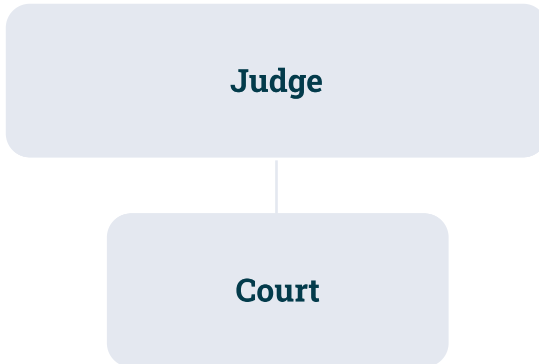
Sources						
General Fund						
Taxes	3,372,733	3,625,508	3,625,508	3,814,099	188,591	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**3,372,733**	**3,625,508**	**3,625,508**	**3,814,099**	**188,591**	**5.2%**
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	-	-	-	-	-	-
Net General Fund Cost	**48,111**	**415,631**	**415,631**	**444,688**	**29,057**	**7.0%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

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 Alternative Sentence Unit; 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 2027 Budget Enhancements/Changes

Personnel

- SB116 and Justice of the Peace Compensation – 5% increase for FY27, commensurate with annual “merit increase” - $10,139

Non-Personnel

- Increase Service Contract - $10,000
- Increase Lab Testing - $20,000

  Offset by dissolution of Department of Alternative Sentencing - ($20,000)

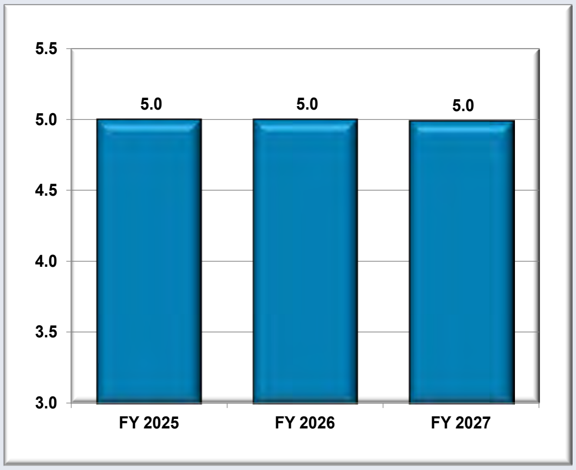
Budget Summary

Dollars

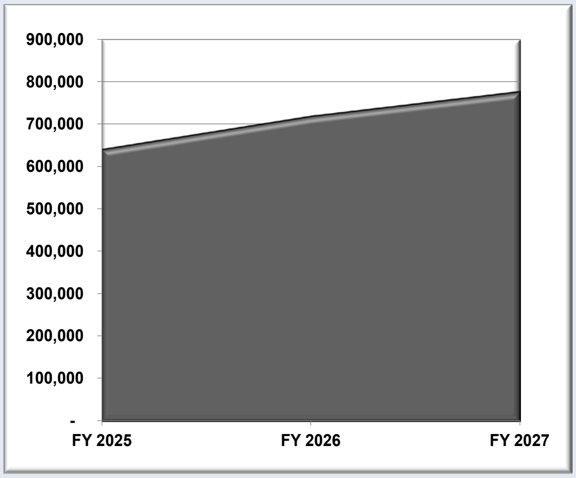
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Incline Justice Court	815,942	975,589	910,804	958,600	(16,988)	-1.7%
Total	**815,942**	**975,589**	**910,804**	**958,600**	**(16,988)**	**-1.7%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	174,404	224,200	224,200	172,500	(51,700)	-23.1%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**174,404**	**224,200**	**224,200**	**172,500**	**(51,700)**	**-23.1%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	5,900	10,000	10,000	10,000	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**5,900**	**10,000**	**10,000**	**10,000**	**-**	**0.0%**
Total Sources	**180,303**	**234,200**	**234,200**	**182,500**	**(51,700)**	**-22.1%**
Uses						
Salaries & Wages	505,978	527,896	543,612	579,231	51,334	9.7%
Employee Benefits	264,004	285,060	280,461	290,271	5,210	1.8%
Services & Supplies	45,960	162,632	86,731	89,099	(73,533)	-45.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**815,942**	**975,589**	**910,804**	**958,600**	**(16,988)**	**-1.7%**
Carry-forward Funding	(3,746)	23,384	23,384	0	(23,384)	-100.0%
Net General Fund Cost	**639,384**	**718,005**	**653,220**	**776,100**	**58,096**	**8.1%**

FTE Summary	**5.0**	**5.0**	**5.0**	**5.0**		**-0.2%**

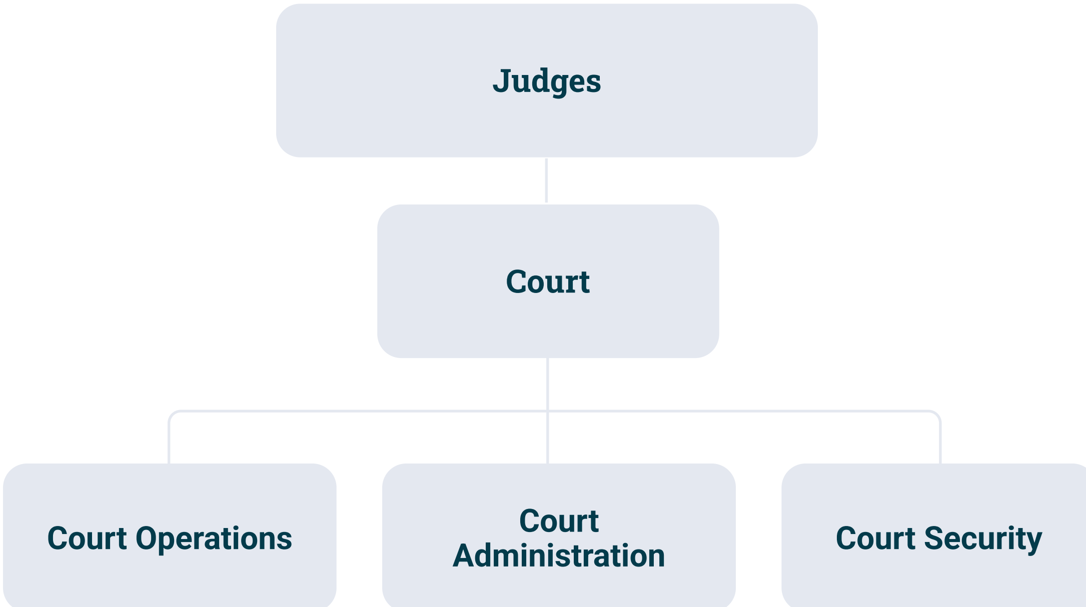
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- Flexibly staff Administrative Assistant Justice Court and Financial Services Clerk (step between J140 and J150), Specialty Court Case Manager (from a J140 to I=J130, II=J140, & III=J150) - $35,167

  Permanent offset in Court Referee position by cost distributing the position 100% to RJC Administrative Assessment (AA) funds – ($35,167)

- SB 116 and Justice of the Peace Compensation – 5% increase for FY27, commensurate with annual "merit increase" - $79,727

Non-Personnel

- Increase Software Maintenance - $13,385
- Increase in Lab Testing - $224,640
  Offset by dissolution of DAS – ($224,640)

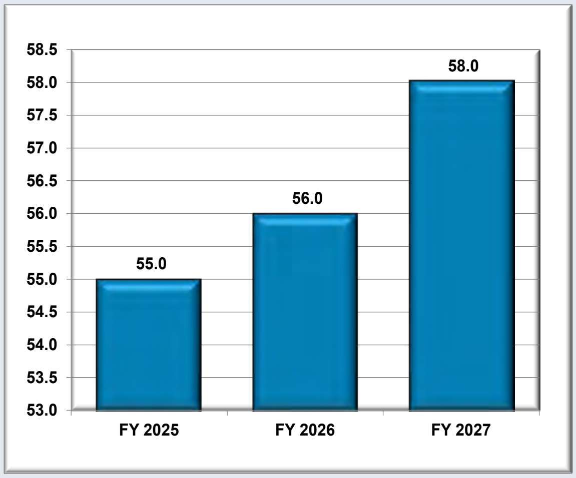
Budget Summary

Dollars

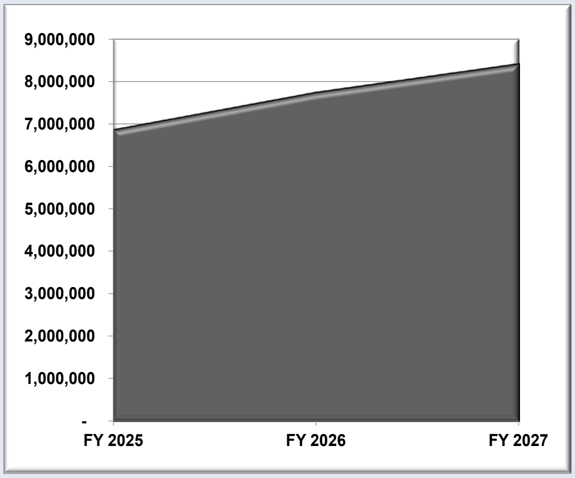
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Reno Justice Court	9,889,489	10,745,442	10,700,286	11,442,832	697,390	6.5%
Total	**9,889,489**	**10,745,442**	**10,700,286**	**11,442,832**	**697,390**	**6.5%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	400	400	400	-	0.0%
Fines and Forfeitures	2,563,845	2,403,432	2,403,432	2,805,132	401,700	16.7%
Miscellaneous	-	3,500	3,500	3,500	-	0.0%
Other Financial Sources	59,977	-	-	-	-	
Total General Fund	**2,623,822**	**2,407,332**	**2,407,332**	**2,809,032**	**401,700**	**16.7%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	382,595	543,780	313,482	90,228	(453,552)	-83.4%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	9,531	10,000	10,000	122,000	112,000	1120.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**392,126**	**553,780**	**323,482**	**212,228**	**(341,552)**	**-61.7%**
Total Sources	**3,015,948**	**2,961,112**	**2,730,814**	**3,021,260**	**60,148**	**2.0%**
Uses						
Salaries & Wages	6,033,425	6,430,143	6,579,467	7,014,559	584,416	9.1%
Employee Benefits	2,933,747	3,286,560	3,350,277	3,549,372	262,812	8.0%
Services & Supplies	922,317	1,028,739	770,541	878,901	(149,839)	-14.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**9,889,489**	**10,745,442**	**10,700,286**	**11,442,832**	**697,390**	**6.5%**
Carry-forward Funding	10,042	35,383	35,383	-	(35,383)	-100.0%
Net General Fund Cost	**6,863,500**	**7,748,947**	**7,934,088**	**8,421,572**	**672,625**	**8.7%**

FTE Summary	**55.0**	**56.0**	**56.0**	**58.0**		**3.6%**

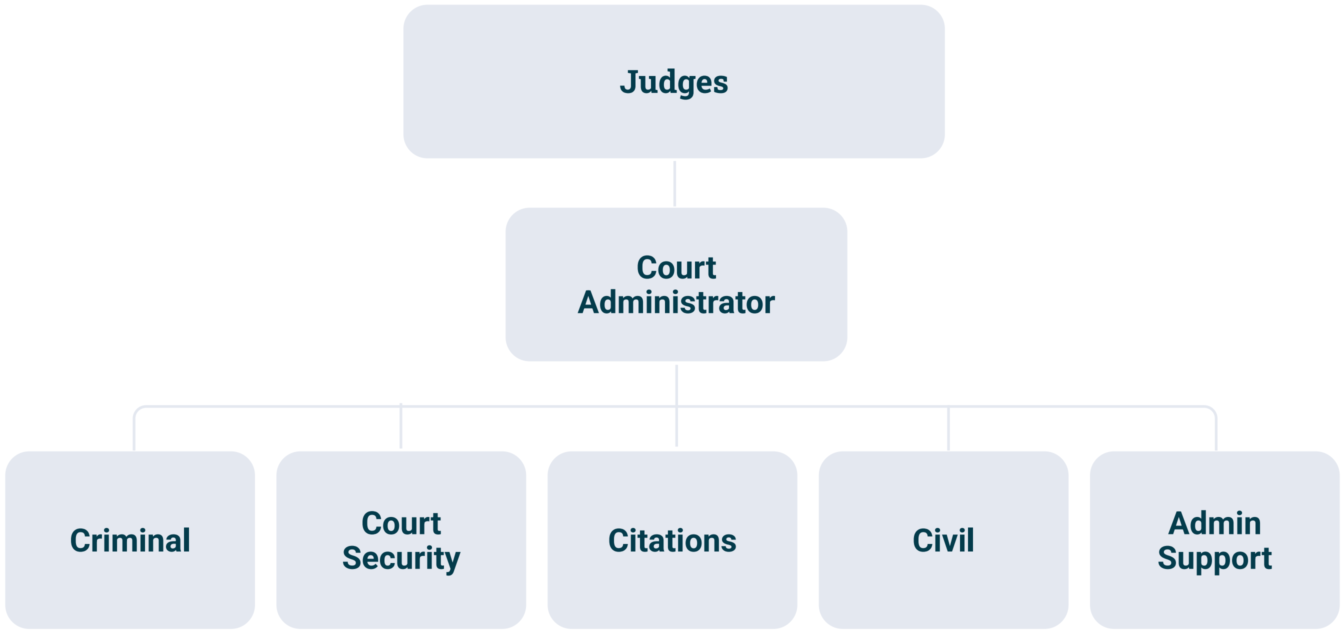
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- Increase Pooled Positions - $4,200

  Offset by dissolution of DAS – ($4,200)

- SB116 and Justice of the Peace Compensation – 5% increase for FY27, commensurate with annual "merit increase" - $20,195
- Reallocation of funding from .50 FTE Business Technologist II (position no longer shared between Sparks Justice Court and Animal Services) - $62,451 (net zero impact)

Non-Personnel

- Increase Lab Testing - $91,600

  Offset by dissolution of DAS – ($91,600)

- Increase Professional Services - $115,057 Offset by freezing vacant Judge position through 12/31/28
- Increase Pooled Positions - $20,314
- Increase Contractual/Temp - $22,000
- Increase Lab Testing - $18,900
- Increase Holiday Work - $1,237

  Offset by reallocation of funding from .50 FTE Business Technologist II position

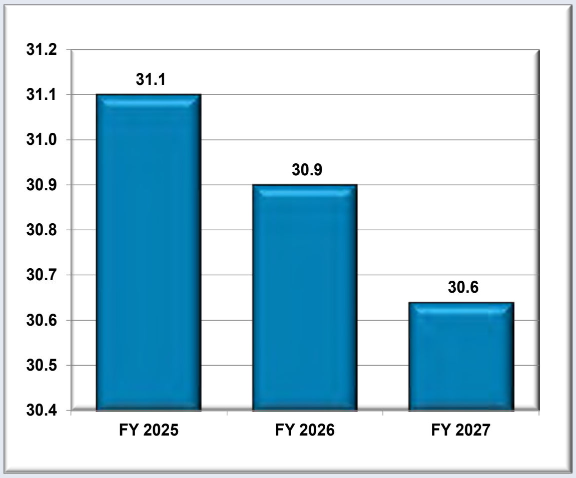
Budget Summary

Dollars

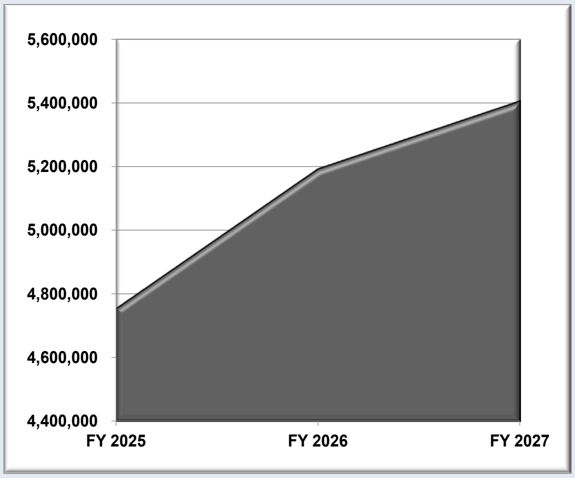
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Sparks Justice Court	5,573,094	6,024,109	6,035,253	6,156,386	132,277	2.2%
Total	**5,573,094**	**6,024,109**	**6,035,253**	**6,156,386**	**132,277**	**2.2%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	766,487	724,000	724,000	724,000	-	0.0%
Miscellaneous	1,191	-	-	-	-	-
Other Financial Sources	3,299	-	-	-	-	-
Total General Fund	**770,977**	**724,000**	**724,000**	**724,000**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,835	-	-	-	-	-
Fines and Forfeitures	45,958	58,062	56,550	25,000	(33,062)	-56.9%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**47,793**	**58,062**	**56,550**	**25,000**	**(33,062)**	**-56.9%**
Total Sources	**818,771**	**782,062**	**780,550**	**749,000**	**(33,062)**	**-4.2%**
Uses						
Salaries & Wages	3,311,449	3,391,704	3,439,165	3,491,384	99,680	2.9%
Employee Benefits	1,758,314	1,886,770	1,897,764	1,931,762	44,992	2.4%
Services & Supplies	503,332	745,635	698,323	733,240	(12,395)	-1.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**5,573,094**	**6,024,109**	**6,035,253**	**6,156,386**	**132,277**	**2.2%**
Carry-forward Funding	(317)	48,151	48,151	-	(48,151)	-100.0%
Net General Fund Cost	**4,754,641**	**5,193,896**	**5,206,552**	**5,407,386**	**213,490**	**4.1%**

FTE Summary	**31.1**	**30.9**	**30.9**	**30.6**		**-0.8%**

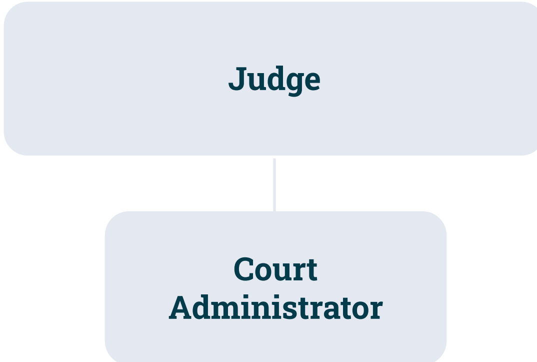
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- SB116 and Justice of the Peace Compensation – 5% increase for FY27, commensurate with annual “merit increase” - $7,018

Non-Personnel

- Increase Postage - $2,400
- Increase Professional Services - $2,000
- Increase Interpreters - $1,500
- Increase Credit Card Fees - $7,600

Budget Summary

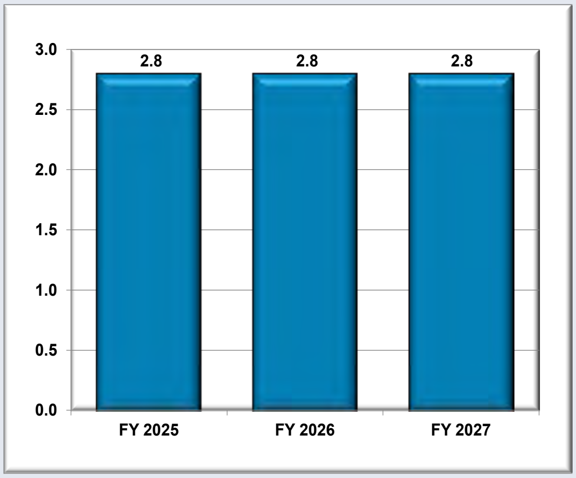
Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Wadsworth Justice Court	438,667	518,597	535,796	484,856	(33,741)	-6.5%
Total	**438,667**	**518,597**	**535,796**	**484,856**	**(33,741)**	**-6.5%**

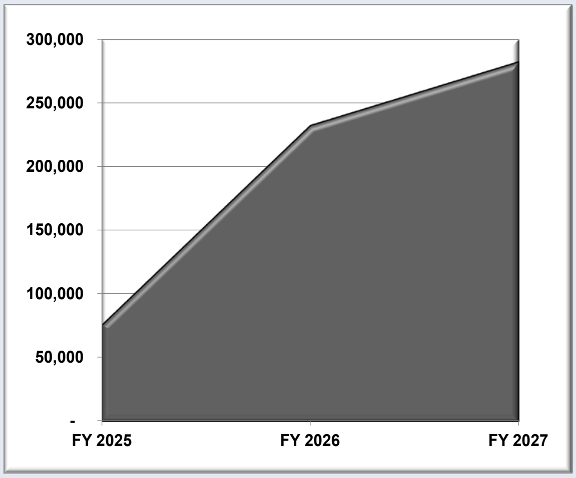
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,794	6,500	6,500	6,500	-	0.0%
Fines and Forfeitures	330,557	181,150	181,150	181,150	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	17,501	-	-	-	-	-
Total General Fund	**356,852**	**187,650**	**187,650**	**187,650**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	20,652	14,900	14,900	14,900	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	20,652	14,900	14,900	14,900	-	0.0%
Total Other Restricted Funds	**14,888**	**14,900**	**14,900**	**14,900**	**-**	**-**
Total Sources	**377,504**	**202,550**	**202,550**	**202,550**	**-**	**0.0%**
Uses						
Salaries & Wages	276,750	271,949	287,730	301,936	29,986	11.0%
Employee Benefits	132,169	127,694	134,113	139,526	11,832	9.3%
Services & Supplies	29,747	118,953	113,953	43,394	(75,559)	-63.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**438,667**	**518,597**	**535,796**	**484,856**	**(33,741)**	**-6.5%**
Carry-forward Funding	(14,455)	83,599	83,599	-	(83,599)	-100.0%
Net General Fund Cost	**75,618**	**232,447**	**249,647**	**282,306**	**49,859**	**21.4%**

FTE Summary	**2.8**	**2.8**	**2.8**	**2.8**		**0.0%**

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 diversion, probation supervision, community services programs and secure detention services for youth involved in the juvenile justice system. Juvenile Services works with youth, families, community partners, and the Court to provide assessment, supervision, treatment referrals, and evidence-informed interventions that promote accountability, rehabilitation, positive youth development, and community safety. Juvenile Services operates through four divisions:

- *The Administrative Division,* led by the executive team, provides leadership, strategic planning, fiscal oversight, human resources support, policy development, and administrative services necessary to support department operations.
- *The Probation Services Division* investigates, assesses, and provides community-based supervision for justice-involved youth through a range of specialized units addressing informal supervision, probation assessment, general supervision, and behavioral health needs. Probation Officers use evidence-informed case management strategies tailored to each youth's individual risks and needs, submitting recommendations to the Juvenile Court and developing individualized case plans to promote accountability, rehabilitation, and community safety. A Juvenile Probation Officer also serves as Traffic Commissioner to oversee juvenile traffic hearings and provide accountability and traffic safety education.
- *The Detention Division* operates and manages Wittenberg Hall, Washoe County's secure juvenile detention facility, providing temporary secure housing for youth accused of delinquent offenses and awaiting adjudication and other court proceedings. In addition to maintaining a safe and secure environment, the Division provides access to education, medical and mental health services, nutrition services, and programs designed to support youth during their stay.

- *The Community Services Unit (CSU)* provides evidence-informed and evidence-based programming to justice-involved youth focused on accountability, skill-building, and positive development. CSU delivers a range of youth development programs, the Youth Employment Program (YEP), Work Program, and Evening Reporting Program (ERP), each designed to promote pro-social behavior, personal responsibility, and meaningful community connection.

It is the goal of Juvenile Services to provide high-quality supervision, intervention, and detention services to youth referred to the agency, including those who may be temporarily detained in Wittenberg Hall. Services are delivered using available resources to support positive youth outcomes, accountability, and community safety.

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:

- Reconfigured main entrance security to improve building security.
- Replaced two aging, 20-year-old industrial washing machines in the detention facility.
- Upgraded security gate to employee parking lot and connected to county keycard access system.
- Replaced aging kitchen equipment to maintain health and safety standards.
- Replaced staff office chairs in detention facility.

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

Base Increases – $210,000

- Increase in Payments to Other Agencies - $150,000 (Youth Parole Services Assessment)
- Increase in Medical Services - $25,000 (Annual Law Enforcement Officer Physicals)
- Increase in Service Contracts - $10,000 (Youth Level Screenings)
- Increase in Travel – Non County - $10,000 (Court ordered transport/travel)
- Increase in Food Purchases - $15,000 (Food for Detained Juveniles)

Above Base Increases – $1,573,700 (net $901,658)

- Increase in Software Maintenance - $223,700 (JTI CMS Licensing/Maintenance)

  One-time Offset in FY27 of 2.0 Frozen Juvenile Probation Officer positions – ($223,700)

- Increase in Medical Services - $1,350,000 (Naphcare Medical Services)
  Partial Permanent Offset of 2.0 abolished Advanced Practice Registered Nurse positions – ($343,139)

  Partial Offset in the General Fund with the shift of 1.0 Juvenile Services Support Position to Targeted Case Management (TCM) Funding – ($105,203)

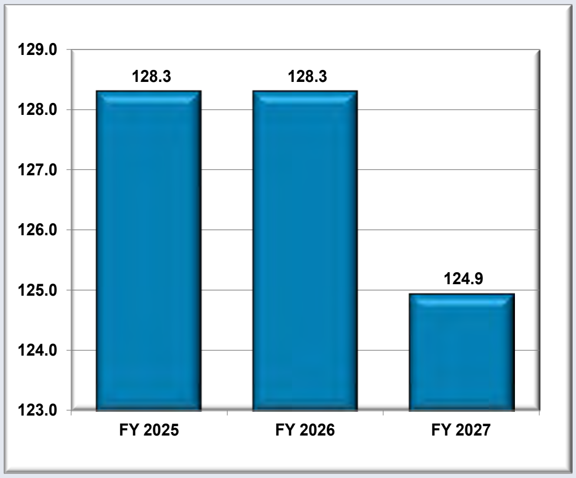
Budget Summary

Dollars

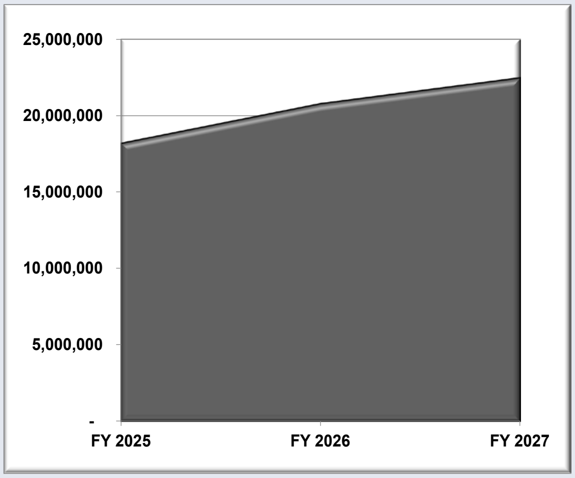
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	2,868,284	3,732,226	3,539,604	4,220,144	487,917	13.1%
Probation Services	5,697,598	6,551,454	5,864,457	6,407,086	(144,368)	-2.2%
Juvenile Grants	1,661,846	5,638,456	5,638,456	1,080,000	(4,558,456)	-80.8%
Early Intervention Services	1,667,739	1,754,016	1,676,294	1,797,022	43,007	2.5%
Wittenberg Hall	8,149,446	8,981,565	8,771,747	10,268,675	1,287,110	14.3%
Total	**20,044,914**	**26,657,718**	**25,490,558**	**23,772,927**	**(2,884,791)**	**-10.8%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	12,380	27,000	27,000	27,000	-	0.0%
Fines and Forfeitures	181,038	179,500	179,500	179,500	-	0.0%
Miscellaneous	29,667	29,450	29,450	29,450	-	0.0%
Other Financial Sources	-	-	-	-	-	
Total General Fund	**223,084**	**235,950**	**235,950**	**235,950**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	497,389	604,192	604,192	80,000	(524,192)	-86.8%
Charges for Services	1,023,897	1,000,000	1,000,000	1,000,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**1,521,286**	**1,604,192**	**1,604,192**	**1,080,000**	**(524,192)**	**-32.7%**
Total Sources	**1,744,370**	**1,840,142**	**1,840,142**	**1,315,950**	**(524,192)**	**-28.5%**
Uses						
Salaries & Wages	10,875,425	12,290,190	11,414,534	12,182,260	(107,930)	-0.9%
Employee Benefits	6,599,421	7,722,407	7,401,245	7,805,527	83,120	1.1%
Services & Supplies	2,381,360	5,495,121	5,524,779	3,785,141	(1,709,980)	-31.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	188,709	1,150,000	1,150,000	-	(1,150,000)	-100.0%
Total Uses	**20,044,914**	**26,657,718**	**25,490,558**	**23,772,927**	**(2,884,791)**	**-10.8%**
Carry-forward Funding	141,337	4,051,205	4,051,205	-	(4,051,205)	-100.0%
Net General Fund Cost	**18,159,206**	**20,766,371**	**19,599,211**	**22,456,977**	**1,690,606**	**8.1%**

FTE Summary	**128.3**	**128.3**	**128.3**	**124.9**		**-2.6%**

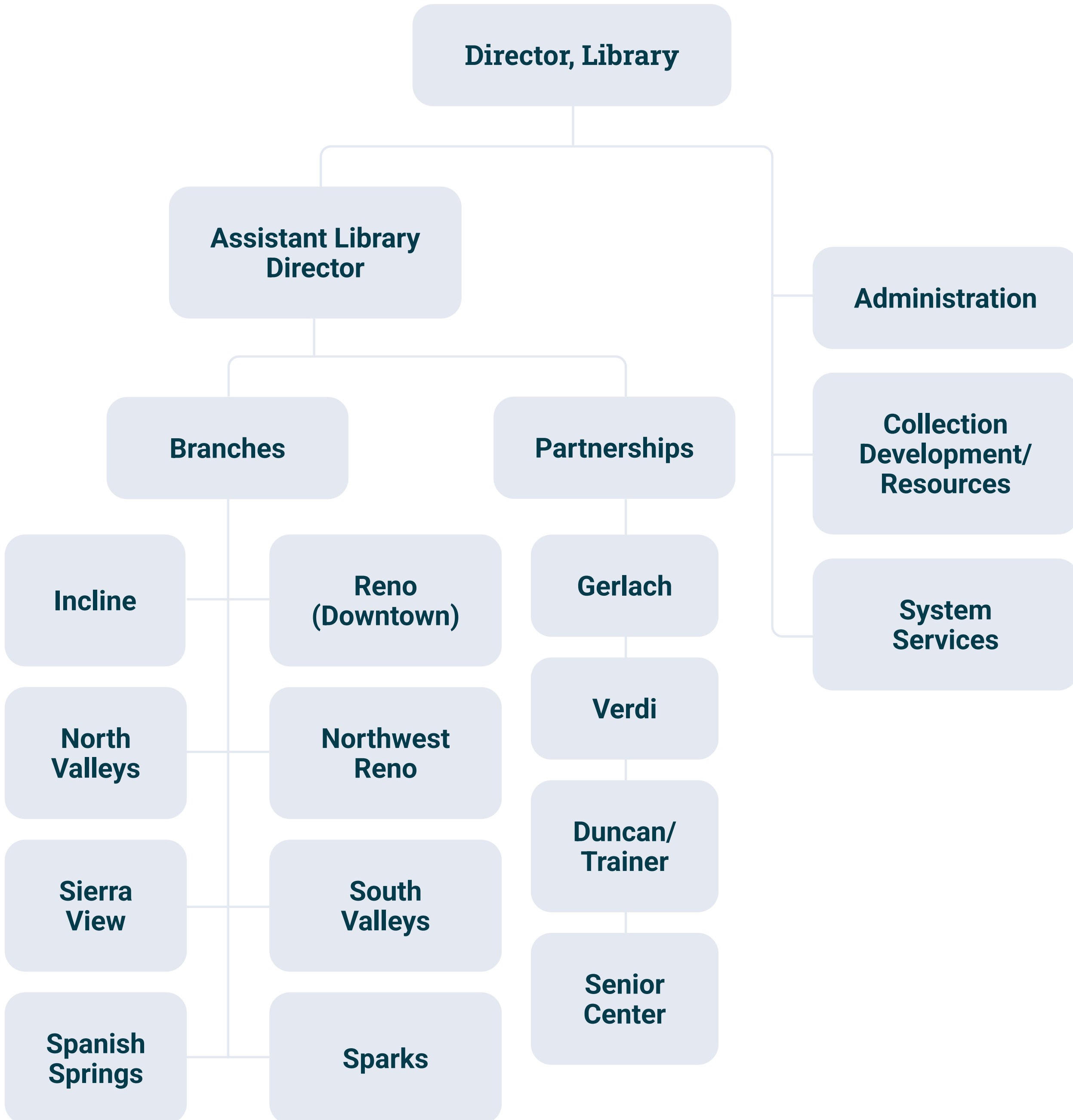
Staffing Trend



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, audiovisual 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

In the November 2024 General Election, the renewal of the ad valorem tax adopting a property tax of $20 per $100,000 of assessed value for 30 years to fund the acquisition, improvement, and maintenance of library facilities in Washoe County (2024 WC-1) was not approved by voters. Subsequently, the Board approved reallocation of the two cent override into the General Fund operating tax rate. The Library general fund FY27 budget reflects this adjustment.

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 2027 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 FTE Sr. Library Assistant to Librarian

  Offset with 1.0 Librarian
- Addition 1.0 FTE Library Assistant II -$ -0-

  Offset with 3 PT Library Assistant II
- Transition Library Expansion Staff to GF
  - Salary Adjustment - $1,786,889
  - Benefit Adjustment - $891,055
  - OPEB Contribution - $44,922
- Delimit 1.0 FTE Librarian
- Delimit 0.375 FTE Library Assistant II (15 hrs)
- Delimit 0.375 FTE Library Assistant II (15 hrs)
- Delimit 0.525 FTE Library Assistant II (21 hrs)

Non-Personnel

- Increase Auto Expense - $300
- Increase Professional Services - $146,500
- Increase Service Contract - $38,100
- Increase Operating Supplies - $10,000
- Increase Network and Data Lines - $150,000
- Increase Seminars and Meetings - $15,000
- Increase Auto Expense - $300
- Increase Travel - $15,000
- Increase Equipment non Capital - $168,770
- Increase Current Titles - $1,360,000

Budget Summary

Dollars

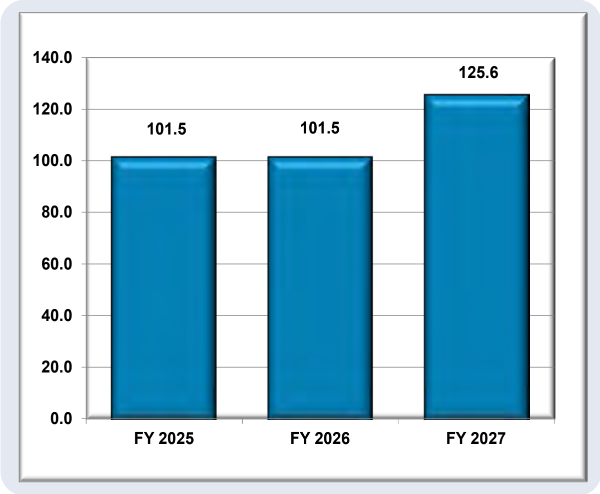
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	%Change in Budget
Administration	12,220,717	13,299,668	12,184,817	17,733,136	4,433,468	33.3%
Grants	101,042	84,982	84,982	-	(84,982)	-100.0%
Total	**12,321,759**	**13,384,651**	**12,269,799**	**17,733,136**	**4,348,485**	**32.5%**

SOURCES AND USES

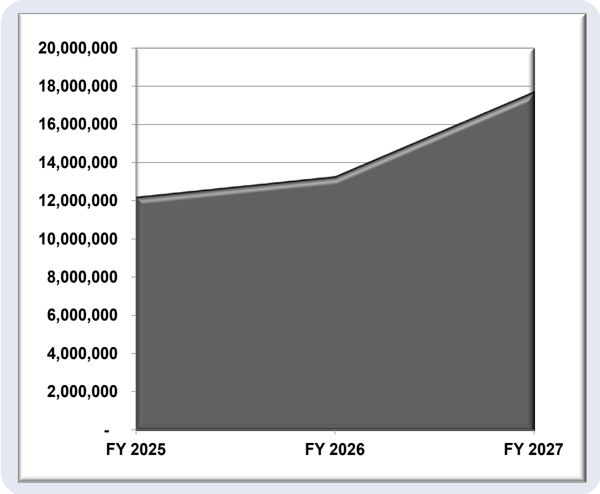
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	9,180	10,000	10,000	10,000	-	0.0%
Miscellaneous	40,004	41,950	41,950	41,950	-	0.0%
Other Financial Sources	-	-	-	-	-	
Total General Fund	**49,183**	**51,950**	**51,950**	**51,950**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	100,214	82,488	82,488	-	(82,488)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	551	551	-	(551)	-100.0%
Total Other Restricted Funds	**100,214**	**83,039**	**83,039**	**-**	**(83,039)**	**-100.0%**
Total Sources	**149,397**	**134,989**	**134,989**	**51,950**	**(83,039)**	**-61.5%**
Uses						
Salaries & Wages	7,349,380	7,736,496	7,179,116	9,564,404	1,827,908	23.6%
Employee Benefits	3,925,117	4,283,776	4,011,866	5,203,742	919,966	21.5%
Services & Supplies	988,752	1,328,378	1,078,817	2,964,990	1,636,612	123.2%
Capital Outlay	58,510	36,000	-	-	(36,000)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	12,321,759	13,384,651	12,269,799	17,733,136	4,348,485	32.5%
Carry-forward Funding	828	1,943	1,943	-	(1,943)	-100.0%
Net General Fund Cost	**12,171,534**	**13,247,718**	**12,132,867**	**17,681,186**	**4,433,468**	**33.5%**

FTE Summary	**101.5**	**101.5**	**101.5**	**125.6**		**1.1%**

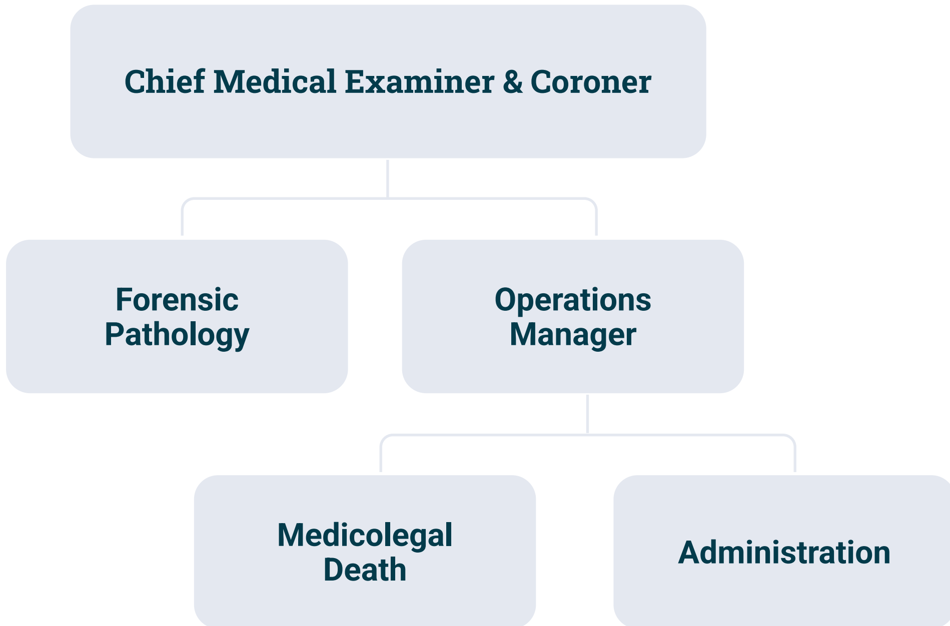
Staffing Trend



Net General Fund Cost



Medical Examiner - Coroner



Mission: The mission of the Washoe County Regional Medical Examiner's Office is to investigate unexpected and unexplained deaths to identify and report on the cause and manner of death. The agency applies scientific investigative techniques and medical procedures, using integrity and compassion to serve families and public agencies impacted by death.

Description: The Washoe County Regional Medical Examiner's Office (WCRMEO) investigates sudden, unexpected, violent, non-natural, suspicious, or medically unattended deaths to determine the cause and manner of death. While state and county laws mandate that only certain categories of death are required to be reported to and investigated by the WCRMEO, more than 98% of deaths in Washoe County are reported to the office for jurisdictional review and determination. Deaths are investigated by highly trained Medicolegal Death Investigators and Medical Examiners. Of the deaths in which the WCRMEO takes jurisdiction, more than 55% are found to be due to accidents, homicidal trauma, and suicides. Additionally, of the deaths in which the WCRMEO takes jurisdiction, more than 50% require an autopsy or external medical examination. These examinations are conducted by Medical Examiners who are medical doctors board-certified in forensic pathology. Responsibilities of the office include:

- Determining the cause and manner of death for cases under the office's jurisdiction
- Preparing and signing death certificates in all cases of non-natural and many cases of natural death
- Conducting investigations and photography of death scenes
- Identifying, collecting, processing, and analyzing evidence to ensure scientific integrity and protect chain of custody
- 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 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

The Washoe County Regional Medical Examiner's Office also provides full postmortem forensic examination services and assistance with death investigations to 18 other counties within Nevada and California, per revenue-generating interlocal agreements.

Statutory Authority: NRS 244 – Counties: Government; NRS 259 – Coroners; NRS 440 – Vital Statistics; NRS 451 – Dead Bodies; NAC 440 – Vital Statistics; NAC 451 – Dead Bodies; WCC 35 – Public Health

Website: www.washoecounty.gov/coroner/

Additional Goals/Performance Information: www.washoecounty.gov/coroner/reports.php

Strategic Objective: Vulnerable Populations

FY 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

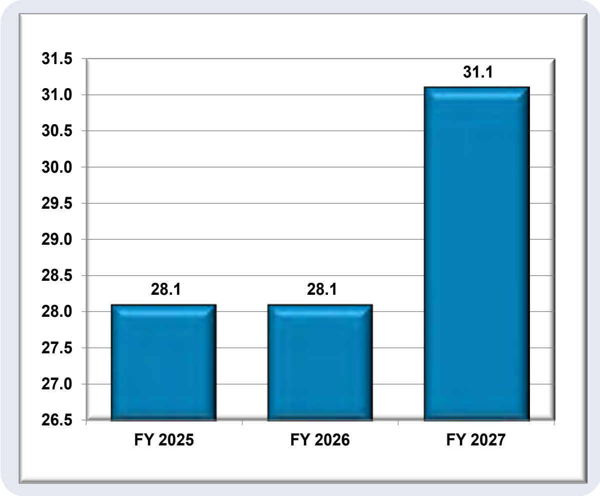
Budget Summary

Dollars

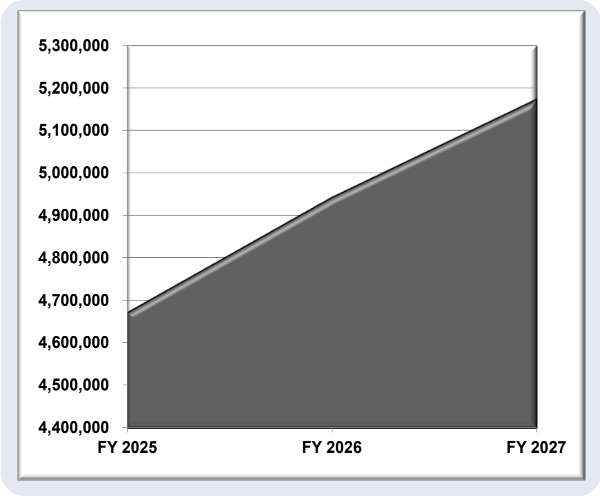
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Medical Examiner	6,856,646	8,948,052	8,879,620	7,542,008	(1,406,044)	-15.7%
Total	**6,856,646**	**8,948,052**	**8,879,620**	**7,542,008**	**(1,406,044)**	**-15.7%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,600,545	1,859,343	1,859,343	1,859,343	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**1,600,545**	**1,859,343**	**1,859,343**	**1,859,343**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	577,007	1,329,021	1,329,021	382,082	(946,939)	-71.3%
Charges for Services	114,740	125,000	125,000	125,000	-	0.0%
Fines and Forfeitures	33,845	1,700	1,700	1,700	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**725,592**	**1,455,721**	**1,455,721**	**508,782**	**(946,939)**	**-65.0%**
Total Sources	**2,326,137**	**3,315,064**	**3,315,064**	**2,368,125**	**(946,939)**	**-28.6%**
Uses						
Salaries & Wages	4,148,305	4,642,519	4,642,678	4,460,411	(182,108)	-3.9%
Employee Benefits	1,637,222	1,972,450	1,903,860	1,958,366	(14,084)	-0.7%
Services & Supplies	997,331	2,333,083	2,333,083	1,123,230	(1,209,853)	-51.9%
Capital Outlay	73,789	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**6,856,646**	**8,948,052**	**8,879,620**	**7,542,008**	**(1,406,044)**	**-15.7%**
Carry-forward Funding	(141,094)	690,324	690,324	-	(690,324)	-100.0%
Net General Fund Cost	**4,671,604**	**4,942,664**	**4,874,232**	**5,173,883**	**231,219**	**4.7%**

FTE Summary	**28.1**	**28.1**	**28.1**	**31.1**		**10.7%**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

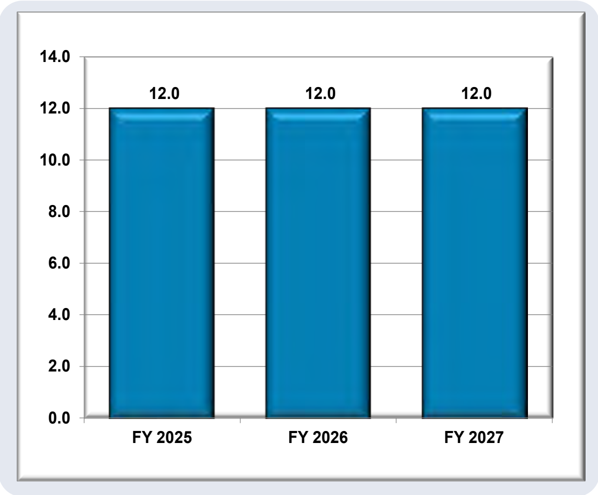
Budget Summary

Dollars

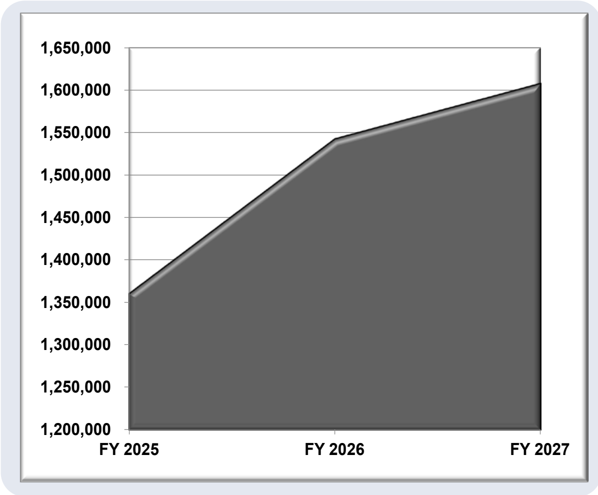
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Public Administrator	1,656,182	1,772,571	1,743,634	1,837,678	65,106	3.7%
Total	**1,656,182**	**1,772,571**	**1,743,634**	**1,837,678**	**65,106**	**3.7%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	296,096	230,000	230,000	230,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**296,096**	**230,000**	**230,000**	**230,000**	**-**	**0.0%**
Uses						
Salaries & Wages	1,022,381	1,067,759	1,045,774	1,109,276	41,517	3.9%
Employee Benefits	570,413	619,232	612,279	638,196	18,964	3.1%
Services & Supplies	63,389	85,581	85,581	90,207	4,626	5.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**1,656,182**	**1,772,571**	**1,743,634**	**1,837,678**	**65,106**	**3.7%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**1,360,086**	**1,542,571**	**1,513,634**	**1,607,678**	**65,106**	**4.2%**

FTE Summary	**12.0**	**12.0**	**12.0**	**12.0**		**0.0%**

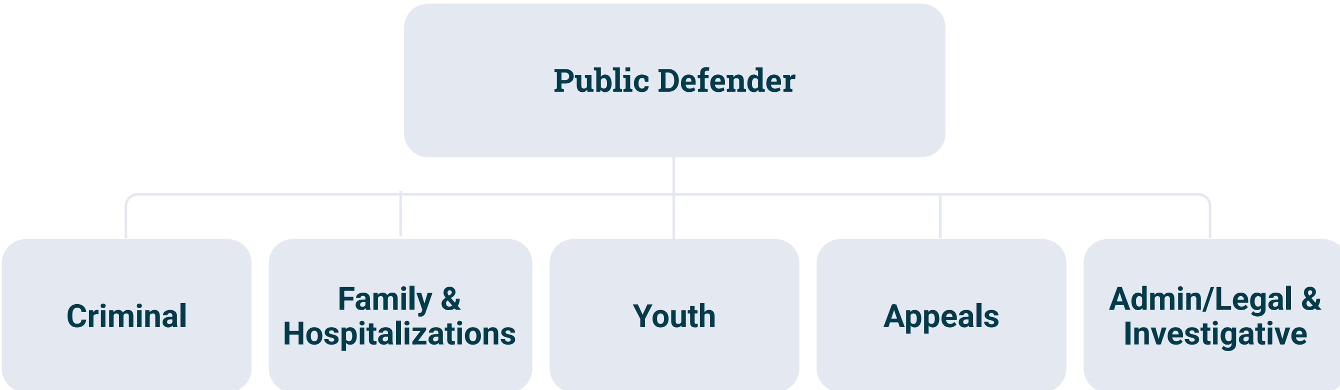
Staffing Trend



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. Our Family and Hospitalizations Division represents parents whose children have been removed by the State, individuals who are involuntarily hospitalized because they may pose a danger to themselves or others, and individuals referred to Competency Court. 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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Office Specialist to Paralegal - $39,302

  Permanent offset of decrease in Judicial centralized cost center (130% if from services & supplies) – ($51,093)

- Reclassification of 1.0 Legal Assistant to Legal Assistant Lead - $9,253

  Permanent offset of decrease in Judicial centralized cost center (130% if from services & supplies) – ($12,029)

- Reclassification of 1.0 Business Technician II to Senior Business Technologist - $15,501

  Permanent offset of decrease in Judicial centralized cost center (130% if from services & supplies) – ($20,151)

Non-Personnel

- Increase Software Maintenance (Karpel) - $ $6,300
- Increase Software Subscription - (Axon Justice Premier) - $44,563
- Increase Books & Subscriptions (Westlaw) - $ 5,000
- Increase in Expert Witness Fees - $100,000
- Increase in Psychiatric Evaluations - $23,145
- Increase in Court Reporter/Transcripts - $1,165
- Increase in Software Subscription (Tyler Technologies) - $95,000

  This is one-time; if successful, will need ongoing amount for ongoing maintenance/ subscription

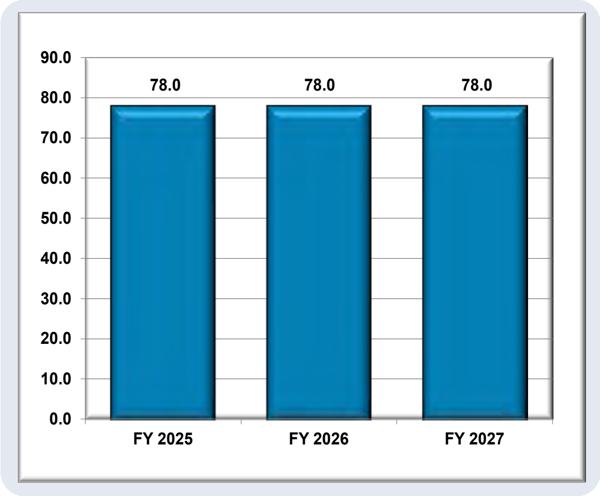
Budget Summary

Dollars

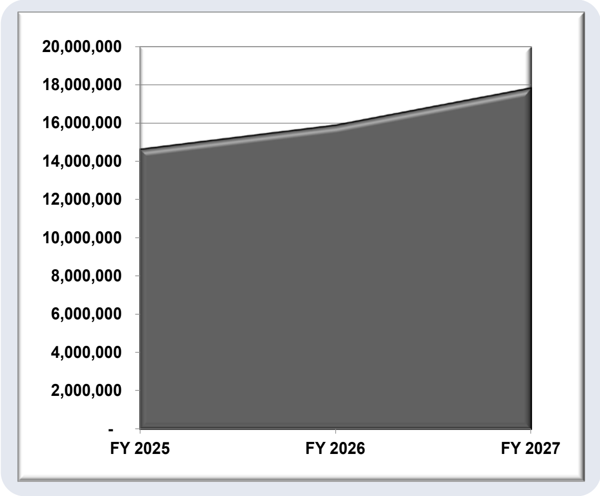
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Public Defender	13,694,686	15,155,237	14,859,689	16,764,165	1,608,929	10.6%
Total	**13,694,686**	**15,155,237**	**14,859,689**	**16,764,165**	**1,608,929**	**10.6%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	156,596	173,000	173,000	173,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**156,596**	**173,000**	**173,000**	**173,000**	**-**	**0.0%**
Other Restricted Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	34,442	34,442	-	(34,442)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**-**	**34,442**	**34,442**	**-**	**(34,442)**	**-100.0%**
Total Sources	**156,596**	**207,442**	**207,442**	**173,000**	**(34,442)**	**-16.6%**
Uses						
Salaries & Wages	9,512,833	9,953,432	10,091,595	11,213,792	1,260,359	12.7%
Employee Benefits	4,607,237	5,123,724	5,223,049	5,735,673	611,949	11.9%
Services & Supplies	669,822	1,021,725	901,725	1,062,323	40,598	4.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**14,789,892**	**16,098,881**	**16,216,369**	**18,011,788**	**1,912,906**	**11.9%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**14,633,296**	**15,891,439**	**16,008,927**	**17,838,788**	**1,947,348**	**12.3%**

FTE Summary	**78.0**	**78.0**	**78.0**	**78.0**		**0.0%**

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 2027 Budget Enhancements/Changes Personnel

Personnel

- Increase in Overtime - $35,000

Non-Personnel

- None

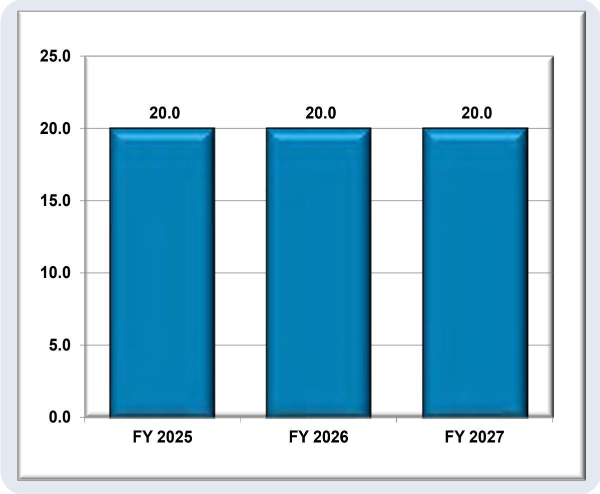
Budget Summary

Dollars

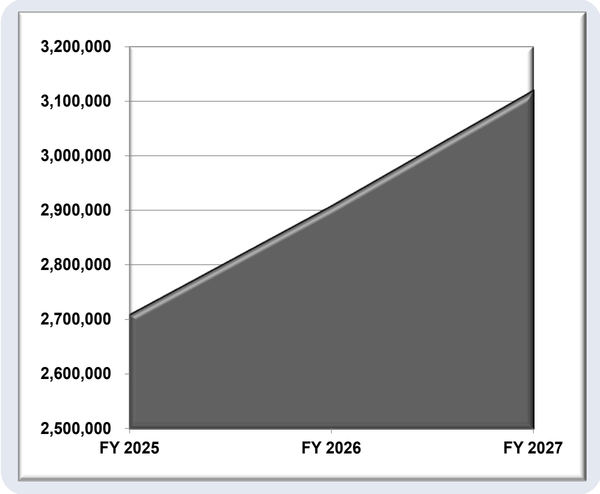
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Public Guardian	2,942,027	3,058,545	3,138,455	3,270,519	211,974	6.9%
Total	**2,942,027**	**3,058,545**	**3,138,455**	**3,270,519**	**211,974**	**6.9%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	232,412	150,000	150,000	150,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	520	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**232,932**	**150,000**	**150,000**	**150,000**	**-**	**0.0%**
Uses						
Salaries & Wages	1,847,343	1,878,431	1,917,996	2,020,362	141,930	7.6%
Employee Benefits	992,352	1,055,740	1,096,087	1,110,726	54,986	5.2%
Services & Supplies	102,332	124,373	124,373	139,430	15,057	12.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**2,942,027**	**3,058,545**	**3,138,455**	**3,270,519**	**211,974**	**6.9%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**2,709,095**	**2,908,545**	**2,988,455**	**3,120,519**	**211,974**	**7.3%**

FTE Summary	**20.0**	**20.0**	**20.0**	**20.0**	**-**	**0.0%**

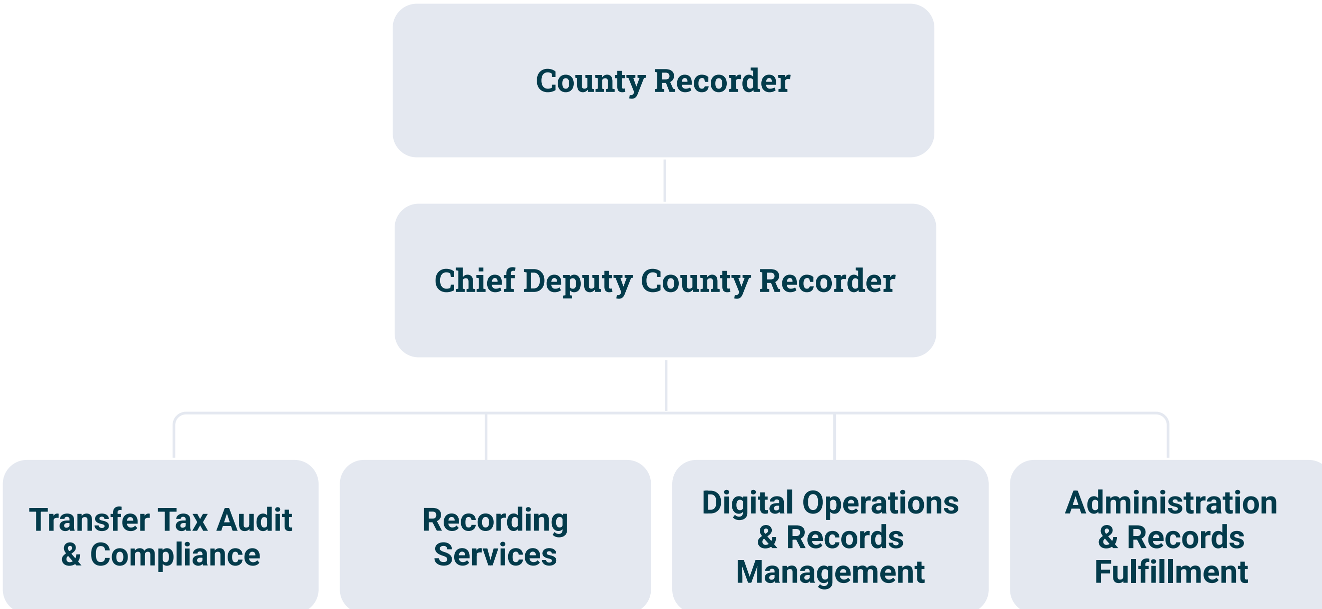
Staffing Trend



Net General Fund Cost



Recorder



Mission: The mission of the Washoe County Recorder's Office is to deliver trusted public records administration through the accurate recording, secure preservation, and transparent accessibility of official records while providing efficient, responsive public service.

Description: The County Recorder's Office serves as the official custodian of the public record, responsible for recording, preserving, securing, and providing access to real property and other official records in accordance with Nevada law. The office supports property transparency, economic activity, public trust, and long-term records stewardship through secure, technology-enabled services and industry collaboration.

- *The Recording Services division* manages the intake, verification, recording, indexing, and archival preservation of official documents submitted for recording. The division supports paper and electronic recording (eRecording) workflows and works closely with title companies, escrow professionals, attorneys, surveyors, government agencies, and the public to ensure recording accuracy, statutory compliance, and efficient public access to recorded information. Through the recording and preservation of conveyance documents and related instruments, the division helps establish and maintain the official chain of title for parcels and real property interests throughout Washoe County, supporting property ownership, real estate transactions, lending, and legal notice within the public record.
- *The Transfer Tax Audit & Compliance division* administers real property transfer tax collection, exemption review, audit functions, and statutory compliance activities associated with property conveyances. The division promotes consistency, accountability, and transparency through quality assurance practices, stakeholder education, and regulatory oversight supporting accurate tax reporting and public revenue administration.
- *The Digital Operations & Records Management division* oversees the office's digital infrastructure, enterprise recording systems, electronic records management, imaging operations, security coordination, and long-term digital preservation strategies. The division advances modernization initiatives that strengthen records integrity, interoperability,

disaster resiliency, and secure public access to official records.

- *The Administration & Records Fulfillment division* provides operational support services, public records assistance, records research, certified copy processing, data requests, financial administration, and customer service functions. The division supports efficient service delivery, public accessibility, and responsive fulfillment of recorded information requests while maintaining high standards for records stewardship and operational accountability.

Statutory Authority: NRS 247 – County Recorders; NRS 111 – Estates in property, conveyancing and recordings; NRS 115 – Homesteads; NRS 122 – Marriage; NRS 239 – Public Records; NRS 240 – Notaries Public and Commissioned Abstracters; NRS 278 - Planning and Zoning; NRS 375 – Taxes on Transfers of Real Property; NRS 517 – Mining Claims, mill sites, and tunnel rights; NRS 533, 534 – Water rights

Website: https://www.washoecounty.gov/recorder

Strategic Objective: Innovative Services

FY 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

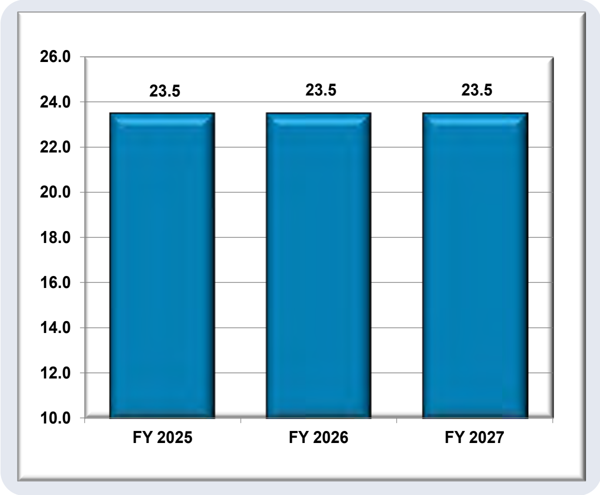
Budget Summary

Dollars

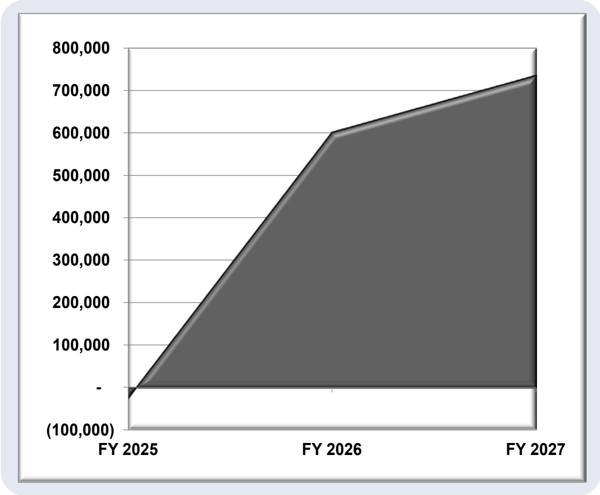
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	%Change in Budget
Administration	519,846	586,702	602,674	639,908	53,205	9.1%
Real Estate	1,635,342	1,931,518	1,820,927	2,016,235	84,716	4.4%
Marriage & Copy Center	12,642	24,471	24,480	24,471	-	0.0%
Maps	275,405	345,415	315,414	341,825	(3,589)	-1.0%
Tech Fund	426,810	4,275,342	4,275,342	463,497	(3,811,845)	-89.2%
Total	**2,870,045**	**7,163,448**	**7,038,837**	**3,485,936**	**(3,677,513)**	**-51.3%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,275,479	2,103,600	2,103,600	2,103,600	-	0.0%
Fines and Forfeitures	193,371	183,000	183,000	183,000	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**2,468,850**	**2,286,600**	**2,286,600**	**2,286,600**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	352,685	417,087	417,087	417,087	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	206,031	35,000	35,000	46,410	11,410	32.6%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**558,716**	**452,087**	**452,087**	**463,497**	**11,410**	**2.5%**
Total Sources	**3,027,566**	**2,738,687**	**2,738,687**	**2,750,097**	**11,410**	**0.4%**
Uses						
Salaries & Wages	1,600,256	1,823,037	1,743,471	1,916,006	92,969	5.1%
Employee Benefits	908,986	1,064,498	1,019,452	1,117,272	52,774	5.0%
Services & Supplies	360,803	4,275,913	4,275,913	452,658	(3,823,256)	-89.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**2,870,045**	**7,163,448**	**7,038,837**	**3,485,936**	**(3,677,513)**	**-51.3%**
Carry-forward Funding	(131,905)	3,823,255	3,823,255	-	(3,823,255)	-100.0%
Net General Fund Cost	**(25,616)**	**601,507**	**476,895**	**735,839**	**134,333**	**22.3%**

FTE Summary	**23.5**	**23.5**	**23.5**	**23.5**		**0.0%**

Staffing Trend



Net General Fund Cost



Registrar of Voters

Registrar of Voters

- **Administration, Finance & Communication**
- **Voter Registration, Records & Mail Ballots**
- **Election Operations & Logistics**

Mission: The mission of the Washoe County Registrar of Voters Department is commitment to safe, secure, and transparent election administration – protecting every eligible citizen's right to vote and maintaining public trust through accuracy, integrity, and innovation.

Description: The Registrar of Voters (ROV) administers all federal, state, and local elections within the County in accordance with applicable laws and regulations, ensuring that elections are conducted in a fair, transparent, and impartial manner.

The department manages the voter registration process, maintaining accurate and up-to-date records to ensure that all eligible residents have the opportunity to participate in the electoral process. The ROV also oversees candidate filing for local jurisdictions and administers the review and verification of petitions, including initiative, referendum, recall, and independent candidate petitions, to determine qualification for ballot placement.

Core operational responsibilities include election planning and logistics, ballot and sample ballot design, vote center site selection, poll worker training and recruitment, mail ballot processing, vote tabulation, results reporting, early voting, and Election Day operations. The department serves as the official custodian of election records and materials and maintains the County's political boundary and precinct data in coordination with the Geographic Information Systems (GIS) team.

The Registrar of Voters is committed to delivering efficient, secure, and accessible election services while providing responsive support to voters, candidates, political parties, jurisdictions, and community stakeholders.

Registrar of Voters maintains 18 full-time equivalents (FTE). The 29.6 FTE includes intermittent election positions utilized to support election operations. These positions can fluctuate based on election cycles each fiscal year.

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 2027 Budget Enhancements/Changes

Personnel

- Increase Overtime - $250,000

Non-Personnel

- None

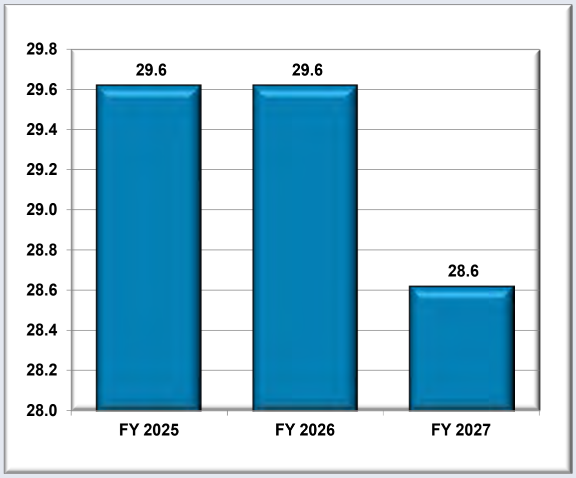
Budget Summary

Dollars

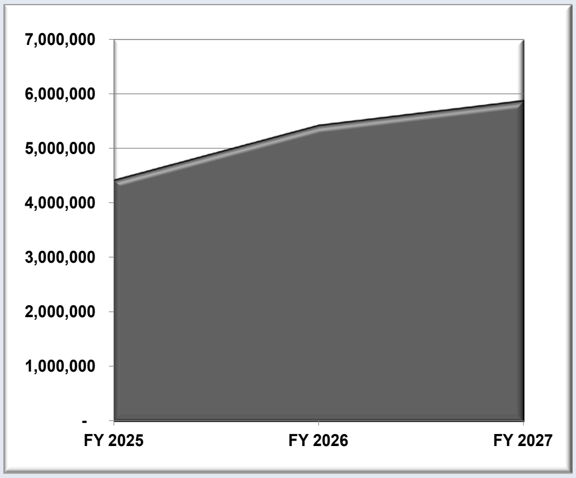
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	2,186,391	2,253,938	2,105,571	2,376,735	122,797	5.4%
Elections	4,574,721	4,372,707	4,042,214	2,781,975	(1,590,733)	-36.4%
Total	**6,761,112**	**6,626,645**	**6,147,785**	**5,158,710**	**(1,467,935)**	**-22.2%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	262,682	40,440	40,440	40,440	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**262,682**	**40,440**	**40,440**	**40,440**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	541,834	160,703	-	-	(160,703)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	350,000	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**891,834**	**160,703**	**-**	**-**	**(160,703)**	**-100.0%**
Total Sources	**1,154,515**	**201,143**	**40,440**	**40,440**	**(160,703)**	**-79.9%**
Uses						
Salaries & Wages	1,923,224	2,285,012	1,982,501	2,148,536	(136,476)	-6.0%
Employee Benefits	678,716	824,353	801,955	833,164	8,811	1.1%
Services & Supplies	2,783,095	2,465,047	2,304,344	2,882,320	417,273	16.9%
Capital Outlay	179,865	45,000	45,000	45,000	-	0.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	**5,564,900**	**5,619,413**	**5,133,800**	**5,909,021**	**289,608**	**5.2%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**4,410,385**	**5,418,270**	**5,093,360**	**5,868,581**	**450,311**	**8.3%**

FTE Summary	**29.6**	**29.6**	**29.6**	**28.6**		**-3.4%**

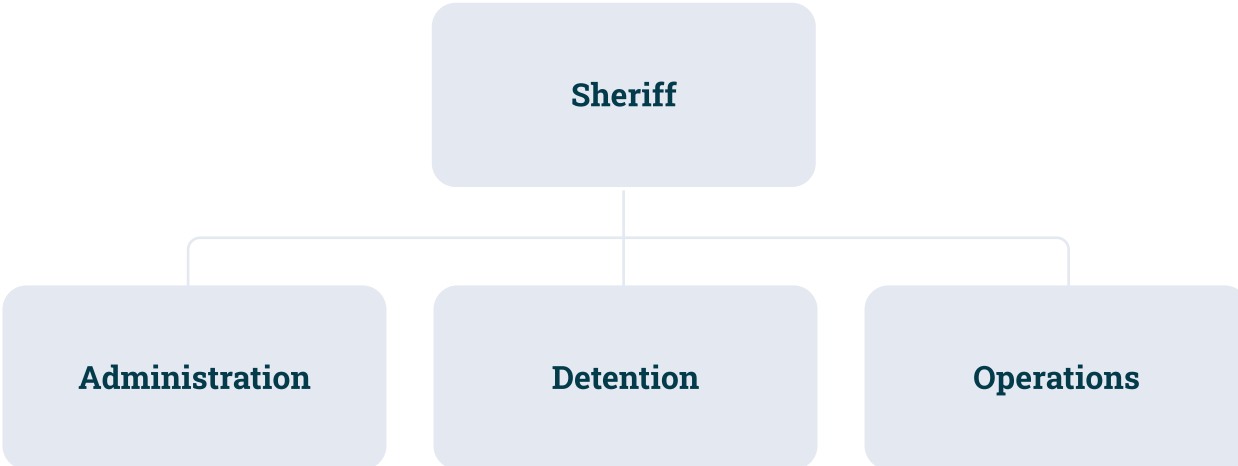
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- Increase of 1.0 FTE Case Manager position - $128,316
- Increase Call Back - $99,726
- Increase Holiday Worked - $291,923
- Increase Overtime - $649,151
- Increase Retirement Calculation - $308,544
- Increase Shift Differential - $163,035
- Increase Stand By Pay - $56,902

  Partially offset with salary reimbursements from the City of Reno and City of Sparks

Non-Personnel

- Increase Medical Services (Naphcare) - $992,448
- Increase Equipment nonCapital (Axon Contract) - $90,342
- Increase Software Maintenance (Dataworks Contract) - $25,761
- Increase Professional Services (SOD - Vet Bills) - $10,500
- Increase Network and Data Lines Search and Rescue Data Lines - $6,100

Budget Summary

Dollars

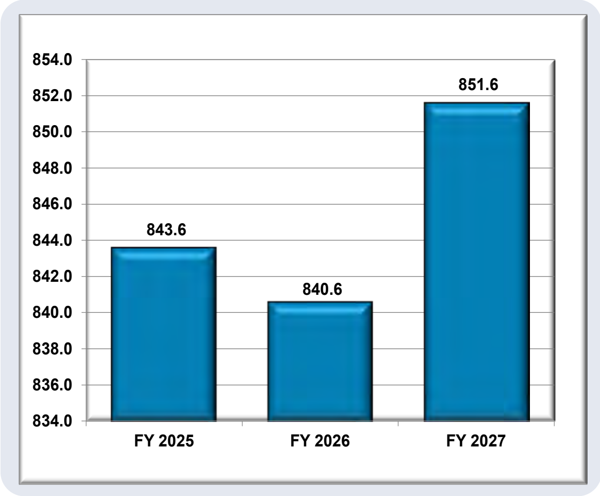
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Sheriff Administration	14,063,315	15,518,696	15,796,616	16,521,634	1,002,937	6.5%
Grants Division	11,025,648	27,636,275	27,045,801	10,193,308	(17,442,967)	-63.1%
Sheriff Admin Operations	13,512,809	12,044,282	13,399,700	12,958,632	914,350	7.6%
Detective Division	15,642,573	15,179,307	15,767,677	14,892,491	(286,816)	-1.9%
Patrol Division	39,415,154	42,077,296	40,779,982	41,595,184	(482,112)	-1.1%
Detention Division	91,947,474	93,457,564	95,178,924	98,088,490	4,630,926	5.0%
Total	**185,606,974**	**205,913,420**	**207,968,701**	**194,249,738**	**(11,663,682)**	**-5.7%**

SOURCES AND USES

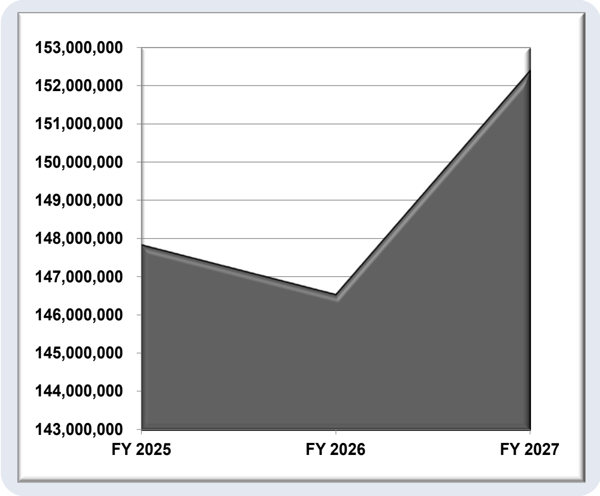
Sources						
General Fund						
Taxes	17,403,297	18,707,624	18,707,624	19,680,754	973,130	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,949,509	5,048,000	5,048,000	5,048,000	-	0.0%
Charges for Services	6,022,166	6,609,164	5,209,899	6,609,164	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	1,099,610	1,554,825	1,442,685	1,647,775	92,950	6.0%
Other Financial Sources	159,168	388,223	172,054	269,976	(118,247)	-30.5%
Total General Fund	**27,633,750**	**32,307,836**	**30,580,261**	**33,255,669**	**947,833**	**2.9%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	6,157,957	18,109,112	17,478,990	4,411,479	(13,697,632)	-75.6%
Charges for Services	95,917	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures	293,875	480,290	480,290	499,821	19,531	4.1%
Miscellaneous	3,181,082	4,964,388	4,958,062	3,590,992	(1,373,397)	-27.7%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**9,728,832**	**23,643,790**	**23,007,342**	**8,592,292**	**(15,051,498)**	**-63.7%**
Total Sources	**37,362,582**	**55,951,626**	**53,587,603**	**41,847,961**	**(14,103,665)**	**-25.2%**
Uses						
Salaries & Wages	94,016,679	94,141,609	95,171,516	95,088,582	946,973	1.0%
Employee Benefits	57,477,995	65,980,815	67,592,483	65,941,944	(38,871)	-0.1%
Services & Supplies	32,433,465	45,150,259	44,584,539	33,219,212	(11,931,048)	-26.4%
Capital Outlay	1,020,126	608,216	587,643	-	(608,216)	-100.0%
Other Financing Uses	658,709	32,520	32,520	-	(32,520)	-100.0%
Total Uses	**185,606,974**	**205,913,420**	**207,968,701**	**194,249,738**	**(11,663,682)**	**-5.7%**
Carry-forward Funding	393,417	3,409,413	3,409,413	-	(3,409,413)	-100.0%
Net General Fund Cost	**147,850,974**	**146,552,381**	**150,971,684**	**152,401,777**	**5,849,397**	**4.0%**

FTE Summary	**843.6**	**840.6**	**840.6**	**851.6**		**1.3%**

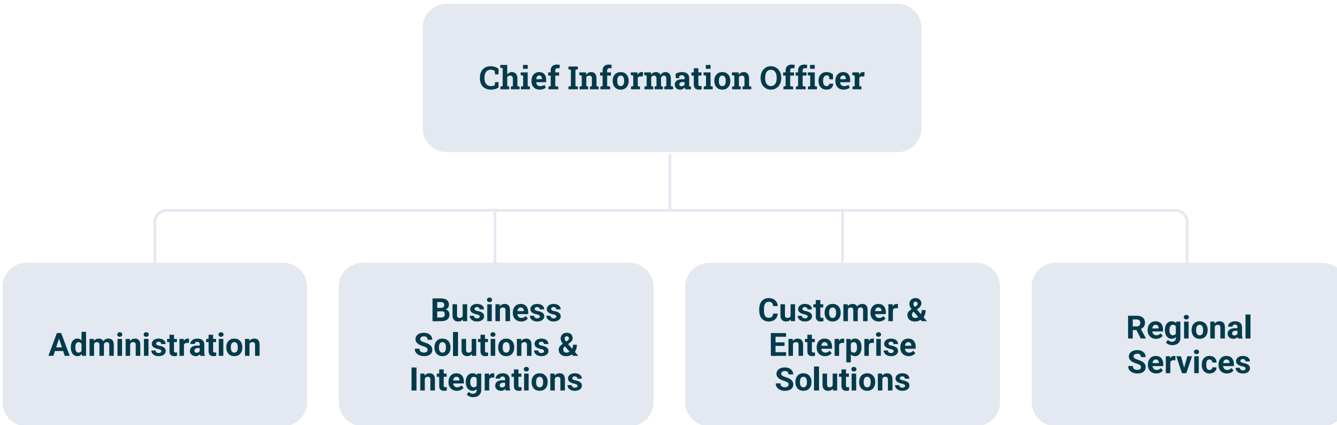
Staffing Trend



Net General Fund Cost



Technology Services



Mission: The mission of the Technology Services (TS) Department is to deliver high-quality, cost-effective technology systems and services that support the needs of Washoe County stakeholders. In partnership with County departments, regional agencies, and the community, our team of technology professionals is committed to leading, supporting, and advancing innovative, reliable, and secure technology solutions that enhance service delivery and operational excellence.

Description: TS supports the County's enterprise technology environment, including business applications, imaging and records management, servers, wired and wireless networks, email systems, cybersecurity and physical security, personal computers, telephones, radios, printers, and other technology hardware and software. These services are delivered through four specialized divisions:

- *The Administrative Division* provides departmental leadership, strategic planning, governance, financial oversight, project management, and personnel support for TS. The division also serves as the primary IT liaison to County departments, developing a strong understanding of business processes across the organization and providing technology guidance that maximizes return on investment, strengthens coordination, and aligns departmental needs with Technology Services resources.
- *The Business Solutions & Integration Division* delivers day-to-day support and maintenance for enterprise and departmental software applications. The division provides business analysis, project coordination, application support, process automation, software development, systems integration, and continuous improvement services to help departments optimize existing applications and successfully implement new technology solutions.
- *The Customer & Enterprise Solutions Division (CES)* provides supports end-user technology, including personal computers, mobile devices, printers, and related peripherals. CES operates the County Help Desk, providing technical assistance via phone support and onsite field services. The division also manages the PC Refresh Program to ensure technology remains current and reliable. In addition, CES administers and maintains the County's infrastructure environment, including internet and intranet services, email systems, telecommunications, cybersecurity and physical security systems, databases, servers, data storage, and network administration.
- *The Regional Services Division (RS)* focuses on regional partnerships and mission-

critical shared services. The division provides geographic information services through the development and maintenance of enterprise GIS systems, spatial databases, and mapping solutions. RS also oversees the Washoe County Regional Communication System (WCRCS), which delivers reliable radio communications for daily operations, emergency response, mutual aid, and disaster coordination throughout the region. The division supports radio terminal and end-user equipment for both County departments and regional partners, administers support for the regional E911 system and Basemap Committee, and coordinates County-wide records retention and imaging services.

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:

Fund	Fund Type
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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 FTE Business Technologist II to Developer Analyst II - $11,929

Offset with 130% of Services and Supplies ($20,142)

Non-Personnel

- Increase Software Maintenance Contracts & Subscriptions - $984,170
- Increase Service Contract - $80,000
- Decrease PC Refresh Program - $234,380

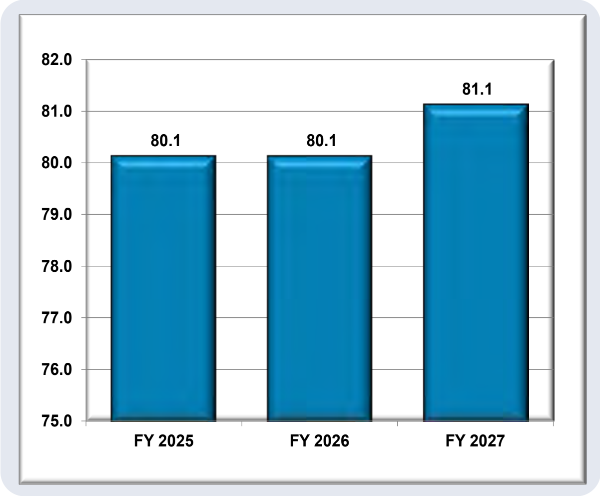
Budget Summary

Dollars

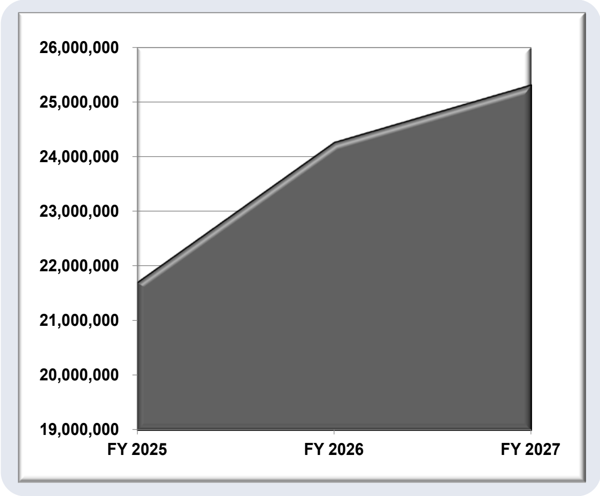
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Tech Services Operations	19,574,785	21,469,270	20,968,540	22,751,119	1,281,849	6.0%
GIS Basemap	-	96,000	96,000	96,000	-	0.0%
Tech Services Infrastructure	2,159,516	2,826,494	2,826,494	2,592,114	(234,380)	-8.3%
Total	**21,734,301**	**24,391,765**	**23,891,034**	**25,439,234**	**1,047,469**	**4.3%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	26,606	36,000	36,000	36,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	12,555	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	**39,161**	**36,000**	**36,000**	**36,000**	**-**	**0.0%**
Other Restricted Funds						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	82,740	96,000	96,000	96,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	**82,740**	**96,000**	**96,000**	**96,000**	**-**	**0.0%**
Total Sources	**121,901**	**132,000**	**132,000**	**132,000**	**-**	**0.0%**
Uses						
Salaries & Wages	8,208,579	8,704,307	8,349,389	8,993,882	289,574	3.3%
Employee Benefits	4,269,800	4,779,277	4,633,465	4,880,453	101,176	2.1%
Services & Supplies	9,255,922	10,908,181	10,908,181	11,564,899	656,718	6.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**21,734,301**	**24,391,765**	**23,891,034**	**25,439,234**	**1,047,469**	**4.3%**
Carry-forward Funding	(82,740)	-	-	-	-	-
Net General Fund Cost	**21,695,140**	**24,259,765**	**23,759,034**	**25,307,234**	**1,047,469**	**4.3%**

FTE Summary	**80.1**	**80.1**	**80.1**	**81.1**		**1.2%**

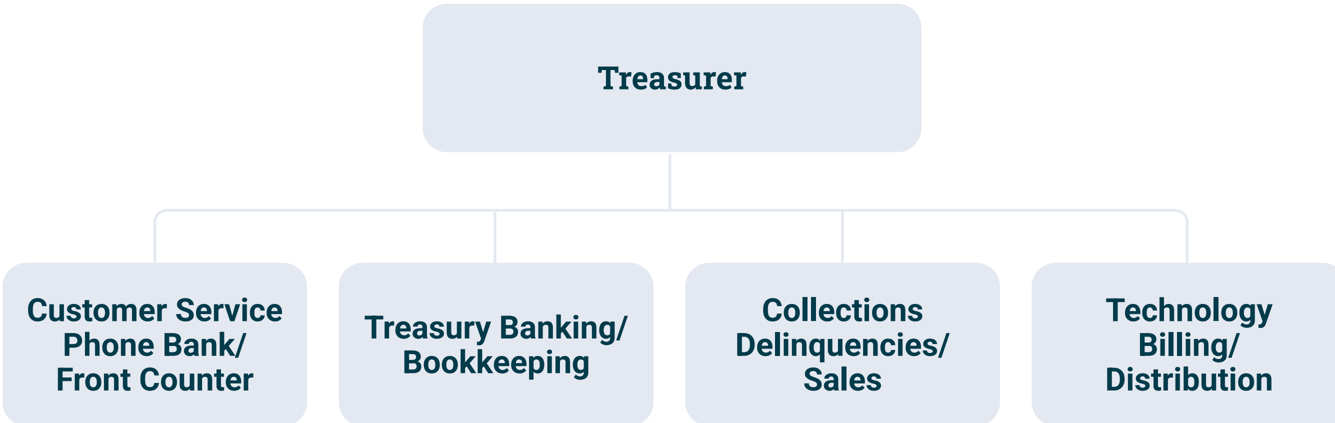
Staffing Trend



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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Investment Management Services - $30,000

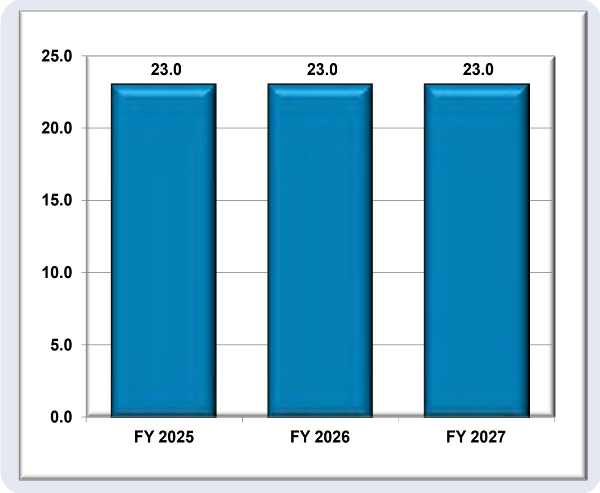
Budget Summary

Dollars

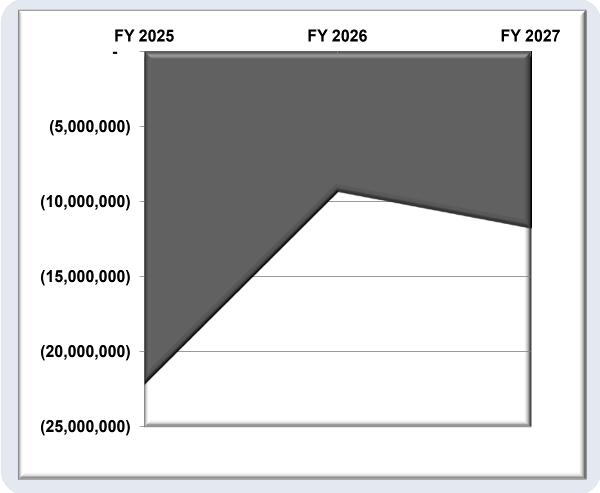
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Treasurer	3,198,702	3,564,431	3,426,298	3,639,014	74,584	2.1%
Total	**3,198,702**	**3,564,431**	**3,426,298**	**3,639,014**	**74,584**	**2.1%**
SOURCES AND USES						
Sources						
General Fund						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,341,920	3,110,000	3,310,000	3,310,000	200,000	6.4%
Fines and Forfeitures	3,109,901	2,700,000	3,000,000	3,000,000	300,000	11.1%
Miscellaneous	18,828,515	7,020,000	12,220,000	9,020,000	2,000,000	28.5%
Other Financial Sources	54,002	54,000	54,000	54,000	-	0.0%
Total Sources	**25,334,338**	**12,884,000**	**18,584,000**	**15,384,000**	**2,500,000**	**19.4%**
Uses						
Salaries & Wages	1,616,379	1,785,153	1,691,620	1,810,111	24,958	1.4%
Employee Benefits	926,823	1,064,395	1,019,795	1,079,754	15,359	1.4%
Services & Supplies	655,500	714,883	714,883	749,149	34,266	4.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**3,198,702**	**3,564,431**	**3,426,298**	**3,639,014**	**74,584**	**2.1%**
Carry-forward Funding	-	-	-	-	-	-
Net General Fund Cost	**(22,135,637)**	**(9,319,569)**	**(15,157,702)**	**(11,744,986)**	**(2,425,416)**	**26.0%**

FTE Summary	**23.0**	**23.0**	**23.0**	**23.0**		**0.0%**

Staffing Trend



Net General Fund Cost



SPECIAL REVENUE FUNDS

Special Revenue Funds Summary

Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 16 special revenue funds (upon closure of the Library Expansion Fund). 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.

Special Revenue Funds Budget Summary

Dollars

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	3,285,709	1,307,858	-	4,205,558	-	388,009
Child Protective Services Fund	10,959,897	65,947,704	13,585,763	79,780,545	-	10,712,820
Computer Aided Dispatch/Records Management System	59,113	408,252	1,145,385	1,553,637	-	59,113
Enhanced 911 Fund	7,745,152	7,466,979	-	8,483,822	800,942	5,927,367
Health Fund	9,981,248	19,106,118	11,516,856	36,246,949	140,000	4,217,273
Homelessness Fund	26,583,643	3,881,530	35,030,709	43,569,400	-	21,926,482
Indigent Tax Levy Fund	16,771,656	24,625,018	26,320,492	22,342,690	27,533,828	17,840,649
Library Expansion Fund**	-	-	-	-	-	-
Marijuana Establishments Fund	1,309,551	1,300,000	-	113,000	1,187,000	1,309,551
Other Restricted Revenue Fund	986,082	30,750,125	-	27,382,271	3,972,121	381,815
Regional Animal Services Fund	7,287,657	8,293,199	-	9,337,927	-	6,242,929
Regional Communications System Fund	2,774,595	7,559,385	27,372	2,286,329	5,276,816	2,798,205
Regional Permits System Operating Fund	503,315	700,098	140,000	1,168,955	-	174,458
Regional Public Safety Training Center Fund	833,950	1,092,700	-	1,681,966	-	244,685
Roads Fund	6,349,104	12,662,380	13,037,592	24,760,802	-	7,288,274
Senior Services Fund	5,196,985	3,485,544	4,441,689	9,516,301	-	3,607,917
Truckee River Flood Management Fund	3,417,768	16,882,482	-	14,399,682	2,482,800	3,417,768
Total	**104,045,425**	**205,469,373**	**105,245,858**	**286,829,833**	**41,393,507**	**86,537,316**

**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 in the Other Restricted Revenue Fund section which only represents four components of the Other Restricted Revenue Fund.*

***Library Expansion Fund will close upon full expenditure of funds in FY26.*

Central Truckee Meadows Remediation District

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

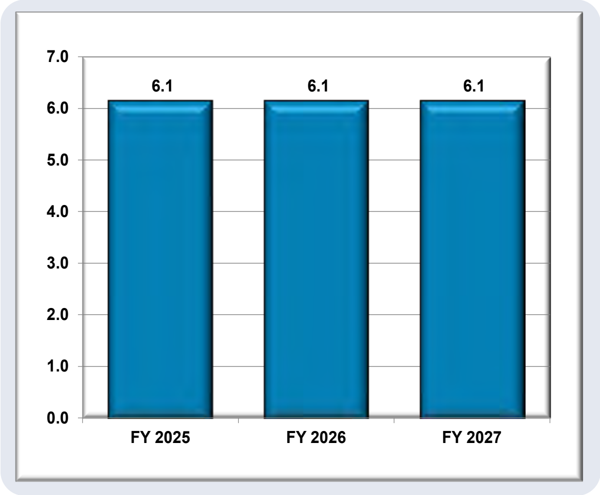
Budget Summary

Dollars

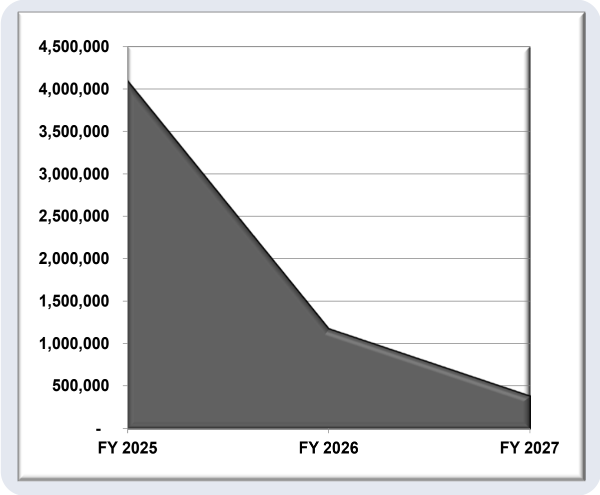
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Clean Water Activities	77,942	1,791,000	-	1,726,000	(65,000)	-3.6%
Source Management	628,860	481,490	269,423	347,990	(133,500)	-27.7%
GW Investigation & Modeling	318,802	670,425	866,727	822,425	152,000	22.7%
Implementation & Admin	77,564	40,286	42,435	41,513	1,227	3.0%
Support Activities	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
CTMRD General	733,585	1,246,949	947,017	1,267,630	20,681	1.7%
Total	**1,836,753**	**4,230,150**	**2,125,602**	**4,205,558**	**(24,592)**	**-0.6%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**4,422,305**	**4,103,452**	**4,103,452**	**3,285,709**	**(817,743)**	**-19.9%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,251,885	1,250,000	1,250,000	1,250,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	266,015	57,858	57,858	57,858	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**5,940,205**	**5,411,310**	**5,411,310**	**4,593,567**	**(817,743)**	**-15.1%**
Uses						
Salaries & Wages	538,692	728,449	516,506	715,304	(13,145)	-1.8%
Employee Benefits	283,486	396,866	291,001	390,249	(6,617)	-1.7%
Services & Supplies	1,014,575	3,104,835	1,318,095	3,100,005	(4,830)	-0.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**1,836,753**	**4,230,150**	**2,125,602**	**4,205,558**	**(24,592)**	**-0.6%**
Ending Fund Balance	**4,103,452**	**1,181,160**	**3,285,709**	**388,009**	**(793,151)**	**-67.2%**

FTE Summary	**6.1**	**6.1**	**6.1**	**6.1**		**0.0%**

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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Human Services Case Worker III to Business Technologist II (PCN#7x10402)
- Reclassification of 1.0 Human Services Program Specialist to Mental Health Counselor Supervisor (PCN#7x6154)
- Reallocation of 1.0 Office Assistant to Human Resources – General Fund (PCN#7x12167) - $88,859

Non-Personnel

- Increase in Professional Services (Admin) - $14,040
- Increase in Software Subscription (Qualtrics) - $359
- Increase in Software Subscription (Binti) - $6,966
- Increase in Emergency Shelter Care (Kids Kottage) - $135,188
- Increase Transfer In from Indigent (source) - $1,000,000
- Increase in State Adoption Revenue - $17,321
- Increase in Title IV-E Adoption Revenue - $17,321
- Increase in Title IV-E Adoption Admin Revenue - $493,867
- Increase in State Adoption Revenue - $1,368,168
- Increase in Title IV-E Adoption Maintenance Revenue - $1,877,303
- Increase in State Block Grant Revenue - $213,428
- Decrease in Title IV-E Foster Care Admin Revenue - $288,333
- Decrease in Title IV-E Foster Care Maintenance Revenue - $4,440,013
- Increase in Title IV-E Kinship Guardianship Revenue - $13,706
- Increase in Title XIX Targeted Case Mgmt Revenue - $468,000

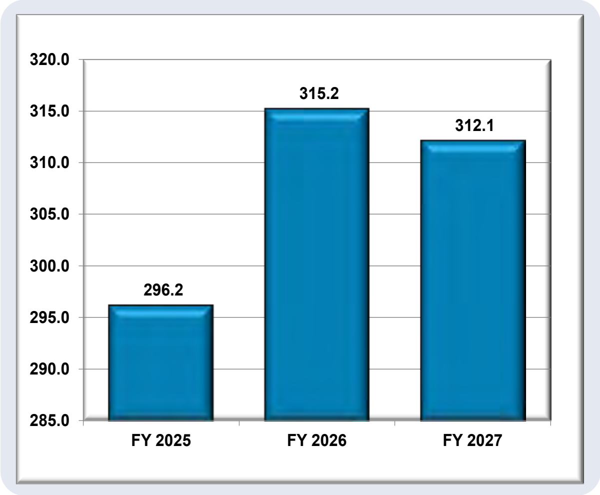
Budget Summary

Dollars

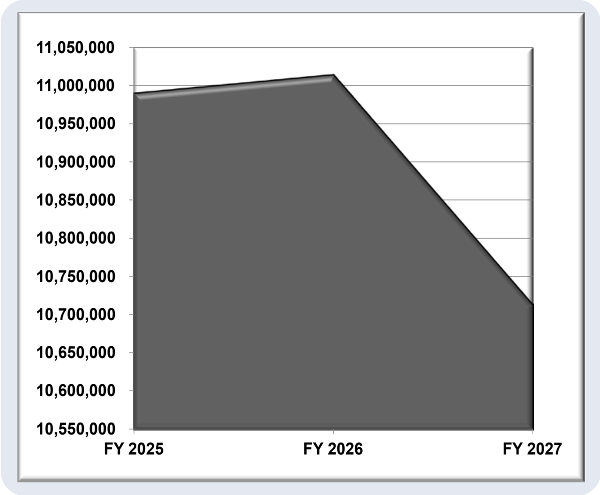
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	%Change in Budget
Children's Svcs Case Mgt	19,943,107	24,861,460	24,744,707	23,172,852	(1,688,608)	-6.8%
Child Care Services Div	-	2,286	2,286	24	(2,262)	-99.0%
Children's Svcs Residential	24,826,242	27,080,946	24,866,660	25,008,500	(2,072,446)	-7.7%
Children's Svcs Donations	354,685	571,723	568,798	-	(571,723)	-100.0%
Administrative Services	12,494,146	15,103,420	14,586,438	13,213,995	(1,889,425)	-12.5%
Child Welfare	17,151,609	16,875,043	17,558,098	17,207,843	332,800	2.0%
Child Welfare Revenue	3,273,850	2,673,517	1,416,351	1,177,330	(1,496,186)	-56.0%
Total	**78,043,639**	**87,168,395**	**83,743,339**	**79,780,545**	**(7,387,850)**	**-8.5%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**16,655,157**	**10,989,424**	**10,989,424**	**10,959,897**	**(29,526)**	**-0.3%**
Taxes	8,993,947	9,668,023	9,668,023	10,170,932	502,909	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	44,555,770	56,726,567	53,292,509	47,742,444	(8,984,124)	-15.8%
Charges for Services	5,380,051	7,170,060	7,170,060	7,509,339	339,279	4.7%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	860,874	1,040,585	995,458	524,989	(515,596)	-49.5%
Other Financial Sources	12,587,263	12,587,763	12,587,763	13,585,763	998,000	7.9%
Total Sources	**89,033,062**	**98,182,422**	**94,703,236**	**90,493,364**	**(7,689,058)**	**-7.8%**
Uses						
Salaries & Wages	29,338,797	32,462,621	31,091,280	30,898,069	(1,564,551)	-4.8%
Employee Benefits	15,479,567	18,075,520	17,672,344	17,190,552	(884,968)	-4.9%
Services & Supplies	32,993,507	36,511,054	34,860,515	31,676,923	(4,834,131)	-13.2%
Capital Outlay	231,768	119,200	119,200	15,000	(104,200)	-87.4%
Other Financing Uses	-	-	-	-	-	-
Total Uses	**78,043,639**	**87,168,395**	**83,743,339**	**79,780,545**	**(7,387,850)**	**-8.5%**
Ending Fund Balance	**10,989,424**	**11,014,027**	**10,959,897**	**10,712,820**	**(301,207)**	**-2.7%**

FTE Summary	**296.2**	**315.2**	**315.2**	**312.1**		**-1.0%**

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 2027 Budget Enhancements/Changes Personnel

Personnel

- None

Non-Personnel

- Increase Overhead - $37,995
- Increase Service Contract - $781,553
- Increase Software Maintenance - $650,102
- Increase Transfer from General Fund - $311,923 (Washoe County portion of operating)
- Increase Transfer from E911 - $800,942
- Decrease Transfer to Public Works – 323,271

  Revenue collected by partner agencies

Budget Summary

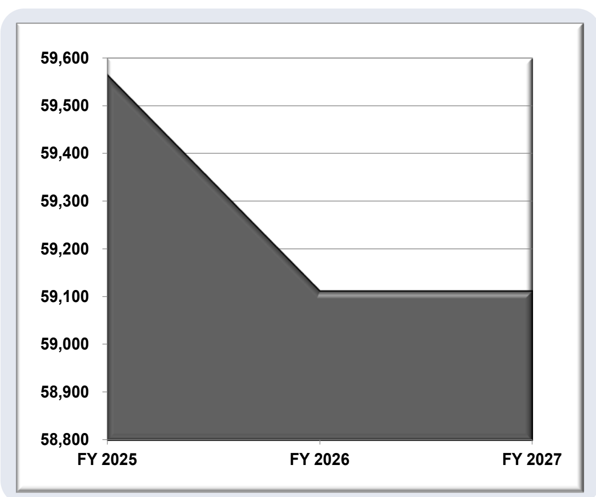
Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
CAD and RMS	1,918,197	407,258	407,258	1,553,637	1,146,379	281.5%
Total	**1,918,197**	**407,258**	**407,258**	**1,553,637**	**1,146,379**	**281.5%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**-**	**59,565**	**59,565**	**59,113**	**(452)**	**-0.8%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,918,158	374,286	374,286	408,252	33,966	9.1%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	59,603	-	-	-	-	-
Other Financial Sources	-	32,520	32,520	1,145,385	1,112,865	3422.1%
Total Sources	**1,977,761**	**466,371**	**466,371**	**1,612,750**	**1,146,379**	**245.8%**
Uses						
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	490	83,987	83,987	1,553,637	1,469,650	1749.9%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	1,917,706	323,271	323,271	-	(323,271)	-100.0%
Total Uses	**1,918,197**	**407,258**	**407,258**	**1,553,637**	**1,146,379**	**281.5%**
Ending Fund Balance	**59,565**	**59,113**	**59,113**	**59,113**	**-**	**0.0%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

The CAD/RMS Fund was created in FY25

Budgeted Fund Balance



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. The 2025 Legislature amended NRS 244A.7645 to increase the maximum uncommitted fund balance to $7,500,000. .

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Cellular Surcharge Revenue - $168,776
- Increase Professional Services - $150,000
- Increase Investment Pool Allocation Expense - $1,000
- Decrease Software Maintenance - $188,240
- Increase Payments to Other Agencies - $250,000
- Increase Telephone Land Lines - $13,536
- Decrease Equipment Capital - $61,7603
- Increase Transfer to CAD & RMS - $800,942

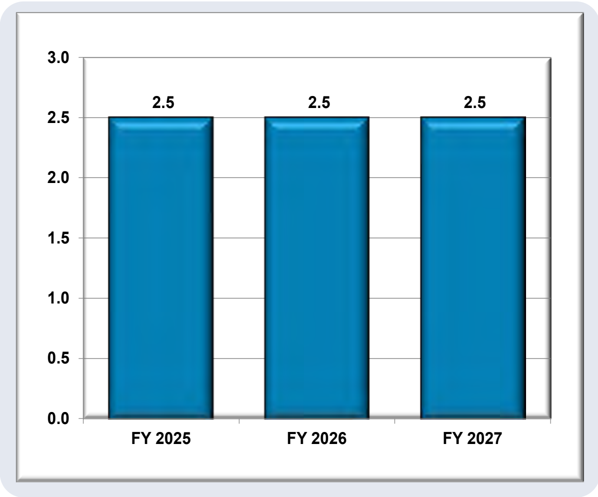
Budget Summary

Dollars

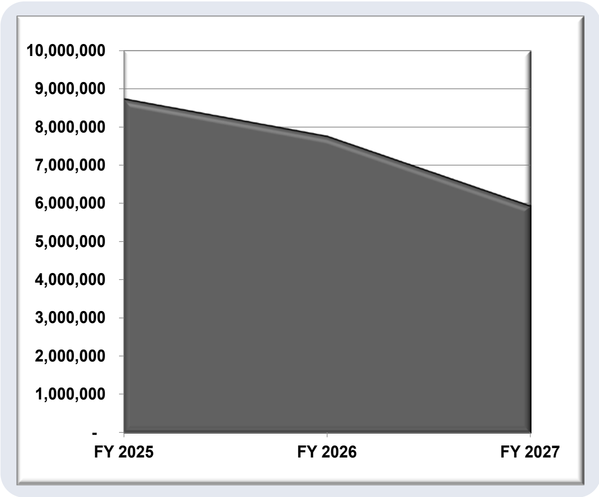
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Enhanced 911	5,363,629	8,284,450	8,291,816	9,284,764	1,000,315	12.1%
Total	**5,363,629**	**8,284,450**	**8,291,816**	**9,284,764**	**1,000,315**	**12.1%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**6,375,674**	**8,738,766**	**8,738,766**	**7,745,152**	**(993,613)**	**-11.4%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,298,868	7,290,603	7,290,603	7,459,379	168,776	2.3%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	427,853	7,600	7,600	7,600	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**14,102,395**	**16,036,969**	**16,036,969**	**15,212,131**	**(824,837)**	**-5.1%**
Uses						
Salaries & Wages	256,413	274,815	280,199	300,610	25,796	9.4%
Employee Benefits	131,091	145,863	147,846	154,904	9,041	6.2%
Services & Supplies	4,726,126	6,652,012	6,652,012	6,878,308	226,296	3.4%
Capital Outlay	-	1,211,760	1,211,760	1,150,000	(61,760)	-5.1%
Other Financing Uses	250,000	-	-	800,942	800,942	-
Total Uses	**5,363,629**	**8,284,450**	**8,291,816**	**9,284,764**	**1,000,315**	**12.1%**
Ending Fund Balance	**8,738,766**	**7,752,519**	**7,745,152**	**5,927,367**	**(1,825,152)**	**-23.5%**

FTE Summary	**2.5**	**2.5**	**2.5**	**2.5**		**0.0%**

Staffing Trend



Budgeted Fund Balance



Health Fund

District Board of Health

- District Health Officer
  - Administrative Health Services
  - Air Quality Management
  - Community & Clinical Health Services
  - Environmental Health Services
  - Admin/Legal & Investigative

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 public health services. Northern Nevada Public Health (NNPH) reports to a District Board of Health composed of representatives appointed by the governing bodies of Washoe County and the Cities of Reno and Sparks. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of NNPH and the duties of the District Health Officer.

NNPH consists of the following offices and divisions:

- *The Administrative Health Services Office* (AHS) provides administrative and operational support for the agency, including financial management, grants administration, procurement and contracts, human resources coordination, technology services, and administrative compliance.
- *The Air Quality Management Division* (AQM) is responsible for monitoring air quality, regulating sources of air pollution, administering permitting and compliance programs, and ensuring compliance with local, state, and federal environmental laws governing air quality.
- *The Community and Clinical Health Services Division* (CCHS) provides clinical and community-based public health services focused on disease prevention, health promotion, and access to care. Programs include Immunizations, Maternal and Child Health, Tuberculosis Control, WIC, Sexual and Reproductive Health, and other community health initiatives.
- *The Environmental Health Services Division* (EHS) protects public health through regulatory programs addressing food safety, public accommodations, waste management, wastewater systems, vector control, recreational water safety, and other environmental health concerns. The division emphasizes both regulatory compliance and education to promote safe and healthy communities.
- *Population Health Division* (PHD) conducts epidemiological surveillance, communicable disease investigation, public health assessment, emergency preparedness and response planning, and data analytics. The division also provides oversight of Emergency Medical Services (EMS), Vital Statistics, and programs that support population health improvement

and public health preparedness.

- The Office of the District Health Officer (ODHO) provides executive leadership, strategic direction, and regulatory oversight for NNPH. Working through and with the District Board of Health, the Office is responsible for agency administration, policy development, intergovernmental relations, emergency response coordination, and community-wide health improvement initiatives.

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.nnph.org/resources/data-publications-and-reports.php

Strategic Objective: Economic Impacts, Vulnerable Populations

FY 2027 Budget Enhancements/Changes

Personnel
- None

Non-Personnel
- Increase Service Contract - $3,452 (Related to New TB Clinic)
- Increase Landscape Maintenance - $1,691 (Related to New TB Clinic)
- Increase Operating Supplies - $1,500 (Related to New TB Clinic)
- Increase Custodial Contracts - $26,820 (Related to New TB Clinic)
- Increase Snow Removal - $2,000 (Related to New TB Clinic)
- Increase General Fund Transfer - $1,000,000

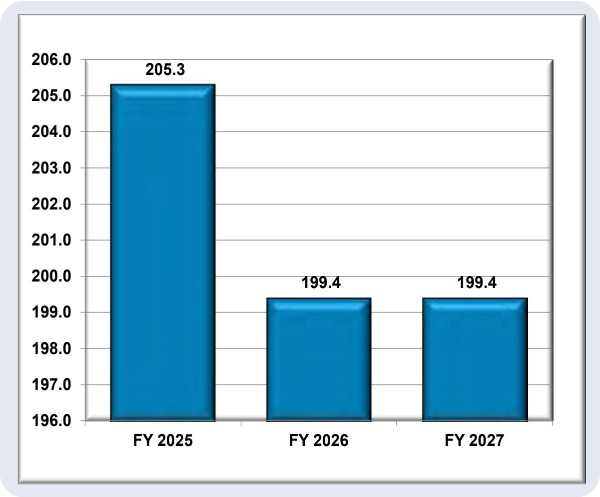
Budget Summary

Dollars

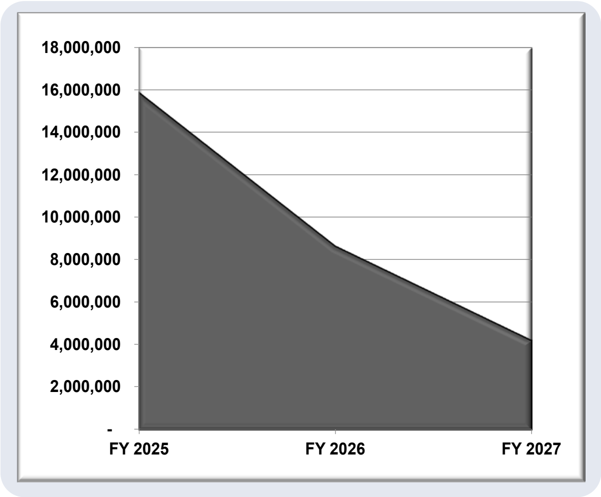
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Office of District Health Officer	5,763,390	13,298,133	12,886,131	4,640,222	(8,657,912)	-65.1%
Health Administration	1,651,343	2,114,321	2,048,811	2,191,216	76,896	3.6%
Air Quality	4,215,207	5,450,806	5,330,299	4,584,759	(866,046)	-15.9%
Community & Clinical Health	12,143,450	11,389,184	8,894,932	8,614,124	(2,775,059)	-24.4%
Environmental Health	7,807,609	10,662,043	9,869,892	9,383,436	(1,278,607)	-12.0%
Epidemiological Public Health	4,008,900	8,172,821	6,258,146	6,973,191	(1,199,630)	-14.7%
Undesignated	-	-	-	-	-	-
Total	**35,589,898**	**51,087,308**	**45,288,212**	**36,386,949**	**(14,700,359)**	**-28.8%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**16,020,680**	**15,892,658**	**15,892,658**	**9,981,249**	**(5,911,409)**	**-37.2%**
Taxes	-	-	-	-	-	-
Licenses and Permits	5,249,257	5,255,257	5,222,317	4,764,606	(490,651)	-9.3%
Intergovernmental	12,939,480	20,969,657	17,845,999	7,714,882	(13,254,774)	-63.2%
Charges for Services	5,058,446	4,733,666	4,295,303	5,276,694	543,027	11.5%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	2,693,164	2,374,263	1,496,327	1,349,937	(1,024,326)	-43.1%
Other Financial Sources	9,521,528	10,516,856	10,516,856	11,516,856	1,000,000	9.5%
Total Sources	**51,482,556**	**59,742,357**	**55,269,461**	**40,604,223**	**(19,138,134)**	**-32.0%**
Uses						
Salaries & Wages	17,173,381	20,492,392	17,929,082	19,173,834	(1,318,559)	-6.4%
Employee Benefits	8,878,109	10,881,839	9,614,918	10,399,846	(481,994)	-4.4%
Services & Supplies	6,931,151	10,733,026	9,403,883	6,573,270	(4,159,756)	-38.8%
Capital Outlay	237,608	1,532,443	905,221	100,000	(1,432,443)	-93.5%
Other Financing Uses	2,369,647	7,447,607	7,435,108	140,000	(7,307,607)	-98.1%
Total Uses	**35,589,898**	**51,087,308**	**45,288,212**	**36,386,949**	**(14,700,359)**	**-28.8%**
Ending Fund Balance	**15,892,658**	**8,655,049**	**9,981,249**	**4,217,274**	**(4,437,775)**	**-51.3%**

FTE Summary	**205.3**	**199.4**	**199.4**	**199.4**		**0.0%**

Staffing Trend

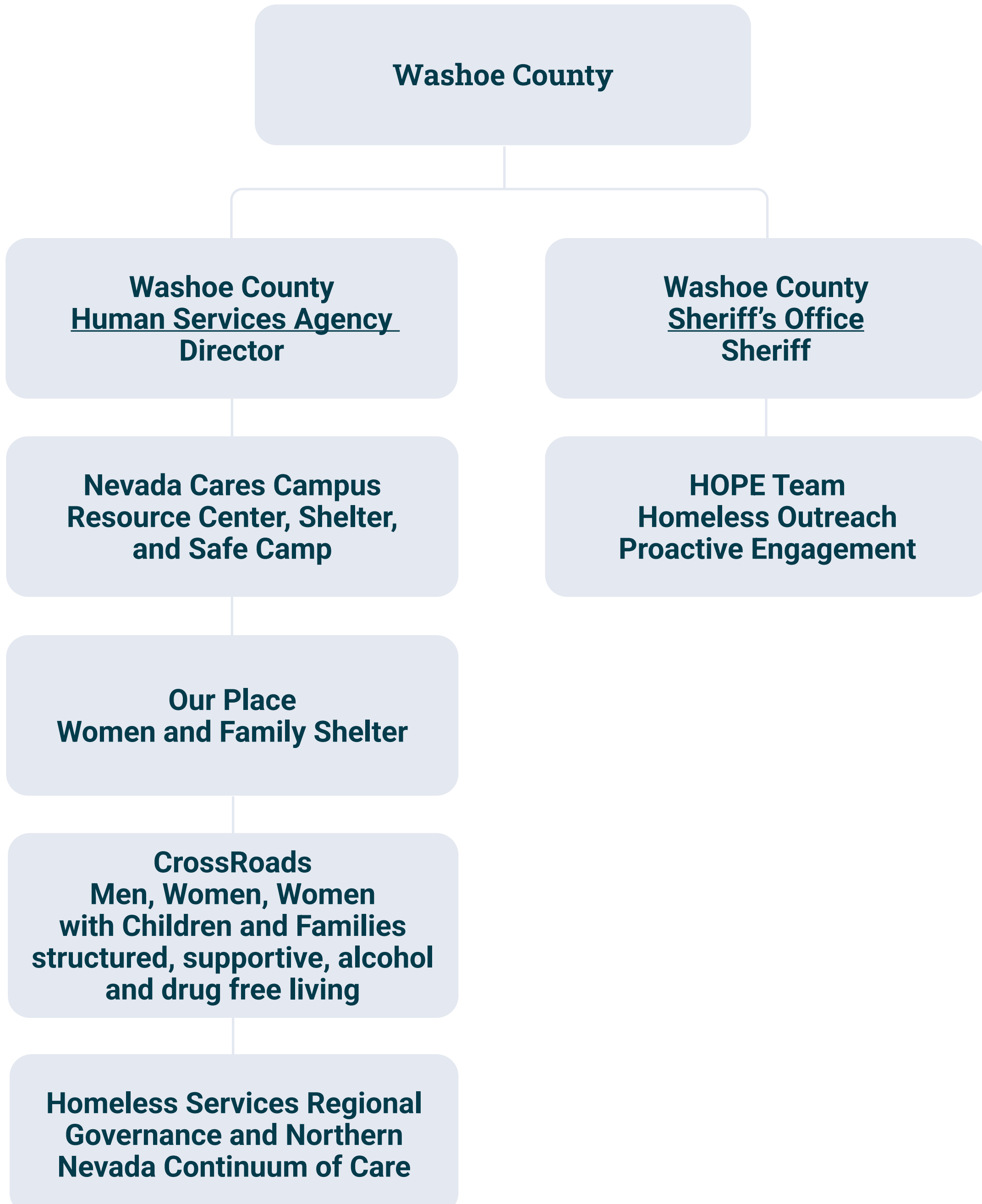


Budgeted Fund Balance



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 with children and families stuctured, supportive, alcohol-and drug-free 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

Statutory Authority: NRS428 – Indigent Persons

Website: https://www.washoecounty.gov/homeless/index.php

https://www.washoecounty.gov/hsa/adult_services/index.php

https://www.washoesheriff.com

Strategic Objective: Vulnerable Populations

FY 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Human Services Case Worker III to Human Services Support Specialist II – ($30,704)
- Reclassification of 1.0 Homeless Services Program Specialist to Management Analyst – $0

Non-Personnel

- Increase Nutrition Program (Catholic Charities of Northern Nevada) - $14,000
- Increase Professional Services (VOA Contract – Our Place) - $124,651
- Increase Professional Services (VOA Contract – Women/Families Weather Overflow) - ,750
- Increase Professional Services (VOA Contract – TADS) - $8,375
- Increase Medical Supplies (VOA Contract – Our Place) - $2,800
- Increase Professional Services (VOA Contract – Cares Campus) - $252,843
- Increase Professional Services (VOA Contract – Men Weather Overflow) - $4,431
- Increase Professional Services (VOA Contract – Permanent Supportive Housing) - $8,336
- Increase Nutrition Program (Trio – Our Place) - $9,375
- Increase Nutrition Program (Trio – TADS) - $625
- Increase Professional Services (Patagonia – Cares Campus) - $437
- Increase Professional Services (Cares Campus - Safe Camp) - $18,253
- Increase Professional Services (Cares Campus - Resource Center) - $44,375
- Increase Professional Services (Cares Campus Weather Overflow) - $3,125
- Increase Security Contracts (Allied – Our Place) - $18,645
- Increase Security Contracts (Allied – Women's Program) - $7,377
- Increase Security Contracts (Allied – Cares Campus) - $42,203
- Increase Security Contracts (Allied – Safe Camp) - $8,120
- Increase Security Contracts (Allied – Resource Center) - $5,594
- Increase Security Contracts (Allied – Weather Overflow) - $4,074
- Increase Professional Services (SSG Contract) - $7,020
- Increase Professional Services (RISE Contract – Men's Crossroads) - $33,240
- Increase Professional Services (RISE Contract – Women's Crossroads) - $34,597
- Increase Security Contracts (Allied – Cares Campus) - $249,886
- Increase Operating Supplies (HOPE Outreach Team) - $1,000
- Increase Residence Assistance (HOPE Outreach Team) - $5,000
- Increase Software Subscription (HMIS – TADS) - $2,454
- Increase Software Subscription (HMIS – Admin) - $1,681
- Increase Software Subscription (HMIS – Cares Campus) - $56,726
- Increase Software Subscription (HMIS – Safe Camp) - $9,043
- Increase Software Subscription (HMIS – Housing Admin) – $5,522
- Decrease Undesignated (Permanent Supportive Housing) - $244,750
- Decrease Auto Expense (Admin) - $100
- Decrease Medical Services (Our Place) - $100
- Decrease Professional Services (Admin) - $32,000
- Decrease Medical Services (Admin) - $5,000

- Decrease Copy Machine Charges (Admin) - $5,000
- Decrease Office Supplies (Admin) - $5,000
- Decrease Books and Subscriptions (Admin) - $2,000
- Decrease Printing (Admin) - $3,000
- Decrease Network and Data Lines (Admin) - $6,500
- Decrease Licenses and Permits (Admin) - $3,800
- Decrease Software Subscription (Our Place) - $50,126
- Decrease Copy Machine Expense (Our Place) - $2,200
- Decrease Copy Machine Charges (Our Place) - $2,000
- Decrease Family Preservation (Our Place) - $7,400
- Decrease Uniforms & Special Clothing (Women's Crossroads) - $500
- Decrease Uniforms & Special Clothing (Admin) - $1,000
- Increase Operating Contracts (Cares Campus) - $13,500
- Decrease Fuel & Lube (Cares Campus) - $1,000
- Decrease Licenses & Permits (Cares Campus) - $30,461
- Decrease Auto Expense (Cares Campus) - $7,000
- Decrease Uniforms & Special Clothing (Cares Campus) - $13,000
- Decrease Food Purchases (Cares Campus) - $15,000
- Decrease Operating Supplies (Safe Camp) - $77,750
- Decrease Copy Machine Expense (Safe Camp) - $3,000
- Decrease Copy Machine Charges (Safe Camp) - $500
- Decrease Medical Supplies (Safe Camp) - $700
- Decrease Office Supplies (Safe Camp) - $5,000
- Decrease Network and Data Lines (Safe Camp) - $6,000
- Decrease Uniforms & Special Clothing (Safe Camp) - $5,000
- Decrease Software Subscription (Welcome Center) - $27,288
- Decrease Network and Data Lines (Welcome Center) - $4,752
- Decrease Cellular Phone (Welcome Center) - $2,726
- Decrease Software Subscription (Resource Center) - $19,926
- Decrease Software Subscription (CoC Admin) - $7,000
- Decrease Cellular Phone (CoC Admin) - $1,680
- Decrease Equipment Non-Capital (CoC Admin) - $1,400
- Decrease Equipment Non-Capital (Housing Admin) - $700
- Decrease Residence Assistance (Tenancy Support Staff) - $175,000
- Decrease Transfer in from Indigent Fund (source) - $1,204,301
- Increase Transfer in from Indigent Fund (source) - $88,859

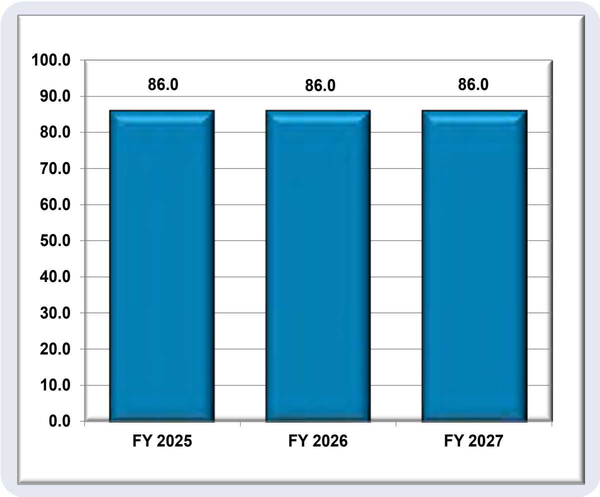
Budget Summary

Dollars

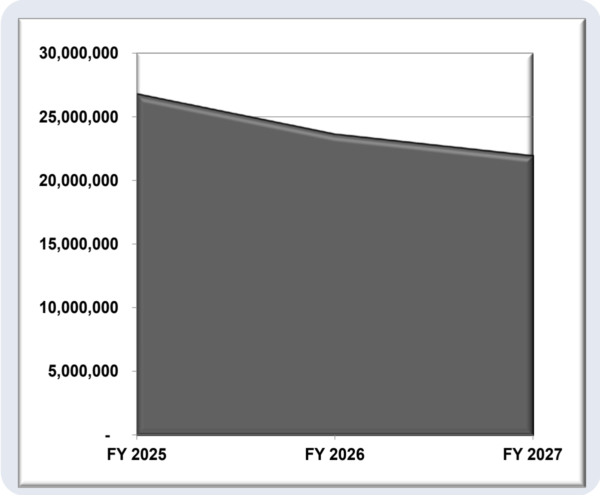
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Homelessness	1,928,005	2,763,352	3,444,066	4,586,803	1,823,451	66.0%
HSA Homelessness	13,788,417	18,494,224	18,095,580	15,987,521	(2,506,703)	-13.6%
Crossroads	490,731	521,212	333,893	-	(521,212)	-100.0%
Homelessness Services	15,696,797	20,623,525	18,138,422	20,270,857	(352,669)	-1.7%
Homelessness Services - CoC	479,843	553,501	421,814	154,166	(399,335)	-72.1%
Housing	885,213	8,449,935	7,999,158	2,570,052	(5,879,883)	-69.6%
Total	**33,269,006**	**51,405,750**	**48,432,933**	**43,569,400**	**(7,836,350)**	**-15.2%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**19,913,160**	**26,778,494**	**26,778,494**	**26,583,643**	**(194,851)**	**-0.7%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,260,909	7,504,741	7,851,744	161,940	(7,342,801)	-97.8%
Charges for Services	3,474,518	4,054,584	3,781,484	3,463,950	(590,634)	-14.6%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	1,672,924	436,896	349,844	255,640	(181,255)	-41.5%
Other Financial Sources	33,725,987	36,255,010	36,255,010	35,030,709	(1,224,301)	-3.4%
Total Sources	**60,047,499**	**75,029,725**	**75,016,576**	**65,495,882**	**(9,533,842)**	**-12.7%**
Uses						
Salaries & Wages	8,785,452	10,303,874	10,044,818	10,279,928	(23,945)	-0.2%
Employee Benefits	4,795,359	6,078,731	5,959,165	5,722,562	(356,169)	-5.9%
Services & Supplies	19,671,590	34,244,141	31,905,950	27,566,909	(6,677,232)	-19.5%
Capital Outlay	16,605	39,835	-	-	(39,835)	-100.0%
Other Financing Uses	-	739,169	523,000	-	(739,169)	-100.0%
Total Uses	**33,269,006**	**51,405,750**	**48,432,933**	**43,569,400**	**(7,836,350)**	**-15.2%**
Ending Fund Balance	**26,778,494**	**23,623,974**	**26,583,643**	**21,926,482**	**(1,697,492)**	**-7.2%**

FTE Summary	**86.0**	**86.0**	**86.0**	**86.0**		**0.0%**

Staffing Trend

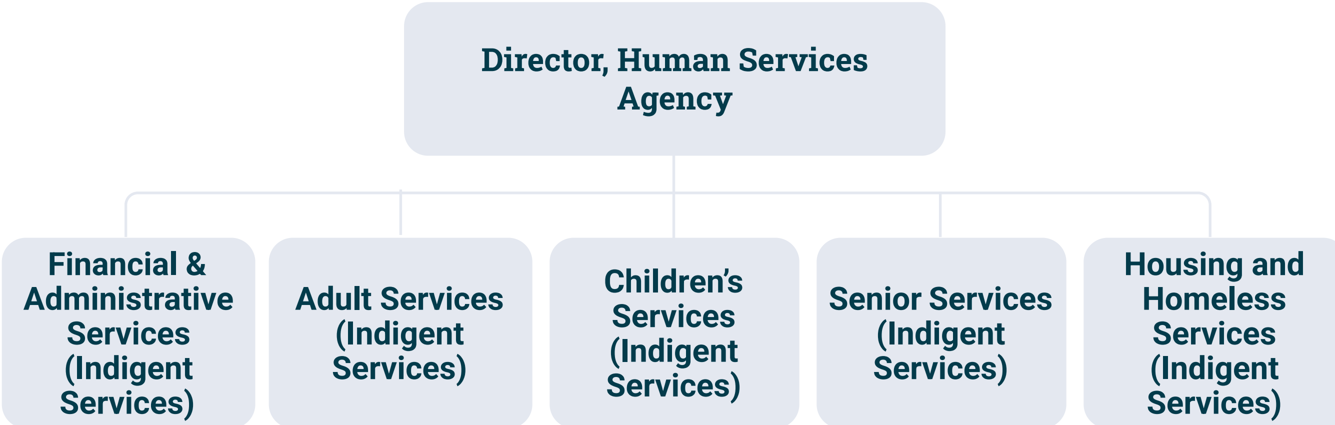


Budgeted Fund Balance



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 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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Nursing Home Match - $249,856
- Increase Settlement Payments - $323,780
- Decrease Nursing Home - $250,000
- Increase Nursing Home Match - $1,000,000
- Decrease Professional Services - $70,000
- Decrease Nutrition Program - $56,339
- Increase in General Fund Transfer (source) - $1,133,148
- Increase Transfer Out to General Fund - $4,922
- Decrease Transfer Out to Homelessness Fund (use) - $1,115,442
- Increase Transfer Out to Senior Services Fund (use) - $520,000
- Increase Transfer Out to Child Protective Services Fund (use) - $1,000,000

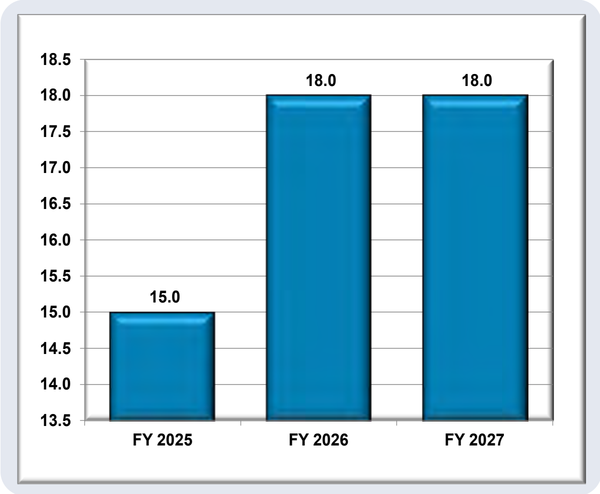
Budget Summary

Dollars

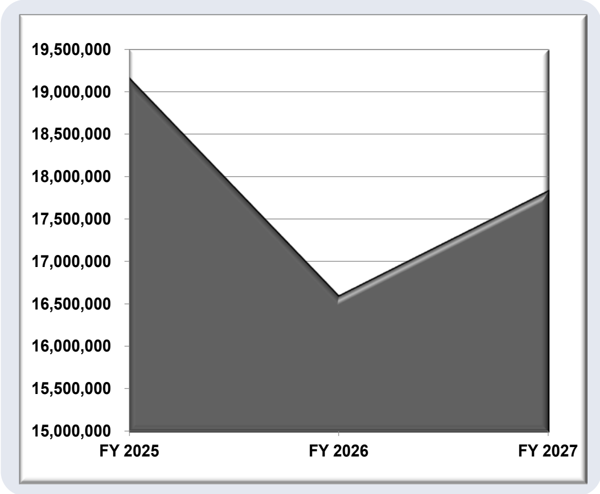
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Indigent Assistance	42,669,145	51,543,734	51,239,407	49,876,518	(1,667,216)	-3.2%
Total	**42,669,145**	**51,543,734**	**51,239,407**	**49,876,518**	**(1,667,216)**	**-3.2%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**16,515,496**	**19,168,719**	**19,168,719**	**16,771,656**	**(2,397,063)**	**-12.5%**
Taxes	13,490,982	14,502,034	14,502,034	15,256,399	754,365	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	186,134	205,599	47,499	-	(205,599)	-100.0%
Charges for Services	617,667	551,737	574,680	548,224	(3,513)	-0.6%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	6,925,122	8,531,057	8,531,057	8,820,395	289,338	3.4%
Other Financial Sources	24,102,463	25,187,074	25,187,074	26,320,492	1,133,418	4.5%
Total Sources	**61,837,864**	**68,146,220**	**68,011,063**	**67,717,166**	**(429,054)**	**-0.6%**
Uses						
Salaries & Wages	1,246,504	1,126,225	1,047,562	994,857	(131,367)	-11.7%
Employee Benefits	650,118	633,340	563,541	551,582	(81,758)	-12.9%
Services & Supplies	16,220,988	19,779,099	19,623,234	20,796,250	1,017,151	5.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	24,551,535	30,005,070	30,005,070	27,533,828	(2,471,242)	-8.2%
Total Uses	**42,669,145**	**51,543,734**	**51,239,407**	**49,876,518**	**(1,667,216)**	**-3.2%**
Ending Fund Balance	**19,168,719**	**16,602,486**	**16,771,656**	**17,840,649**	**1,238,163**	**7.5%**

FTE Summary	**15.0**	**18.0**	**18.0**	**18.0**		**0.0%**

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

In the November 2024 General Election, the renewal of the ad valorem tax adopting a property tax of $20 per $100,000 of assessed value for 30 years to fund the acquisition, improvement, and maintenance of library facilities in Washoe County (2024 WC-1) was not approved by voters. Subsequently, the Board approved reallocation of the two cent override into the General Fund operating tax rate. The Library Expansion Fund FY27 budget reflects this adjustment, showing no budget.

Statutory Authority: NRS Chapter 379 – Public Libraries

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

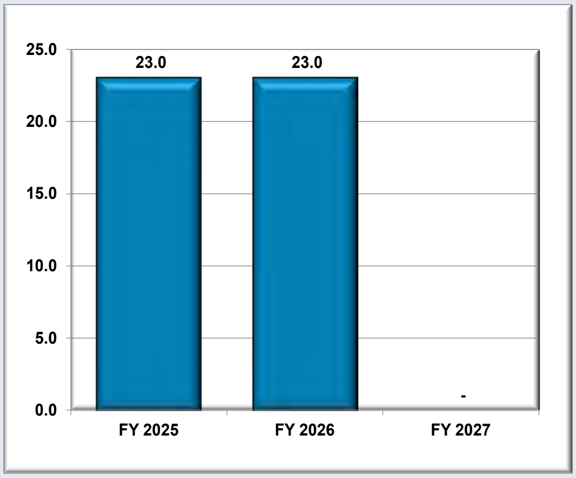
Budget Summary

Dollars

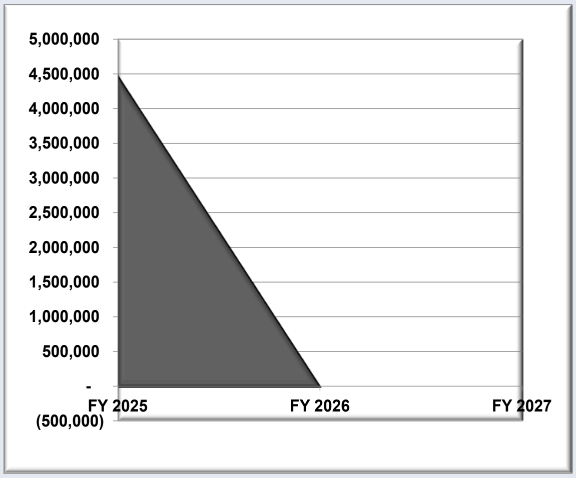
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Library Expansion	4,243,259	4,467,866	4,467,866	-	(4,467,866)	-100.0%
Total	**4,243,259**	**4,467,866**	**4,467,866**	**-**	**(4,467,866)**	**-100.0%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**3,950,816**	**4,467,865**	**4,467,865**	**-**	**(4,467,866)**	**-100.0%**
Taxes	4,497,017	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	263,291	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**8,711,124**	**4,467,865**	**4,467,865**	**-**	**(4,467,866)**	**-100.0%**
Uses						
Salaries & Wages	1,653,581	1,720,967	1,622,758	-	(1,720,967)	-100.0%
Employee Benefits	808,095	903,499	876,554	-	(903,499)	-100.0%
Services & Supplies	1,779,507	1,843,400	1,968,553	-	(1,843,400)	-100.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	2,075	-	-	-	-	-
Total Uses	**4,243,259**	**4,467,866**	**4,467,866**	**-**	**(4,467,866)**	**-100.0%**
Ending Fund Balance						

FTE Summary	**23.0**	**23.0**	**23.0**	**-**		**-100.0%**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

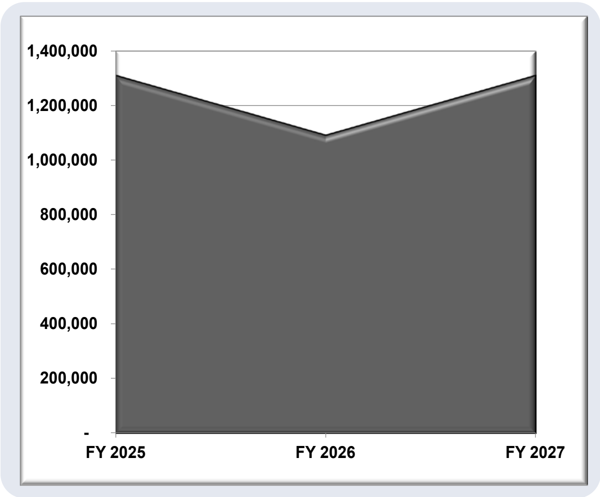
- None

Budget Summary

Programs	FY 2025 Actual	FY 20256 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Marijuana Establishments 3% Fee	1,087,567	1,300,000	1,300,000	1,300,000	-	0.0%
Total	**1,087,567**	**1,300,000**	**1,300,000**	**1,300,000**	**-**	**0.0%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**1,090,894**	**1,090,894**	**1,309,551**	**1,309,551**	**218,657**	**20.0%**
Taxes	-	-	-	-	-	-
Licenses and Permits	1,235,076	1,300,000	1,300,000	1,300,000	-	0.0%
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	71,148	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**2,397,118**	**2,390,894**	**2,609,551**	**2,609,551**	**218,657**	**9.1%**
Uses						
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	567	113,000	113,000	113,000	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	1,087,000	1,187,000	1,187,000	1,187,000	-	0.0%
Total Uses	**1,087,567**	**1,300,000**	**1,300,000**	**1,300,000**	**-**	**0.0%**
Ending Fund Balance	**1,309,551**	**1,090,894**	**1,309,551**	**1,309,551**	**218,657**	**20.0%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

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.

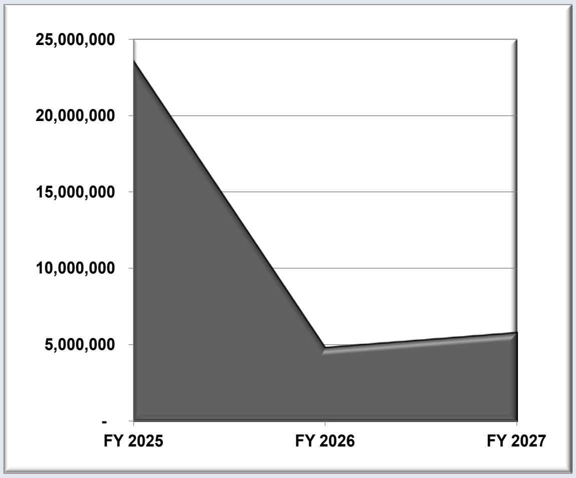
Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Baseball Stadium	2,278,000	2,170,362	2,170,362	2,272,121	101,759	4.7%
Cooperative Extension	2,247,943	2,417,006	2,417,006	2,542,733	125,727	5.2%
May Center	650,967	1,504,668	1,433,170	899,403	(605,265)	-40.2%
Administrative Assessments	1,042,795	5,225,765	5,225,765	898,000	(4,327,765)	-82.8%
SLFRF COVID Recovery	16,462,949	24,055,276	24,055,276	1,949,297	(22,105,979)	-91.9%
Opioid Settlements	1,886,378	10,250,972	10,250,972	159,533	(10,091,439)	-98.4%
Total	**24,569,032**	**45,624,050**	**45,552,551**	**8,721,087**	**(36,902,963)**	**-80.9%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**18,562,181**	**23,640,948**	**23,640,948**	**5,905,626**	**(17,735,322)**	**-75.0%**
Taxes	4,471,486	4,587,368	4,587,368	4,814,854	227,486	5.0%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	18,146,943	18,055,276	18,055,276	249,297	(17,805,979)	-98.6%
Charges for Services	524,934	500,000	500,000	500,000	-	0.0%
Fines and Forfeitures	953,447	748,000	748,000	748,000	-	0.0%
Miscellaneous	5,550,988	2,937,128	3,926,585	2,339,533	(597,594)	-20.3%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**48,209,980**	**50,468,720**	**51,458,177**	**14,557,310**	**(35,911,410)**	**-71.2%**
Uses						
Salaries & Wages	1,943,895	875,458	1,161,359	679,035	(196,423)	-22.4%
Employee Benefits	566,307	485,920	523,671	278,701	(207,219)	-42.6%
Services & Supplies	12,034,113	27,529,630	27,418,062	3,791,231	(23,738,399)	-86.2%
Capital Outlay	127,176	-	-	-	-	-
Other Financing Uses	9,897,541	16,733,042	16,449,459	3,972,121	(12,760,921)	-76.3%
Total Uses	**24,569,032**	**45,624,050**	**45,552,551**	**8,721,087**	**(36,902,963)**	**-80.9%**
Ending Fund Balance	**23,640,948**	**4,844,670**	**5,905,626**	**5,836,223**	**991,553**	**20.5%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

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 2027 Budget Enhancements/Changes

Personnel

- Increase of 0.5 in Animal Services Fund funding for an existing Business Technologist II

Non-Personnel

- Increase in Professional Services - $50,000 (Organizational Assessment)
- Increase in Vehicles Capital - $82,100 (ASO Supervisor Vehicle)
- Increase in Computers nonCapital - $5,600 (ASO Supervisor Vehicle)
- Increase in Equipment nonCapital - $2,300 (ASO Supervisor Vehicle)
- Increase in Safety Expense - $45,360 (Body Worn Cameras)
- Increase in Building Improvement nonCapital - $54,000 (Parking Lot Repairs)
- Increase in Building Improvement nonCapital - $12,000 (Classroom Closet Remodel
- Increase in Building Improvement nonCapital - $14,000 (Flooring Replacement)
- Increase in Building Improvement nonCapital - $12,000 (Clinic Cabinets)
- Increase in Equipment nonCapital - $1,279 (Dispatch Desktop & Workstation)
- Increase in Professional Services - $860 Dispatch Desktop & Workstation)
- Increase in Computers NonCapital - $2,490 (Dispatch Desktop & Workstation)

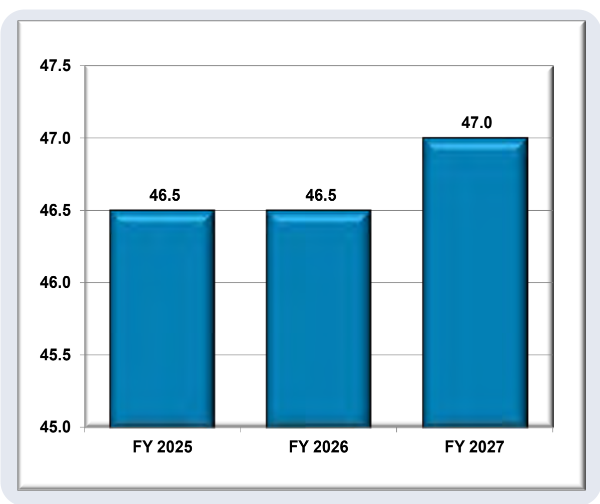
Budget Summary

Dollars

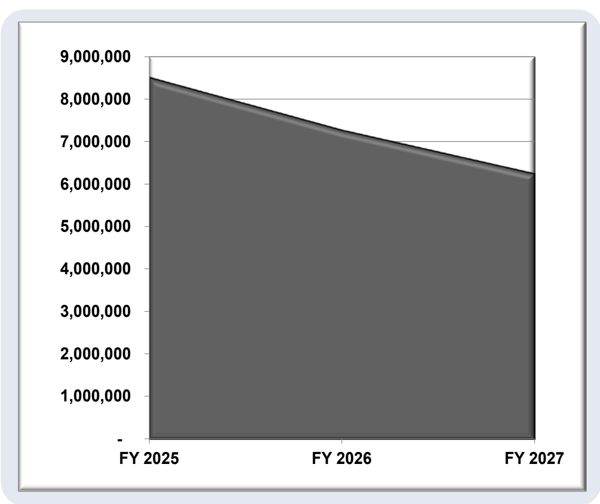
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Animal Services	8,148,922	9,241,055	9,174,567	9,337,927	96,872	1.0%
Total	**8,148,922**	**9,241,055**	**9,174,567**	**9,337,927**	**96,872**	**1.0%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**7,991,706**	**8,517,420**	**8,517,420**	**7,287,657**	**(1,229,763)**	**-14.4%**
Taxes	6,975,463	7,251,017	7,251,017	7,628,199	377,182	5.2%
Licenses and Permits	661,237	292,000	292,000	292,000	-	0.0%
Intergovernmental	-	-	-	-	-	-
Charges for Services	184,325	218,000	218,000	218,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	853,611	234,253	183,787	155,000	(79,253)	-33.8%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**16,666,342**	**16,512,689**	**16,462,223**	**15,580,856**	**(931,834)**	**-5.6%**
Uses						
Salaries & Wages	3,669,460	3,949,155	3,907,520	4,229,189	280,034	7.1%
Employee Benefits	2,001,675	2,247,857	2,273,470	2,384,836	136,979	6.1%
Services & Supplies	2,225,576	2,700,232	2,641,428	2,641,801	(58,431)	-2.2%
Capital Outlay	247,924	144,412	152,750	82,100	(62,312)	-43.1%
Other Financing Uses	4,288	199,398	199,398	-	(199,398)	-100.0%
Total Uses	**8,148,922**	**9,241,055**	**9,174,567**	**9,337,927**	**96,872**	**1.0%**
Ending Fund Balance	**8,517,420**	**7,271,635**	**7,287,657**	**6,242,929**	**(1,028,706)**	**-14.1%**

FTE Summary	**46.5**	**46.5**	**46.5**	**47.0**		**1.1%**

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: NRS244A–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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Intergovernmental Revenue - $1,134,402
- Increase Services and Supplies (various) - $115,017
- Increase Transfer to Public Works - $608,235

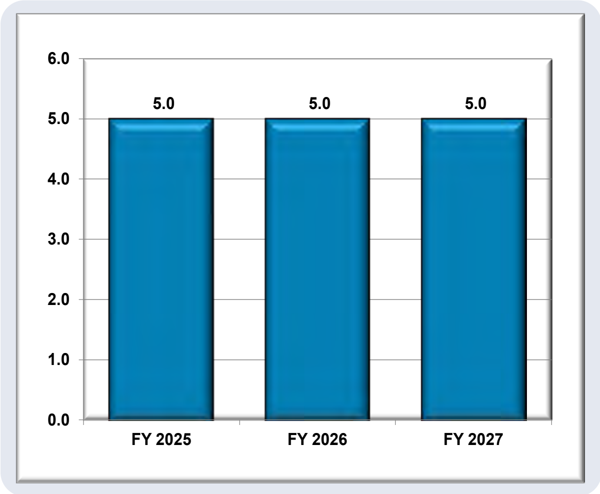
Budget Summary

Dollars

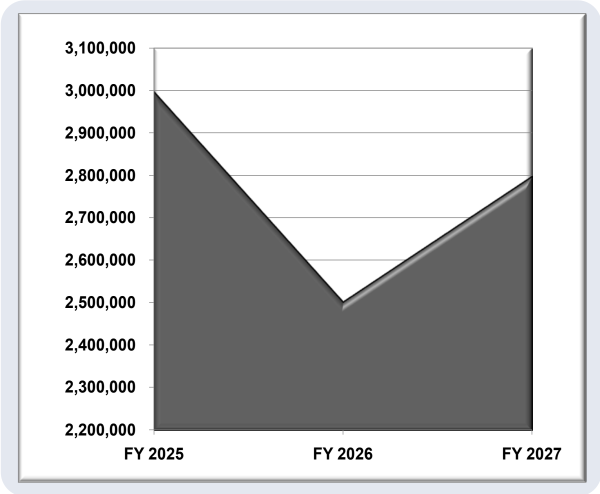
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
RCS Operations	2,180,482	2,776,261	2,503,903	2,783,829	7,569	0.3%
RCS Expansion	-	-	-	-	-	-
RCS Infrastructure	1,350	4,171,081	4,171,081	4,779,316	608,235	14.6%
Total	**2,181,832**	**6,947,342**	**6,674,984**	**7,563,146**	**615,804**	**8.9%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**2,031,233**	**2,997,225**	**2,997,225**	**2,774,595**	**(222,630)**	**-7.4%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,864,157	6,412,983	6,412,983	7,547,385	1,134,402	17.7%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	255,881	12,000	12,000	12,000	-	0.0%
Other Financial Sources	27,786	27,372	27,372	27,372	-	0.0%
Total Sources	**5,179,057**	**9,449,579**	**9,449,579**	**10,361,352**	**911,772**	**9.6%**
Uses						
Salaries & Wages	525,675	655,481	470,939	582,006	(73,475)	-11.2%
Employee Benefits	269,804	325,117	237,302	291,144	(33,973)	-10.4%
Services & Supplies	745,570	1,123,163	1,123,163	1,238,180	115,017	10.2%
Capital Outlay	145,992	175,000	175,000	175,000	-	0.0%
Other Financing Uses	494,791	4,668,581	4,668,581	5,276,816	608,235	13.0%
Total Uses	**2,181,832**	**6,947,342**	**6,674,984**	**7,563,146**	**615,804**	**8.9%**
Ending Fund Balance	**2,997,225**	**2,502,238**	**2,774,595**	**2,798,206**	**295,968**	**11.8%**

FTE Summary	**5.0**	**5.0**	**5.0**	**5.0**		**0.0%**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Software Subscription - $398,745

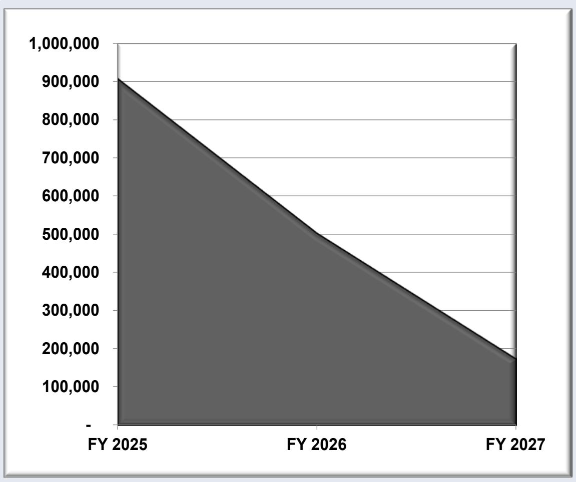
Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Regional Permits System	778,997	1,565,648	1,565,648	1,168,955	(396,693)	-25.3%
Total	**778,997**	**1,565,648**	**1,565,648**	**1,168,955**	**(396,693)**	**-25.3%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**885,253**	**907,547**	**907,547**	**503,315**	**(404,232)**	**-44.5%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	456,964	787,182	787,182	506,000	(281,182)	-35.7%
Charges for Services	185,297	178,326	178,326	179,098	772	0.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	45,734	2,700	2,700	15,000	12,300	455.6%
Other Financial Sources	113,296	193,208	193,208	140,000	(53,208)	-27.5%
Total Sources	**1,686,544**	**2,068,963**	**2,068,963**	**1,343,414**	**(725,550)**	**-35.1%**
Uses						
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	778,997	1,565,648	1,565,648	1,168,955	(396,693)	-25.3%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**778,997**	**1,565,648**	**1,565,648**	**1,168,955**	**(396,693)**	**-25.3%**
Ending Fund Balance	**907,547**	**503,315**	**503,315**	**174,459**	**(328,857)**	**-65.3%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

Budgeted Fund Balance



Regional Public Safety Training Center Fund

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

REGIONAL PUBLIC SAFETY TRAINING CENTER

FY 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase Charges for Services - $27,962
- Increase Miscellaneous Revenue - $28,000
- Decrease various services and Supplies Expenditures - $52,023

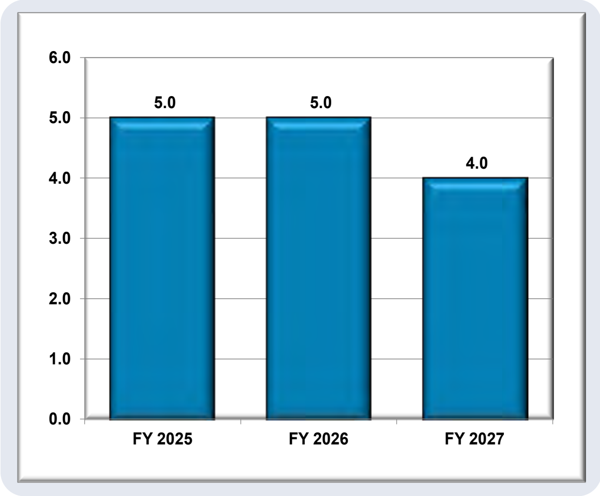
Budget Summary

Dollars

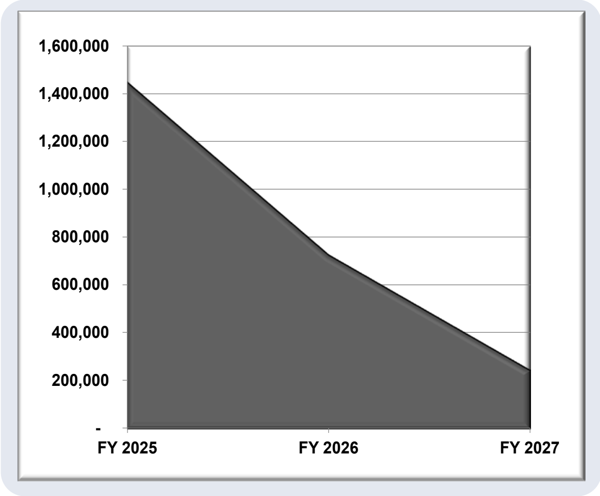
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Regional Public Safety Training	1,203,059	1,758,088	1,651,045	1,681,966	(76,122)	-4.3%
Total	**1,203,059**	**1,758,088**	**1,651,045**	**1,681,966**	**(76,122)**	**-4.3%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**1,474,293**	**1,448,257**	**1,448,257**	**833,949**	**(614,307)**	**-42.4%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	993,688	989,738	989,738	1,017,700	27,962	2.8%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	183,335	47,000	47,000	75,000	28,000	59.6%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**2,651,315**	**2,484,995**	**2,484,995**	**1,926,649**	**(558,345)**	**-22.5%**
Uses						
Salaries & Wages	381,843	471,452	403,746	455,595	(15,858)	-3.4%
Employee Benefits	209,926	268,334	228,998	260,092	(8,241)	-3.1%
Services & Supplies	611,290	532,302	532,302	480,279	(52,023)	-9.8%
Capital Outlay		486,000	486,000	486,000	-	0.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	**1,203,059**	**1,758,088**	**1,651,045**	**1,681,966**	**(76,122)**	**-4.3%**
Ending Fund Balance	**1,448,257**	**726,907**	**833,949**	**244,684**	**(482,223)**	**-66.3%**

FTE Summary	**5.0**	**5.0**	**5.0**	**4.0**		**-20.0%**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase of General Fund Transfer – $4,000,000
- Increase in Roads Maintenance, Road Bridge Capital - $4,000,000

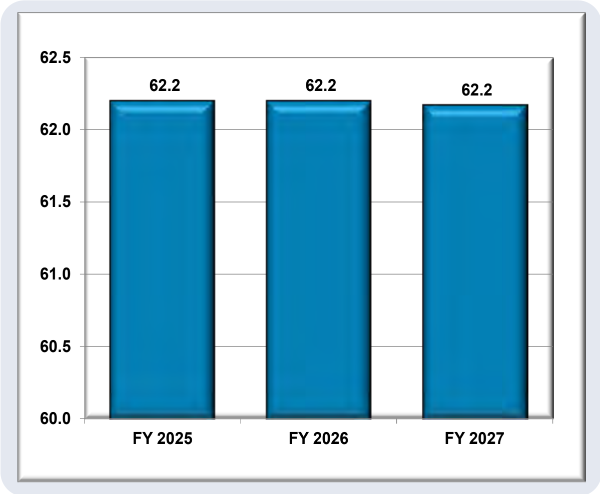
Budget Summary

Dollars

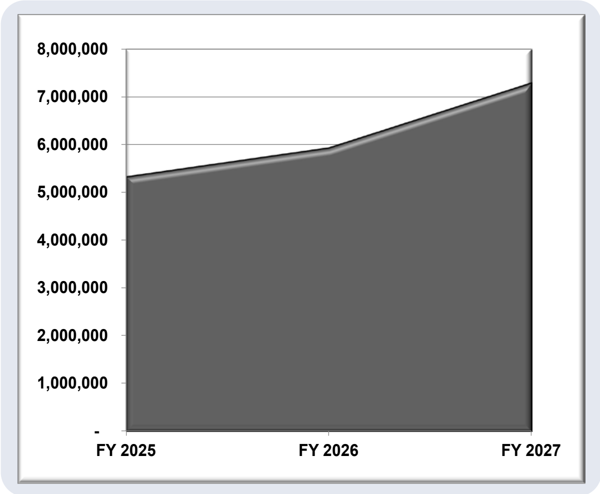
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Roads Administration	19,978,078	20,978,623	20,555,138	24,639,683	3,661,059	17.5%
Roads Grants Donations	(50)	161,101	125,591	121,119	(39,982)	-24.8%
Total	**19,978,028**	**21,139,724**	**20,680,730**	**24,760,802**	**3,621,077**	**17.1%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**5,946,431**	**5,325,389**	**5,325,389**	**6,349,103**	**1,023,714**	**19.2%**
Taxes	11,414,929	11,713,782	11,678,272	11,673,800	(39,982)	-0.3%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	715,053	800,000	800,000	800,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	304,632	188,580	188,580	188,580	-	0.0%
Other Financial Sources	6,922,373	9,037,592	9,037,592	13,037,592	4,000,000	44.3%
Total Sources	**25,303,417**	**27,065,343**	**27,029,833**	**32,049,075**	**4,983,732**	**18.4%**
Uses						
Salaries & Wages	4,671,575	4,994,777	4,715,828	5,185,899	191,122	3.8%
Employee Benefits	2,485,432	2,786,281	2,641,746	2,839,953	53,673	1.9%
Services & Supplies	8,146,264	8,555,477	8,555,477	8,448,949	(106,528)	-1.2%
Capital Outlay	4,674,758	4,803,189	4,767,679	8,286,000	3,482,811	72.5%
Other Financing Uses	-	-	-	-	-	-
Total Uses	**19,978,028**	**21,139,724**	**20,680,730**	**24,760,802**	**3,621,077**	**17.1%**
Ending Fund Balance	**5,325,389**	**5,925,618**	**6,349,103**	**7,288,273**	**1,362,655**	**23.0%**

FTE Summary	**62.2**	**62.2**	**62.2**	**62.2**		**0.0%**

Staffing Trend

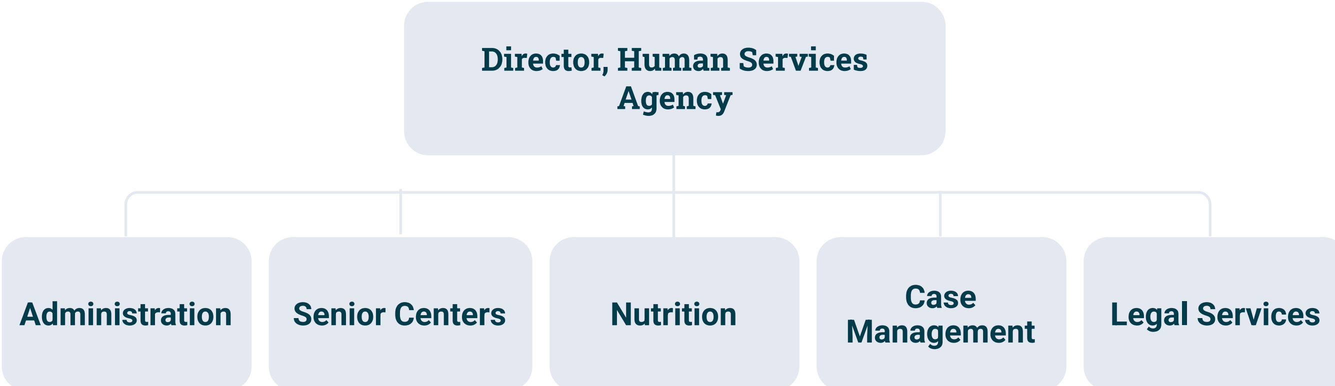


Budgeted Fund Balance



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 older adults in Washoe County. Senior Services offers a wide range of programs and supports designed to promote independence, health, and quality of life throughout the community. Services include senior centers, nutrition programs (congregate meal sites and home-delivered meals), information and referral, case management, homemaker services, representative payee assistance, mental health and social isolation interventions, ambassador opportunities, and the Senior Law Project. Community partnerships with nonprofit organizations and volunteers further expand access to services, classes, and activities that support the diverse interests and needs of older adults.

Statutory Authority: County Code Chapter 45 Public Welfare

Website: https://www.washoecounty.gov/seniorsrv/index.php

Strategic Objective: Vulnerable Populations

FY 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Professional Services (Trio Contract) - $2,340
- Increase in Nutrition Program (Our Place – Joy Home) - $68,125
- Increase Nutrition Program - $450,000
- Increase Professional Services - $237,051
- Increase Professional Services - $70,000
- Partial offset in Increase Transfer In from Indigent Fund (source) - $520,000
- Increase Professional Services - $342,340
- Offset in decrease in personnel - $342,340

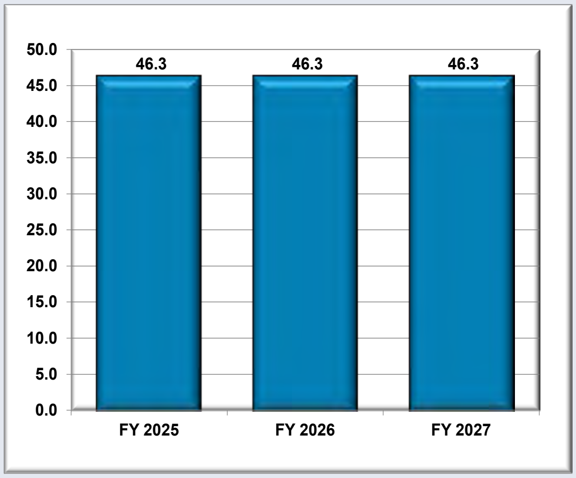
Budget Summary

Dollars

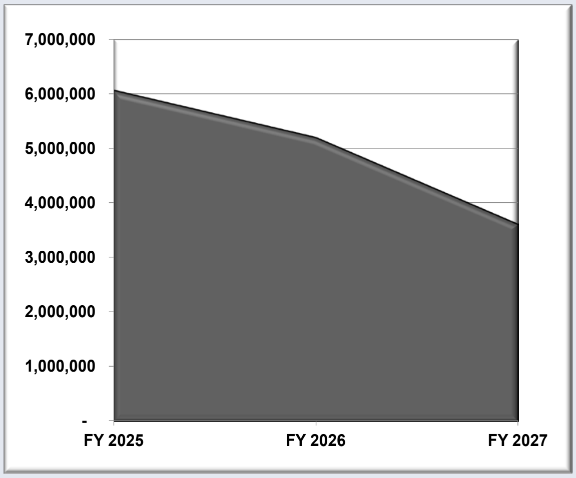
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Sr. Services Admin.	1,804,492	2,302,634	2,266,160	2,446,066	143,433	6.2%
Sparks Admin.	102,034	16,003	58,840	10,354	(5,649)	-35.3%
Social Services	4,072,260	4,629,573	4,436,076	4,141,594	(487,979)	-10.5%
Legal Division	129,975	125,000	125,000	125,000	-	0.0%
Nutrition	3,768,108	4,638,138	2,740,944	2,702,114	(1,936,024)	-41.7%
Adult Day Care	508,788	41,368	100,411	91,172	49,804	120.4%
Total	**10,385,657**	**11,752,716**	**9,727,432**	**9,516,301**	**(2,236,415)**	**-19.0%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**6,955,781**	**6,066,555**	**6,066,555**	**5,196,985**	**(869,570)**	**-14.3%**
Taxes	2,248,548	2,417,006	2,417,006	2,542,733	125,727	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,660,511	3,278,420	1,327,184	283,291	(2,995,129)	-91.4%
Charges for Services	668,169	744,622	699,122	611,070	(133,552)	-17.9%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	161,783	441,537	492,861	48,450	(393,087)	-89.0%
Other Financial Sources	3,757,420	4,001,674	3,921,689	4,441,689	440,015	11.0%
Total Sources	**16,452,211**	**16,949,813**	**14,924,416**	**13,124,218**	**(3,825,595)**	**-22.6%**
Uses						
Salaries & Wages	3,549,672	3,667,407	3,541,042	3,872,157	204,750	5.6%
Employee Benefits	1,933,433	2,157,219	2,098,359	2,271,667	114,448	5.3%
Services & Supplies	4,746,931	5,928,090	4,088,031	3,372,477	(2,555,613)	-43.1%
Capital Outlay	155,621	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**10,385,657**	**11,752,716**	**9,727,432**	**9,516,301**	**(2,236,415)**	**-19.0%**
Ending Fund Balance	**6,066,555**	**5,197,097**	**5,196,985**	**3,607,917**	**(1,589,180)**	**-30.6%**

FTE Summary	**46.3**	**46.3**	**46.3**	**46.3**		**0.0%**

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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 FTE Office Specialist to Administrative Assistant I (PCN# 70001212) - $5,253

  Fully offset by Settlement Payment

Non-Personnel

- None

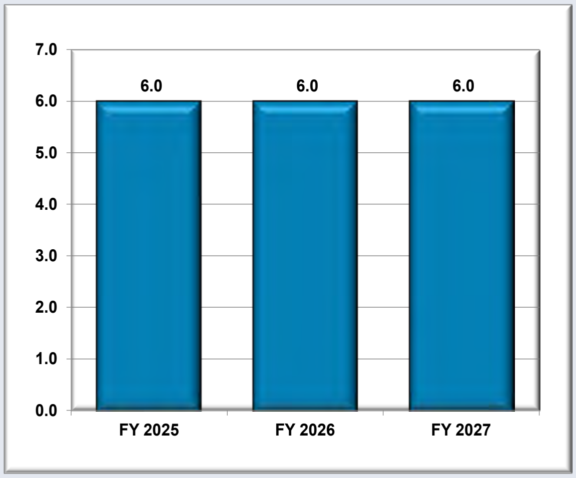
Budget Summary

Dollars

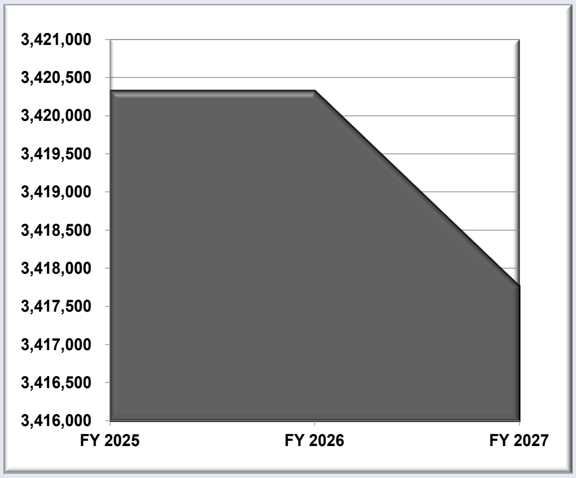
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Operations	3,870,655	3,956,039	3,958,599	4,048,362	92,322	2.3%
Settlement	12,161,195	11,475,073	11,475,073	12,834,120	1,359,047	11.8%
Elevation Project	-	-	-	-	-	-
Total	**16,031,850**	**15,431,112**	**15,433,672**	**16,882,482**	**1,451,370**	**9.4%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**2,708,006**	**3,420,327**	**3,420,327**	**3,417,768**	**(2,560)**	**-0.1%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	15,385,602	14,340,952	14,340,952	15,385,600	1,044,648	7.3%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	1,358,570	1,090,160	1,090,160	1,496,882	406,722	37.3%
Other Financial Sources	-	-	-	-	-	-
Total Sources	**19,452,177**	**18,851,439**	**18,851,439**	**20,300,249**	**1,448,810**	**7.7%**
Uses						
Salaries & Wages	807,116	854,437	858,126	897,915	43,477	5.1%
Employee Benefits	407,663	462,087	460,958	474,767	12,680	2.7%
Services & Supplies	12,284,505	11,631,538	11,631,538	13,027,000	1,395,462	12.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	2,532,566	2,483,050	2,483,050	2,482,800	(250)	-
Total Uses	**16,031,850**	**15,431,112**	**15,433,672**	**16,882,482**	**1,451,370**	**9.4%**
Ending Fund Balance	**3,420,327**	**3,420,327**	**3,417,768**	**3,417,768**	**(2,560)**	**-0.1%**

FTE Summary	**6.0**	**6.0**	**6.0**	**6.0**		**-**

Staffing Trend



Budgeted Fund Balance



DEBT SERVICE FUNDS

Debt Service Funds Summary

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.

Debt Service Funds Budget Summary

Dollars

Fund Type/ Fund	Beginning Fund Balance Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	230,192	1,500,212	-	1,443,175	-	287,229
Washoe County Debt Operating	2,216,396	-	10,365,976	10,365,976	-	2,216,396
SAD Debt	2,761,071	575,800	-	206,198	-	3,130,673
Total	**5,207,659**	**2,076,012**	**10,365,976**	**12,015,349**	**-**	**5,634,298**

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 2026 assessed valuation of $33.3 billion, the County's debt limit for general obligations is $3.33 billion. As of July 1, 2026, the County has $85.2 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	2022	2023	2024	2025	2026
General Obligation Bonds	$14,130,000	$12,070,000	$9,855,000	$7,515,000	$5,055,000
G.O. Revenue Bonds	110,556,566	103,253,140	95,690,891	87,671,883	80,171,704
Total	**$124,686,566**	**$115,323,140**	**$105,545,891**	**$95,186,883**	**$85,226,704**

**Fiscal Years Ending June 30*

In addition to outstanding County general obligation debt, there is $44.4 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 $3.2 billion below its legal debt limit for general obligations bonds.

Statutory Debt Limitation 1/
Washoe County, Nevada
As of June 30, 2026

Dollars

Category	Amount
Statutory Debt Limitation 1/	3,326,712,429
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	5,055,000
Paid from Consolidated Tax Revenues	25,381,000
Paid from Utilities Systems Revenues	45,985,704
Paid from Sales Tax Revenues	8,805,000
Paid from RSCVA Revenues 2/	44,390,000
Total Outstanding General Obligation Indebtedness	129,616,704
Plus: Proposed General Obligation Bonds Paid from RSCVA Revenues 3/	25,000,000
Total Outstanding and Proposed General Obligation Indebtedness	**154,616,704**
Additional Statutory Debt Limitation	3,172,095,725

1/ Based upon the assessed valuation for fiscal year 2026 (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.
3/ The RSCVA has informed the County of its intent to seek approval for issuance of up to $25,000,000 of general obligation revenue bonds paid from RSCVA revenues in fiscal year 2027. Such bonds, if issued, will be counted against the County's legal debt limit. As of June 30, 2026, the RSCVA's request has not yet been presented to the Washoe County Debt Management Commission.
SOURCE: State of Nevada Department of Taxation; Washoe County, Nevada; Reno-Sparks Convention & Visitors Authority

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 2027 budgeted C-Tax revenue of $175.4 million, the County's C-Tax pledged revenue limit is $26.3million. As of July 1, 2026, the County has $5.6 million in existing debt service, leaving $20.7 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

Dollars

Fiscal Year Ended June 30	2022 (Actual)	2023 (Actual)	2024 (Actual)	2025 (Actual)	2026 (Estimated)	2027 (Budgeted)
Consolidated Tax	156,086,681	155,479,809	158,901,112	162,944,143	170,276,630	175,384,929
Pledged Revenue Limitation (15%)	23,413,002	23,321,971	23,835,167	24,441,621	25,541,495	26,307,739
Existing Debt Service	6,457,067	6,623,214	6,623,868	6,635,032	5,510,949	5,607,635
Coverage (times-x)	3.63	3.52	3.60	3.68	4.63	4.69

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 evaluated 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, 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, 2026

Dollars

Debt	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	5,055,000
Total General Obligation Bonds				**5,055,000**
GENERAL OBLIGATION REVENUE BONDS 5/				
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	213,971
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	6,610,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	98,000,000	6,395,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	23,824,644
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	6,735,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	4,641,000
Flood Control Refunding Bonds, Series 2021	07/20/21	12/01/35	11,500,000	8,805,000
Sewer Bonds (SRF), Series 2022	01/13/22	01/01/52	23,000,000	21,947,089
Consolidated Tax Refunding Bonds, Series 2022B	01/27/22	03/01/27	10,375,000	1,000,000
Total General Obligation Revenue Bonds				**80,171,704**
TOTAL GENERAL OBLIGATION BONDS				**85,226,704**
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 6/	02/26/08	12/01/27	18,500,000	3,806,200
Sub. Lien Car Rental Fee Revenue Bonds, Series 2008 6/ & 8/	02/26/08	12/01/48	9,999,845	7,566,822
Sales Tax Revenue Refunding Bonds, Series 2016A 7/	03/30/16	12/01/28	11,305,000	3,960,000
TOTAL OTHER OBLIGATIONS				15,333,022
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				**100,559,726**

1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bond issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.

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 Policies. However, other agency general obligation debt issued by the County is included in the "Debt Capacity".

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 limited to the $3.64 statutory and the $5.00 constitutional limit.

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/ Does not include accreted value. Outstanding balance accretes at 7% annually.

Source: Washoe County, Nevada; compiled by AAA Municipal Services

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

Dollars

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2026	REQUIRED FY27 INTEREST PAYABLE	REQUIRED FY27 PRINCIPAL PAYABLE	TOTAL
FUND: Debt Service										
Various Purpose Refunding Series 2022A	1	8	14,130,000	1/27/2022	3/1/2030	0.997	5,055,000	252,750	1,170,000	1,422,750
TOTAL ALL DEBT SERVICE			**14,130,000**				**5,055,000**	**252,750**	**1,170,000**	**1,422,750**

** 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)

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

Dollars

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*****	**TERM**	**ORIGINAL AMOUNT OF ISSUE**	**ISSUE DATE**	**FINAL PAYMENT DATE**	**INTEREST RATE**	**BEGINNING OUTSTANDING BALANCE 07/01/2026**	**REQUIRED FY27 INTEREST PAYABLE**	**REQUIRED FY27 PRINCIPAL PAYABLE**	**TOTAL**
FUND: Debt Service										
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 6/	4	20	18,500,000	02/26/08	12/01/27	5.30	3,806,200	153,091	1,835,400	1,988,491
Sub. Lien Car Rental Fee Revenue Bonds, Series 2008 6/ & 8/	4	50	9,999,845	02/26/08	12/01/51	7.00	7,566,822	188,489	71,511	260,000
Medical Examiner Building Bonds, Series 2015	2	20	12,000,000	08/27/15	03/01/35	3.85	6,610,000	214,408	645,000	859,408
Public Safety Refunding Bonds, Series 2016B	2	20	9,800,000	03/30/16	03/01/36	3.08	6,395,000	194,706	560,000	754,706
Sales Tax Revenue Refunding Bonds, Series 2016A 7/	4	13	11,305,000	03/30/16	12/01/28	2.46	3,960,000	166,625	1,255,000	1,421,625
Refunding Bonds, Series 2020B	2	10	9,695,000	10/29/20	11/01/29	1.36	4,641,000	48,296	2,127,000	2,175,296
Nevada Shared Radio System Bonds, Series 2020	2	15	9,135,000	09/16/20	08/01/35	1.38	6,735,000	213,225	555,000	768,225
Flood Control Refunding Bonds, Series 2021	2	15	11,500,000	07/20/21	12/01/35	1.46	8,805,000	360,350	700,000	1,060,350
Consolidated Tax Refunding Bonds, Series 2022B	2	5	10,735,000	01/27/22	03/01/27	0.75	1,000,000	50,000	1,000,000	1,050,000
TOTAL ALL DEBT SERVICE			**102,669,845**				**49,519,022**	**1,589,190**	**8,748,911**	**10,338,101**

** 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)

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

Dollars

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2026	REQUIRED FY27 INTEREST PAYABLE	REQUIRED FY27 PRINCIPAL PAYABLE	TOTAL
FUND: UTILITIES										
Sewer Refunding Bonds (SRF), Series 2015	2	10	17,386,176	08/18/15	07/01/26	2.34	213,971	2,503	213,971	216,474
Sewer Bonds (SRF), Series 2020	2	30	27,000,000	05/27/20	01/01/50	1.69	23,824,644	399,218	812,497	1,211,715
Sewer Bonds (SRF), Series 2022	2	30	23,000,000	01/13/22	01/01/52	1.47	21,947,089	320,064	698,678	1,018,742
TOTAL ALL DEBT SERVICE			**67,386,176**				**45,985,704**	**721,785**	**1,725,146**	**2,446,931**

** 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)

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

Dollars

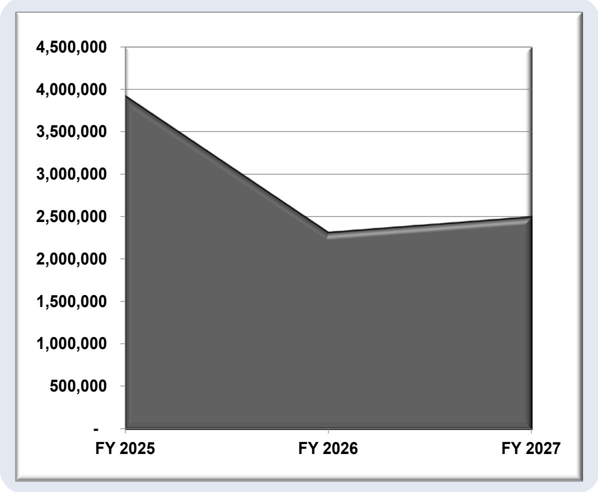
Fiscal Year	General Obligation Bonds Ad Valorem (Property) Tax	General Obligation Revenue Bonds Consolidated Tax	General Obligation Revenue Bonds Utility Systems	General Obligation Revenue & Revenue Bonds Infrastructure Sales Tax	Revenue Bonds Car Rental Fees	Total Debt Service
2027	1,422,750	5,607,635	2,446,931	2,481,975	2,248,491	14,207,781.51
2028	1,424,250	3,489,565	2,230,457	2,486,600	2,358,026	11,988,897.82
2029	1,427,750	3,492,738	2,230,457	2,481,100	2,115,000	11,747,044.64
2030	1,428,000	2,733,275	2,230,457	1,061,725	2,180,000	9,633,456.64
2031	-	2,384,938	2,230,457	1,059,975	2,255,000	7,930,369.62
2032	-	2,388,413	2,230,457	1,061,100	2,325,000	8,004,969.62
2033	-	2,385,325	2,230,457	1,059,975	2,400,000	8,075,756.66
2034	-	2,383,769	2,230,457	1,061,475	2,480,000	8,155,700.65
2035	-	2,389,588	2,230,457	1,061,300	2,560,000	8,241,344.66
2036	-	1,522,238	2,230,457	1,060,500	2,635,000	7,448,194.68
2037	-	-	2,230,457	-	2,720,000	4,950,456.69
2038	-	-	2,230,457	-	2,805,000	5,035,456.70
2039	-	-	2,230,457	-	2,900,000	5,130,456.72
2040	-	-	2,230,457	-	3,000,000	5,230,456.72
2041	-	-	2,230,457	-	3,100,000	5,330,456.72
2042	-	-	2,230,457	-	3,195,000	5,425,456.72
2043	-	-	2,230,457	-	3,295,000	5,525,456.72
2044	-	-	2,230,457	-	3,400,000	5,630,456.76
2045	-	-	2,230,457	-	3,505,000	5,735,456.75
2046	-	-	2,230,457	-	3,615,000	5,845,456.77
2047	-	-	2,230,457	-	3,730,000	5,960,456.77
2048	-	-	2,230,457	-	3,845,000	6,075,456.77
2049	-	-	2,230,457	-	3,856,521	6,086,977.96
2050	-	-	2,230,457	-	-	2,230,456.75
2051	-	-	1,018,742	-	-	1,018,741.52
2052	-	-	1,018,742	-	-	1,018,741.60
TOTAL	**5,702,750.00**	**28,777,484.00**	**55,784,918.24**	**14,875,725.00**	**66,523,037.90**	**171,663,915.14**

Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Ad Valorem General Obligation Bonds	2,846,860	2,858,835	2,858,835	1,443,175	(1,415,660)	-49.5%
Medium-Term Bonds	-	-	-	-	-	-
GO-Revenue Bonds	7,699,177	6,574,195	6,574,195	6,671,755	97,560	1.5%
Non-GO Revenue Bonds	3,704,635	3,593,587	3,593,587	3,694,221	100,634	2.8%
Total	**14,250,672**	**13,026,617**	**13,026,617**	**11,809,151**	**(1,217,466)**	**-9.3%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	4,400,545	3,800,258	3,927,730	2,446,588	(1,353,670)	-35.6%
Property Taxes	2,324,234	1,377,693	1,377,693	1,500,212	122,519	8.9%
Miscellaneous	-	-	-	-	-	-
Transfer In - Consolidated Tax	6,148,266	5,016,170	5,016,170	5,112,855	96,685	1.9%
Transfer In - Regional Communications	494,791	498,200	498,200	498,200	-	0.0%
Transfer In - Truckee River Flood Mgmt	2,532,566	2,483,050	2,483,050	2,482,800	(250)	-0.0%
Transfer In - Other Restricted Fund	2,278,000	2,170,362	2,170,362	2,272,121	101,759	4.7%
Total Sources	**18,178,402**	**15,345,733**	**15,473,205**	**14,312,776**	**(1,032,957)**	**-6.7%**
Uses						
Services & Supplies	11,735	12,735	12,735	10,075	(2,660)	-20.9%
Bond Issuance Costs	-	-	-	-	-	-
Principal	11,582,637	10,682,224	10,682,224	9,918,911	(763,313)	-7.1%
Interest	2,647,350	2,293,558	2,293,558	1,841,940	(451,618)	-19.7%
Debt Service Fees	8,950	38,100	38,100	38,225	125	0.3%
Total Uses	**14,250,672**	**13,026,617**	**13,026,617**	**11,809,151**	**(1,217,466)**	**-9.3%**
Ending Fund Balance	**3,927,730**	**2,319,116**	**2,446,588**	**2,503,625**	**184,509**	**8.0%**

Budgeted Fund Balance



Special Assessment Districts Fund

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

Dollars

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2026	REQUIRED FY27 INTEREST PAYABLE	REQUIRED FY27 PRINCIPAL PAYABLE	TOTAL
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/7/2011	11/1/2031	3.48	829,466	27,695	138,854	166,549
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/16/2007	5/1/2027	4.35	3,066	134	3,066	3,200
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/12/2009	5/1/2029	7.18	25,096	1,691	7,558	9,249
TOTAL ALL DEBT SERVICE			**10,320,868**				**857,628**	**29,520**	**149,478**	**178,998**

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)

Debt Service Fund Special Assessment Districts F340

Dollars

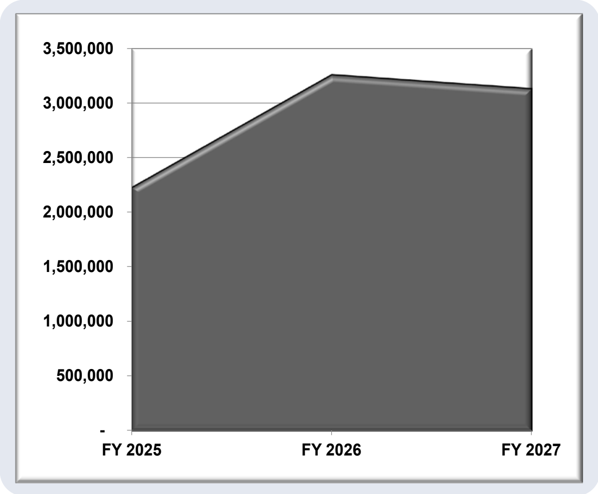
Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD Debt Service
2027	172,158	3,199	9,249	231,218
2028	169,686	-	9,275	219,007
2029	167,648	-	9,840	216,403
2030	171,133	-	-	208,830
2031	174,966	-	-	207,445
2032	85,291	-	-	105,639
TOTAL	**940,881**	**3,199**	**28,364**	**1,188,542**

Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
SAD 29 Mt Rose Sewer Phase 1	188,473	100	100	100	-	0.0%
SAD 32 Spanish Springs Valley Roads	273,219	197,144	197,144	182,149	(14,995)	-7.6%
SAD 37 Spanish Springs Sewer 1A	15,487	17,777	17,777	9,300	(8,477)	-47.7%
SAD 39 Lightning W Water Supply	15,615	9,423	9,423	14,449	5,026	53.3%
SAD Surplus & Deficiency	303	200	200	200	-	0.0%
Total	**493,097**	**224,644**	**224,644**	**206,198**	**(18,446)**	**-8.2%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**2,204,288**	**2,724,371**	**2,225,915**	**2,761,071**	**36,700**	**1.3%**
Special Assessment Taxes	313,316	490,000	490,000	345,000	(145,000)	-29.6%
Miscellaneous	201,408	269,800	269,800	230,800	(39,000)	-14.5%
Total Sources	**2,719,012**	**3,484,171**	**2,985,715**	**3,336,871**	**(147,300)**	**-4.2%**
Uses						
Services & Supplies	949	1,000	1,000	1,000	-	0.0%
Principal	236,680	160,067	160,067	149,478	(10,589)	-6.6%
Interest	45,227	37,377	37,377	29,520	(7,857)	-21.0%
Debt Service Fees	28,623	26,100	26,100	26,100	-	0.0%
Other Fiscal Charges	-	100	100	100	-	0.0%
Refund Property Owners	181,619	-	-	-	-	-
Total Uses	**493,097**	**224,644**	**224,644**	**206,198**	**(18,446)**	**-8.2%**
Ending Fund Balance	**2,225,915**	**3,259,527**	**2,761,071**	**3,130,673**	**(128,854)**	**-4.0%**

Budgeted Fund Balance



ENTERPRISE FUNDS

Enterprise Funds Summary

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.

Enterprise Funds Budget Summary

Fund	Beginning Fund Balance/ Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	7,548,292	3,341,165		5,628,470	-	5,260,986
Golf Course Fund	1,314,195	351,495	3,000,000	3,652,508	174,000	839,183
Utilities Fund	126,702,771	37,781,945		86,465,327	97,969	77,921,421
Total	**135,565,258**	**41,474,605**	**3,000,000**	**95,746,305**	**271,969**	**84,021,590**

**Reflects Revenues & Expenditures per State Document 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 2027 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Building Inspector to Senior Building Inspector – (PCN#7x9050) - $15,494

Non-Personnel

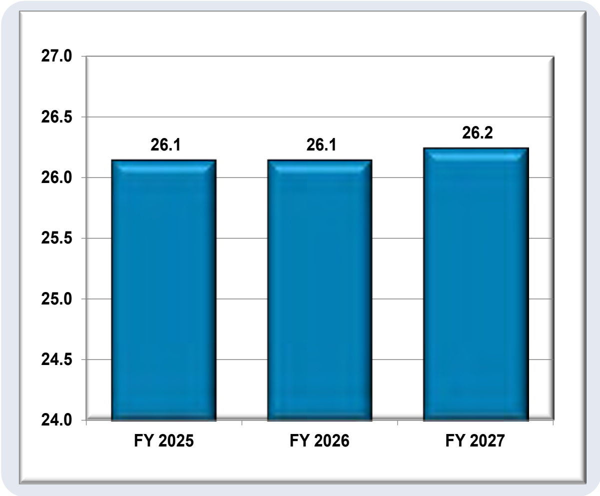
- None

Budget Summary

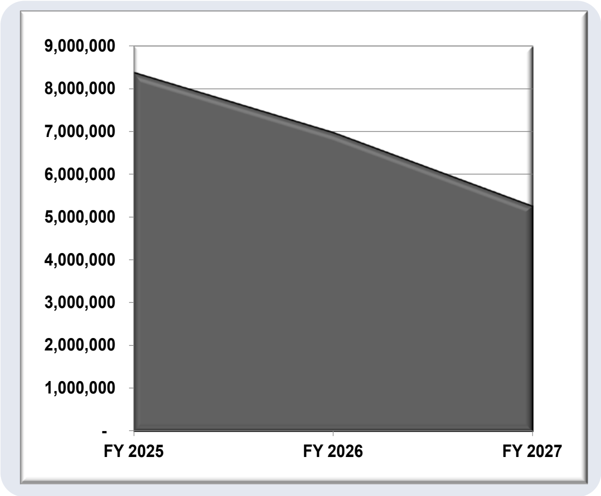
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Administration	1,912,005	3,179,881	3,137,516	2,625,705	(554,176)	-17.4%
Incline Village	-	-	-	-	-	-
Permit Services	475,229	626,951	457,562	771,416	144,464	23.0%
Building Inspection Services	50,398	48,193	48,193	1,313,595	1,265,403	2625.7%
Plans Examination	1,376,390	1,783,544	1,430,230	873,054	(910,489)	-51.0%
Total	**3,814,021**	**5,638,569**	**5,073,500**	**5,583,771**	**(54,798)**	**-1.0%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,492,885	4,110,000	4,110,000	3,172,739	(937,261)	-22.8%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	10,980	-	-	-	-	-
Total Operating Revenue	**2,503,865**	**4,110,000**	**4,110,000**	**3,172,739**	**(937,261)**	**-22.8%**
Operating Expenses						
Salaries & Wages	2,021,455	2,493,203	2,114,050	2,561,165	67,962	2.7%
Employee Benefits	724,711	1,389,065	1,203,149	1,433,254	44,189	3.2%
Services & Supplies	1,047,797	1,734,500	1,734,500	1,567,551	(166,949)	-9.6%
Depreciation	20,058	21,800	21,800	21,800	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**3,814,021**	**5,638,569**	**5,073,499**	**5,583,771**	**(54,798)**	**-1.0%**
Operating Income/(Loss)	**(1,310,157)**	**(1,528,569)**	**(963,499)**	**(2,411,032)**	**(882,463)**	**57.7%**
Nonoperating Revenue	471,866	170,426	170,426	170,426	-	0.0%
Nonoperating Expenses	3,764	2,000	2,000	2,000	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-
Net Income/(Loss)	(1,785,787)	(1,700,995)	(1,135,926)	(2,583,458)	(882,463)	51.9%
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	(605,357)	(1,503,269)	(938,199)	(2,385,732)	(882,463)	58.7%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	-	(70,000)	(70,000)	(70,000)	-	0.0%
Net Cash Provided (Used) by Investing Activities	462,234	168,426	168,426	168,426	-	0.0%
Cash & Cash Equiv. at July 1	8,531,188	8,388,065	8,388,065	7,548,292	(839,773)	-10.0%
Cash & Cash Equiv. at June 30	**8,388,065**	**6,983,222**	**7,548,292**	**5,260,986**	**(1,722,236)**	**-24.7%**

FTE Summary	**26.1**	**26.1**	**26.1**	**26.2**		**0.0**

Staffing Trend



Cash & Cash Equivalents



Golf Course Fund

Community Services Department

Mission: 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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Repairs and Maintenance - $3,000,000

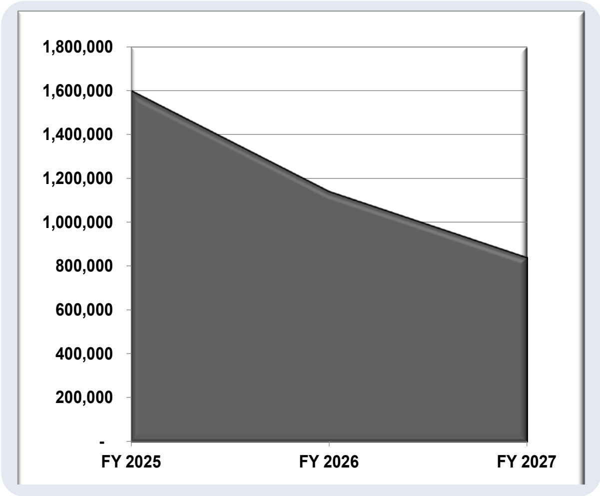
  One-time use to facilitate capital improvements at the Sierra Sage Golf Course, with repayment over time, from the golf course operator.

Budget Summary

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Golf Operations	3,319,516	629,961	629,961	3,644,908	3,014,947	478.6%
Golf Equipment	-	-	-	-	-	-
Golf Construction	-	-	-	-	-	-
Total	**3,319,516**	**629,961**	**629,961**	**3,644,908**	**3,014,947**	**478.6%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	164,494	155,000	155,000	155,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	117,658	150,000	150,000	150,000	-	0.0%
Total Operating Revenue	**282,152**	**305,000**	**305,000**	**305,000**	**-**	**0.0%**
Operating Expenses						
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	3,285,051	561,261	561,261	3,576,208	3,014,947	537.2%
Depreciation	34,465	68,700	68,700	68,700	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**3,319,516**	**629,961**	**629,961**	**3,644,908**	**3,014,947**	**478.6%**
Operating Income/(Loss)	**(3,037,365)**	**(324,961)**	**(324,961)**	**(3,339,908)**	**(3,014,947)**	**927.8%**
Nonoperating Revenue	196,090	46,495	46,495	3,046,495	3,000,000	6452.2%
Nonoperating Expenses	1,500	1,300	1,300	1,300	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	174,000	174,000	174,000	-	0.0%
Net Income/(Loss)	**(3,234,954)**	**(546,756)**	**(546,756)**	**(6,561,703)**	**(14,947)**	**1100.1%**
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	(2,924,646)	(256,261)	(256,261)	(3,271,208)	(3,014,947)	1176.5%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	3,000,000	3,000,000	-
Net Cash Provided (Used) by Capital	-	(76,300)	(76,300)	(76,300)	-	0.0%
Net Cash Provided (Used) by Investing Activities	200,967	46,495	46,495	46,495	-	0.0%
Net Transfers		(174,000)		(174,000)	-	0.0%
Cash & Cash Equiv. at July 1	4,323,940	1,600,261	1,600,261	1,314,195	(286,066)	-17.9%
Cash & Cash Equiv. at June 30	**1,600,261**	**1,140,195**	**1,314,195**	**839,183**	**(301,013)**	**-26.4%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

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 2027 Budget Enhancements/Changes

Personnel

- 1.0 SCADA Technician - $176,613
- 1.0 Laboratory Technician - $128,323

  Partially Offset – Abolish 1.0 Account Clerk – ($98,454)
  Partially Offset – Abolish 1.0 Office Specialist - ($107,509)

Non-Personnel

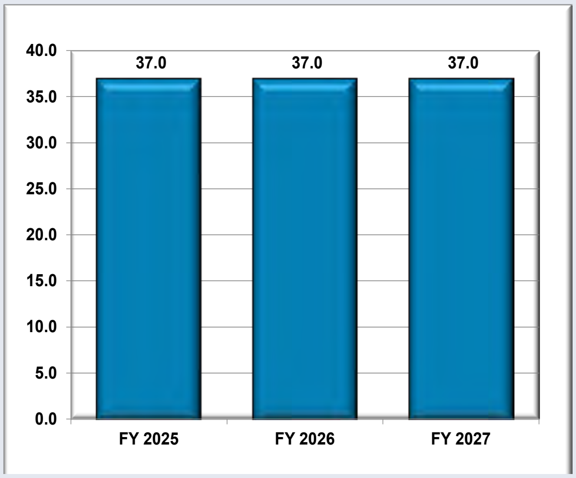
- None

Budget Summary

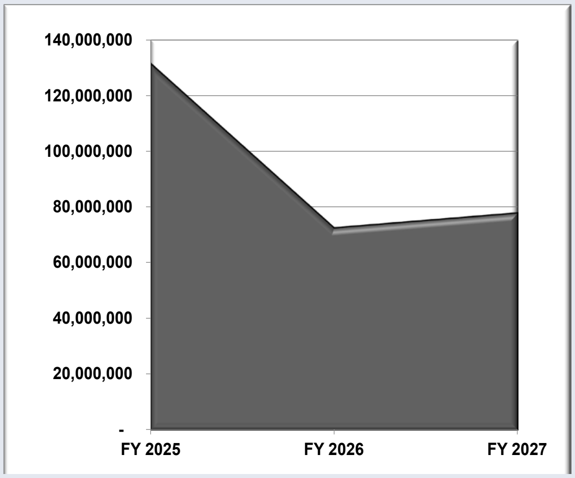
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Utilities - Planning	402	1,200	1,200	1,200	-	0.0%
Utilities - Water	19,658	109,439	20,001	16,433	(93,006)	-85.0%
Utilities - Reclaimed	1,671,830	1,934,377	1,722,043	1,885,656	(48,721)	-2.5%
Utilities - Sewer	15,007,674	22,651,331	18,497,136	24,127,762	1,476,432	6.5%
Utilities - Stormwater	553,803	542,384	536,348	1,076,420	534,036	98.5%
Total	**17,253,367**	**25,238,731**	**20,776,729**	**27,107,471**	**1,868,740**	**7.4%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	24,920,325	26,046,397	26,306,480	26,943,005	896,608	3.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	9,409	955	955	955	-	0.0%
Total Operating Revenue	**24,929,734**	**26,047,352**	**26,307,435**	**26,943,960**	**896,608**	**3.4%**
Operating Expenses						
Salaries & Wages	2,169,274	3,541,553	2,713,579	3,847,496	305,944	8.6%
Employee Benefits	719,799	1,964,588	1,530,545	2,101,234	136,647	7.0%
Services & Supplies	8,577,394	13,117,832	9,917,846	13,372,665	254,833	1.9%
Depreciation	5,786,900	6,614,759	6,614,759	7,786,076	1,171,317	17.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**17,253,367**	**25,238,731**	**20,776,729**	**27,107,471**	**1,868,740**	**7.4%**
Operating Income/(Loss)	**7,676,367**	**808,621**	**5,530,707**	**(163,511)**	**(972,132)**	**-120.2%**
Nonoperating Revenue	7,242,620	2,228,436	2,575,785	2,543,839	315,403	14.2%
Nonoperating Expenses	820,159	840,639	840,639	801,639	(39,000)	-4.6%
Capital Contributions	6,148,663	12,149,000	10,661,000	10,879,000	(1,270,000)	-10.5%
Net Operating Transfers	(14,478)	184,313	184,313	97,969	(86,344)	-46.8%
Net Income/(Loss)	**5,776,728**	**9,704,233**	**12,590,969**	**7,272,042**	**(1,801,385)**	**-25.1%**
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	13,174,997	7,379,680	12,121,765	7,578,865	199,185	2.7%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(15,848,206)	(68,417,964)	(19,307,964)	(58,749,931)	9,668,033	-14.1%
Net Cash Provided (Used) by Investing Activities	7,407,742	2,172,282	2,519,631	2,487,685	315,403	14.5%
Net Transfers	14,478	(95,003)	(184,313)	(97,969)	-	-
Cash & Cash Equiv. at July 1	126,804,641	131,553,652	131,553,652	126,702,771	(4,850,881)	-3.7%
Cash & Cash Equiv. at June 30	**131,553,652**	**72,592,647**	**126,702,771**	**77,921,421**	**5,331,740**	**7.3%**

FTE Summary	**37.0**	**37.0**	**37.0**	**37.0**		**0.0%**

Staffing Trend



Cash & Cash Equivalents



INTERNAL SERVICE FUNDS

Internal Service Funds Summary

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.

Internal Service Funds Budget Summary

Fund	Beginning Fund Balance Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	11,292,291	15,534,534	-	16,518,572	-	10,308,253
Health Benefits Fund	18,166,897	92,910,542	-	95,010,685	-	16,066,754
Risk Management Fund	42,720,223	9,563,041	-	9,091,302	-	43,191,962
Total	**72,179,411**	**118,008,117**	**-**	**120,620,559**	**-**	**69,566,969**

**Reflects Revenues & Expenditures per State Document 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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

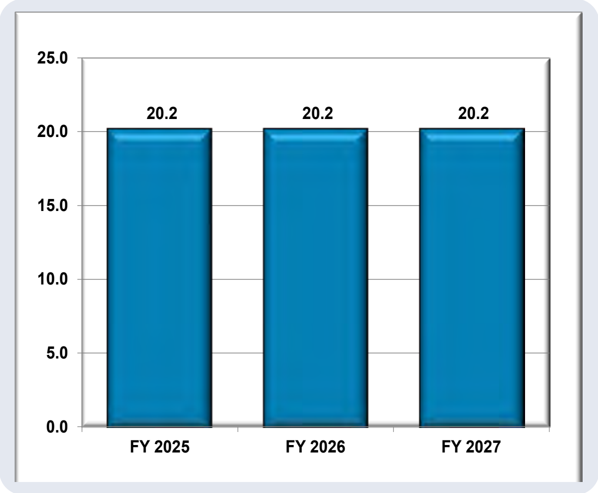
- Increase Capital (various GLs) - $5,945,474
- Increase Depreciation - $595,163

Budget Summary

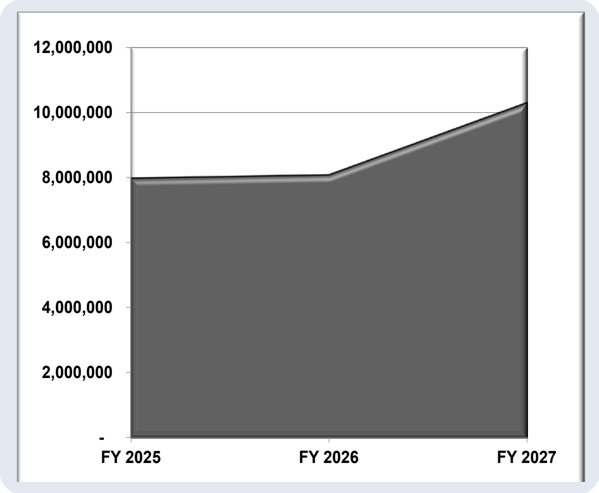
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Replacement	4,563,468	4,668,537	4,668,537	5,263,700	595,163	12.7%
Administration	2,835,925	4,084,060	4,084,933	3,843,009	(241,052)	-5.9%
Maintenance	3,865,012	4,463,398	4,153,688	4,516,355	52,957	1.2%
Total	**11,264,405**	**13,215,996**	**12,907,158**	**13,623,064**	**407,068**	**3.1%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	13,517,616	14,345,161	14,345,161	15,284,534	939,373	6.5%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	7,793	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	**13,525,409**	**14,395,161**	**14,395,161**	**15,334,534**	**939,373**	**6.5%**
Operating Expenses						
Salaries & Wages	1,613,575	1,733,333	1,541,629	1,769,878	36,545	2.1%
Employee Benefits	934,086	1,101,103	983,969	1,133,052	31,949	2.9%
Services & Supplies	4,279,649	5,925,110	5,925,110	5,668,521	(256,589)	-4.3%
Depreciation	4,437,094	4,456,450	4,456,450	5,051,613	595,163	13.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**11,264,405**	**13,215,996**	**12,907,158**	**13,623,064**	**407,068**	**3.1%**
Operating Income/(Loss)	**2,261,005**	**1,179,165**	**1,488,003**	**1,711,470**	**532,305**	**45.1%**
Nonoperating Revenue	(106,731)	-	-	-	-	
Nonoperating Expense	(286,260)	(200,000)	(200,000)	(200,000)	-	0.0%
Capital Contributions	1,617,305	300,000	300,000	300,000	-	0.0%
Net Operating Transfers	(12,490)	-	-	-	-	
Net Income/(Loss)	**4,070,328**	**1,679,165**	**1,988,003**	**2,211,470**	**532,305**	**31.7%**
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	6,591,989	5,635,615	5,944,453	6,763,083	1,127,468	20.0%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(3,304,305)	(5,529,744)	(2,638,222)	(7,747,121)	(2,217,377)	40.1%
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	-
Cash & Cash Equiv. at July 1	4,698,376	7,986,060	7,986,060	11,292,291	3,306,231	41.4%
Cash & Cash Equiv. at June 30	**7,986,060**	**8,091,931**	**11,292,291**	**10,308,253**	**2,216,322**	**27.4%**

FTE Summary	**20.2**	**20.2**	**20.2**	**20.2**		**-**

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 2027 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 1,993 retirees; 2,832 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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

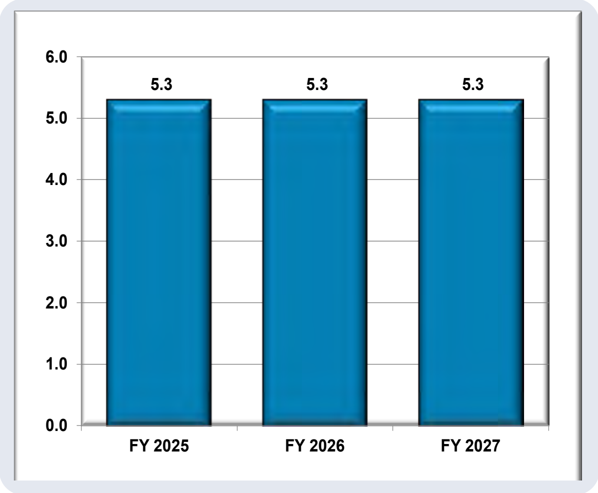
- None

Budget Summary

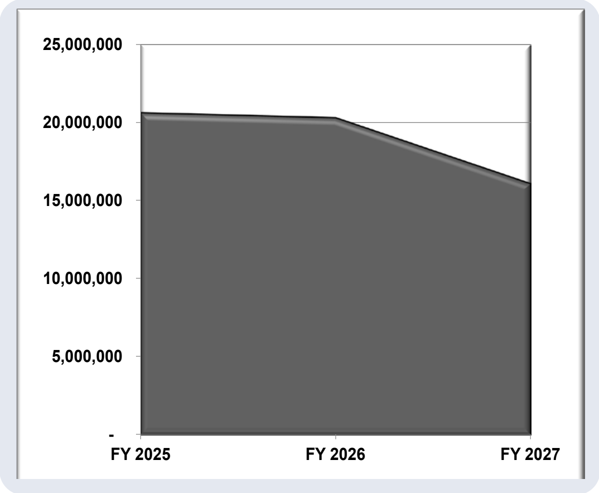
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Health Benefits Admin.	2,438,246	2,093,013	2,061,731	2,271,738	178,725	8.5%
Self Funded Plan	60,144,013	62,627,665	62,627,665	72,630,257	10,002,592	16.0%
HMO Plan	12,178,732	13,192,700	13,192,700	13,597,700	405,000	3.1%
PEBS Subsidies	233,923	234,000	234,000	250,000	16,000	6.8%
Ancillary Plans	5,881,742	5,946,707	5,946,707	6,625,815	679,108	11.4%
Total	**80,876,656**	**84,094,085**	**84,062,803**	**95,375,510**	**11,281,425**	**13.4%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	71,388,130	77,667,412	77,667,412	87,727,240	10,059,828	13.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	6,803,817	3,799,629	3,799,629	4,580,302	780,673	20.5%
Other Financial Sources	-	-	-	-	-	-
Total Operating Revenue	**78,191,947**	**81,467,041**	**81,467,041**	**92,307,542**	**10,840,501**	**13.3%**
Operating Expenses						
Salaries & Wages	585,426	622,802	600,203	594,912	(27,890)	-4.5%
Employee Benefits	295,256	331,305	322,622	316,688	(14,617)	-4.4%
Services & Supplies	79,995,974	83,139,978	83,139,978	94,463,909	11,323,931	13.6%
Depreciation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**80,876,656**	**84,094,085**	**84,062,803**	**95,375,510**	**11,281,425**	**13.4%**
Operating Income/(Loss)	**(2,684,709)**	**(2,627,044)**	**(2,595,762)**	**(3,067,968)**	**(440,924)**	**16.8%**
Net Nonoperating Income	691,081	108,000	108,000	103,000	(5,000)	-4.6%
Net Increase/(Decrease) Investments	599,976	-	-	-	-	-
Federal Grants	544,177	425,000	425,000	500,000	75,000	17.6%
Other Nonoperating Revenue/(Expense)	283,208	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-
Net Income/(Loss)	**(566,267)**	**(2,094,044)**	**(2,062,762)**	**(2,464,968)**	**(370,924)**	**17.7%**
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	(1,827,913)	(3,009,344)	(2,978,062)	(2,703,143)	306,201	-10.2%
Net Cash Provided (Used) by Nonoperating Activities	544,177	425,000	425,000	500,000	75,000	17.6%
Net Cash Provided (Used) by Capital	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	1,282,179	108,000	108,000	103,000	(5,000)	-4.6%
Cash & Cash Equiv. at July 1	20,613,516	22,771,604	20,611,959	18,166,897	(4,604,707)	-20.2%
Cash & Cash Equiv. at June 30	**20,611,959**	**20,295,260**	**18,166,897**	**16,066,754**	**(4,228,506)**	**-20.8%**

FTE Summary	**5.3**	**5.3**	**5.3**	**5.3**		**-**

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 2027 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

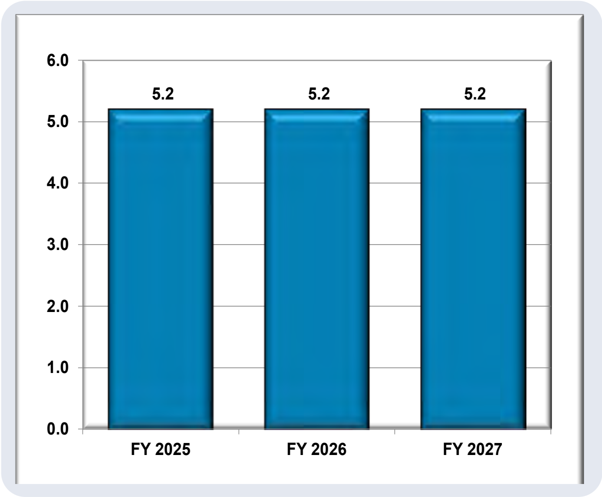
- Increase Unemployment Claims - $53,126

Budget Summary

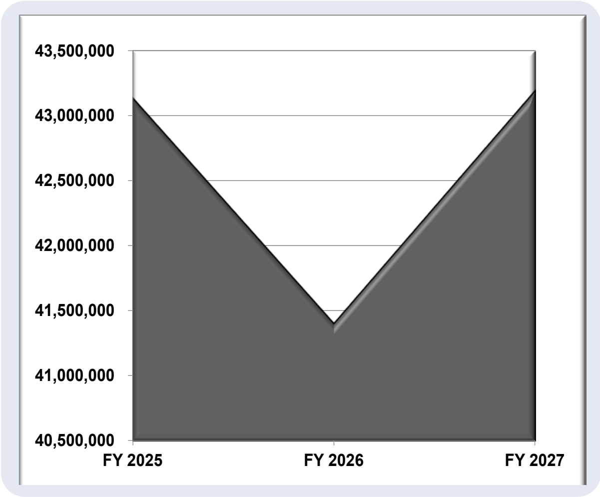
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
Risk Mgmt. Administration	384,934	543,873	567,819	611,928	68,055	12.5%
Safety Division	182,375	221,467	221,254	230,936	9,469	4.3%
Property & Liability	4,894,810	4,770,058	4,732,689	4,788,019	17,961	0.4%
Workers Compensation	4,379,650	5,027,071	5,026,981	5,032,557	5,486	0.1%
Unemployment Comp.	33,621	174,736	174,736	227,862	53,126	30.4%
Total	**9,875,391**	**10,737,206**	**10,723,478**	**10,891,302**	**154,096**	**1.4%**
Revenue, Expenses and Net Income						
Operating Revenue						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,096,449	8,130,911	8,130,911	9,185,841	1,054,930	13.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	116,629	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	**7,213,077**	**8,180,911**	**8,180,911**	**9,235,841**	**1,054,930**	**12.9%**
Operating Expenses						
Salaries & Wages	524,517	616,440	607,510	669,949	53,509	8.7%
Employee Benefits	249,906	321,564	316,766	344,206	22,642	7.0%
Services & Supplies	9,100,967	9,799,201	9,799,201	9,877,146	77,945	0.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	**9,875,391**	**10,737,206**	**10,723,478**	**10,891,302**	**154,096**	**1.4%**
Operating Income/(Loss)	**(2,662,313)**	**(2,556,295)**	**(2,542,567)**	**(1,655,461)**	**900,834**	**-35.2%**
Nonoperating Revenue	2,233,846	350,000	350,000	350,000	-	0.0%
Nonoperating Expense	16,149	22,800	22,800	22,800	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	1,595,524	-	-	-	-	-
Net Income/(Loss)	**1,150,907**	**(2,229,095)**	**(2,215,367)**	**(1,328,261)**	**900,834**	**-40.4%**
Statement of Cash Flows						
Net Cash Provided (Used) by Operating Activities	(1,580,419)	(756,295)	(742,567)	144,539	900,834	-119.1%
Net Cash Provided (Used) by Nonoperating Activities	1,634,824	-	-	-	-	-
Net Cash Provided (Used) by Capital	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	2,040,494	327,200	327,200	327,200	-	0.0%
Cash & Cash Equiv. at July 1	41,040,691	41,832,394	43,135,590	42,720,223	887,829	2.1%
Cash & Cash Equiv. at June 30	**43,135,590**	**41,403,299**	**42,720,223**	**43,191,962**	**1,788,663**	**4.3%**

FTE Summary	**5.2**	**5.2**	**5.2**	**5.2**		**-**

Staffing Trend



Cash & Cash Equivalents



CAPITAL PROJECT FUNDS

Capital Project Funds Summary

Capital project funds account for revenues used for the acquisition or construction of major capital facilities

Capital Project Funds Budget Summary

Fund	Beginning Fund Balance Cash Balance	FY 2027 Budgeted Revenues	FY 2027 Other Financing/ Transfers In	FY 2027 Budgeted Expenditures	FY 2027 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	3,750,199	12,743,665	-	9,122,091	2,400,000	4,971,773
Capital Improvements Fund	61,249,615	62,500	19,352,616	32,386,093	-	48,278,638
Parks Capital Projects Fund	5,673,342	4,642,063	-	8,053,747	-	2,261,658
Total	**70,673,156**	**17,448,228**	**19,352,616**	**49,561,931**	**2,400,000**	**55,512,069**

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*

Capital Facilities Tax Fund
Fiscal Year 2027 Project List
Dollars

Projects	Total
Projects	
None	-
Projects Total	**-**
Other Expenditure/Uses	
Services and Supplies	63,605
Payments to Other Agencies	1,430,287
Payments to State Highway Fund	7,628,199
Settlement Payments	-
Transfers to Roads Special Revenue Fund	2,400,000
Other Expenditure/Uses Total	**11,522,091**
Total Expenditures/Uses	**11,522,091**

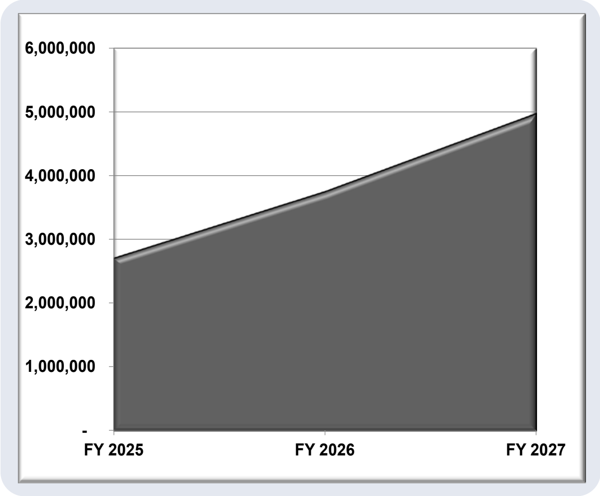
Budget Summary

Dollars

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
General Government	1,957	1,000	1,000	1,000	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	6,605	6,605	-
Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Intergovernmental	7,986,645	8,666,583	8,666,583	9,114,486	447,903	5.2%
Debt Service	-	-	-	-	-	-
Transfers Out	5,175,000	2,400,000	2,400,000	2,400,000	-	-
Total	**13,163,602**	**11,067,583**	**11,067,583**	**11,522,091**	**454,508**	**4.1%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**4,367,827**	**2,702,753**	**2,702,753**	**3,750,199**	**1,047,446**	**38.8%**
Taxes	11,242,516	12,085,029	12,085,029	12,713,665	628,636	5.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	256,011	30,000	30,000	30,000	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	**15,866,354**	**14,817,782**	**14,817,782**	**16,493,864**	**1,676,082**	**11.3%**
Uses						
Payments for Share of Taxes	7,986,645	8,666,583	8,666,583	9,121,091	454,508	5.2%
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,957	1,000	1,000	1,000	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	5,175,000	2,400,000	2,400,000	2,400,000	-	-
Total Uses	**13,163,602**	**11,067,583**	**11,067,583**	**11,522,091**	**454,508**	**4.1%**
Ending Fund Balance	**2,702,753**	**3,750,199**	**3,750,199**	**4,971,773**	**1,221,574**	**32.6%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

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 2027 Project List
Dollars

Projects	Total
Public Works - Construction Projects	
Voter's Warehouse Phase II	3,400,000
Building Automation systems Upgrade	6,000,000
Structural Repairs - Liberty Center Parking Garage	600,000
Public Works - Construction Projects Total	**10,000,000**
Technology Services Projects	
Major Technology Replacement (carry-over)	5,656,620
Enterprise Resource Planning (ERP) Upgrade	5,000,000
NSRS Debt 2020 (carry-over)	4,778,616
NSRS Future Infrastructure	1,500,000
P25 Radios (on-going)	300,000
TS Undesignated	400,000
Technology Services Projects Total	**17,635,236**
Other "Restricted Projects"	
District Court Expansion	400,000
Other "Restricted Projects"Total	**400,000**
Other Expenditures/Uses	
Undesignated Projects	3,787,669
Salaries and Wages	99,077
Employee Benefits	58,111
Services and Supplies	400,000
Investment Pool Allocation	6,000
Other Expenditures/Uses Total	**4,350,857**
Total Expenditures	**32,386,093**

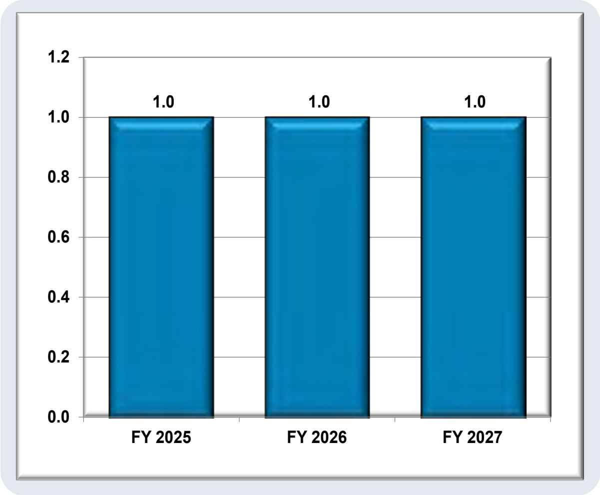
Budget Summary

Dollars

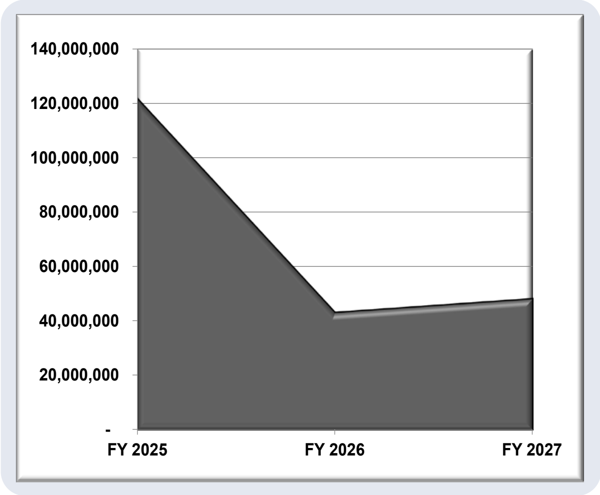
Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
General Government	1,818,812	21,988,634	21,549,504	15,288,608	(6,700,026)	-30.5%
Judicial	1,493,253	5,858,349	4,099,646	715,600	(5,142,749)	-87.8%
Public Safety	11,299,440	45,424,399	44,469,876	8,098,885	(37,325,514)	-82.2%
Public Works	1,961,153	20,587,306	21,718,960	6,736,200	(13,851,106)	-67.3%
Health and Sanitation	2,873,721	43,031,680	25,270,139	315,600	(42,716,080)	-99.3%
Welfare	19,000,671	9,553,114	9,558,875	915,600	(8,637,514)	-90.4%
Culture and Recreation	4,925,954	12,163,273	11,775,385	315,600	(11,847,673)	-97.4%
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**43,373,004**	**158,606,755**	**138,442,385**	**32,386,093**	**(126,220,662)**	**-79.6%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**101,113,370**	**121,865,423**	**121,865,423**	**61,249,614**	**(60,615,809)**	**-49.7%**
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	14,885,712	7,694,850	7,092,504	-	(7,694,850)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	10,615,822	1,876,858	1,626,858	62,500	(1,814,358)	-96.7%
Other Financial Sources	-	719,042	-	-	(719,042)	-100.0%
Transfer In - General Fund	13,058,709	30,152,620	30,152,620	14,400,000	(15,752,620)	-52.2%
Transfer In - Health	2,256,352	7,254,399	7,241,900	-	(7,254,399)	-100.0%
Transfer In - Library Expansion	2,075	-	-	-	-	-
Transfer In - Indigent	87,488	2,880,723	2,880,723	-	(2,880,723)	-100.0%
Transfer In - Homelessness	-	523,000	523,000	-	(523,000)	-100.0%
Transfer In - E911	250,000	-	-	-	-	-
Transfer In - Animal Services	4,288	199,398	199,398	-	(199,398)	-100.0%
Transfer In - CAD/RMS	1,917,706	323,271	323,271	-	(323,271)	-100.0%
Transfer In - Parks Capital	872,650	-	-	-	-	-
Transfer In - Reg Comm Systems	-	4,170,381	4,170,381	4,778,616	608,235	14.6%
Transfer In - Golf	-	174,000	174,000	174,000	-	0.0%
Transfer In - Other Restricted Fund	20,174,257	23,997,281	23,441,921	-	(23,997,281)	-100.0%
Total Sources	**165,238,427**	**201,831,247**	**199,691,999**	**80,664,730**	**(121,166,517)**	**-60.0%**
Uses						
Salaries & Wages	21,015	131,761	86,546	99,077	(32,684)	-24.8%
Employee Benefits	10,999	74,116	50,286	58,111	(16,005)	-21.6%
Services & Supplies	10,637,132	7,050,616	4,716,966	4,193,669	(2,856,947)	-40.5%
Capital Outlay	32,703,858	151,350,263	133,588,587	28,035,236	(123,315,027)	-81.5%
Debt Service	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	**43,373,004**	**158,606,755**	**138,442,385**	**32,386,093**	**(126,220,662)**	**-79.6%**
Ending Fund Balance	**121,865,423**	**43,224,492**	**61,249,614**	**48,278,637**	**5,054,146**	**11.7%**

FTE Summary	**1.0**	**1.0**	**1.0**	**1.0**		**-**

Staffing 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 Projects Fund
Fiscal Year 2027 Project List
Dollars

Projects	Total
Parks Capital	
*Avansino House - Mothballing and security improvements	650,000
Hawkins Amphitheater - Sound and Lighting replacement	300,000
*Rancho San Rafael-Arboretum Garden Gazebo and Pollinator Garden	300,000
*Carcione-Canepa Ranch Bridge Design & Permitting	2,100,000
*Sierra Front Trail Construction - Phase 3	500,000
North Valleys Dog Park - Planning & Design	110,000
Parks Capital Total	**3,960,000**
Expenditures	
Services, Supplies, and Other Charges	4,093,747
Debt Service	-
Total Expenditures	**8,053,747**

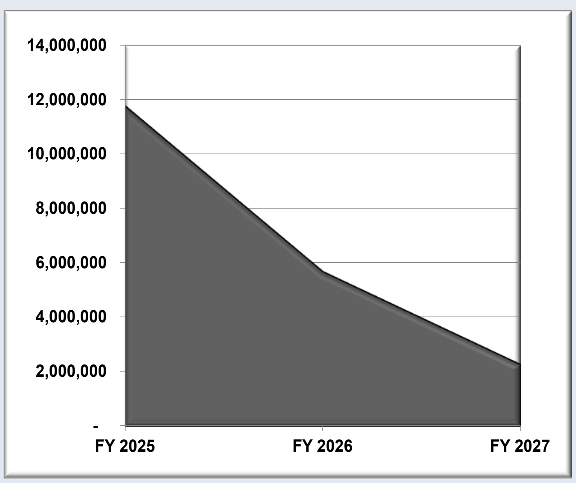
**Contingent on grant funding*

Budget Summary

Programs	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Budget	$ Change in Budget	% Change in Budget
District One	925,085	811,010	811,010	4,117,052	3,306,042	407.6%
District Two	354,111	1,950,716	1,950,716	1,884,028	(66,688)	-3.4%
District Three	188	200,172	200,172	200,172	-	0.0%
District Four	12,713	1,192,263	1,192,263	1,192,263	-	0.0%
Bond Projects	1,003,103	2,601,750	2,601,750	300,433	(2,301,317)	-88.5%
Special Projects	220,830	4,066,658	3,998,658	359,799	(3,706,859)	-91.2%
Total	**2,516,029**	**10,822,569**	**10,754,569**	**8,053,747**	**(2,768,822)**	**-25.6%**
SOURCES AND USES						
Sources						
Beginning Fund Balance	**12,649,722**	**11,766,279**	**11,766,279**	**5,673,342**	**(6,092,937)**	**-51.8%**
Taxes	392,077	474,000	474,000	474,000	-	0.0%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	538,967	4,047,569	3,979,569	-	(4,047,569)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	701,541	208,063	208,063	4,168,063	3,960,000	1903.3%
Other Financial Sources	-	-	-	-	-	
Total Sources	**14,282,308**	**16,495,911**	**16,427,911**	**10,315,405**	**(6,180,506)**	**-37.5%**
Uses						
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	579,633	4,204,129	4,266,129	3,060,283	(1,143,846)	-27.2%
Capital Outlay	1,063,746	6,618,441	6,488,441	4,993,464	(1,624,977)	-24.6%
Other Financing Uses	872,650	-	-	-	-	-
Total Uses	**2,516,029**	**10,822,569**	**10,754,569**	**8,053,747**	**(2,768,822)**	**-25.6%**
Ending Fund Balance	**11,766,279**	**5,673,342**	**5,673,342**	**2,261,658**	**(3,411,684)**	**-60.1%**

FTE Summary	**-**	**-**	**-**	**-**		**-**

Staffing Trend



CAPITAL IMPROVEMENT PROGRAM

Five-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 $558 million in capital expenditures, while the planned expenditures for FY 2027 total $123.2 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 2027 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),$12 million (FY25), and $12.5 million (FY26). For FY 2027, $14 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 Division Director, 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 2027 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 2027, whether new or continuing from prior years with General Fund support of $14 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 $558 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 2027, capital plan funding totals $123.2 million of appropriations and $88 million of estimated re-appropriation from FY 2026. This includes more than, $26.6 million for public safety projects, $11 million for general government projects, $13.1 million for public works projects, $13.1 million for culture and recreation projects, $1.8 million for judicial projects, and $25.9 million for welfare projects. New projects for FY 2027 include:

Infrastructure/Maintenance Projects

- Voter's Warehouse Phase II
- Structural Repairs – Liberty Center Parking Garage

Public Safety Projects

- Building Automation Systems Upgrade

Technology Projects

- Enterprise Resource Planning Upgrade

Parks Projects

- Hawkins Amphitheater – Sound & Lighting Replacement
- North Valleys Regional Park – Dog Park Planning & Design
- Rancho San Rafeal Arboretum Garden Gazebo & Pollinator Garden
- Avansino House – Mothballing & Security Improvements
- Carcione – Canepa Ranch Bridge Design & Permitting
- Sierra Front Trail Construction Phase III

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 2027 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

FY 2025 Actual

	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	Overall Grade
Road Pavement	A	C	F	F	D+	B+	A-	B+	C
Stormwater	C	C-	D-	F	D+	B-	C+	B	D+
Parks	B	C	D-	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-	A	A+	A-	A-	A-
Recycled Water	B+	B+	A	A	A-	B+	B-	B	A-
Sewer Treatment	A	B+	A	A	A	A	A-	A-	A

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

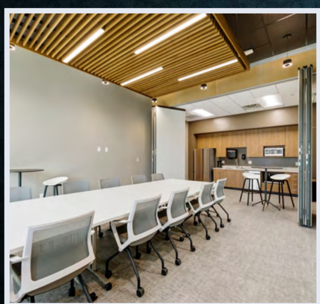
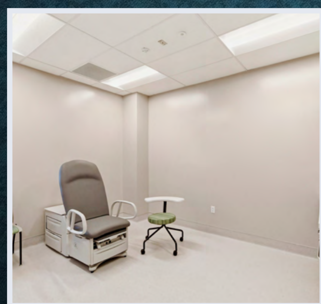
The County analyzes operating financial impacts derived from a capital improvement project and forecasts various increases within the operating budget. The majority of the new projects for FY 2027 do not have projected increases to operating costs. The Nevada Cares Campus and Safe Camp projects will have significant operating impacts and have been addressed in the FY 2025 and FY 2026 operating budget.

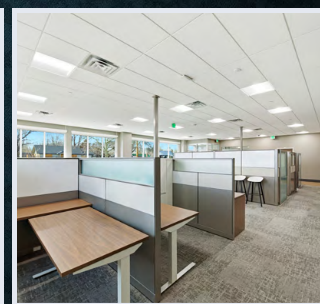
The next several pages summarize highlights from FY 2026 completed projects, the adopted 5-year Capital Improvement Plan for FY 2027-2031, and FY 2027 new project summaries.

Highlights for FY 2026 Completed Projects

Tuberculosis Clinic

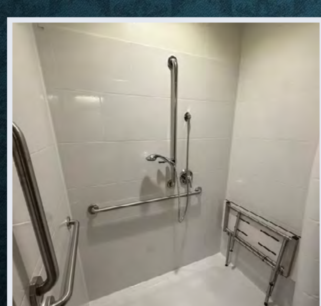
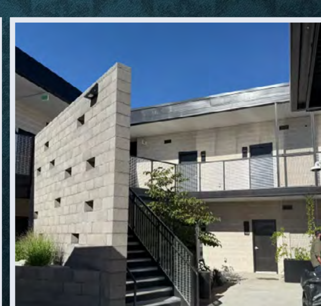
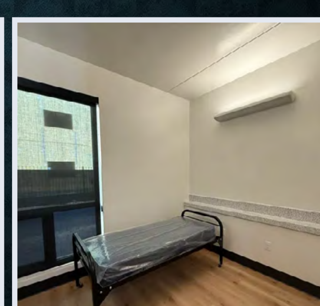
The construction of the new Tuberculosis (TB) Clinic will provide clinic space to meet community needs, including negative air pressure exam rooms, lab and specimen collection locations, waiting rooms, and staff offices. This project was funded through the American Rescue Plan Act.



Nevada Cares Campus: Permanent Supportive Housing

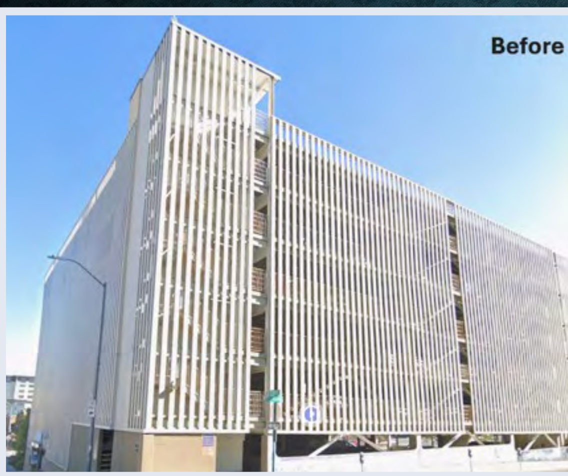
The permanent supportive housing facility is a sanctioned and stable location for unsheltered people. Providing programs to engage in housing focused conversations, service referrals, and housing placements. Project includes various funding sources.

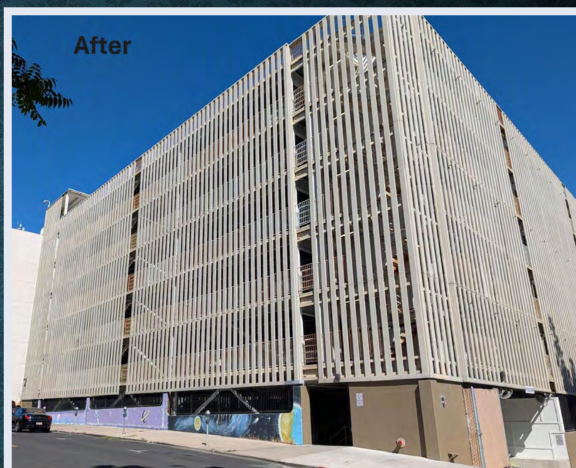





Highlights for FY 2026 Completed Projects

Voter's Ballot Marking Devices

Ballot Marking Devices were purchased and utilized across Washoe County voting locations. These devices enable the voter to have a paper physical ballot in hand, as well as produce more expedient tabulation results. This project was funded through various funding sources.





Parking Security Enhancements

Enhancements to the parking garage include improved security and access control, creating a safer and more secure environment for users. The project also included ground-floor safety upgrades designed to improve overall functionality. In addition, a public art mural improved the facility's appearance, contributing to a more visually appealing aesthetic.

Highlights for FY 2026 Completed Projects

After

Before

River & Serenity House

Rehabilitation was completed at the Our Place campus on the River & Serenity Houses. The completed construction includes kitchen appliances, cupboards, counters, and industrial refrigerators. It also includes upgrades to the electrical system, sprinkler system, flooring and paint throughout, and complete bathroom remodels. These buildings serve as housing for women entering the CrossRoads program. This project was funded through a combination of $2.5 million in General Fund transfer and private grant.

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.

Highlights for FY 2026 Completed Projects

Arrowcreek Concrete Wall

Repairs were completed for a deteriorated concrete panel fence located on the north side of Thomas Creek Road within a right-of-way for Washoe County. Subsequently to repair, the ownership was transferred to the abutting property owners.

Melio Gaspari Water Park Safety Improvements

The Melio Gaspari Water Play Park safety improvements included redesign and construction of the mechanical system structure, as well as water pumps, chlorination pumps, acid pumps, and fencing.

Washoe County Capital Improvements Plan Fiscal Year 2027-2031

Fund Summary

Dollars

Capital Funds Summary	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Fund						
Capital Improvements Fund	32,386,093	40,903,373	16,548,786	14,125,180	209,651,844	313,615,275
Parks Capital Fund	8,053,747	2,250,000	1,600,000	6,750,000	5,000,001	23,653,748
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	8,286,000	4,500,300	4,725,315	4,961,581	5,209,660	27,682,856
Other Funds	2,911,740	-	-	-	-	2,911,740
Utilities Fund	63,652,000	22,050,000	33,250,000	18,042,000	10,000,000	146,994,000
Equipment Services Fund	7,947,121	11,051,598	14,629,347	5,150,162	4,944,096	43,722,324
Total Funding Sources and Uses	**123,236,701**	**80,755,271**	**70,753,448**	**49,028,922**	**234,805,601**	**558,579,943**

Functional Summary

Dollars

Functional Summary	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Function						
General Government	24,100,369	16,414,644	18,361,108	8,662,926	7,686,013	75,225,059
Judicial	715,600	514,069	734,069	609,069	849,069	3,421,876
Public Safety	15,990,985	11,518,270	3,563,364	724,200	1,610,075	33,406,894
Public Works	8,917,200	4,750,300	4,975,315	5,211,581	5,459,660	29,314,056
Health and Sanitation	415,600	-	-	-	-	415,600
Welfare	930,600	4,697,500	3,039,592	3,429,147	1,500,000	13,596,839
Culture and Recreation	8,369,347	20,810,488	6,830,000	12,350,000	207,700,784	256,060,619
Utilities	63,652,000	22,050,000	33,250,000	18,042,000	10,000,000	146,994,000
Golf	75,000	-	-	-	-	75,000
Building and Safety	70,000	-	-	-	-	70,000
Total	**123,236,701**	**80,755,271**	**70,753,448**	**49,028,922**	**234,805,601**	**558,579,943**

**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 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Resources								
Beginning Fund Balance			**61,249,615**	**48,278,638**	**26,011,900**	**25,107,296**	**27,731,717**	**61,249,615**
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)		-	-	-	-	-	-	-
NSRS Debt		-	286,312	-	-	-	-	-
Revenues								
Taxes		-	-	-	-	-	-	-
Grants		5,965,966	-	3,900,000	-	-	202,700,783	206,600,783
Charges for Services		-	-	-	-	-	-	-
Investment Earnings		-	62,500	37,500	37,500	37,500	37,500	212,500
Donations			-	-	-	-	-	-
Reimbursements			-	-	-	-	-	-
Other Revenue			-	-	-	-	-	-
Debt Issued			-	-	-	-	-	-
Transfers In		25,085,464	19,352,616	14,699,135	15,606,682	16,712,100	17,880,038	84,250,571
Total Resources		**31,051,431**	**80,664,731**	**66,915,273**	**41,656,082**	**41,856,896**	**248,350,038**	**352,313,469**

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Expenditures								
Public Works - Construction Projects								
WC Workplace of the Future - Pilot (carry-over)	06/30/2027	240,499	-	-	-	-	-	-
Voter's ADA Project (carry-over)	06/30/2027	125,000	-	-	-	-	-	-
Voter's Warehouse Phase 1 (carry-over)	06/30/2027	300,000	-	-	-	-	-	-
Tax Collection System (carry-over)	06/30/2027	276,008	-	-	-	-	-	-
WC FOW Edison SLFRF IO19143 (carry-over)	06/30/2027	334,466	-	-	-	-	-	-
WC FOW Building C SLFRF IO19143 (carry-over)	06/30/2027	750,000	-	-	-	-	-	-
75 Court Street Historic Exterior Renovation (carry-over)	06/30/2027	193,726	-	-	-	-	-	-
1 So. Sierra-Mills Lane Chiller Replacement (carry-over)	06/30/2027	130,520	-	-	-	-	-	-
1 S Sierra_75 Court Street Fire Alarm System Modernization (carry-over)	06/30/2027	700,000	-	-	-	-	-	-
75 Court St Radon Mitigation	06/30/2027	517,500	-	-	-	-	-	-
911 Parr Kitchen Sewer Main (carry-over)	06/30/2027	750,000	-	-	-	-	-	-
WCSO Jail Security and Communication System (carry-over)	06/30/2027	400,000	-	-	-	-	-	-
Juvenile Services Door Security Replacement (carry-over)	06/30/2027	1,162,787	-	-	-	-	-	-
911 Parr Parking Lot Rehabilitation (carry-over)	06/30/2027	450,000	-	-	-	-	-	-
911 Parr Elevator Controls (carry-over)	06/30/2027	944,480	-	-	-	-	-	-

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
911 Parr HU9 HVAC and Roof Replacement (carry-over)	06/30/2027	100,000	-	-	-	-	-	-
911 Parr Wastewater Lift Station Grinder “Muffin Monster” (carry-over)	06/30/2027	117,920	-	-	-	-	-	-
EOC Chiller Replacement (carry-over)	06/30/2027	77,325	-	-	-	-	-	-
911 Parr Parking Lot Rehabilitation Phase II (carry-over)	06/30/2027	9,000,000	-	-	-	-	-	-
911 Parr HU3 & HU7 Roof Replacement (carry-over)	06/30/2027	1,200,000	-	-	-	-	-	-
911 Parr Shower Replacement (carry-over)	06/30/2027	1,540,000	-	-	-	-	-	-
911 Parr AC4 Kitchen Upgrade (carry-over)	06/30/2027	134,650	-	-	-	-	-	-
911 Parr Wastewater Lift Station Grinder “Muffin Monster” Replace (carry-over)	06/30/2027	1,074,965	-	-	-	-	-	-
Major Maintenance Replacement	06/30/2027	5,670,000	-	-	-	-	-	-
CIP Grant Match	06/30/2027	276,000	-	-	-	-	-	-
North Valley’s Mitigation Strategy (carry-over)	06/30/2027	383,392	-	-	-	-	-	-
Pedestrian Safety Improvements (carry-over)	06/30/2027	821,955	-	-	-	-	-	-
Lemmon Valley Homes Acquisitions Phase I (carry-over)	06/30/2027	323,606	-	-	-	-	-	-
350 S. Center LED Retrofit (carry-over)	06/30/2027	225,258	-	-	-	-	-	-
9 St. Building A, B, C & D Window Replacement (carry-over)	06/30/2027	1,188,288	-	-	-	-	-	-

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans) (carry-over)	06/30/2027	625,000	-	-	-	-	-	-
Upper Third Rosewood Creek WQIP (Various Facilities) (carry-over)	06/30/2027	1,224,358	-	-	-	-	-	-
SV Sidehill Pedestrian Safety (carry-over)	06/30/2027	495,250	-	-	-	-	-	-
9th Street Concrete Enhancement (carry-over)	06/30/2027	1,954,617	-	-	-	-	-	-
West Hills Rehabilitation (carry-over)	06/30/2027	2,000,000	-	-	-	-	-	-
West Hills WBHC Remodel SLFRF IO12474 (carry-over)	06/30/2027	4,053,203	-	-	-	-	-	-
West Hills Rehabilitation GMP2 (carry-over)	06/30/2027	15,000,000	-	-	-	-	-	-
Our Place - Riverhouse (carry-over)	06/30/2027	502,259	-	-	-	-	-	-
Our Place - 2A Renovations (carry-over)	06/30/2027	421,492	-	-	-	-	-	-
Nevada Cares Campus (carry-over)	06/30/2027	2,700,000	-	-	-	-	-	-
NV Cares Campus - Supp Housing I (carry-over)	06/30/2027	1,000,000	-	-	-	-	-	-
Kids Kottage 1 Window Replacement (carry-over)	06/30/2027	274,000	-	-	-	-	-	-
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	06/30/2027	126,722	-	-	-	-	-	-
Virginia Foothills Playground Replacement (carry-over)	06/30/2027	300,000	-	-	-	-	-	-
Golden Valley Park Playground Replacement (carry-over)	06/30/2027	300,000	-	-	-	-	-	-
Senior Center Library Renovations (carry-over)	06/30/2027	64,000	-	-	-	-	-	-

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Davis Creek Park Campground (carry-over)	06/30/2027	60,600	-	-	-	-	-	-
Downtown Library Fire Alarm Monitoring System (carry-over)	06/30/2027	553,752	-	-	-	-	-	-
NW Library HVAC Replacement (carry-over)	06/30/2027	1,028,110	-	-	-	-	-	-
SVRP Ph2A Pennington (carry-over)	06/30/2027	4,022,753	-	-	-	-	-	-
RSR Community Space Ph 1 SLFRF IO12396	06/30/2027	850,000	-	-	-	-	-	-
North Valleys Splash Park Resurfacing (carry-over)	06/30/2027	220,000	-	-	-	-	-	-
May Arboretum Cactus Succulent Garden Design (carry-over)	06/30/2027	550,000	-	-	-	-	-	-
Sierra Sage Roof and Siding Replacement (carry-over)	06/30/2027	795,418	-	-	-	-	-	-
TRF Mayberry Rstrm Design/ Permit (carry-over)	06/30/2027	250,000	-	-	-	-	-	-
Voter’s Warehouse Phase 2	06/30/2027	-	3,400,000	-	-	-	-	3,400,000
Building Automation Systems Upgrade	06/30/2027	-	6,000,000	-	-	-	-	6,000,000
Liberty Center Parking Garage - Structural Repairs	06/30/2027	-	600,000	-	-	-	-	600,000
224 Edison HVAC Replacement	06/30/2028	-	-	700,000	-	-	-	700,000
Washoe County Facility Flooring Replacement	06/30/1931	-	-	550,000	550,000	550,000	550,000	2,200,000
RAS Roof Slip-Fall Safety - Walking Paths	06/30/2028	-	-	100,000	-	-	-	100,000
LED Retrofit - Various County Locations	06/30/2028	-	-	550,000	-	-	-	550,000
75 Court Street - ADA Restroom Feasability Study	06/30/2028	-	-	150,000	-	-	-	150,000
911 Parr AC4 and CPC Rooftop Package and Controller Replacement	06/30/2028	-	-	2,500,000	-	-	-	2,500,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
WCSO FSD Capital Equipment Replacement	06/30/1931	-	-	398,270	213,364	424,200	760,075	1,795,909
Washoe County Parking Lot Repairs and Maintenance (Various Locations)	06/30/1931	-	-	250,000	250,000	250,000	250,000	1,000,000
Our Place Window Replace_ Exterior Wall Imp_Mold & Asbestos Abatement	06/30/2028	-	-	-	2,100,000	-	-	2,100,000
Rancho San Rafael-Arboretum Planning and Design for Irrigation Improvements	06/30/2028	-	-	500,000	-	-	-	500,000
Bartley Ranch Residence Well Improvements	06/30/2028	-	-	135,000	-	-	-	135,000
Bowers Mansion Irrigation Renovation	06/30/2028	-	-	175,000	1,830,000	-	-	2,005,000
Bowers Wood Shop Infestation Mitigation	06/30/2028	-	-	750,000	-	-	-	750,000
Davis Creek Park Campground Water System Renovation	06/30/2028	-	-	-	-	3,100,000	-	3,100,000
May Museum HVAC Replacement	06/30/2028	-	-	750,000	-	-	-	750,000
North Valleys Regional Park Master Plan Buildout	06/30/2028	-	-	3,900,000	-	-	-	3,900,000
Rancho San Rafael Accessible Playground Restroom	06/30/2028	-	-	300,000	-	-	-	300,000
Rancho San Rafael - Highland Ditch improvements	06/30/2028	-	-	500,000	-	-	-	500,000
Melio Gaspari design and construction - Splash Pad renovation	06/30/2028	-	-	2,419,000	-	-	-	2,419,000
Carcione Railroad Crossing Feasibility Study	06/30/2028	-	-	550,000	-	-	-	550,000
Village Center Park Playground	06/30/2028	-	-	1,250,000	-	-	-	1,250,000
SVRP Ph2b	06/30/2028	-	-	4,960,488	-	-	-	4,960,488
Sparks Library So. HVAC replacement	06/30/2028	-	-	1,121,000	-	-	-	1,121,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Elevator Repairs - 9th St, Mills Lane, Liberty Center	06/30/2028	-	-	930,000	-	-	-	930,000
Virginia Foothills Park Drainage Improvements	06/30/2028	-	-	300,000	-	-	-	300,000
9th Street Building A Lower Roof Replacement	06/30/2028	-	-	300,000	-	-	-	300,000
Senior Center Chiller Replacement	06/30/2029	-	-	497,500	-	-	-	497,500
Senior Center Electrical Upgrade	06/30/2028	-	-	250,000	-	-	-	250,000
Incline Village Library Roof Replacement	06/30/2029	-	-	1,500,000	-	-	-	1,500,000
North Valley Regional Park Pavement Reconstruction	06/30/2029	-	-	-	-	3,429,147	-	3,429,147
Northwest Library Roof Coating	06/30/2029	-	-	450,000	-	-	-	450,000
911 Parr Boiler Replacement	06/30/2029	-	-	-	1,200,000	-	-	1,200,000
Regional Animal Shelter Mechanical & Controls Replacement	06/30/2029	-	-	-	1,200,000	-	-	1,200,000
South Valley Regional Park -Irrigation Modernization Planning and Design	06/30/2029	-	-	-	350,000	-	-	350,000
Lemmon Valley Playground and Surfacing	06/30/2029	-	-	-	1,250,000	-	-	1,250,000
Forest Park Playground	06/30/2029	-	-	-	1,250,000	-	-	1,250,000
Anderson Park - Evans Creek Boardwalk Safe Access	06/30/2029	-	-	-	550,000	-	-	550,000
Senior Center HVAC Replacement	06/30/2029	-	-	450,000	-	-	-	450,000
Senior Center Roof Replacement	06/30/2029	-	-	1,500,000	.	-	-	1,500,000
Incline Service Center Roof Replacement	06/30/2030	-	-	-	-	776,000	-	776,000
Incline Substation Parking Lot Drainage	06/30/2029	-	-	240,000	-	-	-	240,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
75 Court St. Historic Front Step Repair	06/30/2030	-	-	-	500,000	-	-	500,000
North Courthouse Lighting Panels	06/30/2030	-	-	130,000	-	-		130,000
911 Parr Detention Fire Alarm System Design for Modernization	06/30/2030	-	-	1,200,000	-	-	-	1,200,000
Cold Springs Community Center Parking Lot Reconstruction	06/30/2030	-	-	-	689,592	-	-	689,592
Bowers Mansion Regional Park Parking Lot Entrance Reconstruction	06/30/2030	-	-	700,000	-	-	-	700,000
North Lot Paving at Bartley Ranch Regional Park	06/30/2030	-	-	-	-	2,100,000	-	2,100,000
75 Courth St. HVAC & Controller Replacement	06/30/2030	-	-	-	-	375,000	-	375,000
75 Court St. ADA Ramp Improvements	06/30/2031	-	-	-	-	-	450,000	450,000
75 Court St. Window Replacement	06/30/2031	-	-	-	-	-	165,000	165,000
911 Parr HU10 HVAC Replacement	06/30/2031	-	-	-	650,000	-	-	650,000
911 Parr Motorpool HVAC Installation	06/30/2031	-	-	-	-	-	550,000	550,000
911 Parr Porcelain Toilet Replacement	06/30/2031	-	-	2,800,000	-	-	-	2,800,000
350 S Center Fire Alarm System Design for Modernization	06/30/2031	-	-	-	250,000	-	-	250,000
350 S. Center Window Replacement	06/30/2031	-	-	300,000	-	-	-	300,000
South Valleys Library Roof Top Unit Replacements	06/30/2031	-	-	-	-	400,000	-	400,000
Longley Lane Heavy Shop Roof Replacement	06/30/2031	-	-	-	-	-	1,500,000	1,500,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Bartley Ranch Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	6,400,000	6,400,000
Hidden Valley Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	31,890,783	31,890,783
Lazy 5 Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	35,000,000	35,000,000
Rancho San Rafael Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	76,800,000	76,800,000
Regional Archery Facility Master Plan Buildout	06/30/2031	-	-	-	-	-	5,610,000	5,610,000
Regional Shooting Facility Master Plan Buildout	06/30/2031	-	-	-	-	-	12,000,000	12,000,000
South Valleys Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	10,000,000	10,000,000
Sun Valley Regional Park Master Plan Buildout	06/30/2031	-	-	-	-	-	25,000,000	25,000,000
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		**68,779,878**	**10,000,000**	**34,056,258**	**12,832,956**	**11,404,347**	**206,925,858**	**275,219,419**
Technology Services Projects								
Major Technology Replacement (carry-over)	06/30/2027	2,000,000	5,656,620	-	-	-	-	5,656,620
Enterprise Resource Planning (ERP) Upgrade	06/30/2028	2,800,000	5,000,000	1,000,000	1,000,000	-	-	7,000,000
Security Camera System Replacement (carry-over)	06/30/2027	184,643	-	-	-	-	-	-
In-Building P25 BDA Upgrade (carry-over)	06/30/2027	1,102,500	-	-	-	-	-	-
Broadband Projects (carry-over)	06/30/2027	1,775,279	-	-	-	-	-	-

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade) (carry-over)	06/30/2027	245,000	-	-	-	-	-	-
9th Street Data Center Upgrade (carry-over)	06/30/2027	447,316	-	-	-	-	-	-
Data Management Platform And Implementation Services (carry-over)	06/30/2027	145,000	-	-	-	-	-	-
Halo Phase II (ITSM) (carry-over)	06/30/2027	107,620	-	-	-	-	-	-
TS Infrastructure Assessment Implementation MDF/IDF (carry-over)	06/30/2027	256,743	-	-	-	-	-	-
NSRS Debt 2020 (carry-over)	06/30/2027	6,197,158	4,778,616	-	-	-	-	4,778,616
WCSO CAD System (carry-over)	06/30/2027	974,835	-	-	-	-	-	-
WCSO Records Management System (carry-over)	06/30/2027	1,241,831	-	-	-	-	-	-
WCSO Jail Management System (carry-over)	06/30/2027	728,608	-	-	-	-	-	-
P25 Radios (on-going)	06/30/2030	599,900	300,000	300,000	300,000	300,000	300,000	1,500,000
NSRS Future Infrastructure	06/30/2027	-	1,500,000	-	-	-	-	1,500,000
TS Undesignated	06/30/2027	-	400,000	-	-	-	-	400,000
BCC Chambers Upgrade	06/30/2028	-	-	636,143	-	-	-	636,143
Security Upgrade Badge Readers	06/30/2028	-	-	200,000	-	-	-	200,000
P25 Ash Field Site Construction	06/30/2028	-	-	2,300,000	-	-	-	2,300,000
Technology Services Projects Total		**18,806,431**	**17,635,236**	**4,436,143**	**1,300,000**	**300,000**	**300,000**	**23,971,379**
Other “Restricted Projects”								
District Court Expansion	06/30/2031	325,000	400,000	234,069	234,069	234,069	234,069	1,336,276
Other “Restricted Projects” Total		**325,000**	**400,000**	**234,069**	**234,069**	**234,069**	**234,069**	**1,336,276**
Other Expenditures/Uses								
Undesignated Projects		-	3,787,669	2,000,000	2,000,000	2,000,000	2,000,000	11,787,669

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Salaries and Wages		-	99,077	102,049	105,111	108,264	111,512	526,013
Employee Benefits		-	58,111	59,854	61,650	63,499	65,404	308,519
Services and Supplies		-	400,000	-	-	-	-	400,000
Investment Pool Allocation		-	6,000	15,000	15,000	15,000	15,000	66,000
Other Expenditures/Uses Total		**-**	**4,350,857**	**2,176,904**	**2,181,761**	**2,186,764**	**2,191,917**	**13,088,201**
Total Expenditures		**87,911,309**	**32,386,093**	**40,903,373**	**16,548,786**	**14,125,180**	**209,651,844**	**313,615,275**
Ending Fund Balance		**(56,859,878)**	**48,278,638**	**26,011,900**	**25,107,296**	**27,731,717**	**38,698,194**	**38,698,194**

**Staff to Investigate Grant/Other Funding*

***Requires Debt Financing and Revenue Source*

Parks Capital Fund

Fiscal Year 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Resources								
Beginning Fund Balance			**5,673,342**	**2,261,658**	**554,591**	**988,268**	**1,306,748**	**5,673,342**
Revenues								
Govt'l Grants		2,348,308	3,960,000	-	1,500,000	6,500,000	5,000,001	16,960,001
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	45,233	11,092	19,765	26,135	310,288
Total Resources		**2,348,308**	**10,315,405**	**2,804,591**	**2,588,268**	**8,056,748**	**6,909,033**	**25,562,780**
Projects								
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)	06/30/2027	346,563	-	-	-	-	-	-
Avansino House - Mothballing and security improvements	06/30/2027	-	650,000	-	-	-	-	650,000
Hawkins Amphitheater - Sound and Lighting replacement	06/30/2027	-	300,000	-	-	-	-	300,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Rancho San Rafael-Arboretum Garden Gazebo and Pollinator Garden	06/30/2027	-	300,000	-	-	-	-	300,000
Carcione-Canepa Ranch Bridge Design & Permitting	06/30/2027	-	2,100,000	-	-	-	-	2,100,000
Sierra Front Trail Construction - Phase 3	06/30/2027	-	500,000	-	-	-	-	500,000
Steamboat Creek Open Space Trail system - design and construction	06/30/2029	-	-	-	1,500,000	-	-	1,500,000
Lower Galena Open Space and Trail system - design and construction	06/30/2030	-	-	-	-	1,500,000	-	1,500,000
District 1 Projects Total		**346,563**	**4,117,052**	**-**	**1,500,000**	**1,500,000**	**-**	**7,117,052**
District 2 Projects								
Undesignated Expense-District 2A		-	584,622	-	-	-	-	584,622
Undesignated Expense-District 2B		-	272	-	-	-	-	272
Undesignated Expense-District 2C		-	755,264	-	-	-	-	755,264
Undesignated Expense-District 2D		-	433,870	-	-	-	-	433,870
Lazy 5 Drainage Improvements (carry-over)	06/30/2027	25,000	-	-	-	-	-	-
Sun Valley Regional Park - Bike Park (carry-over)	06/30/2027	25,000	-	-	-	-	-	-
North Valleys Dog Park - Planning & Design	06/30/2027	-	110,000	-	-	-	-	110,000
North Valleys Dog Park - Construction	06/30/2028	-	-	350,000	-	-	-	350,000
Cold Springs Park Community Center Playground Replacement	06/30/2028	-	-	1,250,000	-	-	-	1,250,000
Gator Swamp Development with Additional Parking Lot and Flat Filed	06/30/2029	-	-	650,000	-	-	-	650,000
Golden Valley Feasability Study & Design ADA & Drainage Improvements	06/30/2029	-	-	-	100,000	-	-	100,000
Golden Valley Construction of ADA Access & Drainage Improvements	06/30/2030	-	-	-	-	250,000	-	250,000

Resources & Projects	Est. Date Complete	Reappropriation FY 2026	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Swan Lake Nature Study Area- Phase 2 Restoration of Horse Creek	06/30/2031	-	-	-	-	5,000,000	5,000,001	10,000,001
District 2 Projects Total		**50,000**	**1,884,028**	**2,250,000**	**100,000**	**5,250,000**	**5,000,001**	**14,484,029**
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)	06/30/2027	267,157	-	-	-	-	-	-
Carcione-Canepa Master Plan Implementation (carry-over)	06/30/2027	202,031	-	-	-	-	-	-
Undesignated-Trails Admin	06/30/2027	-	14,569	-	-	-	-	14,569
Undesignated-Parks Projects	06/30/2027	-	207,661	-	-	-	-	207,661
Rancho San Rafael Playground (carry-over)	06/30/2027	115,665	-	-	-	-	-	-
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/2027	387,543	-	-	-	-	-	-
Rancho San Rafael Playground LWCF (carry-over)	06/30/2027	118,183	-	-	-	-	-	-
Ballardini Water Rights WC-1 (carry-over)	06/30/2027	58,742	-	-	-	-	-	-
Bonds Projects Total		**1,149,321**	**300,433**	**-**	**-**	**-**	**-**	**300,433**

Roads Fund

Fiscal Year 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date of Completion	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Resources							
Beginning Fund Balance		**6,349,104**	**7,288,275**	**7,764,910**	**7,759,908**	**7,254,638**	**6,349,104**
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		13,037,592	9,359,849	9,709,842	10,090,534	10,504,780	52,702,597
Total Resources		**32,049,076**	**29,563,752**	**30,648,692**	**31,287,861**	**31,465,586**	**124,947,235**
Expenditures							
Roads Special Revenue Fund Projects							
Roads Capital	06/30/2027	8,286,000	4,500,300	4,725,315	4,961,581	5,209,660	27,682,856
Roads Maintenance (Operating)		16,474,802	17,298,542	18,163,469	19,071,642	20,025,224	91,033,679
Transfers To Public Works		-	-	-	-	-	-
Roads Special Revenue Fund Total		**24,760,802**	**21,798,842**	**22,888,784**	**24,033,223**	**25,234,884**	**118,716,534**
Total Expenditures		**24,760,802**	**21,798,842**	**22,888,784**	**24,033,223**	**25,234,884**	**118,716,534**

Other Funds Capital

Fiscal Year 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date of Completion	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Expenditures							
General Fund Projects	06/30/2027	485,707	-	-	-	-	485,707
Health Fund	06/30/2027	100,000	-	-	-	-	100,000
Library Expansion Fund		-	-	-	-	-	-
Animal Services Fund	06/30/2027	82,100	-	-	-	-	82,100
Enhanced 911 Fund	06/30/2027	1,150,000	-	-	-	-	1,150,000
Regional Public Safety Training Center	06/30/2027	486,000	-	-	-	-	486,000
Regional Communication System	06/30/2027	175,000	-	-	-	-	175,000
Indigent Tax Levy		-	-	-	-	-	-
Homelessness		-	-	-	-	-	-
Child Protective Services	06/30/2027	15,000	-	-	-	-	15,000
Senior Services		-	-	-	-	-	-
Golf Course Fund	06/30/2027	75,000	-	-	-	-	75,000
Building & Safety Fund	06/30/2027	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund	06/30/2027	272,933	-	-	-	-	272,933
Total Expenditures		**2,911,740**	**-**	**-**	**-**	**-**	**2,911,740**

Utilities Fund

Fiscal Year 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date Complete	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Net Resources Available From							
Projects Funded by Rate Payers		9,751,200	6,050,000	16,500,000	4,792,000	-	37,093,200
Projects Funded by Developers		53,900,800	16,000,000	16,750,000	13,250,000	10,000,000	109,900,800
Total Net Available Resources		**63,652,000**	**22,050,000**	**33,250,000**	**18,042,000**	**10,000,000**	**146,994,000**
Projects							
Sewer (Rates)							
Field Creek Generator Replacement	06/30/2027	250,000	-	-	-	-	250,000
Screw Press, Conveyor Belt	06/30/2027	100,000	-	-	-	-	100,000
Steamboat Lift Station Replacement and 2nd Force Main	06/30/2027	700,000	-	-	-	-	700,000
STMWRF Projects	06/30/2030	2,350,000	6,050,000	16,500,000	2,500,000	-	27,400,000
Cold Springs WRF Projects	06/30/2027	1,351,200	-	-	-	-	1,351,200
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	06/30/2030	5,000,000	-	-	2,292,000	-	7,292,000
South Truckee Meadows Sewer (Connection Fees)							-
Pleasant Valley Interceptor - Reach 3 Conveyance Project*	06/30/2027	32,950,000	-	-	-	-	32,950,000
Steamboat Lift Station Replacement and 2nd Force Main	06/30/2027	2,800,000	-	-	-	-	2,800,000
STMWRF 2020 Expansion	06/30/2027	200,000	-	-	-	-	200,000
Recycled Water Distribution Expansion	06/30/2031	12,750,000	16,000,000	16,000,000	10,000,000	10,000,000	64,750,000
Cold Springs Sewer (Connection Fees)							-
Cold Springs WRF Projects	06/30/2030	1,200,800	-	750,000	3,250,000	-	5,200,800
Storm Water Conveyance Improvements	06/30/2030	4,000,000	-	-	-	-	4,000,000
Total Project Costs		**63,652,000**	**22,050,000**	**33,250,000**	**18,042,000**	**10,000,000**	**146,994,000**

Equipment Services Fund

Fiscal Year 2027 - 2031 Project List

Dollars

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.

Resources & Projects	Est. Date of Completion	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Total 5 Years
Net Resources Available From							
Equipment Services Internal Service Fund Capital Resources		7,947,121	11,051,598	14,629,347	5,150,162	4,944,096	43,722,324
Total Net Available Resources		**7,947,121**	**11,051,598**	**14,629,347**	**5,150,162**	**4,944,096**	**43,722,324**
Projects							
Equipment Services Projects							
Heavy Equipment Replacement	06/30/2027	4,643,378	6,056,847	2,579,868	1,353,544	2,308,854	16,942,491
Light Equipment Replacement	06/30/2027	3,303,743	4,994,751	12,049,479	3,796,618	2,635,242	26,779,833
Equipment Services Projects Total		$7,947,121	$11,051,598.	$14,629,347	$5,150,162	$4,944,096	$43,722,324
Total Project Costs		**7,947,121**	**11,051,598**	**14,629,347**	**5,150,162**	**4,944,096**	**43,722,324**

FY 2027 New Capital Projects

VOTER'S WAREHOUSE PHASE II

Capital Project Title:	Voter's Warehouse Phase II
Project Budget:	$ 3,400,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Innovative Services

CAPITAL PROJECT DESCRIPTION / SCOPE

Consolidation of ROV elections operations into a single headquarter facility

FUNDING SOURCES

Funding Source	Amount
General Fund	$ 3,400,000
Total	$ 3,400,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Planning/Design	$ 389,882
FFE	$ 376,800
Construction	$ 555,476
Contingency	$ 2,077,842
Total	$ 3,400,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 37,319	$ 82,960	$ 66,553	$ 69,770	$ 69,770	$ 324,752

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

BUILDING AUTOMATION SYSTEMS UPGRADE

Capital Project Title:	Building Automation Systems Upgrade
Project Budget:	$ 6,000,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability & Vulnerable Populations

CAPITAL PROJECT DESCRIPTION / SCOPE

Upgrade global controls from unsupported platform at various facilities, including 911 Parr, Jan Evans, Mills Lane, EOC, S.S. Library, 350 S. Center, and Regional Animal Shelter

FUNDING SOURCES

Funding Source	Amount
General Fund	$ 6,000,000
Total	$ 6,000,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Design	$ 480,000
Construction/Building Improvements	$ 5,520,000
Total	$ 6,000,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

STRUCTURAL REPAIRS - LIBERTY CENTER PARKING GARAGE

Capital Project Title:	Structural Repairs – Liberty Center Parking Garage
Project Budget:	$ 600,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Repair stairwells in parking garage

FUNDING SOURCES

Funding Source	Amount
General Fund	$ 600,000
Total	$ 600,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Design	$ 48,000
Construction/Building Improvements	$ 462,000
Contingency	$ 90,000
Total	$ 600,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

ENTERPRISE RESOURCE PLANNING (ERP) UPGRADE

Capital Project Title:	Enterprise Resource Planning (ERP) Upgrade
Project Budget:	$ 5,000,000
Estimated Completion Date:	6/30/2028
Capital Project Objective:	Upgrades to technology software to preserve and maintain Washoe County capital technology assets

CAPITAL PROJECT DESCRIPTION / SCOPE

ERP (SAP) System Upgrade to support core HR and financial systems

FUNDING SOURCES

Funding Source	Amount
General Fund	$ 5,000,000
Total	$ 5,000,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Technology Software	$ 5,000,000
Total	$ 5,000,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ TBD	$ TBD	$ TBD	$ TBD	$ TBD	$ TBD

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

NORTH VALLEYS DOG PARK PLANNING & DESIGN

Capital Project Title:	North Valleys Dog Park Planning & Design
Project Budget:	$ 110,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Design dedicated dog off leash park in North Valleys Regional Park, including both large and small dog areas

FUNDING SOURCES

Funding Source	Amount
Parks Capital Fund	$ 110,000
Total	$ 110,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Planning/Design	$ 110,000
Total	$ 110,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

HAWKINS AMPHITHEATER - SOUND & LIGHTING REPLACEMENT

Capital Project Title:	Hawkins Amphitheater - Sound & Lighting Replacement
Project Budget:	$ 300,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Replacement of sound and lighting systems at the Hawkins Amphitheater. Includes electrical upgrades, installation and all associated equipment

FUNDING SOURCES

Funding Source	Amount
Parks Capital Fund	$ 300,000
Total	$ 300,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Planning/Design	$ 18,540
FFE	$ 219,213
Contingency	$ 62,247
Total	$ 300,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

RANCHO SAN RAFAEL REGIONAL PARK - ARBORTEUM CACTUS SUCCULENT GARDEN FINAL DESIGN

Capital Project Title:	Rancho San Rafael Regional Park - Arborteum Cactus Succulent Garden Final Design
Project Budget:	$ 300,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Installation of a fabricated steel gazebo with ADA access along with a pollinator garden

FUNDING SOURCES

Funding Source	Amount
Grant	$ 300,000
Total	$ 300,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Construction	$ 300,000
Total	$ 300,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

AVANSINO HOUSE - MOTHBALLING & SECURITY IMPROVEMENTS

Capital Project Title:	Avansino House - Mothballing & Security Improvements
Project Budget:	$ 650,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Mothballing and securing the historic Avansino House to preserve its structural integrity and prevent deterioration.

FUNDING SOURCES

Funding Source	Amount
Grant	$ 650,000
Total	$ 650,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Construction	$ 650,000
Total	$ 650,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

CARCIONE - CANEPA RANCH BRIDGE DESIGN & PERMITTING

Capital Project Title:	Carcione - Canepa Ranch Bridge Design & Permitting
Project Budget:	$ 2,100,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Design and permitting of a new bridge to improve access and connectivity within the Carcione–Canepa Ranch property.

FUNDING SOURCES

Funding Source	Amount
Grant	$ 2,100,000
Total	$ 2,100,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Construction	$ 2,100,000
Total	$ 2,100,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

SIERRA FRONT TRAIL CONSTRUCTION PHASE III

Capital Project Title:	Sierra Front Trail Construction Phase III
Project Budget:	$ 500,000
Estimated Completion Date:	6/30/2027
Capital Project Objective:	Fiscal Sustainability

CAPITAL PROJECT DESCRIPTION / SCOPE

Phase 3 of Sierra Front Trail construction includes fabrication and installation of four trail bridges and construction of 5.4-miles of new multi-use singletrack trail to complete the connection between the Ballardini Ranch and Michael D. Thompson Trailheads.

FUNDING SOURCES

Funding Source	Amount
Grant	$ 500,000
Total	$ 500,000

CAPITAL PROJECT BUDGET

Cost Category	Amount
Construction	$ 500,000
Total	$ 500,000

FIVE-YEAR OPERATIONS & MAINTENANCE IMPACT

FY27	FY28	FY29	FY30	FY31	5-Year Total
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Projected annual operations and maintenance costs resulting from this project. These costs are separate from the capital project budget and are based on estimates provided by the submitting department.

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 Director) 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 aprogram 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 funds 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 forline-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.

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, 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 ($10,000 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).

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 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, 2026 to June 30th, 2027 will be Fiscal Year 2027 (also FY 2026-27).

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.

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 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 Measurer- 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 funding and are not funded by a grant.

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.

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 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

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.

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 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 (re-branded Nevada Now in July 2026)

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

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 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.

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 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 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-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