

Public Hearing Washoe County Fiscal Year 2025 Tentative & Final Budget

Washoe County
Commission
Meeting
May 21, 2024

Eric P. Brown,
County Manager

A large graphic with the word "BUDGET" in the center. The background is a collage of various data-related icons: bar charts, line graphs, pie charts, gears, a target, a smartphone, an envelope, a group of people, a play button, and a telephone. The word "BUDGET" is in a large, white, sans-serif font, centered within a white rectangular frame. The overall theme is financial and technological, with a blue and white color scheme.


BUDGET



Washoe County Budget

General Information:

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

A white calculator is positioned on a document, likely a budget or financial statement, which features some text and numbers. A blue curved overlay covers the right side of the image, containing the title text. A pen is also visible in the background.

FY 2025 Budget July 1, 2024 – June 30, 2025



FY 2025 Budget Priorities

On October 24, 2023, the Board of County Commissioners held a Strategic Planning Workshop and provided direction on its strategic goals to staff. The Board met to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the upcoming budget cycle. The Board's vision sets the guidance, and the execution of that vision is set forth in the following initiatives:

Strategic Focus areas:

- Mental Health
- Senior Services
- Infrastructure



FY 2025 Budget (All Funds)

Highlights:

- Enhanced Services Supporting Strategic Plan Goals
- Continued Investment in Capital Improvement Program & Infrastructure Scorecard
 - Various funding sources
- Additional 30.2 full time equivalent positions (FTE's)
 - 14.0 General Fund; 16.2 Other Funds



FY 2025 Budget (All Funds)

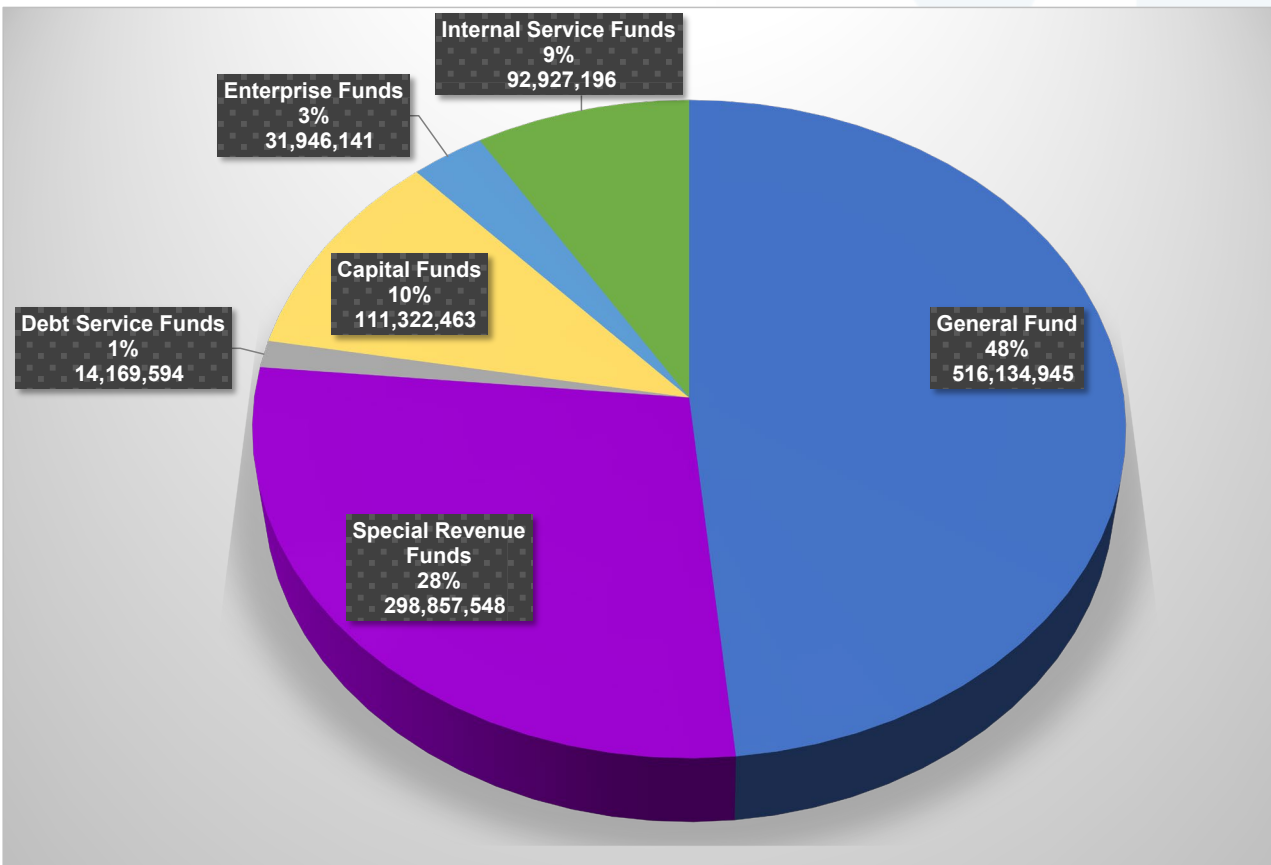
Few material changes between the FY 2025 Recommended budget presented on April 16, 2024, and the FY 2025 Final Recommended Budget:

- GENERAL FUND: \$-0-
 - Additional Positions – 1.0 Additional FTE (Net \$-0-)
Community Services – Parks = 1.0 Natural Resource Field Technician
- SPECIAL REVENUE FUNDS: \$15.7 million
 - Additional Positions – 7.20 Additional FTE
 - Assessor – Additional 3.0; Real Property Appraisal = 1.0 Senior Appraiser; 2.0 Appraiser II
 - Truckee River Flood Management (Net 0.0) – 1.0 Hydrologic Technician; offset with delimit of 1.0 Senior Project Manager
 - Health District – 5.0 Additional (Net 4.20) = 1.0 Environmental Health Specialist; 1.0 Statistics and Informatics Supervisor; 2.0 Public Health Investigator II's; 1.0 Public Health Informatics Specialist
 - Increased FY25 budget based on FY24 cost estimate true-ups and new projects (including transfers for capital projects)
- CAPITAL IMPROVEMENT FUND: Net increase \$19.6 million:
 - Increased Capital Project(s) appropriations for:
 - West Hills Rehabilitation - \$13.5 million (assumed \$500k spent in FY24)
 - Juvenile Services New Case Management System - \$1.2 million
 - Increased FY25 budget based on FY24 cost estimate true-ups - \$4.9 million
 - Often referred to as "carry-over" or "carry-forward" projects



FY 2025 Budget (All Funds)

FY 2025 Budget Totals \$1.16 Billion



Washoe County Budget				
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Change from Prior Year
	Final	Tentative	Final	\$ %
Total Budget Appropriations*				
Governmental Funds				
General Fund	\$ 516,134,945	\$ 522,087,064	\$ 522,087,064	\$ 5,952,119 1%
Special Revenue Funds	\$ 298,857,548	\$ 318,694,882	\$ 334,370,052	\$ 35,512,504 12%
Capital Project Funds	\$ 111,322,463	\$ 132,992,686	\$ 152,549,046	\$ 41,226,583 37%
Debt Service Funds	\$ 14,169,594	\$ 14,273,749	\$ 14,273,749	\$ 104,155 1%
Total Governmental Funds	\$ 940,484,550	\$ 988,048,381	\$ 1,023,279,911	\$ 82,795,361 9%
Proprietary Funds				
Enterprise Funds	31,946,141	33,393,606	33,565,657	\$ 1,619,516 5%
Internal Service Funds	92,927,196	101,023,158	101,023,158	\$ 8,095,962 9%
Total Proprietary Funds	124,873,337	134,416,764	134,588,815	\$ 9,715,478 8%
Total Appropriations - All Funds	1,065,357,887	1,122,465,145	1,157,868,726	\$ 92,510,839 9%

*Total appropriations include expenditures, contingencies and transfers out

Note: Total expenditures/expenses-not including contingencies and transfers out = \$993,323,696



FY 2025 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
General	220,491,857	124,052,673	85,677,389	1,003,657	12,500,000	78,361,487	522,087,064
Health	18,115,049	9,563,446	7,510,434	197,444	-	9,463,000	44,849,374
Library Expansion	1,630,411	826,809	2,006,853	-	-	124,628	4,588,701
Animal Services	3,713,171	2,034,538	2,196,654	302,000	-	-	8,246,362
Marijuana Establishments	-	-	113,000	-	-	1,087,000	1,200,000
Regional Communication System	622,721	297,955	1,285,767	190,000	-	2,889,142	5,285,585
Reg. Computer Aided Dispatch/Records Mgt.	-	-	-	-	-	1,930,526	1,930,526
Regional Permits System	-	-	926,661	-	-	-	926,661
Indigent Tax Levy	1,287,744	705,466	16,216,148	-	-	29,707,991	47,917,348
Homelessness Fund	8,771,434	4,821,306	25,079,522	-	-	-	38,672,261
Child Protective Services	27,634,419	14,997,520	36,651,407	119,200	-	-	79,402,546
Senior Services	3,409,177	1,945,172	2,297,481	-	-	-	7,651,830
Enhanced 911	231,028	124,149	6,184,308	1,000,000	-	1,250,000	8,789,485
Regional Public Safety	444,412	241,613	480,640	486,000	-	-	1,652,664
SUBTOTAL GOVERNMENTAL FUNDS	286,351,423	159,610,647	186,626,264	3,298,301	12,500,000	124,813,774	773,200,409



FY 2025 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Central Truckee Meadows Remediation Dist	715,825	379,230	1,913,945	-	-	-	3,009,000
Truckee River Flood Mgt Infrastructure	803,213	416,140	11,722,834	-	-	2,488,925	15,431,112
Roads Special Revenue Fund	4,790,221	2,612,071	7,989,685	4,306,000	-	-	19,697,977
Other Restricted Special Revenue	10,360,545	5,838,577	8,893,291	458,874	-	19,567,332	45,118,618
Capital Facilities Tax	-	-	8,059,373	-	-	5,175,000	13,234,373
Parks Construction	-	-	1,848,333	7,285,763	-	-	9,134,095
Capital Improvements Fund	97,415	47,247	3,978,190	126,057,726	-	-	130,180,578
Washoe County Debt Ad Valorem	-	-	2,855,835	-	-	-	2,855,835
Washoe County Debt Operating	-	-	11,178,197	-	-	-	11,178,197
SAD Debt	-	-	239,717	-	-	-	239,717
SUBTOTAL GOVERNMENTAL FUNDS	16,767,219	9,293,265	58,679,399	138,108,363	-	27,231,257	250,079,503
TOTAL GOVERNMENTAL FUNDS	303,118,642	168,903,912	245,305,663	141,406,664	12,500,000	152,045,031	1,023,279,911

Note: Total expenditures-not including contingencies and transfers out = \$858,734,881



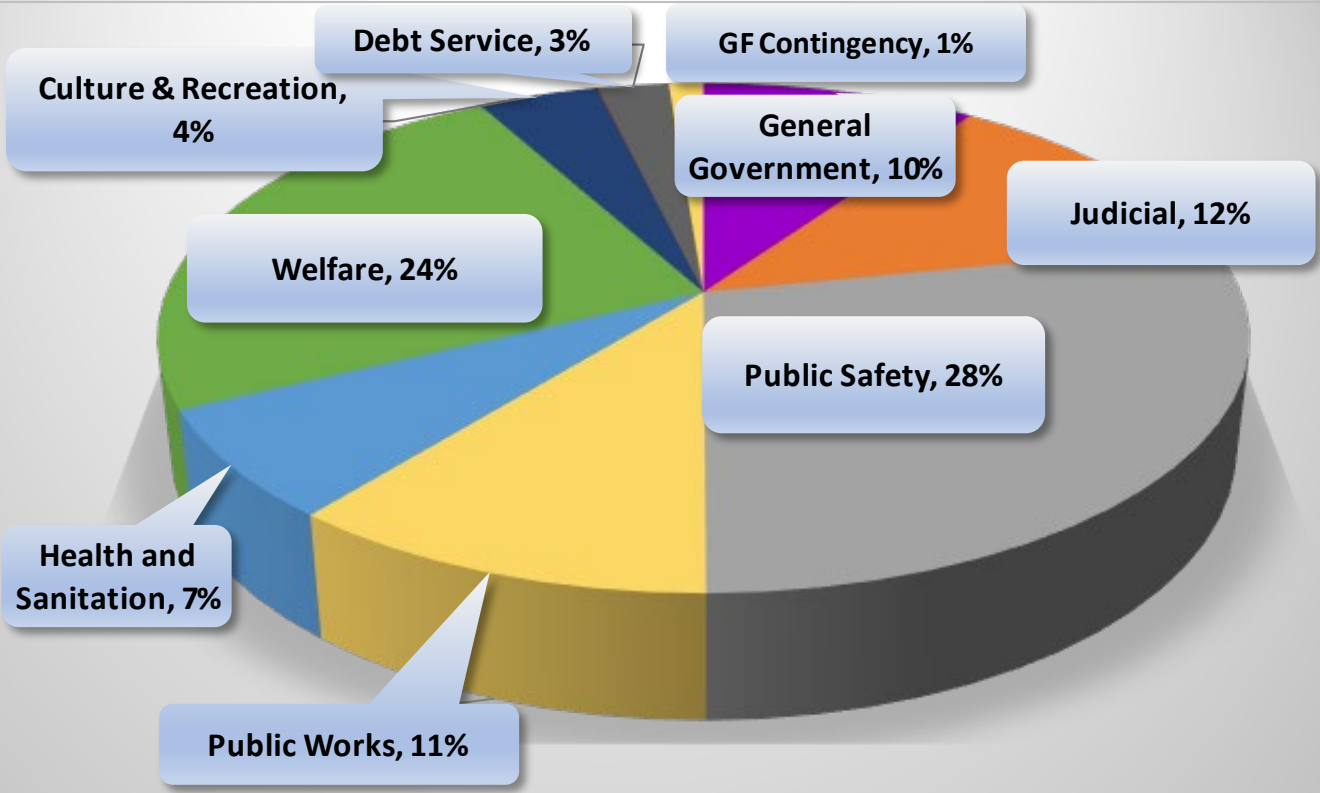
FY 2025 Budget (All Funds)

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS			
PROPRIETARY FUND	OPERATING EXPENSES	NON-OPERATING EXPENSES	TOTAL APPROPRIATIONS
Building & Safety	4,734,192	2,000	4,736,192
Utilities	24,300,251	823,707	25,123,958
Golf Course	3,704,207	1,300	3,705,507
Health Benefits	79,587,644	-	79,587,644
Risk Management	9,089,572	-	9,089,572
Equipment Services	12,345,941	-	12,345,941
TOTAL PROPRIETARY FUNDS	133,761,808	827,007	134,588,815



FY 2025 Budget (All Funds)

FY 2025 Budget: Governmental Funds, by Function



FY25 Budget, by Function (Governmental Funds)

	FY25 Final	
General Government	\$ 98,890,234	9.7%
Judicial	\$ 124,454,945	12.2%
Public Safety	\$ 287,652,355	28.1%
Public Works	\$ 111,430,501	10.9%
Health and Sanitation	\$ 70,766,230	6.9%
Welfare	\$ 248,256,918	24.3%
Culture & Recreation	\$ 43,468,028	4.2%
Community Support	\$ 381,383	0.0%
Debt Service	\$ 25,479,318	2.5%
GF Contingency	\$ 12,500,000	1.2%
Total Governmental Funds Appropriations	1,023,279,911	100%



FY 2025 Budget (All Funds)

FY 2025 Budget: Governmental Funds, by Function & Department

General Government			Judicial			Public Safety		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Accrued Benefits	\$ 3,000,000	0.3%	Alternate Public Defender	\$ 5,388,717	0.5%	Alternative Sentencing	\$ 4,574,611	0.4%
Assessor	\$ 10,519,538	1.0%	Conflict Counsel	\$ 4,518,234	0.4%	County Manager	\$ 4,705,819	0.5%
Board of County Commissioners	\$ 1,247,157	0.1%	Public Defender	\$ 15,155,237	1.5%	Juvenile Services	\$ 20,866,389	2.0%
Clerk	\$ 2,181,558	0.2%				Medical Examiner	\$ 6,828,747	0.7%
County Manager	\$ 6,858,320	0.7%	District Attorney	\$ 39,015,122	3.8%	Public Administrator	\$ 1,630,873	0.2%
Finance	\$ 6,520,530	0.6%				Public Guardian	\$ 3,088,440	0.3%
Human Resources	\$ 4,131,688	0.4%	District Court	\$ 34,043,558	3.3%	Sheriff	\$ 161,142,273	15.7%
Recorder	\$ 3,271,576	0.3%	Justice Courts					
Registrar of Voters'	\$ 5,682,534	0.6%	Incline Justice Court	\$ 841,233	0.1%	Animal Services	\$ 8,246,362	0.8%
Technology Services	\$ 22,125,066	2.2%	Reno Justice Court	\$ 9,925,217	1.0%	Enhanced 911	\$ 7,539,485	0.7%
Treasurer	\$ 3,374,501	0.3%	Sparks Justice Court	\$ 5,517,953	0.5%	Regional Public Safety Training Ctr.	\$ 1,652,664	0.2%
			Wadsworth Justice Court	\$ 442,509	0.0%	Regional Communication System	\$ 2,396,443	0.2%
Marijuana Establishments	\$ 113,000	0.0%				Truckee River Flood Management	\$ 12,942,187	1.3%
Regional Permits System	\$ 926,661	0.1%	Capital Improvements	\$ 4,875,345	0.5%			
						Capital Improvements	\$ 42,073,459	4.1%
Capital Facilities	\$ 1,000	0.0%	Grants/Restricted	\$ 2,688,023	0.3%			
Capital Improvements	\$ 14,235,688	1.4%	Undesignated/Transfers/Other	\$ 2,043,798	0.2%	Grants/Restricted	\$ 252,272	0.0%
						Undesignated/Transfers/Other	\$ 9,712,330	0.9%
Grants/Restricted	\$ 390,141	0.0%	Total Judicial	\$ 124,454,945	12.2%	Total Public Safety	\$ 287,652,355	28.1%
Undesignated/Transfers/Other	\$ 14,311,274	1.4%						
Total General Government	\$ 98,890,234	9.7%						



FY 2025 Budget (All Funds)

FY 2025 Budget: Governmental Funds, by Function & Department

Public Works	Budget	% of Total Budget
Community Services	\$ 20,939,799	2.0%
Roads	\$ 19,697,977	1.9%
Capital Facilities	\$ 51,175	0.0%
Capital Improvements	\$ 17,623,111	1.7%
Grants/Restricted	\$ -	0.0%
Undesignated/Transfers/Other	\$ 53,118,439	5.2%
Total Public Works	\$ 111,430,501	10.9%

Debt Service	Budget	% of Total Budget
General Obligation -Ad Valorem	2,855,835	0.3%
General Obligation -Revenue	7,700,777	0.8%
Non-General Obligation -Revenue	3,477,420	0.3%
Special Assessment District	239,717	0.0%
Undesignated/Transfers/Other	11,205,569	1.1%
Total Debt Service	25,479,318	2.5%

Welfare	Budget	% of Total Budget
Human Services	\$ 2,146,808	0.2%
Child Protective Services	\$ 79,402,546	7.8%
Homelessness	\$ 38,672,261	3.8%
Indigent Assistance	\$ 18,209,357	1.8%
Senior Services	\$ 7,651,830	0.7%
Capital Improvements	\$ 22,319,199	2.2%
Grants/Restricted	\$ -	0.0%
Undesignated/Transfers/Other	\$ 79,854,915	7.8%
Total Welfare	\$ 248,256,918	24.3%

Health & Sanitation	Budget	% of Total Budget
Central Truckee Remediation	\$ 3,009,000	0.3%
Health District	\$ 35,386,374	3.5%
Capital Improvements	\$ 22,854,000	2.2%
Undesignated/Transfers/Other	\$ 9,516,856	0.9%
Total Health & Sanitation	\$ 70,766,230	6.9%

Culture & Recreation	Budget	% of Total Budget
Community Services		
Regional Parks & Open Space	\$ 9,791,884	1.0%
Library	\$ 17,037,679	1.7%
Capital Improvements	\$ 6,199,777	0.6%
Parks Capital	\$ 9,134,095	0.9%
Grants/Restricted	\$ 893,214	0.1%
Undesignated/Transfers/Other	\$ 411,380	0.0%
Total Culture and Recreation	\$ 43,468,028	4.2%

Total Community Support	\$ 381,383	0.0%
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Total Contingency	\$ 12,500,000	1.2%
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TOTAL GOVERNMENTAL APPROPRIATIONS \$ 1,023,279,911



FY 2025 Budget (All Funds)

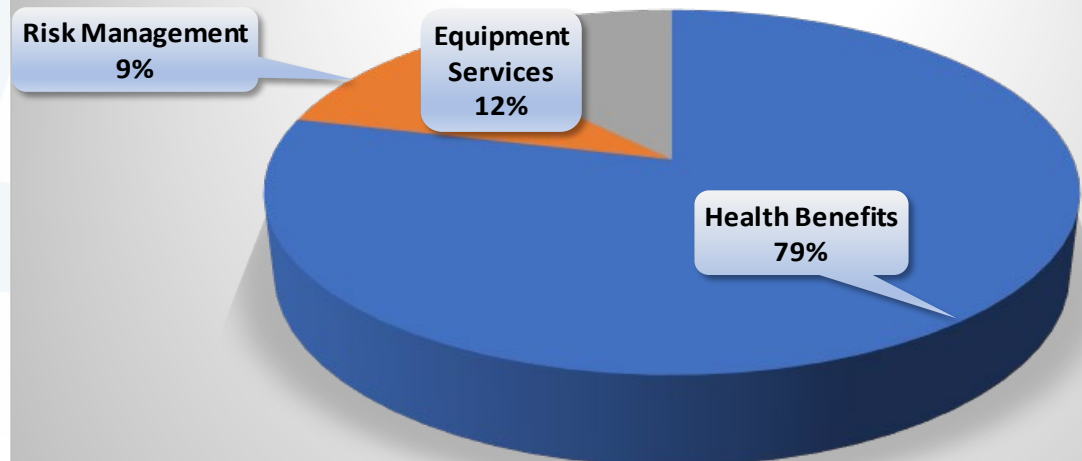
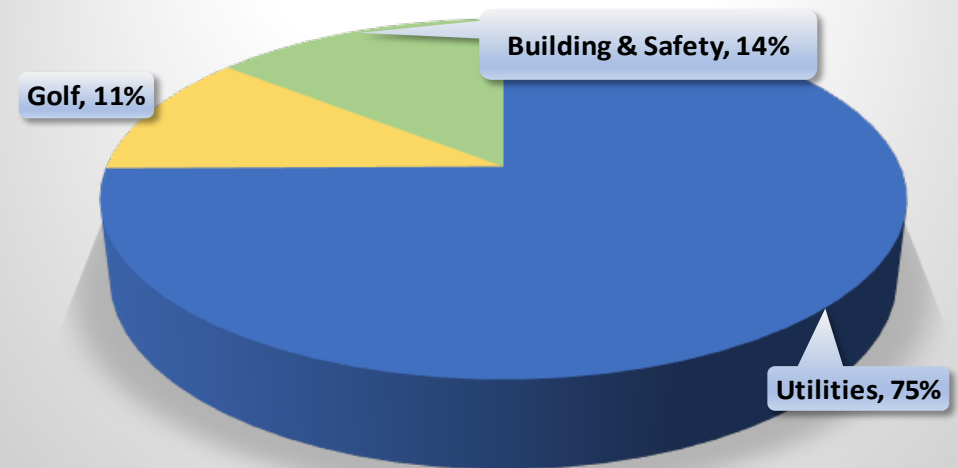
FY 2025 Budget: Proprietary Funds

FY25 Budget, by Function (Proprietary Funds)

Utilities	25,123,958	75%
Golf	3,705,507	11%
Building & Safety	4,736,192	14%
Enterprise Funds	33,565,657	100%

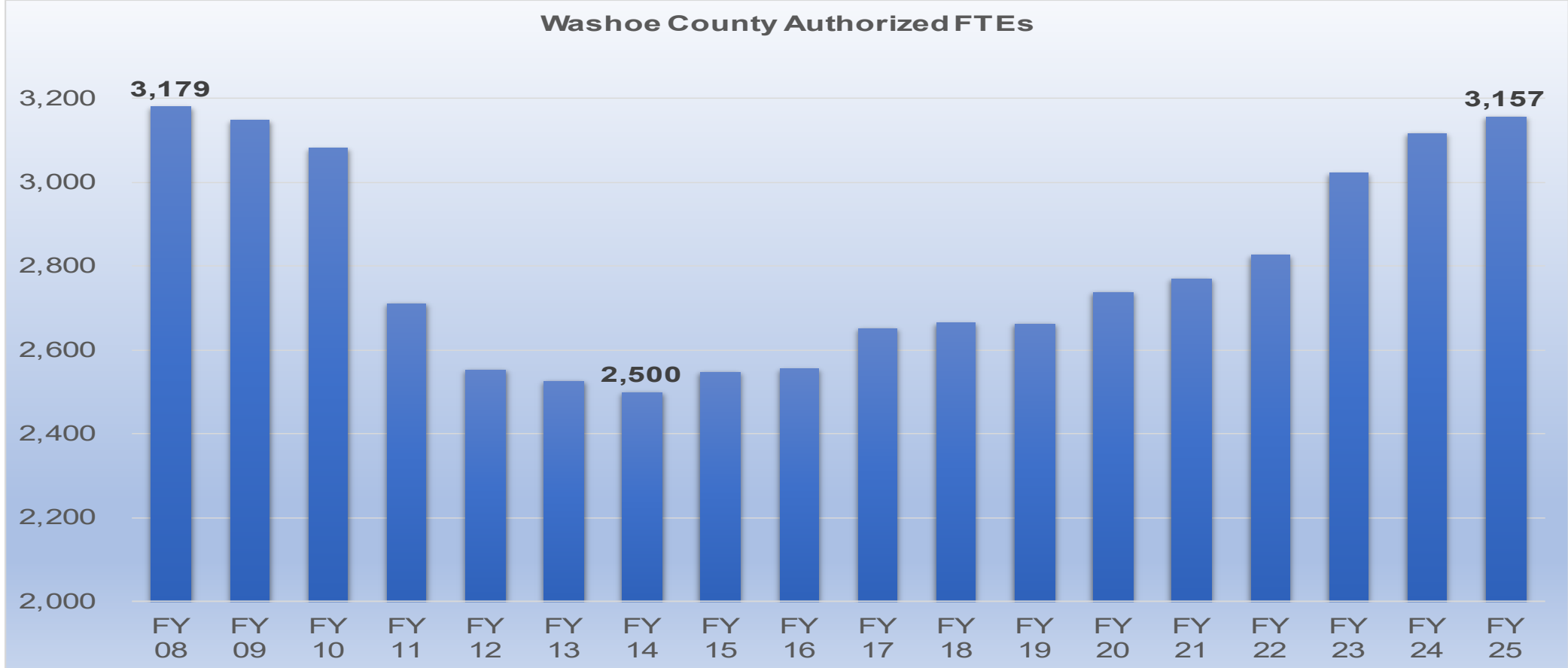
Health Benefits	79,587,644	79%
Risk Management	9,089,573	9%
Equipment Services	12,345,941	12%
Internal Service Funds	101,023,158	100%

Total Proprietary Fund Appropriations	134,588,815
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FY 2025 Budget (All Funds)



	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Population	409,085	418,061	423,833	417,379	421,593	423,654	427,704	432,324	436,797	441,946	448,316	451,923	460,237	469,801	473,606	485,113	501,635	508,759
*per State Doc																		
FTE's per 1,000 pop.	7.8	7.5	7.3	6.5	6.1	6.0	5.8	5.9	5.8	6.0	5.9	5.9	6.0	5.9	6.0	6.2	6.2	6.2
One FTE supports X residents	128.67	132.83	137.54	153.96	165.16	167.81	171.11	169.78	171.00	166.62	168.19	169.77	168.03	169.63	167.53	160.44	160.95	161.16

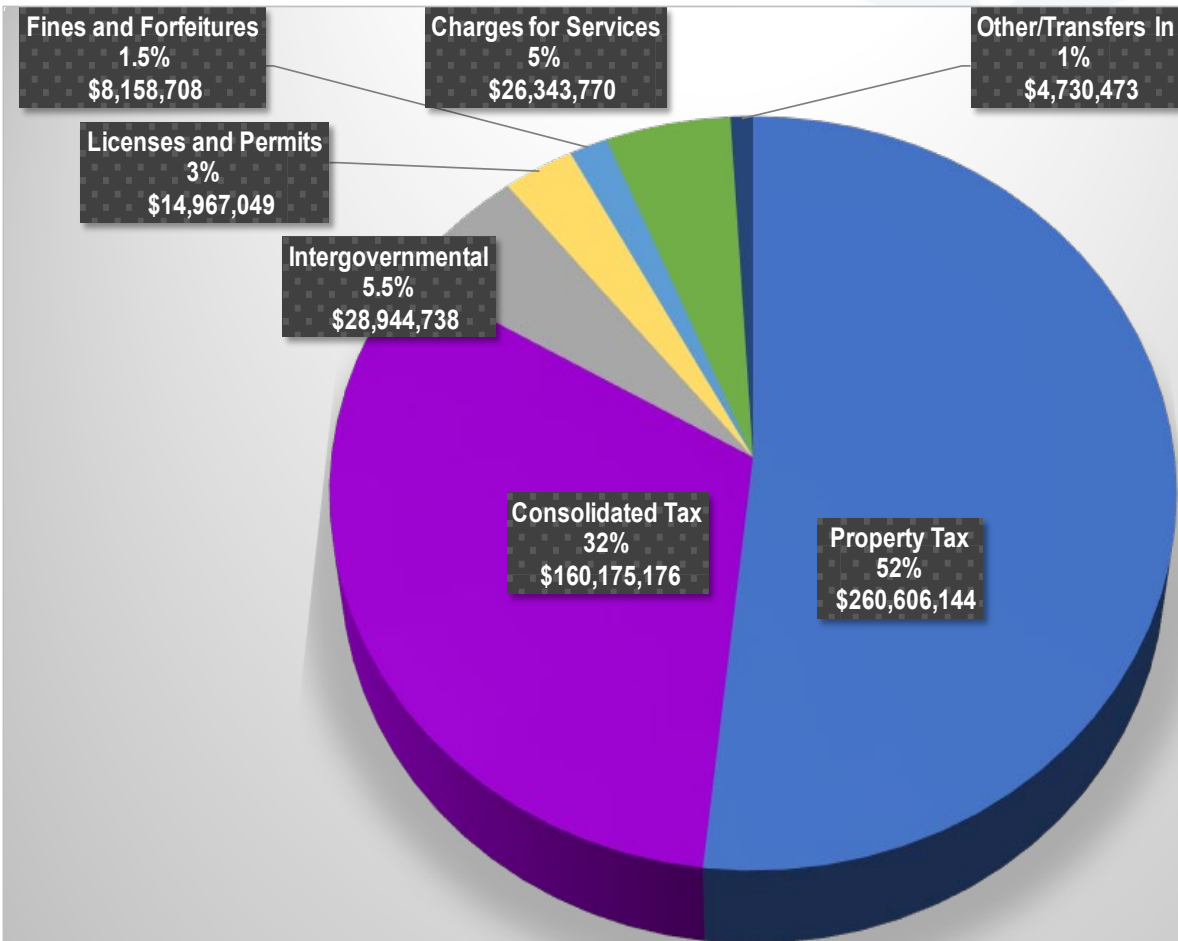
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FY 2025 Budget – General Fund

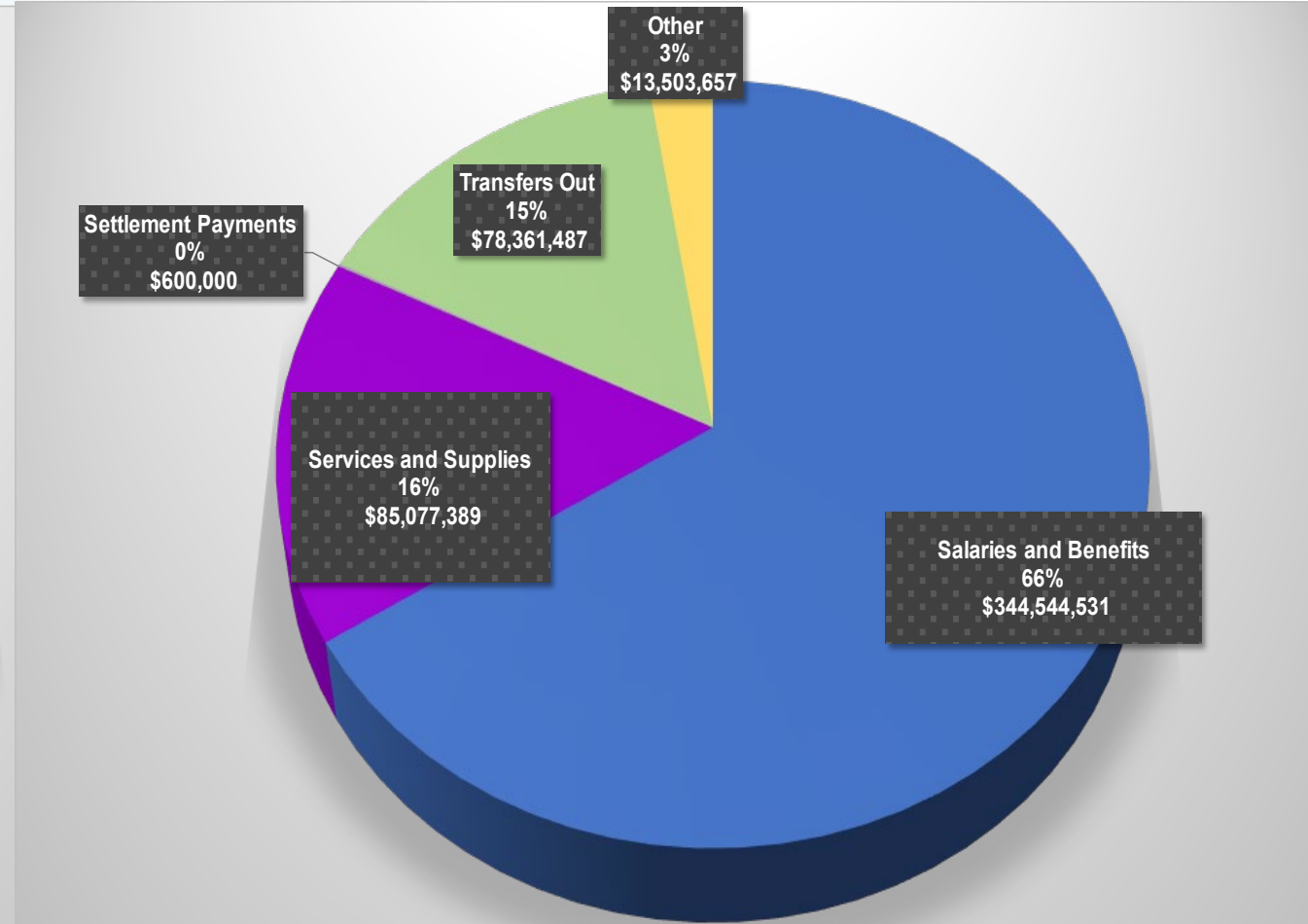


FY 2025 General Fund Budget

General Fund Sources = \$503.9 M



General Fund Uses = \$522.1 M





FY 2025 General Fund Budget

Washoe County FY 2025 General Fund Final Budget						Washoe County FY 2025 General Fund Final Budget					
Sources and Uses	FY 2024 Estimated	FY 2025 Tentative	FY 2025 Final	FY25 Final vs. FY24 Year-End Estimate		Sources and Uses	FY 2024 Estimated	FY 2025 Tentative	FY 2025 Final	FY25 Final vs. FY24 Year-End Estimate	
				% Var.	\$ Var.					% Var.	\$ Var.
Revenues and Other Sources:						Expenditures and Other Uses:					
Taxes	240,823,476	260,606,144	260,606,144	8.2%	19,782,668	Salaries and wages	205,284,276	220,511,251	220,491,857	7.4%	15,207,582
Licenses and permits	14,666,179	14,967,049	14,967,049	2.1%	300,870	Employee benefits	115,590,408	124,021,886	124,052,673	7.3%	8,462,265
Consolidated taxes - Actual	157,034,486	160,175,176	160,175,176	2.0%	3,140,690	Services and supplies	84,031,841	85,088,782	85,077,389	1.2%	1,045,549
SCCRT AB104	19,627,515	19,823,791	19,823,791	1.0%	196,276	Settlement payments (one-time)	1,500,000	600,000	600,000	-60.0%	(900,000)
Other intergovernmental	9,167,749	9,120,947	9,120,947	-0.5%	(46,802)	Capital outlay	1,866,227	1,003,657	1,003,657	-46.2%	(862,570)
Charges for services	24,479,633	26,343,770	26,343,770	7.6%	1,864,137	Debt Service (GASB 87)	-	-	-		-
Fine and forfeitures	7,064,382	8,158,708	8,158,708	15.5%	1,094,326	Total expenditures	408,272,752	431,225,577	431,225,577	5.6%	22,952,825
Miscellaneous	4,434,036	3,984,305	3,984,305	-10.1%	(449,730)	Transfers out	76,300,878	78,361,487	78,361,487	2.7%	2,060,609
Total revenues	477,297,456	503,179,890	503,179,890	5.4%	25,882,434	Transfers out (one-time)	17,734,000	-	-	-100.0%	(17,734,000)
Other sources, transfers in	741,723	746,168	746,168	0.6%	4,445	Contingency	5,415,355	12,500,000	12,500,000	130.8%	7,084,645
TOTAL SOURCES	478,039,179	503,926,058	503,926,058	5.4%	25,886,879	TOTAL USES	507,722,985	522,087,064	522,087,064	2.8%	14,364,079
						Net Change in Fund Balance	(29,683,806)	(18,161,006)	(18,161,006)		
						Beginning Fund Balance	153,572,312	123,888,506	123,888,506		
						Ending Fund Balance	123,888,506	105,727,500	105,727,500		
						Unassigned Ending Fund Balance	\$ 113,843,676	\$ 96,118,352	\$ 96,118,352		
						Unassigned Ending Fund Balance	22.7%	18.9%	18.9%		

*as % of Expense & Transfers less Capital



General Fund - Fund Balance

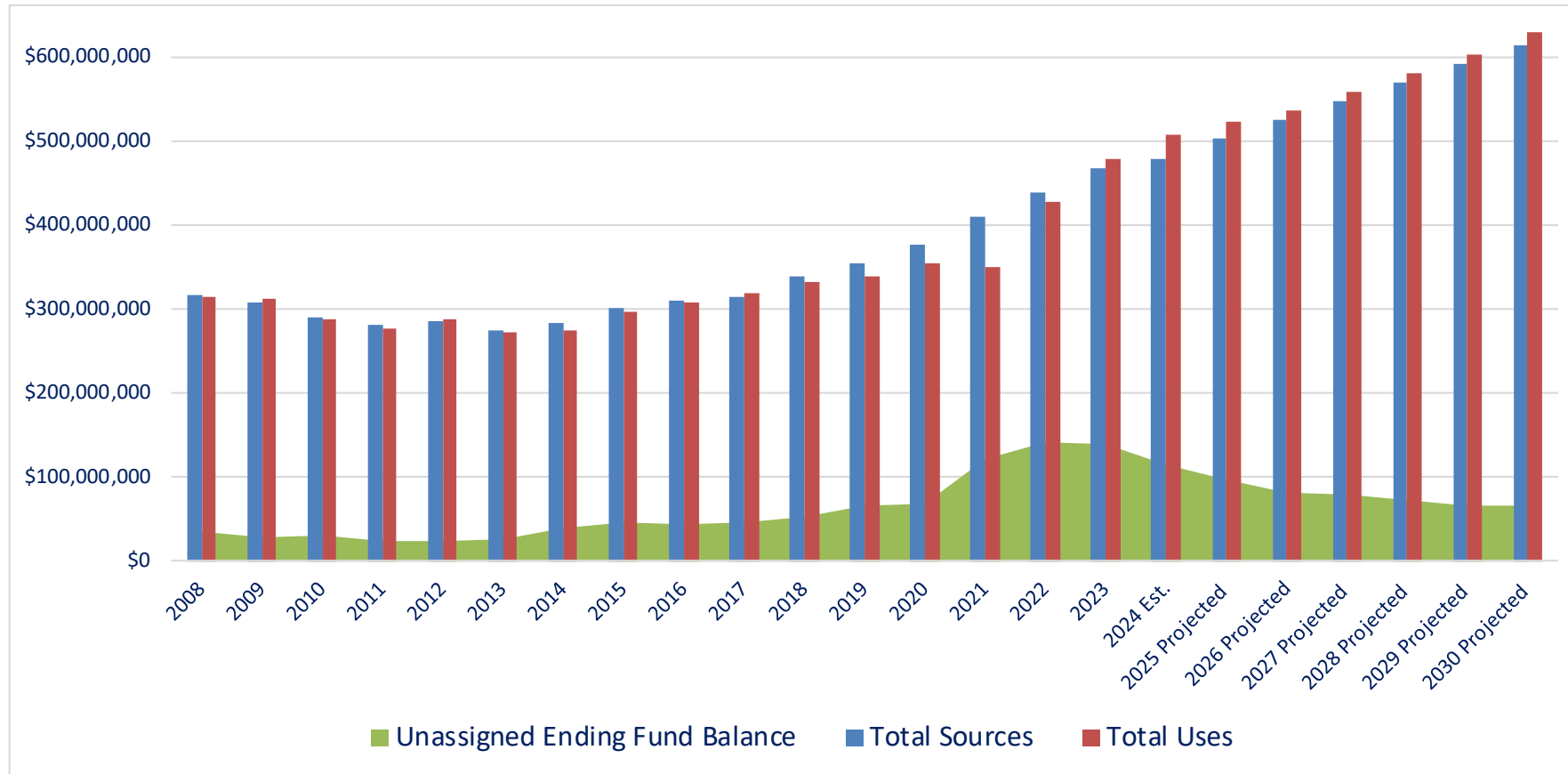
GENERAL FUND 5-YEAR FORECAST - FY26-FY30								
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sources/Uses								
Revenues / Transfers In	467,791,223	478,039,179	503,926,058	525,877,391	548,010,515	568,632,597	590,556,589	613,362,913
	6.6%	2.2%	5.4%	4.4%	4.2%	3.8%	3.9%	3.9%
		5-Year Average			4.0%			
Expenditures / Transfers Out	478,819,093	502,307,630	509,587,064	532,570,147	552,970,236	574,873,726	597,050,208	622,938,412
	12.2%	4.9%	1.4%	4.5%	3.8%	4.0%	3.9%	4.3%
		5-Year Average			4.1%			
Contingency	-	5,415,355	12,500,000	4,521,425	4,691,268	4,894,177	5,077,433	5,296,618
TOTAL REVENUES OVER/UNDER USES	(11,027,870)	(29,683,806)	(18,161,006)	(11,214,180)	(9,650,990)	(11,135,306)	(11,571,053)	(14,872,118)
		22.7%	18.9%	15.9%	13.6%	11.1%	10.6%	7.8%

General Fund 5-year forecast shows revenues are growing slower than expenditures are increasing in FY's 2026-2030 (average revenue increase 4.0% with average expenditure increase 4.1%). Unassigned fund balance remains within reserve policy limits (10% to 17 percent) until FY30. Commitment to continuous monitoring and manage accordingly.

Note: Forecast is subject to change and updated as additional information becomes available.



General Fund - Fund Balance



General Fund 5-year forecast shows revenues are growing slower than expenditures are increasing in FY's 2026-2030 (average revenue increase 4.0% with average expenditure increase 4.1%). Unassigned fund balance remains within reserve policy limits (10% to 17 percent) until FY30. Commitment to continuous monitoring and manage accordingly.

Note: Forecast is subject to change and updated as additional information becomes available.



FY 2025 Recommended General Fund Budget

General Fund Recommended Net New Position FTE's

Function	Department	Net FTE Change	Function	Department	Net FTE Change
Judicial:	Alternate Public Defender	2.00	Culture & Recreation:	Community Services-Regional	
	District Attorney	4.00		Parks and Open Space	<u>1.00</u>
	District Court	1.00		Total Culture & Recreation	1.00
	Public Defender	<u>4.00</u>	Total General Fund		14.00
	Total Judicial	11.00			
General Government:	Manager's Office	<u>-1.00</u>			
	Total General Government	-1.00			
Public Works:	Community Services – West Hills Facility (net)	1.00			
	Community Services – Short Term Rentals	<u>2.00</u>			
	Total Public Works	3.00			

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



FY 2025 Recommended General Fund Budget

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

Function	Department	# of Incumbents/ Positions
Culture & Recreation:	Community Services – Parks & Open Space	3.00
General Government:	Human Resources	3.00
	Manager's Office	2.00
	Treasurer	6.00
	Registrar of Voters	1.00
	Technology Services (includes other department positions)	<u>9.00</u>
	Total General Government	21.00
Judicial	Alternate Public Defender	2.00
	District Attorney	1.00
	District Court	4.00
	Justice Courts	<u>54.00</u>
	Total Judicial	61.00
Public Safety:	Alternative Sentencing	2.00
	Juvenile Services	1.00
	Medical Examiner	2.00
	Sheriff	<u>4.00</u>
	Total Public Safety	9.00
Public Works:	Community Services – Planning & Administration	2.00
Welfare:	Human Services Agency	<u>1.00</u>
	Total Welfare	1.00
Total General Fund		97.00

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



FY 2025 Recommended General Fund Budget

General Fund FY 2025 Recommended Transfers Out

Transfer Out to Fund:	FY25 Amount	FY24 Amount
Capital Improvement	\$12,000,000	\$27,500,000 (\$11 million ongoing & \$16.5 million one-time)
Indigent Services	\$24,102,463	\$23,065,558
Homelessness Fund	\$21,820,409	\$21,891,854
Health District	\$9,516,856	\$9,516,856
Debt Service	\$6,167,624	\$6,155,461
Senior Services	\$3,428,882	\$3,428,882
Road Maintenance	\$1,325,253	\$2,476,267 (\$1.24 million ongoing & \$1.235 million one-time)
Total General Fund	\$78,361,487	\$94,034,878

A white calculator is positioned on a document, likely a budget or financial report. The calculator has a large LCD screen and a numeric keypad. A pen is visible in the background, resting on the document. The document contains some text and numbers, including "155,395.80" and "150,000.00".

FY 2025 Budget – Other Funds



FY 2025 Recommended Budget Other Funds

Other Funds Recommended Net New Position FTE's and Reclassifications

New Positions

Function	Department	Net FTE Change
General Government	Assessor	3.00
Enterprise:	Utilities	6.00
Health & Sanitation:	Health District	4.20
Public Safety:	Animal Services	2.00
	Enhanced 911	<u>-1.00</u>
	Total Public Safety	1.00
Public Works	Community Services – Capital Projects	1.00
Welfare:	Human Services – Senior Services	1.00
Total Other Funds		16.20

Reclassifications

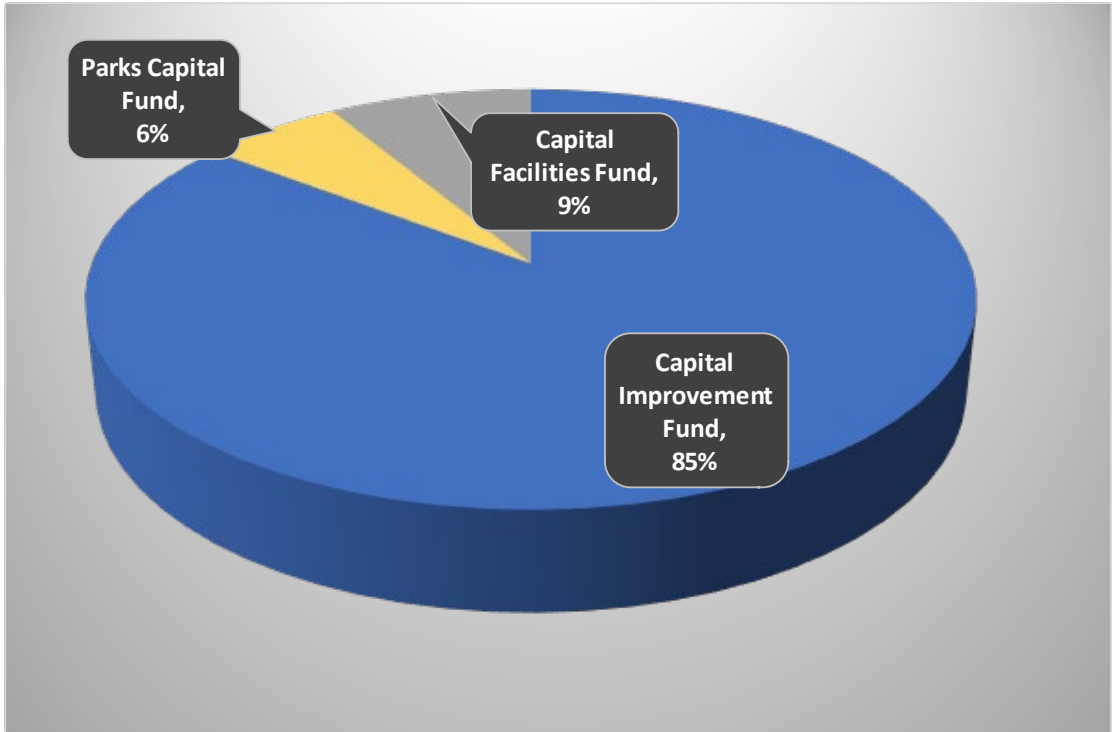
Function	Department	# of Incumbents/ Positions
Enterprise:	Utilities	1.00
Health & Sanitation:	Health District	1.00
Welfare:	Human Services – Child Protective Services	4.00
	Human Services –Homeless	1.00
	Human Services – Indigent	1.00
	Human Services – Senior Services	<u>1.00</u>
	Total Welfare	7.00
Public Safety:	Animal Services	15.00
	Truckee River Flood Mgt	<u>1.00</u>
	Total Public Safety	16.00
Total Other Funds		25.00

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



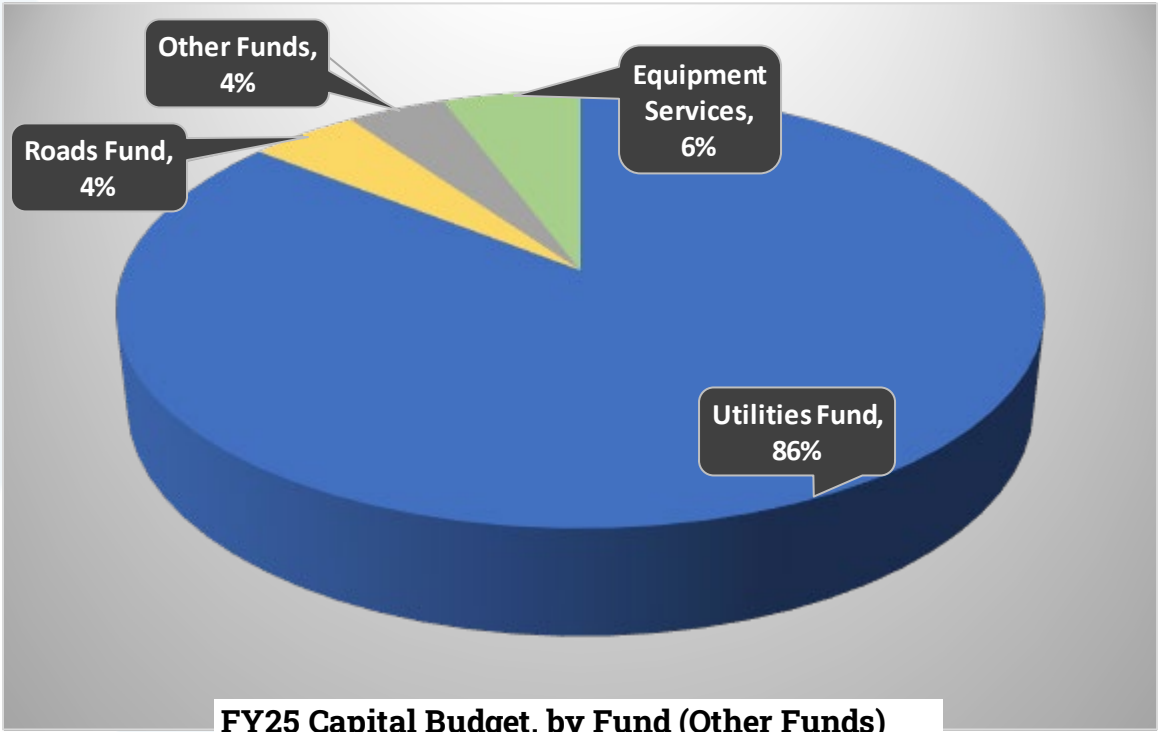
FY 2025 Recommended Budget CIP

Recommended Capital Improvement – Total \$248,324,911



FY25 Capital Budget, by Fund (Capital Funds)

Capital Improvement Fund	130,180,578
Parks Capital Fund	9,134,095
Capital Facilities Fund	13,234,373
Capital Funds	152,549,046



FY25 Capital Budget, by Fund (Other Funds)

Utilities Fund	82,088,000
Roads Fund	4,306,000
Other Funds	3,902,175
Equipment Services	5,479,690
Other Funds	95,775,865

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



FY 2025 Recommended Budget

❖ The adopted budget is many things, including:

- Legally approved appropriations
- Financial plan
- Operations guide

❖ Next Steps:

- June 1, 2024 - Submit FY 2025 Final Budget to State
- August 1, 2024 – Submit to State:
 - Five - Year CIP
 - Debt Management Policy
 - Statement of Indebtedness

Questions/Discussion?



Supplemental Information

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





Washoe County Budget

Financial Structure:

County Budget Functions

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

County Budget Fund Types

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



Washoe County Budget

Financial Structure:

County Budget Fund Types

Governmental Funds

General Fund ("100") – "Checking Account"

Fewer restrictions

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

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

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

Non-discretionary; legal obligations

Capital Projects Funds ("400") – "Construction Account"

Proprietary Funds

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

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



Property Taxes - Overview

Description	FY25	Date	Expiration	Notes
	Proposed	Passed	Date	
Operating Rate	1.0168			
Cooperative Extension Fund (NRS 549.020)	0.0100			*Effective 7/1/2008 (FY09), support of operations moved to UNR to reduce support & overhead costs; still subject to tax rate established for extension work.
Voter Approved				
Senior Citizens Center	0.0100	6/4/85	none	Date passed: 6/4/1985; perpetuity
Child Protection	0.0400	11/4/86	none	Date passed: 11/4/1986; perpetuity
Libraries	0.0200	11/8/94	6/30/25	Date passed: 11/8/1994; 30 years; expires 6/30/2025
Animal Shelter Operations*	0.0300	11/5/02	6/30/33	Date passed: 11/5/2002; 30 years; expires 6/30/2033
Subtotal - Voter Approved	0.1000			
Legislative Overrides				
Accident Insurance (NRS 428.185)	0.0150			Remitted to State for indigent care resulting from motor accidents.
Indigent Care (NRS 428.285)	0.0600			Ad valorem rate must be at least six and no more than ten cents. Originally for indigent patient medical services, later expanded to any indigent support.
Capital Acquisition (NRS	0.0500			Proceeds shared with the State and cities
Youth Services Levy (NRS 62B.150)	0.0061			Set by State - Funds China Springs and previously Aurora Pines detention camps for youth
Detention (AB395) (1993)	0.0774			Levy for support of Jail operations
Other: Family Court (NRS 3.0107)	0.0192			Imposition of up to 1.92 cents per \$100 of assessed valuation; ad valorem tax authorized for support of family court
Other: AB 104*	0.0272			Additional levy for operating expenses to offset losses SCCRT 1991 Legislature
Subtotal - Legislative Overrides	0.2549			
Debt*	0.0100			For debt service of ad valorem debt
Total tax rate levied	1.3917			

BASE RATE FOR ALL WASHOE COUNTY		
STATE OF NEVADA		0.1700
WASHOE COUNTY	1.3817	
COUNTY DEBT SERVICE	0.0100	
TOTAL COUNTY RATE		1.3917
GENERAL SCHOOL	0.7500	
SCHOOL DEBT SERVICE	0.3885	
TOTAL SCHOOL RATE		1.1385
TOTAL COMBINED RATE		2.7002

1.3917 = the County-only rate of the total maximum overlapping rate of 3.66 cap
County rate has remained at 1.3917 for 21 years (since FY05)

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