



10

COUNTY OF WASHOE BUDGET DOCUMENTS  
Fiscal Year 2024-2025

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## Executive Summary of Fiscal Year 2024-2025 Final Budget

Attached is the Fiscal Year 2024-2025 (Fiscal Year 2025) Washoe County Final Budget. The budget, summarized in Schedule A, is comprised of 23 Governmental Funds and six Proprietary Funds. The combined expenditures of Governmental Funds total \$858,734,881 and Proprietary Funds expenses total \$134,588,815. Neither of these figures include transfers out, contingencies or other uses; that information is provided below. This Executive Summary provides a summary of broad economic and operating assumptions and trends used in the development of the County's budget.

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in October 2023 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 focus areas:

- Serving Seniors
- Mental Health
- Capital Improvement Projects/Infrastructure

The focus areas above are key priorities in the County's Final budget. It goes without saying that with an increase in population and diversification of the local economy, demand for new, enhanced existing and mandated services continues to grow.

Total Fiscal Year 2025 (FY25) appropriations (expenditures/expenses, contingencies and transfers out) for 23 Governmental and six Proprietary funds are \$1.16 billion. This represents a \$92.5 million, or 9%, increase compared to the Fiscal Year 2024 (FY24) final budget, see chart below.

Washoe County Budget					
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Change from Prior Year	
Total Budget Appropriations*	Final	Tentative	Final	\$	%
<b>Governmental Funds</b>					
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%
<b>Total Governmental Funds</b>	<b>\$ 940,484,550</b>	<b>\$ 988,048,381</b>	<b>\$ 1,023,279,911</b>	<b>\$ 82,795,361</b>	<b>9%</b>
<b>Proprietary Funds</b>					
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%
<b>Total Proprietary Funds</b>	<b>124,873,337</b>	<b>134,416,764</b>	<b>134,588,815</b>	<b>\$ 9,715,478</b>	<b>8%</b>
<b>Total Appropriations - All Funds</b>	<b>1,065,357,887</b>	<b>1,122,465,145</b>	<b>1,157,868,726</b>	<b>92,510,839</b>	<b>9%</b>

\*Total appropriations include expenditures, contingencies and transfers out

### Overall Revenue Trends

While the regional economy is growing, the level of growth has shown signs of slowing. In addition, the County continues to face the same economic pressures from inflationary impacts, including rising interest



rates and prices, to labor shortages as seen in many urban regions across the nation. As economic growth slows, the County's revenue growth is also expected to slow, and resources will not support all needs and Fiscal Year 2025 budget requests.

Overall, FY25 revenues for governmental funds are estimated at \$740 million, which is an increase over FY24 budgeted revenues of \$46.7 million, or 6.7%. Note that the adopted revenues of most funds do not include supplemental funding (i.e., grants, donations, etc.) or restricted funds that carry forward from the prior year. Those estimates are included with the FY24 estimates to complete and will be true-up in FY25 based on FY24 year-end actuals and closeout.

Property taxes are the largest revenue source across all county funds. For FY25, total property taxes are projected by the State Department of Taxation to increase 8.2%, from \$288.1 million in FY24 to \$311.8 million in FY25. The increase above the 3.0% cap on existing residential and 8.0% on non-residential (general) in FY25 is attributable to new development. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues.

One of the County's most fluctuating 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 year. For the period July 2023 through February 2024, C-Tax distributions are 2.4% higher than the same period last year (July 2022 through February 2023). Over that same period, taxable sales-which comprise approximately 85% of C-Tax distributions, are up 2.7%. The County has responded by revising its Fiscal Year 2024 year-end forecast for C-Tax from the original budgeted increase of 2.5% to an estimated increase of 1.0% over the prior fiscal year. In addition, the Fiscal Year 2025 Budget assumes a 2.0% increase in Consolidated Tax (C-Tax) with gradual increases expected in the five-year forecast thereafter to a maximum of 2.75% in Fiscal Year 2030.

#### Overall Expenditure/Expense Trends

Personnel is one of the county's largest costs. Fiscal Year 2025 personnel costs are budgeted to increase 5% compared to FY24 final budget. The increase is largely attributed to the FY24 implementation of a comprehensive classification and compensation study and the FY24 PERS rate increases. A smaller amount of the increase is due to an additional 32.2 net Full-Time Equivalents (FTEs). However, many of these positions are fully offset through permanent budget reallocation or ongoing revenues.

As identified above, total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 9%, comprising of increases of 9% in governmental funds and 8% in proprietary funds. General Fund appropriations are budgeted to increase 1%.

#### Material Changes between Fiscal Year 2025 Tentative and Final Budgets

There are minimal changes between the Fiscal Year 2025 Tentative and Final Budgets. Most of the appropriation increase from \$1.12B to \$1.16B is due to the timing of actual expenditures in relation to restricted funding (i.e., grants, federal funding, etc.) and capital projects. Washoe County continues to true-up expected FY24 costs and make the associated updates to the following years' budget through the annual budget process. For the Fiscal Year 2025 Final Budget, the Special Revenue Funds' variance when comparing to FY25 Tentative is \$15.1 million in the Other Restricted Fund and \$577 thousand in the Health Fund. The variance between the FY25 Tentative Budget and Final budget in the capital funds is \$19.6 million, a large portion of which is the direct result of the funding coming from Special Revenue Funds. In short, budget for projects/funding not anticipated to be expended prior to June 30, 2024, have been adjusted accordingly in the FY24 Estimates to Complete as well as the FY25 Final Budget.

Other changes between the FY25 Tentative and Final Budgets consist of one additional General Fund position, three additional positions in Other Funds to support the Assessor's Office (3.0 FTE), Health District (5.0 positions; net 4.2 FTE), and two new capital projects. These changes are outlined below:



Additional Positions:

General Fund – 1.0 Additional FTE; Net \$-0-

Community Services – Parks = 1.0 Natural Resource Field Technician

Other Funds – 7.20 Additional FTE

Assessor – Real Property-Appraisal = 1.0 Senior Appraiser; 2.0 Appraiser II

*\*Note: positions are limited term with funding for FYs 2025, 2026, & 2027*

Truckee River Flood Management (Net 0.0) – 1.0 Hydrologic Technician; Offset with abolishment 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 IIs; 1.0 Public Health Informatics Specialist

Capital Projects: \$14.7 million (Capital Improvements Fund)

Juvenile Services Case Management System - \$1.2 million (no General Fund)

West Hills Refurbishment - \$13.5 million (no General Fund)

Fiscal Year 2025 continues many similar themes from Fiscal Years 2023 and 2024, including caring for the County's most vulnerable. Notable highlights for the Fiscal Year 2025 Final Budget, for all funds, include:

An additional 30.2 FTEs

- 14.0 (net) General Fund, including:
  - Competency Court = 11.0 (net)
    - District Court = 1.0
    - District Attorney = 4.0
    - Alternate Public Defender = 2.0
    - Public Defender = 4.0
  - Community Services = 4.0 (net)
    - Public Works–West Hills Facility = 2.0 (net zero impact-funded with budget reallocation)
    - Public Works–Administration = <1.0> (abolish as offset for new position)
    - Planning–Short Term Rentals = 2.0 (net zero impact-funded via BCC-approved program revenues)
    - Parks – Trails Program = 1.0 (net zero impact-funded with budget reallocation)
  - Manager's Office = -1.0
- 16.2 (net) Other Funds, including:
  - Assessor's Office = 3.0
  - Animal Services = 2.0
  - Capital Projects = 1.0 (net zero impact-funded with budget reallocation)
  - Emergency 911 = -1.0
  - Health District = 4.2 (net)
  - Senior Services = 1.0
  - Utilities = 6.0 (net zero impact-funded with budget reallocation)

General Fund

Revenues

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. Total budgeted expenditures, not including contingency or transfers out, for FY25 are \$431.2 million. This is an



increase over FY24 estimated expenditures of \$408.2 million, by \$25 million, or 5.6%. This reflects an increase of \$14.6 million, or 3.5%, compared to the FY24 adopted budget.

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 2025 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs, as well as additional operating budget requests.

Total FY25 General Fund revenues are forecasted to increase from \$477.3 million to \$503.2 million, or \$25.9 million, 5.4%, compared to FY24 estimates. As discussed above, the C-Tax has shown slower growth to date in FY24 and it is expected to grow 2.0% in FY25, compared to FY24 estimated, to \$160.2 million. C-Tax represents 32% of the County's General Fund revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund revenues. General Fund ad valorem taxes are estimated to increase \$19.8 million, or 8.2 percent.

#### *Expenditures*

Salaries and benefits remain the largest category of expenditures and total \$344.5 million, or 80% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$17.9 million, or 5%, compared to the FY24 adopted budget. The increase in FY25 General Fund personnel expenditures reflects the FY24 implementation of a comprehensive classification and compensation study, the FY24 PERS rate increases, and some new positions. Services and Supplies show a net decrease of \$3 million, or 3.4%, due almost exclusively to inflationary expenditure increases offset with the reduction of one-time expenditures like the legally required settlement payments.

Other notable Fiscal Year 2025 General Fund items include:

- Legislatively Required (AB266) Language Access Plan Funding (net zero impact-funded with budget reallocation)
- General Fund Transfers Out of \$78.4 million, supporting:
  - Indigent Fund - \$24.1million
  - Homelessness Fund - \$21.8 million
  - Transfer to Capital Projects - \$12.0 million
  - Health District - \$9.5 million
  - Debt Service Fund - \$6.2 million
  - Senior Services Fund - \$3.4 million
  - Roads Fund - \$1.3 million
    - The Roads Fund is also recommended to receive one-time transfers of an additional \$3.0 million from the Capital Facilities Fund.

#### *Fund Balance*

The FY25 ending fund balance for the General Fund is estimated to be \$105.7 million, or 20.8% 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 \$96.1 million, or 18.9% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent. See the FY25 Final General Fund Sources and Uses below.





Washoe County FY 2025 General Fund Final Budget							
Sources and Uses	FY 2023 Actual	FY 2024 Final	FY 2024 Estimated	FY 2025 Tentative	FY 2025 Final	FY25 Final vs. FY24 Year-End Estimate	
						% Var.	\$ Var.
<b>Revenues and Other Sources:</b>							
Taxes	223,289,269	240,903,476	240,823,476	260,606,144	260,606,144	8.2%	19,782,668
Licenses and permits	15,216,885	14,991,179	14,666,179	14,967,049	14,967,049	2.1%	300,870
Consolidated taxes - Actual Dists	155,479,809	163,188,625	157,034,486	160,175,176	160,175,176	2.0%	3,140,690
SCCRT AB104	19,433,184	20,622,188	19,627,515	19,823,791	19,823,791	1.0%	196,276
Other intergovernmental	9,450,870	8,836,895	9,167,749	9,120,947	9,120,947	-0.5%	(46,802)
Charges for services	23,853,611	24,541,748	24,479,633	26,343,770	26,343,770	7.6%	1,864,137
Fine and forfeitures	7,122,474	7,120,382	7,064,382	8,158,708	8,158,708	15.5%	1,094,326
Miscellaneous	9,958,835	4,433,260	4,434,036	3,984,305	3,984,305	-10.1%	(449,730)
<b>Total revenues</b>	<b>463,804,937</b>	<b>484,637,753</b>	<b>477,297,456</b>	<b>503,179,890</b>	<b>503,179,890</b>	<b>5.4%</b>	<b>25,882,434</b>
Other sources, transfers in	3,986,286	741,723	741,723	746,168	746,168	0.6%	4,445
<b>TOTAL SOURCES</b>	<b>467,791,224</b>	<b>485,379,476</b>	<b>478,039,179</b>	<b>503,926,058</b>	<b>503,926,058</b>	<b>5.4%</b>	<b>25,886,879</b>
<b>Uses:</b>							
<b>Expenditures and Other Uses:</b>							
Salaries and wages	186,516,419	207,674,955	205,284,276	220,511,251	220,491,857	7.4%	15,207,582
Employee benefits	91,328,634	118,919,027	115,590,408	124,021,886	124,052,673	7.3%	8,462,265
Services and supplies	72,469,888	82,733,328	84,031,841	85,088,782	85,077,389	1.2%	1,045,549
Settlement payments (one-time)	<b>7,143,256</b>	<b>6,000,000</b>	<b>1,500,000</b>	<b>600,000</b>	<b>600,000</b>	-60.0%	(900,000)
Capital outlay	9,750,820	1,262,402	1,866,227	1,003,657	1,003,657	-46.2%	(862,570)
Debt Service (GASB 87)	3,812,047	-	-	-	-	-	-
Total expenditures	371,021,065	416,589,712	408,272,752	431,225,577	431,225,577	5.6%	22,952,825
Transfers out	69,801,854	76,300,878	76,300,878	78,361,487	78,361,487	2.7%	2,060,609
Transfers out (one-time)	<b>37,996,175</b>	<b>17,734,000</b>	<b>17,734,000</b>	-	-	-100.0%	(17,734,000)
Contingency	-	5,510,355	5,415,355	12,500,000	12,500,000	130.8%	7,084,645
<b>TOTAL USES</b>	<b>478,819,093</b>	<b>516,134,945</b>	<b>507,722,985</b>	<b>522,087,064</b>	<b>522,087,064</b>	<b>2.8%</b>	<b>14,364,079</b>
<b>Net Change in Fund Balance</b>	<b>(11,027,870)</b>	<b>(30,755,469)</b>	<b>(29,683,806)</b>	<b>(18,161,006)</b>	<b>(18,161,006)</b>		
Beginning Fund Balance	164,600,181	128,716,364	153,572,312	123,888,506	123,888,506		
Ending Fund Balance	153,572,312	97,960,895	123,888,506	105,727,500	105,727,500		
<b>Unassigned Ending Fund Balance</b>	<b>\$138,286,245</b>	<b>\$ 86,088,192</b>	<b>\$113,843,676</b>	<b>\$ 96,118,352</b>	<b>\$ 96,118,352</b>		
<b>Unassigned Ending Fund Balance %</b>	<b>29.5%</b>	<b>16.9%</b>	<b>22.7%</b>	<b>18.9%</b>	<b>18.9%</b>		

\*as % of Expense & Transfers less Capital

The Fiscal Year 2025 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated decrease in fund balance of \$18.2 million. The largest portion of this reduction is due to the contingency budget that is near the maximum statutory allowed based on multiple unknown impacts, including collective bargaining negotiations. 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.

#### 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 \$128.9 million, while expenses and



transfers total \$133.7 million. The variance between revenue and expense is mostly due to planned FY25 expenses in the Golf Fund with funding received in prior years.

Conclusion

Washoe County will continue to maintain strong and healthy fund balances for FY25 and is committed to providing quality customer service for its residents. The County successfully managed the debt portfolio and received an upgrade to AA+/Stable from S&P Global in April 2023. The Final Fiscal Year 2024-2025 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

Respectfully submitted,

A handwritten signature in blue ink that reads "Abigail Yacoben".

Abigail Yacoben  
Chief Financial Officer



BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)	BUDGET YEAR 6/30/2025 (4)	
REVENUES					
Property Taxes	267,299,044	288,087,979	311,818,758	-	311,818,758
Other Taxes	3,672,298	3,602,277	3,681,820	-	3,681,820
Licenses and Permits	21,192,583	20,108,078	21,759,306	-	21,759,306
Intergovernmental Resources	310,434,649	414,401,134	326,983,181	-	326,983,181
Charges for Services	50,084,751	50,370,889	54,622,242	134,343,422	188,965,664
Fines and Forfeits	9,609,254	10,969,607	10,957,998	-	10,957,998
Miscellaneous	31,612,479	34,646,083	18,002,787	6,460,631	24,463,418
TOTAL REVENUES	693,905,059	822,186,047	747,826,092	140,804,053	888,630,145
EXPENDITURES-EXPENSES					
General Government	78,596,736	110,172,389	87,534,811	101,023,158	188,557,969
Judicial	89,991,326	132,059,553	124,454,945	-	124,454,945
Public Safety	219,049,307	272,804,704	284,898,347	-	284,898,347
Public Works	37,990,300	48,013,737	58,546,637	-	58,546,637
Health	33,549,200	53,403,836	61,249,374	-	61,249,374
Welfare	143,274,299	201,462,325	168,438,846	-	168,438,846
Culture and Recreation	24,163,367	35,963,159	43,468,029	-	43,468,029
Community Support	134,632	503,151	381,383	-	381,383
Intergovernmental Expenditures	14,212,751	14,466,205	15,489,760	-	15,489,760
Contingencies **	-	5,415,355	12,500,000	-	12,500,000
Utilities	-	-	-	24,325,251	24,325,251
Building and Safety	-	-	-	4,736,192	4,736,192
Golf Fund	-	-	-	3,705,507	3,705,507
Debt Service - Principal	10,530,083	10,776,825	11,373,158	-	11,373,158
Interest Costs	3,703,378	3,314,734	2,822,556	798,707	3,621,263
Escrow on Refunding	-	-	-	-	-
Service Fees	47,151	77,035	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	655,242,530	888,433,008	871,234,881	134,588,815	1,005,823,696
Excess of Revenues over (under)	38,662,529	(66,246,961)	(123,408,789)	6,215,238	(117,193,550)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	1,487,525	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	2,943,711	-	-	-	-
Operating Transfers In	151,567,757	173,088,902	152,045,031	-	152,045,031
Operating Transfers (Out)	(151,567,757)	(173,088,902)	(152,045,031)	-	(152,045,031)
TOTAL OTHER FINANCING SOURCES (USES)	4,431,236	0	0	200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	43,093,765	(66,246,961)	(123,408,789)	6,415,238	xxxxxxxxxxxxxxxxxxx
FUND BALANCE JULY 1, BEGINNING OF YEAR:	369,305,433	412,399,196	346,152,235	xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx
Prior Period Adjustments Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	412,399,197	346,152,235	222,743,446	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025
General Government	344.9	355.9	354.9
Judicial	575.1	598.9	610.1
Public Safety	1,079.6	1,112.1	1,122.9
Public Works	140.6	140.5	147.6
Sanitation	0.0	0.0	0.0
Health	198.4	206.2	211.4
Welfare	443.5	458.8	458.8
Culture and Recreation	185.9	187.2	188.2
Community Support	0.0	0.0	0.0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,967.9</b>	<b>3,059.6</b>	<b>3,093.8</b>
Utilities	29.5	31.0	37.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
Building and Safety	26.2	26.1	26.1
Golf	0.0	0.0	0.00
<b>TOTAL</b>	<b>3,023.6</b>	<b>3,116.7</b>	<b>3,156.9</b>

Employees' Retirement Contribution is paid by: Employee ( ) Local Government (X)  
(For other than Police and Fire Protection Employees)

<b>POPULATION (AS OF JULY 1) *</b>	<b>485,113</b>	<b>501,635</b>	<b>508,759</b>
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\* Population reported by the State in document B-1 "Final Population Sheet"

Assessed Valuation Excluding NPM	21,484,489,281	28,175,688,088	30,518,273,929
Net Proceeds of Mines	3,347,747	2,332,169	20,346,352
<b>TOTAL ASSESSED VALUE</b>	<b>21,487,837,028</b>	<b>28,178,020,257</b>	<b>30,538,620,281</b>
<b>TAX RATE</b>			
General Fund	1.1345	1.1345	1.1345
Special Revenue Funds	0.1700	0.1700	0.1700
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0100	0.0100	0.0100
Enterprise Fund	0.0000	0.0000	0.0000
Other (AB 104)	0.0272	0.0272	0.0272
<b>TOTAL TAX RATE</b>	<b>1.3917</b>	<b>1.3917</b>	<b>1.3917</b>

\*Use the population certified by the state in March each year.

WASHOE COUNTY  
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2) X (4)]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue	3.2643	30,518,273,929	996,208,016	1.0268	313,361,637	(81,761,915)	<b>231,599,724</b>
B. PROPERTY TAX Outside Revenue Limitations:	Same as above	20,346,352		Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	30,538,620,281	30,538,620	0.1000	30,518,274	(7,962,789)	<b>22,555,485</b>
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	4,580,793	0.0150	4,577,741	(1,194,418)	<b>3,383,323</b>
E. Indigent Tax Levy (NRS 428.285)	0.1000	"	30,538,620	0.0600	18,310,964	(4,777,673)	<b>13,533,291</b>
F. Capital Acquisition (NRS 354.59815)	0.0500	"	15,269,310	0.0500	15,259,137	(3,981,394)	<b>11,277,743</b>
G. Youth Services Levy (NRS 62B.150)	0.0042	"	1,288,629	0.0061	1,861,615	(485,730)	<b>1,375,885</b>
H. Detention (AB395) (1993)	0.0774	"	23,636,892	0.0774	23,621,144	(6,163,197)	<b>17,457,946</b>
I. SCCRT Loss NRS 354.59813	0.2261	"	69,051,308	0.0000	-	-	-
J. Other: Family Court (NRS 3.0107)	0.0192	"	5,863,415	0.0192	5,859,509	(1,528,856)	<b>4,330,653</b>
K. Other: AB 104	0.0272	"	8,306,505	0.0272	8,300,971	(2,165,879)	<b>6,135,092</b>
L. Less Other Entities' AB 104 Share (See Note 1)							<b>(2,085,932)</b>
M. SUBTOTAL LEGISLATIVE OVERRIDES	0.5191		158,535,471	0.2549	77,791,081	(20,297,147)	<b>55,408,001</b>
N. Subtotal A, B, C, L	3.8834		1,185,282,107	1.3817	421,670,992	(110,021,851)	<b>309,563,210</b>
O. Debt	0.0100		3,053,862	0.0100	3,051,827	(796,279)	<b>2,255,548</b>
P. TOTAL A, C AND M	3.8834		1,188,335,969	1.3917	424,722,819	(110,818,130)	<b>311,818,758</b>

Note 1: This tax is levied and collected by Washoe County Treasurer, transferred to the State of Nevada, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$4,049,160 and has budgeted accordingly in schedule A for total Ad Valorem revenue for Washoe County.

WASHOE COUNTY  
SCHEDULE S-3 PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

ESTIMATED REVENUES AND OTHER RESOURCES  
SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATE D TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	123,888,504	160,175,176	259,941,144	1.1617	83,063,570	-	746,168	627,814,563
Health	13,695,576	-	-	-	29,291,715	-	9,516,856	52,504,147
Library Expansion	3,618,752	-	4,511,097	0.0200	15,000	-	-	8,144,849
Animal Services	7,389,087	-	6,766,645	0.0300	665,000	-	-	14,820,732
Marijuana Establishments	786,745	-	-	-	1,200,000	-	-	1,986,745
Regional Communication System	1,665,211	-	-	-	5,280,814	-	27,372	6,973,397
Reg. Computer Aided Dispatch/Records Mgt	-	-	-	-	1,930,526	-	-	1,930,526
Regional Permits System	759,428	-	-	-	658,341	-	109,000	1,526,769
Indigent Tax Levy	15,378,978	-	13,533,291	0.0600	7,904,239	-	24,102,463	60,918,971
Homelessness Fund	11,394,552	-	-	-	1,754,641	-	35,989,103	49,138,296
Child Protective Services	15,463,812	-	9,022,194	0.0400	54,115,517	-	12,585,763	91,187,286
Senior Services	5,888,231	-	2,255,548	0.0100	924,450	-	3,757,420	12,825,649
Enhanced 911	2,442,269	-	-	-	7,018,203	-	-	9,460,472
Regional Public Safety	1,271,787	-	-	-	1,036,738	-	-	2,308,525
Central Truckee Meadows Remediation Distr	3,265,576	-	-	-	1,307,858	-	-	4,573,435
Truckee River Flood Mgt Infrastructure	2,647,293	-	-	-	15,431,112	-	-	18,078,405
Roads Special Revenue Fund	1,682,649	-	-	-	11,928,580	-	6,500,253	20,111,482
Other Restricted Special Revenue	12,673,014	-	2,255,548	0.0100	34,805,890	-	-	49,734,452
Capital Facilities Tax	4,128,426	-	11,277,743	0.0500	30,000	-	-	15,436,169
Parks Construction	12,188,903	-	-	-	2,504,596	-	-	14,693,498
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	240,228,792	160,175,176	309,563,210	1.3817	260,866,791	-	93,334,398	1,064,168,367
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

## ESTIMATED REVENUES AND OTHER RESOURCES

## SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATE D TAX REVENUE	AD VALOREM TAXES REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	99,056,357	-	-	-	14,205,567	-	47,532,436	160,794,360
Washoe County Debt Ad Valorem	2,142,820	-	2,255,548	0.0100	-	-	-	4,398,368
Washoe County Debt Operating	2,123,088	-	-	-	-	-	11,178,197	13,301,285
SAD Debt	2,601,177	-	-	-	759,800	-	-	3,360,977
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	105,923,443	-	2,255,548	0.0100	14,965,367	-	58,710,633	181,854,991
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	-	-		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	346,152,235	160,175,176	311,818,758	1.3917	275,832,158	-	152,045,031	1,246,023,357

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for

Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES **		CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	(3)	CAPITAL OUTLAY (4)	(5)	(6)	(7)	(8)
General		220,491,857	124,052,673	85,677,389	1,003,657	12,500,000	78,361,487	105,727,499	627,814,563
Health	R	18,115,049	9,563,446	7,510,434	197,444	-	9,463,000	7,654,773	52,504,147
Library Expansion	R	1,630,411	826,809	2,006,853	-	-	124,628	3,556,148	8,144,849
Animal Services	R	3,713,171	2,034,538	2,196,654	302,000	-	-	6,574,369	14,820,732
Marijuana Establishments	R	-	-	113,000	-	-	1,087,000	786,745	1,986,745
Regional Communications System	R	622,721	297,955	1,285,767	190,000	-	2,889,142	1,687,812	6,973,397
Reg. Computer Aided Dispatch/Records	R	-	-	-	-	-	1,930,526	-	1,930,526
Regional Permits System	R	-	-	926,661	-	-	-	600,108	1,526,769
Indigent Tax Levy	R	1,287,744	705,466	16,216,148	-	-	29,707,991	13,001,623	60,918,971
Homelessness	R	8,771,434	4,821,306	25,079,522	-	-	-	10,466,035	49,138,296
Child Protective Services	R	27,634,419	14,997,520	36,651,407	119,200	-	-	11,784,740	91,187,286
Senior Services	R	3,409,177	1,945,172	2,297,481	-	-	-	5,173,818	12,825,649
Enhanced 911	R	231,028	124,149	6,184,308	1,000,000	-	1,250,000	670,987	9,460,472
Regional Public Safety	R	444,412	241,613	480,640	486,000	-	-	655,860	2,308,525
Central Truckee Meadows Remediation	R	715,825	379,230	1,913,945	-	-	-	1,564,434	4,573,435
Truckee River Flood Mgt Infrastructure	R	803,213	416,140	11,722,834	-	-	2,488,925	2,647,293	18,078,405
Roads Special Revenue Fund	R	4,790,221	2,612,071	7,989,685	4,306,000	-	-	413,506	20,111,482
Other Restricted Special Revenue	R	10,360,545	5,838,577	8,893,291	458,874	-	19,567,332	4,615,834	49,734,452
Capital Facilities	C	-	-	8,059,373	-	-	5,175,000	2,201,796	15,436,169
Parks Construction	C	-	-	1,848,333	7,285,763	-	-	5,559,403	14,693,498
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE</b>		<b>303,021,227</b>	<b>168,856,665</b>	<b>227,053,724</b>	<b>15,348,937</b>	<b>12,500,000</b>	<b>152,045,031</b>	<b>185,342,783</b>	<b>1,064,168,367</b>

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP



SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT ***	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital Improvements Fund	C	97,415	47,247	3,978,190	126,057,726	-	-	30,613,782	160,794,360
Washoe County Debt Ad Valorem	D	-	-	2,855,835	-	-	-	1,542,533	4,398,368
Washoe County Debt Operating	D	-	-	11,178,197	-	-	-	2,123,088	13,301,285
SAD Debt	D	-	-	239,717	-	-	-	3,121,260	3,360,977
SUBTOTAL		97,415	47,247	18,251,939	126,057,726	-	-	37,400,663	181,854,991
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		303,118,642	168,903,912	245,305,663	141,406,664	12,500,000	152,045,031	222,743,446	1,246,023,357

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP

\*\*\*\* Includes Residual Equity Transfers

SCHEDULE A-2 PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for

Washoe County  
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME (7)
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	
Building & Safety	E	3,210,000	4,734,192	170,426	2,000	-	-	(1,355,766)
Utilities	E	24,844,490	24,300,251	10,449,849	823,707	-	-	10,170,381
Golf Course	E	427,000	3,704,207	46,495	1,300	-	-	(3,232,012)
Health Benefit	I	78,402,090	79,587,644	508,000	-	-	-	(677,554)
Risk Management	I	7,693,587	9,089,572	327,200	-	-	-	(1,068,785)
Equipment Services	I	14,309,385	12,345,941	615,531	-	-	-	2,578,975
<b>TOTAL</b>		<b>128,886,551</b>	<b>133,761,808</b>	<b>12,117,502</b>	<b>827,007</b>	<b>-</b>	<b>-</b>	<b>6,415,238</b>

\*FUND TYPES: E-Enterprise  
I-Internal Service  
N-Nonexpendable Trust

\*\* Includes Depreciation

\*\*\* Includes Debt Services Requirement.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3)	(4)
			BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Ad valorem				
General	196,202,583	211,890,073	229,344,177	229,344,177
Detention Facility	14,950,588	16,129,320	17,457,946	17,457,946
Indigent Insurance Program	2,897,418	3,125,837	3,383,323	3,383,323
AB 104	3,492,921	3,741,001	4,049,160	4,049,160
China Springs support	1,371,533	1,271,174	1,375,885	1,375,885
Family Court	3,708,661	4,001,071	4,330,653	4,330,653
NRS 354.59813 Makeup Rev.	0	-	-	-
SUBTOTAL AD VALOREM	222,623,704	240,158,476	259,941,144	259,941,144
Room Tax	665,565	665,000	665,000	665,000
<b>SUBTOTAL TAXES</b>	<b>223,289,269</b>	<b>240,823,476</b>	<b>260,606,144</b>	<b>260,606,144</b>
<b>LICENSES AND PERMITS</b>				
Business Licenses and Permits				
Business Licenses	1,043,525	1,000,000	1,000,000	1,000,000
Franchise Fees-Electric/Telecom	8,657,995	8,813,679	8,813,679	8,813,679
Short Term Rentals	265,557	192,000	492,870	492,870
Franchise Fees-Gas	348,628	280,000	280,000	280,000
Liquor Licenses	306,873	260,000	260,000	260,000
Franchise Fees-Sanitation	1,153,833	1,350,000	1,350,000	1,350,000
Franchise Fees-Cable Television	1,378,737	1,100,000	1,100,000	1,100,000
County Gaming Licenses	726,884	845,000	845,000	845,000
AB 104 - Gaming Licenses	1,207,096	675,000	675,000	675,000
Nonbusiness Licenses and Permits				
Marriage Affidavits	122,892	150,000	150,000	150,000
Mobile Home Permits	40	200	200	200
Other	4,825	300	300	300
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>15,216,885</b>	<b>14,666,179</b>	<b>14,967,049</b>	<b>14,967,049</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	200,984	360,358	313,057	313,057
Federal Payments in Lieu of Taxes	4,201,779	4,200,000	4,200,000	4,200,000
Federal Incarceration Charges	3,767,852	3,300,000	3,300,000	3,300,000
State Grants	-	-	-	-
State Shared Revenues				
State Gaming Licenses - NRS 463.380 and 463.320	117,485	130,000	130,000	130,000
RPTT- AB104	937,785	975,000	975,000	975,000
SCCRT - AB104 Makeup	19,433,184	19,627,515	19,823,791	19,823,791
Consolidated Taxes	155,479,809	157,034,486	160,175,176	160,175,176
State Extraditions	84,756	48,000	48,000	48,000
Local Contributions:	140,229	154,391	154,890	154,890
Miscellaneous Other Government Receipts	-	-	-	-
<b>SUBTOTAL INTERGOVERNMENTAL REVENUE</b>	<b>184,363,863</b>	<b>185,829,750</b>	<b>189,119,914</b>	<b>189,119,914</b>
<b>CHARGES FOR SERVICES</b>				
General Government				
Clerk Fees	117,734	250,750	250,750	250,750
Recorder Fees	2,082,630	2,103,500	2,103,500	2,103,500
Map Fees	4,299	1,600	1,600	1,600
PTx Commission NRS 361.530	2,920,396	2,368,000	2,368,000	2,368,000
Building and Zoning Fees	-	-	-	-
Central Service billings (gl 461101-461766)	7,638,896	8,154,565	9,226,587	9,226,587
Other	687,906	446,194	446,194	446,194
<b>SUBTOTAL</b>	<b>13,451,861</b>	<b>13,324,609</b>	<b>14,396,631</b>	<b>14,396,631</b>
Judicial				
Clerk's Court Fees	328,917	350,000	350,000	350,000
Other	884,208	838,900	838,900	838,900
<b>SUBTOTAL</b>	<b>1,213,125</b>	<b>1,188,900</b>	<b>1,188,900</b>	<b>1,188,900</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - GENERAL FUND

Page 10  
Schedule B-8

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2025 FINAL APPROVED
Public Safety				
Police				
Sheriffs Fees	306,329	410,000	410,000	410,000
Medical Examiner Fees	1,413,998	1,859,343	1,859,343	1,859,343
Others	5,247,946	5,693,832	6,504,832	6,504,832
Corrections	266	1,500	1,500	1,500
Protective Services	476,332	380,000	380,000	380,000
SUBTOTAL	7,444,871	8,344,675	9,155,675	9,155,675
Public Works	551,043	594,489	594,489	594,489
Welfare	-	-	-	-
Cultural and Recreation	1,192,711	1,026,960	1,008,075	1,008,075
SUBTOTAL CHARGES FOR SERVICES	23,853,611	24,479,633	26,343,770	26,343,770
FINES AND FORFEITS				
Fines				
Library	8,626	10,000	10,000	10,000
Court	2,574,271	1,525,850	1,429,850	1,429,850
Penalties	3,719,370	3,881,500	3,881,500	3,881,500
Legal Services	-	-	1,190,326	1,190,326
Forfeits/Bail	820,207	1,647,032	1,647,032	1,647,032
SUBTOTAL FINES AND FORFEITS	7,122,474	7,064,382	8,158,708	8,158,708
MISCELLANEOUS				
Investment Earnings	5,101,812	1,622,030	1,622,030	1,622,030
Net increase (decrease) in the fair value of investments	1,043,087	-	-	-
Rents and Royalties	63,909	-	-	-
Contributions and Donations from Private Sources	-	-	-	-
Other	3,750,027	2,812,006	2,362,275	2,362,275
SUBTOTAL MISCELLANEOUS	9,958,835	4,434,036	3,984,305	3,984,305
SUBTOTAL REVENUE ALL SOURCES	463,804,937	477,297,456	503,179,890	503,179,890
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Health Fund	-	-	-	-
Indigent Tax Levy Fund	-	154,723	159,168	159,168
Child Protective Services Fund	-	-	-	-
Senior Services Fund	-	-	-	-
Other Restricted Special Revenue Fund	442,229	-	-	-
Marijuana Establishments Fund	587,000	587,000	587,000	587,000
Other:				
Proceeds from asset disposition	13,346	-	-	-
Intangible right to use assets (GASB 87)	2,943,711	-	-	-
Insurance Reimbursements	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	3,986,286.00	741,723	746,168	746,168
TOTAL BEGINNING FUND BALANCE	164,600,181	153,572,311	123,888,504	123,888,504
TOTAL AVAILABLE RESOURCES	632,391,404	631,611,490	627,814,563	627,814,563

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>				
Legislative - Commissioners (100-0)				
Salaries and Wages	363,574	358,620	367,764	367,764
Employee Benefits	175,546	207,543	218,318	218,318
Services and Supplies	603,174	661,357	661,074	661,074
Capital Outlay	-	-	-	-
Legislative Subtotal	1,142,294	1,227,520	1,247,157	1,247,157
Executive				
County Manager Department (101-0) *				
Salaries and Wages	2,443,424	3,028,597	3,267,069	3,267,069
Employee Benefits	1,029,206	1,504,721	1,674,120	1,674,120
Services and Supplies	3,792,163	3,138,967	1,917,130	1,917,130
Capital Outlay	392,055	45,000	-	-
Executive Activity Subtotal	7,656,848	7,717,285	6,858,320	6,858,320
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	1,133,277	2,241,997	2,423,375	2,423,375
Employee Benefits	270,600	623,707	761,922	761,922
Services and Supplies	2,355,793	2,619,191	2,452,237	2,452,237
Capital Outlay	17,157	85,745	45,000	45,000
Subtotal	3,776,827	5,570,639	5,682,534	5,682,534
Finance				
Finance Department/Comptroller's Office (103-0)				
Salaries and Wages	2,987,895	3,528,951	3,789,542	3,789,542
Employee Benefits	1,376,830	1,858,495	1,977,111	1,977,111
Services and Supplies	396,657	853,437	753,877	753,877
Capital Outlay	-	-	-	-
Subtotal	4,761,382	6,240,882	6,520,530	6,520,530
Treasurer (113-0)				
Salaries and Wages	1,500,225	1,600,402	1,717,353	1,717,353
Employee Benefits	767,504	916,699	988,599	988,599
Services and Supplies	643,778	905,008	668,549	668,549
Capital Outlay	-	-	-	-
Subtotal	2,911,507	3,422,109	3,374,501	3,374,501
Assessor (102-0)				
Salaries and Wages	4,921,245	5,280,878	5,638,278	5,638,278
Employee Benefits	2,411,596	2,948,160	3,108,954	3,108,954
Services and Supplies	724,347	854,900	849,031	849,031
Capital Outlay	-	-	-	-
Subtotal	8,057,188	9,083,938	9,596,263	9,596,263
Finance Activity Subtotal	15,730,077	18,746,929	19,491,294	19,491,294
Other				
Human Resources (109-0)				
Salaries and Wages	1,553,390	1,751,600	1,866,043	1,866,043
Employee Benefits	691,635	871,878	913,223	913,223
Services and Supplies	794,521	1,089,224	1,352,422	1,352,422
Capital Outlay	-	-	-	-
Subtotal	3,039,546	3,712,703	4,131,688	4,131,688
Clerk (104-0)				
Salaries and Wages	1,050,788	1,170,263	1,258,553	1,258,553
Employee Benefits	512,048	652,746	707,218	707,218
Services and Supplies	145,382	214,113	209,737	209,737
Capital Outlay	-	-	-	-
Subtotal	1,708,218	2,037,122	2,175,508	2,175,508
FUNCTION CONTINUED				

WASHOE COUNTY  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
Recorder (111-0)				
Salaries and Wages	1,411,990	1,581,462	1,685,602	1,685,602
Employee Benefits	719,315	903,482	968,308	968,308
Services and Supplies	93,144	187,756	180,666	180,666
Capital Outlay	-	-	-	-
Subtotal	2,224,449	2,672,701	2,834,576	2,834,576
Technology Services Department (108-0)				
Salaries and Wages	6,556,974	7,693,035	8,486,259	8,486,259
Employee Benefits	3,119,441	4,124,713	4,516,851	4,516,851
Services and Supplies	7,319,998	8,783,787	9,025,956	9,025,956
Capital Outlay	98,236	-	-	-
Subtotal	17,094,649	20,601,535	22,029,066	22,029,066
Accrued Benefits (182010)				
Salaries and Wages	2,838,363	2,950,000	2,950,000	2,950,000
Employee Benefits	47,772	50,000	50,000	50,000
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	2,886,135	3,000,000	3,000,000	3,000,000
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	833,659	833,659
Employee Benefits	-	-	349,669	349,669
Services and Supplies	5,896,403	3,288,165	1,772,524	1,772,524
Capital Outlay	8,016,906	-	-	-
Debt service-principal (GASB 87)	3,812,047	-	-	-
Subtotal	17,725,356	3,288,165	2,955,852	2,955,852
Other Activities Subtotal	44,678,353	35,312,225	37,126,691	37,126,691
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>				
Salaries and Wages	26,761,145	31,185,805	34,283,498	34,283,498
Employee Benefits	11,121,493	14,662,144	16,234,293	16,234,293
Services and Supplies	22,765,360	22,595,905	19,843,205	19,843,205
Capital Outlay	8,524,354	130,745	45,000	45,000
Debt service-principal (GASB 87)	3,812,047	-	-	-
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>72,984,399</b>	<b>68,574,598</b>	<b>70,405,996</b>	<b>70,405,996</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
<b>JUDICIAL FUNCTION</b>				
District Courts (120-0)				
Salaries and Wages	14,412,004	16,238,621	16,744,464	16,744,464
Employee Benefits	6,592,478	8,397,958	8,893,364	8,893,364
Services and Supplies	4,390,994	4,612,184	4,748,162	4,748,162
Capital Outlay	26,256	-	-	-
District Courts Subtotal	25,421,732	29,248,763	30,385,990	30,385,990
District Attorney (106-0)				
Salaries and Wages	16,706,006	19,331,174	21,276,270	21,276,270
Employee Benefits	7,656,419	10,206,576	11,198,594	11,198,594
Services and Supplies	1,741,035	1,804,703	1,705,679	1,705,679
Capital Outlay	-	-	-	-
Subtotal	26,103,460	31,342,453	34,180,543	34,180,543
Public Defense				
Public Defender (124-0)				
Salaries and Wages	7,374,028	8,618,584	9,672,104	9,672,104
Employee Benefits	3,203,213	4,312,159	4,793,640	4,793,640
Services and Supplies	615,922	662,579	689,493	689,493
Capital Outlay	-	-	-	-
Subtotal	11,193,163	13,593,322	15,155,237	15,155,237
Alternate Public Defender (128-0)				
Salaries and Wages	2,272,350	3,064,136	3,491,754	3,491,754
Employee Benefits	969,125	1,499,655	1,711,867	1,711,867
Services and Supplies	263,665	178,052	185,096	185,096
Capital Outlay	-	-	-	-
Subtotal	3,505,140	4,741,844	5,388,717	5,388,717
Conflict Counsel (129-0)				
Salaries and Wages	-	56,794	58,243	58,243
Employee Benefits	-	33,416	37,900	37,900
Services and Supplies	2,370,939	2,331,765	4,422,091	4,422,091
Capital Outlay	-	-	-	-
Subtotal	2,370,939	2,421,975	4,518,234	4,518,234
Public Defense Subtotal	17,069,242	20,757,141	25,062,188	25,062,188
Justice Courts (125-0)				
Salaries and Wages	8,162,903	9,204,249	9,966,002	10,141,862
Employee Benefits	3,813,774	4,780,939	5,132,031	5,132,031
Services and Supplies	1,094,686	1,134,217	1,060,821	1,060,821
Capital Outlay	-	-	-	-
Subtotal	13,071,363	15,119,404	16,158,853	16,334,713
Incline Constable (126-0)				
Salaries and Wages	63,993	-	-	-
Employee Benefits	33,465	-	-	-
Services and Supplies	11,569	-	-	-
Capital Outlay	-	-	-	-
Subtotal	109,027	-	-	-
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	1,541,196	1,365,336
Employee Benefits	-	-	678,462	678,462
Services and Supplies	-	156,534	-	-
Capital Outlay	-	-	-	-
Subtotal	-	156,534	2,219,658	2,043,798
<b>JUDICIAL FUNCTION SUBTOTAL</b>				
Salaries and Wages	48,991,284	56,513,559	62,750,032	62,750,032
Employee Benefits	22,268,474	29,230,703	32,445,858	32,445,858
Services and Supplies	10,488,810	10,880,034	12,811,341	12,811,341
Capital Outlay	26,256	-	-	-
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>81,774,824</b>	<b>96,624,296</b>	<b>108,007,232</b>	<b>108,007,232</b>



EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	FINAL APPROVED
<b>PUBLIC SAFETY FUNCTION</b>				
Sheriff and Detention (150-0)				
Salaries and Wages	76,223,342	79,698,380	79,436,993	79,436,993
Employee Benefits	41,081,164	51,019,390	51,921,767	51,921,767
Services and Supplies	22,946,105	24,110,574	24,425,142	24,425,142
Capital Outlay	494,439	718,153	290,150	290,150
Sheriff Subtotal	140,745,050	155,546,497	156,074,052	156,074,052
Medical Examiner (153-0)				
Salaries and Wages	2,919,549	3,587,053	3,881,574	3,881,574
Employee Benefits	1,034,902	1,523,572	1,649,593	1,649,593
Services and Supplies	1,306,597	1,060,713	1,038,590	1,038,590
Capital Outlay	32,470	-	-	-
Subtotal	5,293,518	6,171,338	6,569,757	6,569,757
Police Activity Subtotal	146,038,568	161,717,835	162,643,809	162,643,809
Manager's Office (101-11)				
Salaries and Wages	110,471	120,949	124,471	124,471
Employee Benefits	52,702	65,985	67,594	67,594
Services and Supplies	1,668,505	2,471,877	2,480,177	2,480,177
Capital Outlay	133,792	44,184	67,500	67,500
Subtotal	1,965,470	2,702,994	2,739,742	2,739,742
Juvenile Services Department (127-0)				
Salaries and Wages	9,300,681	10,159,256	11,293,781	11,293,781
Employee Benefits	5,388,178	6,356,871	6,907,687	6,907,687
Services and Supplies	1,507,797	1,691,993	1,671,708	1,671,708
Capital Outlay	146,357	-	-	-
Subtotal	16,343,013	18,208,121	19,873,176	19,873,176
Corrections Activity Subtotal	16,343,013	18,208,121	19,873,176	19,873,176
Protective Services				
Alternative Sentencing (154-0)				
Salaries and Wages	1,857,982	1,928,104	1,999,441	1,999,441
Employee Benefits	684,690	885,851	905,146	905,146
Services and Supplies	1,162,171	1,054,967	1,124,363	1,124,363
Capital Outlay	142,775	-	-	-
Subtotal	3,847,618	3,868,922	4,028,950	4,028,950
Emergency Management (101-5)				
Salaries and Wages	227,088	274,920	342,464	342,464
Employee Benefits	102,009	155,269	171,663	171,663
Services and Supplies	42,121	47,341	47,228	47,228
Capital Outlay	-	-	-	-
Subtotal	371,218	477,530	561,355	561,355
Fire Suppression (187-0)				
Salaries and Wages	1,993	43,000	-	-
Employee Benefits	7,380	6,776	6,900	6,900
Services and Supplies	1,266,856	1,316,585	1,300,970	1,300,970
Capital Outlay	-	-	-	-
Subtotal	1,276,229	1,366,360	1,307,870	1,307,870
Public Administrator (159-0)				
Salaries and Wages	909,150	935,185	975,521	975,521
Employee Benefits	461,040	548,023	568,154	568,154
Services and Supplies	48,766	84,481	87,198	87,198
Capital Outlay	-	-	-	-
Subtotal	1,418,956	1,567,689	1,630,873	1,630,873
FUNCTION CONTINUED				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	FINAL APPROVED
Public Guardian (157-0)				
Salaries and Wages	1,698,193	1,827,574	1,918,594	1,918,594
Employee Benefits	824,981	1,003,866	1,033,213	1,033,213
Services and Supplies	107,074	133,297	136,633	136,633
Capital Outlay	22,313	-	-	-
Subtotal	2,652,561	2,964,738	3,088,440	3,088,440
Protective Services Subtotal	9,566,582	10,245,239	10,617,489	10,617,489
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	2,800,798	2,800,798
Employee Benefits	1,671	-	1,157,524	1,157,524
Services and Supplies	-	2,133,000	3,000,000	3,000,000
Capital Outlay	-	340,000	-	-
Subtotal	1,671	2,473,000	6,958,322	6,958,322
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>				
Salaries and Wages	93,248,449	98,574,422	102,773,638	102,773,638
Employee Benefits	49,638,717	61,565,602	64,389,243	64,389,243
Services and Supplies	30,055,992	34,104,828	35,312,008	35,312,008
Capital Outlay	972,146	1,102,337	357,650	357,650
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>173,915,304</b>	<b>195,347,189</b>	<b>202,832,538</b>	<b>202,832,538</b>
<b>PUBLIC WORKS FUNCTION</b>				
Community Services (105-0)				
Salaries and Wages	6,842,577	7,475,399	7,925,258	7,925,258
Employee Benefits	3,287,208	4,106,583	4,302,457	4,302,457
Services and Supplies	7,303,330	7,644,342	7,248,763	7,248,763
Capital Outlay	-	334,007	396,007	396,007
Subtotal	17,433,115	19,560,331	19,872,485	19,872,485
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	201,312	201,312
Employee Benefits	-	-	84,438	84,438
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	285,750	285,750
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>				
Salaries and Wages	6,842,577	7,475,399	8,126,570	8,126,570
Employee Benefits	3,287,208	4,106,583	4,386,895	4,386,895
Services and Supplies	7,303,330	7,644,342	7,248,763	7,248,763
Capital Outlay	-	334,007	396,007	396,007
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>17,433,115</b>	<b>19,560,331</b>	<b>20,158,235</b>	<b>20,158,235</b>
<b>WELFARE FUNCTION</b>				
Human Services (retitled in FY15 from Social Services Department) (179-0)				
Salaries and Wages	990,738	927,898	1,011,191	1,011,191
Employee Benefits	465,779	515,139	542,814	542,814
Services and Supplies	328,315	341,550	592,804	592,804
Capital Outlay	-	-	-	-
Subtotal	1,784,832	1,784,586	2,146,808	2,146,808
Human Services - Indigent Services (179-4)				
Net Appropriation 4.5% increase per NRS 428.295 reflects on Page 18-Transfer to Indigent Fund				
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	25,956	25,956
Employee Benefits	-	-	10,887	10,887
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	36,843	36,843
<b>WELFARE FUNCTION SUBTOTAL</b>	<b>1,784,832</b>	<b>1,784,586</b>	<b>2,183,651</b>	<b>2,183,651</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
<b>CULTURE AND RECREATION FUNCTION</b>				
Library Department(130-0)				
Salaries and Wages	6,523,322	6,993,479	7,528,905	7,528,905
Employee Benefits	3,123,663	3,804,778	4,060,709	4,060,709
Services and Supplies	897,115	1,160,433	983,992	983,992
Capital Outlay	-	-	-	-
Subtotal	10,544,100	11,958,691	12,573,606	12,573,606
Regional Parks and Open Space Department (140-0)				
Salaries and Wages	3,158,900	3,613,715	3,721,643	3,702,249
Employee Benefits	1,423,304	1,705,459	1,829,625	1,860,412
Services and Supplies	2,884,269	3,395,324	3,340,448	3,329,055
Capital Outlay	228,064	299,138	205,000	205,000
Subtotal	7,694,537	9,013,635	9,096,716	9,096,716
Centrally Managed Activities (199-0)				
Salaries and Wages	-	-	289,819	289,819
Employee Benefits	-	-	121,561	121,561
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	411,380	411,380
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	9,682,222	10,607,194	11,540,367	11,520,973
Employee Benefits	4,546,967	5,510,237	6,011,895	6,042,682
Services and Supplies	3,781,384	4,555,757	4,324,440	4,313,047
Capital Outlay	228,064	299,138	205,000	205,000
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>18,238,637</b>	<b>20,972,326</b>	<b>22,081,702</b>	<b>22,081,702</b>

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
<b>PAGE FUNCTION SUMMARY</b>				
13 General Government	72,984,399	68,574,598	70,405,996	70,405,996
14 Judicial	81,774,824	96,624,296	108,007,232	108,007,232
17 Public Safety	173,915,304	195,347,189	202,832,538	202,832,538
17 Public Works	17,433,115	19,560,331	20,158,235	20,158,235
17 Welfare	1,784,832	1,784,586	2,183,651	2,183,651
17 Culture and Recreation	18,238,637	20,972,326	22,081,702	22,081,702
Community Support (181-0)	134,632	503,151	381,383	381,383
Health and Sanitation (184-0)				
Intergovernmental Expenditures (195-10)				
Indigent Ins. Program - NRS 428.185 (180210)	2,936,061	3,125,837	3,383,323	3,383,323
China Springs Youth Facility-NRS 62B.150 (180240)	1,486,196	1,445,008	1,445,008	1,445,008
Ethics Commission Assessment (180270)	22,859	27,707	27,707	27,707
Groundwater Basins (180290)	-	-	-	-
TM Regional Planning (180280)	310,205	307,723	318,801	318,801
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>371,021,064</b>	<b>408,272,752</b>	<b>431,225,577</b>	<b>431,225,577</b>
<b>OTHER USES:</b>				
Contingency for general use NRS 354.608	-	5,415,355	12,500,000	12,500,000
<b>CONTINGENCY (Not to exceed 3% of Total Expenditures)</b>	<b>XXXXXXXXXX</b>	<b>5,415,355</b>	<b>12,500,000</b>	<b>12,500,000</b>
<b>OPERATING TRANSFERS</b>				
Health Fund	9,516,856	9,516,856	9,516,856	9,516,856
Animal Services				
Library Expansion Fund				
Regional Permits Fund				
Regional Permits Capital Fund				
Child Protective Services Fund	452,737			
Senior Services Fund	3,428,882	3,428,882	3,428,882	3,428,882
Indigent Tax Levy *reflects NRS 428.295 4.5% approp. incr.	22,071,347	23,064,558	24,102,463	24,102,463
Homelessness Fund	19,957,465	21,891,854	21,820,409	21,820,409
Capital Improvements Fund	44,996,175	27,500,000	12,000,000	12,000,000
Debt Service Fund	6,160,970	6,156,461	6,167,624	6,167,624
Regional Communications Fund				
Golf Course Fund				
Health Benefits Fund				
Risk Management Fund				
Equipment Services Fund				
Parks Capital Fund				
Roads Special Revenue Fund	1,208,197	2,476,267	1,325,253	1,325,253
Building and Safety				
Regional Public Safety Training Center				
Other Restricted Special Revenue Fund	5,400	-	-	-
<b>SUBTOTAL OPERATING TRANSFERS</b>	<b>107,798,029</b>	<b>94,034,878</b>	<b>78,361,487</b>	<b>78,361,487</b>
<b>SUBTOTAL OTHER USES</b>	<b>107,798,029</b>	<b>99,450,233</b>	<b>90,861,487</b>	<b>90,861,487</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>478,819,093</b>	<b>507,722,985</b>	<b>522,087,064</b>	<b>522,087,064</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>153,572,311</b>	<b>123,888,504</b>	<b>105,727,499</b>	<b>105,727,499</b>
<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>632,391,403</b>	<b>631,611,490</b>	<b>627,814,563</b>	<b>627,814,563</b>

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
Nonbusiness Licenses and Permits	4,317,826	3,927,735	5,255,257	5,255,257
Subtotal	4,317,826	3,927,735	5,255,257	5,255,257
INTERGOVERNMENTAL REVENUES				
Federal Grants	12,743,156	16,455,485	17,470,175	17,380,736
State Grants	588,349	666,105	427,314	484,630
Other	1,117,911	1,192,587	1,250,277	1,250,277
Subtotal	14,449,416	18,314,177	19,147,766	19,115,643
CHARGES FOR SERVICES				
Health and Sanitation	3,824,883	3,961,936	4,733,666	4,733,666
Reimbursements	-	-	-	-
Subtotal	3,824,883	3,961,936	4,733,666	4,733,666
FINES AND FORFEITURES				
Administrative Enforcement Fees	21,500	-	-	-
Subtotal	21,500	-	-	-
MISCELLANEOUS				
Contributions and Donations from Private Sources	6,977	2,070	2,600	2,600
Other	260,800	190,964	190,464	184,548
Subtotal	267,777	193,034	193,064	187,148
Subtotal Revenues	22,881,402	26,396,882	29,329,754	29,291,715
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition	-	-	-	-
Operating Transfers In (Schedule T) General Fund	9,516,856	9,516,856	9,516,856	9,516,856
Subtotal Other Sources	9,516,856	9,516,856	9,516,856	9,516,856
BEGINNING FUND BALANCE	18,164,874	18,875,599	13,695,576	13,695,576
<b>TOTAL AVAILABLE RESOURCES</b>	<b>50,563,132</b>	<b>54,789,337</b>	<b>52,542,186</b>	<b>52,504,147</b>
EXPENDITURES				
HEALTH FUNCTION				
Public Health (202-0)				
Salaries and Wages	14,778,909	16,753,035	17,711,221	18,115,049
Employee Benefits	6,647,366	8,724,151	9,390,379	9,563,446
Services and Supplies	9,736,793	12,798,912	7,510,434	7,510,434
Capital Outlay	429,620	1,451,663	197,444	197,444
HEALTH FUNCTION SUBTOTAL	31,592,688	39,727,761	34,809,479	35,386,374
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Exp all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Regional Permits Fund	94,845	100,000	109,000	109,000
Capital Improvements Fund	-	1,266,000	9,354,000	9,354,000
Subtotal Other Uses	94,845	1,366,000	9,463,000	9,463,000
ENDING FUND BALANCE	18,875,599	13,695,576	8,269,707	7,654,773
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>50,563,132</b>	<b>54,789,337</b>	<b>52,542,186</b>	<b>52,504,147</b>

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	3,863,211	4,167,783	4,511,097	4,511,097
Subtotal	3,863,211	4,167,783	4,511,097	4,511,097
MISCELLANEOUS:				
Investment Earnings	62,945	15,000	15,000	15,000
Net increase (decrease) in the fair value of investments	30,545	-	-	-
Other	-	-	-	-
Subtotal	93,490	15,000	15,000	15,000
Subtotal Revenues	3,956,701	4,182,783	4,526,097	4,526,097
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works Construction Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	3,567,943	3,843,860	3,618,752	3,618,752
<b>TOTAL AVAILABLE RESOURCES</b>	<b>7,524,644</b>	<b>8,026,643</b>	<b>8,144,849</b>	<b>8,144,849</b>
USES				
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Library Expansion (204-0)				
Salaries and Wages	1,411,872	1,524,032	1,630,411	1,630,411
Employee Benefits	599,807	770,098	826,809	826,809
Services and Supplies	1,423,083	1,988,389	2,006,853	2,006,853
Capital Outlay	-	-	-	-
Subtotal Expenditures	3,434,762	4,282,519	4,464,073	4,464,073
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works Construction	246,022	125,372	124,628	124,628
Subtotal Other Uses	246,022	125,372	124,628	124,628
ENDING FUND BALANCE	3,843,860	3,618,752	3,556,148	3,556,148
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>7,524,644</b>	<b>8,026,643</b>	<b>8,144,849</b>	<b>8,144,849</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 204  
FUND - LIBRARY EXPANSION

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	5,974,126	6,251,674	6,766,645	6,766,645
Subtotal	5,974,126	6,251,674	6,766,645	6,766,645
LICENSES AND PERMITS				
Animal Licenses	339,898	292,000	292,000	292,000
Subtotal	339,898	292,000	292,000	292,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Animal Services	186,984	218,000	218,000	218,000
Subtotal	186,984	218,000	218,000	218,000
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	141,595	100,000	100,000	100,000
Net increase (decrease) in the fair value of investments	19,686	-	-	-
Contributions & Donations	11,016	63,278	-	-
Other	152,698	70,500	55,000	55,000
Subtotal	324,995	233,778	155,000	155,000
Subtotal Revenues	6,826,003	6,995,452	7,431,645	7,431,645
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	7,008,365	7,676,952	7,389,087	7,389,087
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,834,368</b>	<b>14,672,404</b>	<b>14,820,732</b>	<b>14,820,732</b>
USES				
EXPENDITURES-PUBLIC SAFETY FUNCTION				
Animal Services (205-0)				
Salaries and Wages	2,749,201	3,300,032	3,713,171	3,713,171
Employee Benefits	1,363,006	1,830,992	2,034,538	2,034,538
Services and Supplies	2,014,216	2,152,294	2,196,654	2,196,654
Capital Outlay	30,993	-	302,000	302,000
Subtotal Expenditures	6,157,416	7,283,317	8,246,362	8,246,362
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
PW Construction	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	7,676,952	7,389,087	6,574,369	6,574,369
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>13,834,368</b>	<b>14,672,404</b>	<b>14,820,732</b>	<b>14,820,732</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 205  
FUND - ANIMAL SERVICES

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Schedule B-14



RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>REVENUE</b>				
TAXES				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
General Business License	1,245,890	1,200,000	1,200,000	1,200,000
Subtotal	1,245,890	1,200,000	1,200,000	1,200,000
INTERGOVERNMENTAL REVENUE				
Local Contributions	-	-	-	-
Subtotal	-	-	-	-
CHARGES FOR SERVICES				
Subtotal	-	-	-	-
FINES AND FORFEITURES				
Administrative Enforcement Fees	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	13,251	-	-	-
Net increase (decrease) in the fair value of investments	909	-	-	-
Contributions & Donations	-	-	-	-
Other	-	-	-	-
Subtotal	14,160	-	-	-
Subtotal Revenues	1,260,050	1,200,000	1,200,000	1,200,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	613,876	786,745	786,745	786,745
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,873,926</b>	<b>1,986,745</b>	<b>1,986,745</b>	<b>1,986,745</b>
<b>USES</b>				
EXPENDITURES-GENERAL GOVERNMENT FUNCTION				
Marijuana Establishments (207-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	181	113,000	113,000	113,000
Capital Outlay	-	-	-	-
Subtotal Expenditures	181	113,000	113,000	113,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Public Works Construction	-	-	-	-
General Fund	587,000	587,000	587,000	587,000
Homelessness Fund	500,000	500,000	500,000	500,000
Subtotal Other Uses	1,087,000	1,087,000	1,087,000	1,087,000
ENDING FUND BALANCE	786,745	786,745	786,745	786,745
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,873,926</b>	<b>1,986,745</b>	<b>1,986,745</b>	<b>1,986,745</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 207  
FUND-MARIJUANA  
ESTABLISHMENTS

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	2,687,860	2,542,114	5,268,814	5,268,814
Subtotal	2,687,860	2,542,114	5,268,814	5,268,814
MISCELLANEOUS				
Investment Earnings	78,249	12,000	12,000	12,000
Net increase (decrease) in the fair value of investments	12,831	-	-	-
Reimbursements	-	-	-	-
Other	7,500	-	-	-
Subtotal	98,580	12,000	12,000	12,000
Subtotal Revenues	2,786,440	2,554,114	5,280,814	5,280,814
OTHER FINANCING SOURCES				
Transfer from General Fund	27,751	27,372	27,372	27,372
Other	-	-	-	-
Operating Transfers In (Schedule T)	27,751	27,372	27,372	27,372
BEGINNING FUND BALANCE	1,355,738	1,547,916	1,665,211	1,665,211
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,169,929</b>	<b>4,129,402</b>	<b>6,973,397</b>	<b>6,973,397</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	503,021	569,546	622,721	622,721
Employee Benefits	214,739	291,094	297,955	297,955
Services and Supplies	886,854	944,153	1,285,767	1,285,767
Capital Outlay	105,753	161,197	190,000	190,000
Subtotal Expenditures	1,710,367	1,965,991	2,396,443	2,396,443
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	496,646	498,200	498,200	498,200
Capital Improvement Fund	415,000	-	2,390,942	2,390,942
Subtotal Other Uses	911,646	498,200	2,889,142	2,889,142
ENDING FUND BALANCE	1,547,916	1,665,211	1,687,812	1,687,812
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>4,169,929</b>	<b>4,129,402</b>	<b>6,973,397</b>	<b>6,973,397</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 210  
FUND - REGIONAL COMMUNICATIONS SYSTEM

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RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3)	(4)
			BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Federal Grants				-
Local Government Contributions	-		1,930,526	1,930,526
Subtotal	-	-	1,930,526	1,930,526
MISCELLANEOUS				
Investment Earnings	-			-
Net increase (decrease) in the fair value of investments	-	-	-	-
Reimbursements	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	-	-	1,930,526	1,930,526
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	-	-	<b>1,930,526</b>	<b>1,930,526</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Reg Comm System Operations (210-1)				
Salaries and Wages	-			-
Employee Benefits	-			-
Services and Supplies	-			-
Capital Outlay	-			-
Subtotal Expenditures	-	-	-	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	-	-	-	-
Capital Improvement Fund	-	-	1,930,526	1,930,526
Subtotal Other Uses	-	-	1,930,526	1,930,526
ENDING FUND BALANCE	-	-	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	-	-	<b>1,930,526</b>	<b>1,930,526</b>

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Local Government Contributions	386,969	437,000	447,000	447,000
Subtotal	386,969	437,000	447,000	447,000
CHARGES FOR SERVICES				
Other Fees	191,604	213,628	208,641	208,641
Subtotal	191,604	213,628	208,641	208,641
MISCELLANEOUS				
Investment Earnings	8,769	2,700	2,700	2,700
Net increase (decrease) in the fair value of investments	(3,554)	-	-	-
Reimbursements	-	-	-	-
Subtotal	5,215	2,700	2,700	2,700
Subtotal Revenues	583,788	653,328	658,341	658,341
OTHER FINANCING SOURCES				
General Fund	-	-	-	-
Other Restricted Special Revenue Fund	-	-	-	-
Health Fund	94,845	100,000	109,000	109,000
Operating Transfers In (Schedule T)	94,845	100,000	109,000	109,000
BEGINNING FUND BALANCE	792,121	843,694	759,428	759,428
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,470,754</b>	<b>1,597,022</b>	<b>1,526,769</b>	<b>1,526,769</b>
USES				
EXPENDITURES				
GENERAL GOVERNMENT FUNCTION				
Reg Permits System (230-1)				
Services and Supplies	627,060	837,594	926,661	926,661
Capital Outlay	-	-	-	-
Subtotal Expenditures	627,060	837,594	926,661	926,661
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	843,694	759,428	600,108	600,108
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,470,754</b>	<b>1,597,022</b>	<b>1,526,769</b>	<b>1,526,769</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 230  
FUND - REGIONAL PERMITS SYSTEM

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	11,590,188	12,503,348	13,533,291	13,533,291
Subtotal	11,590,188	12,503,348	13,533,291	13,533,291
INTERGOVERNMENTAL:				
Federal Grants	230,914	210,631	175,502	175,502
State Grants	-	3,801	-	-
Subtotal	230,914	214,432	175,502	175,502
CHARGES FOR SERVICES:				
Other	784,278	577,698	551,737	551,737
Subtotal	784,278	577,698	551,737	551,737
MISCELLANEOUS:				
Investment Earnings	214,573	240,016	60,000	60,000
Net increase (decrease) in the fair value of investments	126,793	-	-	-
Other	6,932,378	7,314,135	7,117,000	7,117,000
Subtotal	7,273,744	7,554,151	7,177,000	7,177,000
Subtotal Revenues	19,879,124	20,849,629	21,437,530	21,437,530
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	22,071,347	23,064,558	24,102,463	24,102,463
Proceeds from Asset Disposition	-	-	-	-
BEGINNING FUND BALANCE	9,822,340	14,262,575	15,378,978	15,378,978
<b>TOTAL AVAILABLE RESOURCES</b>	<b>51,772,811</b>	<b>58,176,762</b>	<b>60,918,971</b>	<b>60,918,971</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Indigent Assistance (221)				
Salaries and Wages	1,245,532	1,323,466	1,287,744	1,287,744
Employee Benefits	580,553	698,833	705,466	705,466
Services and Supplies	14,702,354	16,778,313	16,216,148	16,216,148
Capital Outlay	-	-	-	-
Subtotal Expenditures	16,528,439	18,800,611	18,209,357	18,209,357
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Child Protective Services	9,659,716	10,845,943	12,585,763	12,585,763
Homelessness Fund	10,178,531	12,053,605	13,668,694	13,668,694
Other Restricted Fund	-	-	-	-
Senior Services	1,123,743	928,538	328,538	328,538
Capital Improvement Fund	19,807	14,364	2,965,828	2,965,828
General Fund	-	154,723	159,168	159,168
Subtotal Other Uses	20,981,797	23,997,173	29,707,991	29,707,991
ENDING FUND BALANCE	14,262,575	15,378,978	13,001,623	13,001,623
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>51,772,811</b>	<b>58,176,762</b>	<b>60,918,971</b>	<b>60,918,971</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 221  
FUND - INDIGENT TAX LEVY

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RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL:				
Federal Grants	1,413,430	3,371,939	248,939	248,939
State and Local Grants	232,908	448,388	-	-
Subtotal	1,646,338	3,820,327	248,939	248,939
CHARGES FOR SERVICES:				
Medicaid Admin Claiming	709,465	1,072,507	1,235,702	1,235,702
Other	26,584	1,020	80,000	80,000
Subtotal	736,049	1,073,527	1,315,702	1,315,702
MISCELLANEOUS:				
Investment Earnings	194,920	208,560	190,000	190,000
Net increase (decrease) in the fair value of investments	148,117	41,590	-	-
Donations and Contributions	-	21,500	-	-
Other	105,849	130,174	-	-
Subtotal	448,886	401,824	190,000	190,000
Subtotal Revenues	2,831,273	5,295,677	1,754,641	1,754,641
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	19,959,965	21,891,854	21,820,409	21,820,409
Indigent Fund	10,178,531	12,053,605	13,668,694	13,668,694
Senior Services Fund	137,576	-	-	-
Child Protective Services Fund	109,454	-	-	-
Marijuana Fund	500,000	500,000	500,000	500,000
Subtotal Other Financing Sources	30,885,526	34,445,459	35,989,103	35,989,103
BEGINNING FUND BALANCE	4,629,960	12,108,703	11,394,552	11,394,552
<b>TOTAL AVAILABLE RESOURCES</b>	<b>38,346,759</b>	<b>51,849,839</b>	<b>49,138,296</b>	<b>49,138,296</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Homelessness (223)				
Salaries and Wages	4,932,682	7,977,400	8,771,434	8,771,434
Employee Benefits	2,486,966	4,481,884	4,821,306	4,821,306
Services and Supplies	18,434,714	27,285,379	25,079,522	25,079,522
Capital Outlay	383,694	710,624	-	-
Subtotal Expenditures	26,238,056	40,455,287	38,672,261	38,672,261
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
ENDING FUND BALANCE	12,108,703	11,394,552	10,466,035	10,466,035
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>38,346,759</b>	<b>51,849,839</b>	<b>49,138,296</b>	<b>49,138,296</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 223  
FUND - HOMELESSNESS

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	7,726,394	8,335,565	9,022,194	9,022,194
Subtotal	7,726,394	8,335,565	9,022,194	9,022,194
LICENSES AND PERMITS				
Day care licenses	21,420	22,164	45,000	45,000
Subtotal	21,420	22,164	45,000	45,000
INTERGOVERNMENTAL:				
Federal Grants	26,012,927	25,894,945	27,914,030	27,914,030
State Grants	18,693,028	19,172,440	19,449,285	19,449,285
Subtotal	44,705,955	45,067,385	47,363,315	47,363,315
CHARGES FOR SERVICES:				
Reimbursements	6,522,337	6,471,741	6,261,631	6,261,631
Subtotal	6,522,337	6,471,741	6,261,631	6,261,631
MISCELLANEOUS:				
Contributions and Donations from Private Sources	38,112	80,568	-	-
Reimbursements	436,440	913,625	445,571	445,571
Subtotal	474,552	994,193	445,571	445,571
Subtotal Revenues	59,450,658	60,891,048	63,137,711	63,137,711
OTHER FINANCING SOURCES				
Proceeds from Asset Disposition				
Operating Transfers In (Schedule T)				
Indigent Tax Levy Fund	9,659,716	10,845,943	12,585,763	12,585,763
General Fund	450,237	-	-	-
Subtotal Other Sources	10,109,953	10,845,943	12,585,763	12,585,763
BEGINNING FUND BALANCE	15,066,595	17,150,824	15,463,812	15,463,812
<b>TOTAL AVAILABLE RESOURCES</b>	<b>84,627,206</b>	<b>88,887,815</b>	<b>91,187,286</b>	<b>91,187,286</b>
USES				
EXPENDITURES				
WELFARE FUNCTION:				
Child Protective Services (228-0)				
Salaries and Wages	23,669,827	26,165,209	27,634,419	27,634,419
Employee Benefits	11,436,309	14,537,210	14,997,520	14,997,520
Services and Supplies	32,247,895	32,546,941	36,651,407	36,651,407
Capital Outlay	12,897	174,644	119,200	119,200
Subtotal Expenditures	67,366,928	73,424,003	79,402,546	79,402,546
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Other Restricted Fund				
Capital Improvement Fund	-	-	-	-
Homelessness Fund	109,454	-	-	-
Subtotal Other Uses	109,454	-	-	-
ENDING FUND BALANCE	17,150,824	15,463,812	11,784,740	11,784,740
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>84,627,206</b>	<b>88,887,815</b>	<b>91,187,286</b>	<b>91,187,286</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 228  
FUND - CHILD PROTECTIVE SERVICES

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Schedule B-14

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem	1,931,618	2,083,892	2,255,548	2,255,548
Subtotal	1,931,618	2,083,892	2,255,548	2,255,548
INTERGOVERNMENTAL:				
Federal Grants	1,643,745	993,765	-	-
State and Local Grants	921,753	1,334,413	243,930	243,930
Subtotal	2,565,498	2,328,178	243,930	243,930
CHARGES FOR SERVICES:				
Senior law project fees	45,266	50,000	50,000	50,000
Program Income	110,802	141,089	-	-
Other	1,074,233	515,010	561,070	561,070
Subtotal	1,230,301	706,099	611,070	611,070
MISCELLANEOUS:				
Contributions and Donations	7,576	16,219	-	-
Reimbursements	33,145	34,500	40,450	40,450
Other	17,115	22,000	29,000	29,000
Subtotal	57,836	72,719	69,450	69,450
Subtotal Revenues	5,785,253	5,190,889	3,179,998	3,179,998
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	3,428,882	3,428,882	3,428,882	3,428,882
Indigent Fund	1,123,743	928,538	328,538	328,538
Proceeds from Asset Disposition	-	-	-	-
Subtotal Other Sources	4,552,625	4,357,420	3,757,420	3,757,420
BEGINNING FUND BALANCE	2,338,511	5,933,506	5,888,231	5,888,231
<b>TOTAL AVAILABLE RESOURCES</b>	<b>12,676,389</b>	<b>15,481,815</b>	<b>12,825,649</b>	<b>12,825,649</b>
USES				
EXPENDITURES				
WELFARE FUNCTION				
Senior Center (225)				
Salaries and Wages	2,270,126	3,073,649	3,409,177	3,409,177
Employee Benefits	1,080,375	1,668,808	1,945,172	1,945,172
Services and Supplies	3,141,340	4,255,685	2,297,481	2,297,481
Capital Outlay	113,466	595,442	-	-
Subtotal Expenditures	6,605,307	9,593,584	7,651,830	7,651,830
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Homelessness Fund	137,576	-	-	
General Fund				
Subtotal Other Uses	137,576	-	-	-
ENDING FUND BALANCE	5,933,506	5,888,231	5,173,818	5,173,818
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>12,676,389</b>	<b>15,481,815</b>	<b>12,825,649</b>	<b>12,825,649</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 225  
FUND - SENIOR SERVICES

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Schedule B-14



RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Enhanced 911 Fees	6,096,638	5,889,201	7,010,603	7,010,603
Subtotal	6,096,638	5,889,201	7,010,603	7,010,603
MISCELLANEOUS:				
Reimbursements/Other	273	-	-	-
Investment Earnings	140,352	7,600	7,600	7,600
Net Increase (decrease) in the fair value of investments	11,444	-	-	-
Subtotal	152,069	7,600	7,600	7,600
Subtotal Revenues	6,248,707	5,896,801	7,018,203	7,018,203
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	7,071,948	5,880,487	2,442,269	2,442,269
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,320,655</b>	<b>11,777,288</b>	<b>9,460,472</b>	<b>9,460,472</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION:				
Enhanced 911				
Salaries and Wages	145,183	165,925	231,028	231,028
Employee Benefits	63,951	90,925	124,149	124,149
Services and Supplies	5,231,034	7,828,169	6,184,308	6,184,308
Capital Outlay	-	-	1,000,000	1,000,000
Subtotal Expenditures	5,440,168	8,085,019	7,539,485	7,539,485
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating Transfers Out (Schedule T)				
Transfer to Capital Improvements	2,000,000	1,250,000	1,250,000	1,250,000
Subtotal Other Uses	2,000,000	1,250,000	1,250,000	1,250,000
ENDING FUND BALANCE	5,880,487	2,442,269	670,987	670,987
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>13,320,655</b>	<b>11,777,288</b>	<b>9,460,472</b>	<b>9,460,472</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 208  
FUND - ENHANCED 911

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
Training Fees - Partner Agencies	914,774	974,738	974,738	974,738
Training Fees - Workshops	10,500	15,000	15,000	15,000
Subtotal	925,274	989,738	989,738	989,738
INTERGOVERNMENTAL				
Local Contributions	-	-	-	-
Workshops Training	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	26,335	5,000	5,000	5,000
Net Increase (decrease) in the fair value of investments	7,697	-	-	-
Rental Income	69,406	30,000	30,000	30,000
Other/ Reimbursements	-	12,000	12,000	12,000
Subtotal	103,438	47,000	47,000	47,000
Subtotal Revenues	1,028,712	1,036,738	1,036,738	1,036,738
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Total transfers In	-	-	-	-
Other:				
Proceeds from Assets Disposition	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	1,556,599	1,553,243	1,271,787	1,271,787
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,585,311</b>	<b>2,589,981</b>	<b>2,308,525</b>	<b>2,308,525</b>
USES				
EXPENDITURES				
PUBLIC SAFETY FUNCTION				
Regional Public Safety Training Center (209-0)				
Salaries and Wages	323,221	390,537	444,412	444,412
Employee Benefits	162,451	212,424	241,613	241,613
Services and Supplies	400,794	349,234	480,640	480,640
Capital Outlay	145,602	366,000	486,000	486,000
Subtotal Expenditures	1,032,068	1,318,194	1,652,664	1,652,664
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,553,243	1,271,787	655,860	655,860
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,585,311</b>	<b>2,589,981</b>	<b>2,308,525</b>	<b>2,308,525</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 209  
FUND - REGIONAL PUBLIC SAFETY

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Schedule B-14

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
Infrastructure Sales Tax (NRS 377B.100)	14,624,292	14,340,952	14,340,952	14,340,952
Subtotal	14,624,292	14,340,952	14,340,952	14,340,952
MISCELLANEOUS				
Investment Earnings	1,368	1,000	1,000	1,000
Net Increase (decrease) in the fair value of investment	341	-	-	-
Other	1,151,029	1,089,160	1,089,160	1,089,160
Subtotal	1,152,738	1,090,160	1,090,160	1,090,160
Subtotal Revenues	15,777,030	15,431,112	15,431,112	15,431,112
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,703,036	2,647,293	2,647,293	2,647,293
<b>TOTAL AVAILABLE RESOURCES</b>	<b>18,480,066</b>	<b>18,078,405</b>	<b>18,078,405</b>	<b>18,078,405</b>
USES				
EXPENDITURES				
PUBLIC SAFETY				
Truckee River Flood Management Project				
Salaries and Wages	733,115	724,771	803,213	803,213
Employee Benefits	323,105	379,200	416,140	416,140
Services and Supplies	12,247,874	11,836,591	11,722,834	11,722,834
Capital Outlay	-	-	-	-
Subtotal	13,304,094	12,940,562	12,942,187	12,942,187
DEBT SERVICE:				
Bond Issuance Costs	-	-	-	-
Debt Service Fees	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	13,304,094	12,940,562	12,942,187	12,942,187
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Debt Service Fund	2,528,679	2,490,550	2,488,925	2,488,925
General Fund				
Infrastructure Fund				
Subtotal Other Uses	2,528,679	2,490,550	2,488,925	2,488,925
Special Item:				
ENDING FUND BALANCE	2,647,293	2,647,293	2,647,293	2,647,293
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>18,480,066</b>	<b>18,078,405</b>	<b>18,078,405</b>	<b>18,078,405</b>

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL REVENUE				
Federal Grants	347,444	-	-	-
County Option Vehicle Fuel tax 1 cent-NRS 365.192	809,950	863,973	996,491	996,491
Motor Vehicle Fuel Tax 1.25cents-NRS 365.180	3,937,489	3,971,361	4,137,000	4,137,000
Motor Vehicle Fuel Tax 1.75 cents-NRS 365.190	2,081,475	2,130,172	2,088,000	2,088,000
Motor VFTax 3.6/2.35 cents-NRS 365.550	3,824,969	3,849,482	3,818,509	3,818,509
Local Governmental Grants/Other	155,979	-	-	-
Subtotal	11,157,307	10,814,988	11,040,000	11,040,000
CHARGES FOR SERVICES				
Street Curb Gutter program	481,813	550,000	700,000	700,000
Other	7,577	-	-	-
Subtotal	489,389	550,000	700,000	700,000
FINES & FORFEITURES				
Other Settlement Revenue	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment earnings	121,412	88,580	88,580	88,580
Net Increase (decrease) in the fair value of investments	(11,376)	-	-	-
Other	81,447	65,000	100,000	100,000
Subtotal	191,483	153,580	188,580	188,580
Subtotal Revenues	11,838,180	11,518,568	11,928,580	11,928,580
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	1,208,197	2,476,267	1,325,253	1,325,253
Capital Improvement Fund	-	-	-	-
Capital Facilities Tax	1,950,000	1,950,000	5,175,000	5,175,000
Other Restricted Revenue Fund	-	-	-	-
Subtotal Other Sources	3,158,197	4,426,267	6,500,253	6,500,253
BEGINNING FUND BALANCE	9,998,760	7,396,075	1,682,649	1,682,649
<b>TOTAL AVAILABLE RESOURCES</b>	<b>24,995,137</b>	<b>23,340,910</b>	<b>20,111,482</b>	<b>20,111,482</b>
USES				
EXPENDITURES				
PUBLIC WORKS				
Salaries and Wages	4,262,917	4,590,714	4,790,221	4,790,221
Employee Benefits	2,015,802	2,524,939	2,612,071	2,612,071
Services and Supplies	6,826,699	8,114,536	7,989,685	7,989,685
Capital Outlay	4,493,643	6,428,071	4,306,000	4,306,000
Subtotal	17,599,061	21,658,261	19,697,977	19,697,977
INTERGOVERNMENTAL:				
Services and Supplies - Reno/Sparks Apportionment	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	17,599,062	21,658,261	19,697,977	19,697,977
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out to PW Construction (Schedule T)	-	-	-	-
ENDING FUND BALANCE	7,396,075	1,682,649	413,506	413,506
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>24,995,137</b>	<b>23,340,910</b>	<b>20,111,482</b>	<b>20,111,482</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 216  
FUND - ROADS SPECIAL REVENUE

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Schedule B-14

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES:				
Remediation Fees	1,248,515	1,250,000	1,250,000	1,250,000
Subtotal	1,248,515	1,250,000	1,250,000	1,250,000
MISCELLANEOUS				
Reimbursements				
Investment Earnings	97,548	57,858	57,858	57,858
Net Increase (decrease) in the fair value of investments	5,637	-	-	-
Other	-	-	-	-
Subtotal	103,185	57,858	57,858	57,858
Subtotal Revenues	1,351,700	1,307,858	1,307,858	1,307,858
OTHER FINANCING SOURCES				
Cash from Utilities	-	-	-	-
Operating Transfers In (Schedule T)	-	-	-	-
Utilities Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	4,735,471	5,083,351	3,265,576	3,265,576
<b>TOTAL AVAILABLE RESOURCES</b>	<b>6,087,171</b>	<b>6,391,209</b>	<b>4,573,435</b>	<b>4,573,435</b>
USES				
EXPENDITURES				
HEALTH				
Remediation District				
Salaries and Wages	436,565	554,180	715,825	715,825
Employee Benefits	207,545	301,833	379,230	379,230
Services and Supplies	359,710	2,269,620	1,913,945	1,913,945
Capital Outlay	-	-	-	-
Subtotal Expenditures	1,003,820	3,125,633	3,009,000	3,009,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,083,351	3,265,576	1,564,434	1,564,434
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>6,087,171</b>	<b>6,391,209</b>	<b>4,573,435</b>	<b>4,573,435</b>

WASHOE COUNTY  
(Local Government)

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
<b>TAXES:</b>				
Ad valorem	1,931,619	2,083,892	2,255,548	2,255,548
Car Rental Fee	2,130,257	1,957,277	2,050,820	2,050,820
<b>SUBTOTAL TAXES</b>	<b>4,061,876</b>	<b>4,041,169</b>	<b>4,306,368</b>	<b>4,306,368</b>
<b>LICENSES AND PERMITS</b>				
Cable television franchise fees	50,664	-	-	-
Other	-	-	-	-
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>50,664</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>				
Federal Grants	29,390,177	110,089,210	12,071,173	19,321,173
Federal/State Narc. Forfeitures	638,548	110,800	110,800	110,800
State Grants	2,118,144	4,179,903	1,251,321	1,456,321
Local Government Contribution	896,897	882,220	909,320	909,320
<b>SUBTOTAL INTERGOVERNMENTAL</b>	<b>33,043,766</b>	<b>115,262,133</b>	<b>14,342,614</b>	<b>21,797,614</b>
<b>CHARGES FOR SERVICES:</b>				
General Government:				
Clerk Fees	28,180	6,000	6,000	6,000
Recorder Fees	317,620	402,000	402,000	402,000
Map Fees	81,495	96,000	96,000	96,000
PTx Commission NRS 361.530	973,747	525,000	525,000	923,275
Other	-	-	-	-
Subtotal	1,401,042	1,029,000	1,029,000	1,427,275
Judicial:				
Clerk's court fees-only JU	4,696	10,000	10,000	10,000
Other	1,000,932	1,406,500	1,406,500	1,406,500
Subtotal	1,005,628	1,416,500	1,416,500	1,416,500
Public Safety:				
Coroner Fees	113,228	125,000	125,000	125,000
Other	1,028,562	1,003,213	1,003,213	1,003,213
Subtotal	1,141,790	1,128,213	1,128,213	1,128,213
Public Works:				
Other	116,355	110,695	110,695	110,695
Subtotal	116,355	110,695	110,695	110,695
Welfare:				
Other	-	-	-	-
Subtotal	-	-	-	-
Culture and Recreation:				
Charges for Service	330,073	305,280	345,000	345,000
Subtotal	330,073	305,280	345,000	345,000
<b>SUBTOTAL CHARGES FOR SERVICES</b>	<b>3,994,888</b>	<b>3,989,689</b>	<b>4,029,409</b>	<b>4,427,684</b>

WASHOE COUNTY  
(Local Government)

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
REVENUE				
<b>FINES AND FORFEITS</b>				
Judicial:				
Fines	2,027,791	3,458,694	2,352,758	2,352,758
Forfeits	71,514	50,000	50,000	50,000
Subtotal	2,099,305	3,508,694	2,402,758	2,402,758
Public Safety:				
Fines	293,864	366,432	366,432	366,432
Forfeits	72,111	30,100	30,100	30,100
Subtotal	365,975	396,532	396,532	396,532
<b>SUBTOTAL FINES AND FORFEITS</b>	<b>2,465,280</b>	<b>3,905,225</b>	<b>2,799,290</b>	<b>2,799,290</b>
<b>MISCELLANEOUS</b>				
Interest Earnings	2,242,305	35,250	35,250	35,250
Net Increase (decrease) in the fair value of investments	36,594	-	-	-
Donations and Contributions	378,801	356,103	300,000	300,000
NonGovernmental Grants	3,205,128	12,943,907	3,215,233	3,215,233
Reimbursements	40,497	-	-	-
Other Revenue	814,542	180,000	180,000	180,000
<b>SUBTOTAL MISCELLANEOUS</b>	<b>6,717,867</b>	<b>13,515,260</b>	<b>3,730,483</b>	<b>3,730,483</b>
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>50,334,341</b>	<b>140,713,476</b>	<b>29,208,163</b>	<b>37,061,438</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
General Fund	5,400	-	-	-
Indigent Tax Levy	-	-	-	-
<b>Total Transfers In</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:				
Proceeds from Asset Disposition	4,179	-	-	-
Insurance Reimbursement from Asset Loss	1,470,000	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>1,474,179</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>29,810,218</b>	<b>35,034,022</b>	<b>6,423,014</b>	<b>12,673,014</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>81,624,138</b>	<b>175,747,498</b>	<b>35,631,177</b>	<b>49,734,452</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-12

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION</b>				
Executive				
County Manager (101-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	220,414	9,585,221	-	-
Capital Outlay	176,048	-	-	-
Subtotal	396,462	9,585,221	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	256,807	289,247	255,064	255,064
Employee Benefits	99,336	169,543	135,077	135,077
Services and Supplies	652,553	5,124,801	-	-
Capital Outlay	-	-	-	-
Subtotal	1,008,696	5,583,592	390,141	390,141
Opioid Settlements				
Other Restricted (270-9)				
Salaries and Wages	-	83,429	-	-
Employee Benefits	-	42,258	-	-
Services and Supplies	-	2,731,229	-	-
Capital Outlay	-	-	-	-
Subtotal	-	2,856,916	-	-
Financial				
Assessor (102-0)				
Salaries and Wages	-	-	-	245,503
Employee Benefits	-	-	-	125,403
Services and Supplies	786,208	3,003,922	375,000	402,369
Capital Outlay	-	150,000	150,000	150,000
Subtotal	786,208	3,153,922	525,000	923,275
Elections				
Registrar of Voters (112-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	535,244	212,319	-	-
Capital Outlay	-	-	-	-
Subtotal	535,244	212,319	-	-
County Clerk (104-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	27	128,848	6,050	6,050
Capital Outlay	-	-	-	-
Subtotal	27	128,848	6,050	6,050
Technology Services Dept (108-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	152,474	216,280	96,000	96,000
Capital Outlay	-	-	-	-
Subtotal	152,474	216,280	96,000	96,000
Community Services - General Services (105-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	8,400	4,711	-	-
Capital Outlay	-	-	-	-
Subtotal	8,400	4,711	-	-
County Recorder (111-0)				
Salaries and Wages	92,543	110,290	114,280	114,280
Employee Benefits	38,453	48,036	49,578	49,578
Services and Supplies	171,307	3,812,150	273,142	273,142
Capital Outlay	-	-	-	-
Subtotal	302,303	3,970,475	437,000	437,000
FUNCTION CONTINUED				



EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>				
Salaries and Wages	349,350	482,966	369,344	614,847
Employee Benefits	137,789	259,837	184,655	310,058
Services and Supplies	2,526,627	24,819,481	750,192	777,561
Capital Outlay	176,048	150,000	150,000	150,000
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>3,189,814</b>	<b>25,712,283</b>	<b>1,454,191</b>	<b>1,852,466</b>
<b>JUDICIAL FUNCTION</b>				
District Court (120-0)				
Salaries and Wages	787,927	1,304,074	1,083,997	1,083,997
Employee Benefits	398,220	659,389	617,273	617,273
Services and Supplies	1,054,305	12,012,208	1,647,425	1,647,425
Capital Outlay	-	402,216	308,874	308,874
Subtotal	2,240,452	14,377,887	3,657,568	3,657,568
District Attorney (106-0)				
Salaries and Wages	2,245,588	3,076,609	2,891,025	2,891,025
Employee Benefits	1,132,823	1,668,699	1,673,110	1,673,110
Services and Supplies	594,538	2,412,489	270,444	270,444
Capital Outlay	746	-	-	-
Subtotal	3,973,695	7,157,797	4,834,579	4,834,579
Justice Courts (125-0 includes all Justice Courts)				
Salaries and Wages	73,521	44,500	44,500	44,500
Employee Benefits	6,092	1,424	-	-
Services and Supplies	256,612	738,324	347,698	347,698
Capital Outlay	-	-	-	-
Subtotal	336,225	784,248	392,198	392,198
Justice Courts Admin Assessments (270-7)				
Salaries and Wages	(405)	33,095	33,095	33,095
Employee Benefits	(875)	2,580	-	-
Services and Supplies	390,257	4,733,492	864,905	864,905
Capital Outlay	-	-	-	-
Subtotal	388,977	4,769,167	898,000	898,000
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	368,167	704,161	1,185,798	1,185,798
Employee Benefits	171,548	405,640	604,225	604,225
Services and Supplies	82,204	4,054,536	-	-
Capital Outlay	-	-	-	-
Subtotal	621,919	5,164,337	1,790,023	1,790,023
Incline Constable (126-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>FUNCTION CONTINUED</b>				

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>JUDICIAL FUNCTION SUBTOTAL</b>				
Salaries and Wages	3,474,798	5,162,439	5,238,414.40	5,238,414
Employee Benefits	1,707,808	2,737,732	2,894,608	2,894,608
Services and Supplies	2,377,916	23,951,049	3,130,472	3,130,472
Capital Outlay	746	402,216	308,874	308,874
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>7,561,268</b>	<b>32,253,436</b>	<b>11,572,368</b>	<b>11,572,368</b>
<b>PUBLIC SAFETY</b>				
Police				
Sheriff's Department (150-0)				
Salaries and Wages	2,728,755	5,957,083	2,848,102	2,848,102
Employee Benefits	1,313,349	2,376,273	1,880,105	1,880,105
Services and Supplies	2,061,799	16,300,158	340,013	340,013
Capital Outlay	400,049	432,393	-	-
Subtotal	6,503,952	25,065,907	5,068,220	5,068,220
Medical Examiner (153-0)				
Salaries and Wages	75,041	94,024	83,870	83,870
Employee Benefits	38,728	30,311	48,420	48,420
Services and Supplies	62,675	636,896	126,700	126,700
Capital Outlay	-	-	-	-
Subtotal	176,444	761,232	258,990	258,990
Corrections				
Juvenile Services Department (127-0)				
Salaries and Wages	245,320	517,649	511,108	511,108
Employee Benefits	85,485	170,214	170,945	170,945
Services and Supplies	658,714	4,366,483	311,159	311,159
Capital Outlay	14,725	-	-	-
Subtotal	1,004,244	5,054,345	993,213	993,213
Protective Services				
Alternative Sentencing Department (154-0)				
Salaries and Wages	244,107	711,632	340,408	340,408
Employee Benefits	111,520	413,319	205,254	205,254
Services and Supplies	77,546	1,086,420	-	-
Capital Outlay	-	-	-	-
Subtotal	433,173	2,211,372	545,662	545,662
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	(46,589)	150,110	161,540	161,540
Employee Benefits	(29,062)	83,648	90,733	90,733
Services and Supplies	86,546	962,270	-	-
Capital Outlay	-	-	-	-
Subtotal	10,895	1,196,028	252,272	252,272
Emergency Management (101-5)				
Salaries and Wages	51,071	54,419	62,572	62,572
Employee Benefits	25,077	31,018	34,278	34,278
Services and Supplies	386,809	923,096	-	-
Capital Outlay	-	123,948	-	-
Subtotal	462,957	1,132,481	96,851	96,851
<b>FUNCTION CONTINUED</b>				

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 270  
FUND - OTHER RESTRICTED SPECIAL REVENUE

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Schedule B-13

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2025
Fire Activity				
Fire Suppression (187-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	19,247	-	-
Capital Outlay	-	-	-	-
Subtotal	-	19,247	-	-
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>				
Salaries and Wages	3,297,705	7,484,918	4,007,600	4,007,600
Employee Benefits	1,545,097	3,104,783	2,429,735	2,429,735
Services and Supplies	3,334,089	24,294,569	777,873	777,873
Capital Outlay	414,774	556,341	-	-
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>8,591,665</b>	<b>35,440,612</b>	<b>7,215,208</b>	<b>7,215,208</b>
PUBLIC WORKS FUNCTION-Community Services (105-0)				
Salaries and Wages	81,225	75,304	93,993	93,993
Employee Benefits	39,873	44,083	52,548	52,548
Services and Supplies	903,242	953,444	920,773	920,773
Capital Outlay	-	-	-	-
Subtotal	1,024,340	1,072,831	1,067,314	1,067,314
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	316,620	183,380	-	-
Capital Outlay	-	-	-	-
Subtotal	316,620	183,380	-	-
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>1,340,960</b>	<b>1,256,211</b>	<b>1,067,314</b>	<b>1,067,314</b>
HEALTH & SANITATION FUNCTION-SLFRF/OTHER COVID RECOVERY				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	570,061	3,395,440	-	-
Capital Outlay	-	36,135	-	-
<b>HEALTH &amp; SANITATION FUNCTION SUBTOTAL</b>	<b>570,061</b>	<b>3,431,575</b>	-	-
WELFARE-Social Services Department (179-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
SLFRF COVID Recovery				
Other Restricted (270-8)				
Salaries and Wages	2,031,844	619,146	-	-
Employee Benefits	973,569	316,112	-	-
Services and Supplies	4,906,070	11,066,769	-	-
Capital Outlay	328,658	17,721	-	-
Subtotal	8,240,141	12,019,747	-	-
<b>WELFARE FUNCTION</b>				
Salaries and Wages	2,031,844	619,146	-	-
Employee Benefits	973,569	316,112	-	-
Services and Supplies	4,906,070	11,066,769	-	-
Capital Outlay	328,658	17,721	-	-
<b>WELFARE FUNCTION SUBTOTAL</b>	<b>8,240,141</b>	<b>12,019,747</b>	-	-

WASHOE COUNTY  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>CULTURE AND RECREATION</b>				
Library Department (130-0)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	126,310	175,559	-	-
Capital Outlay	103,450	-	-	-
Subtotal	229,760	175,559	-	-
CSD-Regional Parks and Open Space Department (105-32)				
Salaries and Wages	36,695	41,598	51,562	51,562
Employee Benefits	20,022	26,546	34,346	34,346
Services and Supplies	14,154	780,447	609,259	609,259
Capital Outlay	-	-	-	-
Subtotal	70,871	848,591	695,168	695,168
CSD - May Center (270-6)				
Salaries and Wages	219,014	322,422	354,128	354,128
Employee Benefits	76,587	116,191	117,281	117,281
Services and Supplies	315,947	690,921	421,805	421,805
Capital Outlay	-	-	-	-
Subtotal	611,548	1,129,534	893,214	893,214
SLFRF COVID Recovery Other Restricted (270-8)				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	501,733	2,433,314	-	-
Capital Outlay	-	-	-	-
Subtotal	501,733	2,433,314	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>				
Salaries and Wages	255,709	364,020	405,690	405,690
Employee Benefits	96,609	142,737	151,627	151,627
Services and Supplies	958,144	4,080,242	1,031,064	1,031,064
Capital Outlay	103,450	-	-	-
<b>CULTURE AND RECREATION FUNCTION SUBTOTAL</b>	<b>1,413,912</b>	<b>4,586,998</b>	<b>1,588,382</b>	<b>1,588,382</b>
<b>INTERGOVERNMENTAL</b>				
Cooperative Extension Apportionment (270-3)				
Services and Supplies	1,959,586	2,083,892	2,255,548	2,255,548
Subtotal	1,959,586	2,083,892	2,255,548	2,255,548
<b>INTERGOVERNMENTAL EXPENDITURES SUBTOTAL</b>	<b>1,959,586</b>	<b>2,083,892</b>	<b>2,255,548</b>	<b>2,255,548</b>
<b>TOTAL EXPENDITURES- ALL FUNCTIONS</b>	<b>32,867,407</b>	<b>116,784,755</b>	<b>25,153,011</b>	<b>25,551,286</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Operating Transfers Out (Schedule T)</b>				
General Fund	442,229			-
Debt Service	1,889,200	1,957,277	2,050,820	2,050,820
Capital Improvements Fund	11,391,280	44,332,452	2,816,512	17,516,512
<b>Subtotal Other Uses</b>	<b>13,722,709</b>	<b>46,289,729</b>	<b>4,867,332</b>	<b>19,567,332</b>
<b>ENDING FUND BALANCE</b>	<b>35,034,022</b>	<b>12,673,014</b>	<b>5,610,834</b>	<b>4,615,834</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>81,624,138</b>	<b>175,747,498</b>	<b>35,631,177</b>	<b>49,734,452</b>

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES				
Ad valorem	9,658,057	10,419,457	11,277,743	11,277,743
Subtotal	9,658,057	10,419,457	11,277,743	11,277,743
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS:				
Investment Earnings	78,729	30,000	30,000	30,000
Net Increase (decrease) in the fair value of investments	9,039	-	-	-
Other	-	-	-	-
Subtotal	87,768	30,000	30,000	30,000
CHARGES FOR SERVICES:				
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal Revenues	9,745,825	10,449,457	11,307,743	11,307,743
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Public Works	-	-	-	-
Other:				
Bond Premium	-	-	-	-
Proceeds from debt	-	-	-	-
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,807,026	3,105,007	4,128,426	4,128,426
<b>TOTAL AVAILABLE RESOURCES</b>	<b>12,552,851</b>	<b>13,554,464</b>	<b>15,436,169</b>	<b>15,436,169</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES</b>				
<b>INTERGOVERNMENTAL:</b>				
State of Nevada Apportionment	6,314,940	6,251,674	6,766,646	6,766,646
Reno/Sparks Apportionment	1,131,729	1,172,189	1,240,552	1,240,552
Property Tax processing Fees&other services&supplies	51,175	52,175	52,175	52,175
Subtotal	7,497,844	7,476,038	8,059,373	8,059,373
<b>GENERAL GOVERNMENT:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>JUDICIAL:</b>				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>PUBLIC SAFETY:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>PUBLIC WORKS:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>WELFARE</b>				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>CULTURE AND RECREATION:</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
<b>DEBT SERVICE:</b>				
Service Fees	-	-	-	-
Bond Issuance Costs	-	-	-	-
Subtotal	-	-	-	-
Subtotal Expenditures	7,497,844	7,476,038	8,059,373	8,059,373
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvements Fund	-	-	-	-
Roads Special Revenue Fund	1,950,000	1,950,000	5,175,000	5,175,000
Debt Service Fund	-	-	-	-
Subtotal Other Uses	1,950,000	1,950,000	5,175,000	5,175,000
<b>ENDING FUND BALANCE</b>	3,105,007	4,128,426	2,201,796	2,201,796
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>12,552,851</b>	<b>13,554,464</b>	<b>15,436,169</b>	<b>15,436,169</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 489  
FUND - CAPITAL FACILITIES TAX

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
REVENUE				
TAXES:				
Residential construction tax	536,659	490,000	476,000	476,000
Subtotal	536,659	490,000	476,000	476,000
INTERGOVERNMENTAL:				
Federal Grants	131,540	549,663	1,690,878	1,700,878
State and Local Grants	-	196,957	147,086	147,086
Subtotal	131,540	746,620	1,837,965	1,847,965
MISCELLANEOUS:				
Investment Earnings	228,250	184,878	180,631	180,631
Net Increase (decrease) in the fair value of investments	20,382	-	-	-
Contributions and Donations	45,000	4,327	-	-
Other	-	-	-	-
Subtotal	293,632	189,205	180,631	180,631
Subtotal Revenues	961,831	1,425,824	2,494,596	2,504,596
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Uses	-	-	-	-
BEGINNING FUND BALANCE	12,127,181	12,634,657	12,188,903	12,188,903
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,089,012</b>	<b>14,060,481</b>	<b>14,683,498</b>	<b>14,693,498</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

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Schedule B-13

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
EXPENDITURES				
CULTURE AND RECREATION FUNCTION				
Services and Supplies	-	296,195	1,848,333	1,848,333
Parks (9000) Capital Outlay				
District one	50,803	507,303	1,271,063	1,271,063
District two	180,254	110,586	447,614	447,614
District three	87	-	-	-
District four	315	-	1,221,114	1,221,114
Special Projects	131,529	770,945	1,702,311	1,702,311
Bond Projects	91,367	186,551	2,633,661	2,643,661
Subtotal	454,355	1,575,384	7,275,763	7,285,763
Debt Service				
Services Fees	-	-	-	-
Subtotal	-	-	-	-
Total Expenditures	454,355	1,871,579	9,124,095	9,134,095
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX	-	-
Operating Transfers Out (Schedule T)				
Capital Improvement Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Golf Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL ENDING FUND BALANCE	12,634,657	12,188,903	5,559,403	5,559,403
TOTAL COMMITMENTS AND FUND BALANCE	13,089,012	14,060,481	14,683,498	14,693,498

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 404  
FUND - PARKS CAPITAL

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Schedule B-13



RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	DSTIMATDD CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
TAXES:				
Ad valorem (NRS 360.750(6))	-	-	-	-
Special Assessments	-	-	-	-
Subtotal	-	-	-	-
LICENSES AND PERMITS				
Business Licenses	-	-	-	-
Subtotal	-	-	-	-
INTERGOVERNMENTAL REVENUE				
Federal Grants	154,059	12,274,647	14,035,522	14,035,522
State Grants	215,154	2,408,430	7,545	7,545
Local Contributions	71,718	-	-	-
Subtotal	440,931	14,683,077	14,043,067	14,043,067
CHARGES FOR SERVICES				
Reimbursements	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment Earnings	1,516,818	1,675,000	62,500	62,500
Net Increase (decrease) in the fair value of investments	346,011	176,000	-	-
Contributions and Donations	-	-	100,000	100,000
Other	1,778,635	3,521,185	-	-
Subtotal	3,641,464	5,372,185	162,500	162,500
Subtotal Revenues	4,082,395	20,055,262	14,205,567	14,205,567
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	44,996,175	27,500,000	12,000,000	12,000,000
Health	-	1,266,000	9,354,000	9,354,000
Regional Communications System	415,000	-	2,390,942	2,390,942
Reg CAD & RMS	-	-	1,930,526	1,930,526
Child Protective Services	-	-	-	-
Other Restricted Revenue Fund	11,391,279	44,332,452	2,816,512	17,516,512
Marijuana Fund	-	-	-	-
Roads Fund	-	-	-	-
Library Expansion Fund	246,022	125,372	124,628	124,628
Animal Services Fund	-	-	-	-
Capital Facilities	-	-	-	-
Indigent Fund	19,808	14,364	2,965,828	2,965,828
Enhanced 911 Fund	2,000,000	1,250,000	1,250,000	1,250,000
Bond Premiums/ Discounts	-	-	-	-
Proceeds from Medium Term Debt	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-
County Property Sales	-	-	-	-
Subtotal Other Sources	59,068,284	74,488,188	32,832,436	47,532,436
BEGINNING FUND BALANCE	62,674,176	95,344,506	97,203,597	99,056,357
<b>TOTAL AVAILABLE RESOURCES</b>	<b>125,824,855</b>	<b>189,887,956</b>	<b>144,241,600</b>	<b>160,794,360</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS

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Schedule B-12

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT FUNCTION:</b>				
Salaries and Wages	-	-	97,415	97,415
Employee Benefits	-	-	47,247	47,247
Services and Supplies	1,112,142	654,375	884,918	581,718
Capital Outlay	682,656	14,279,538	10,709,308	13,509,308
Subtotal	1,794,799	14,933,913	11,738,888	14,235,688
<b>JUDICIAL FUNCTION:</b>				
Services and Supplies	655,234	151,740	-	216,700
Capital Outlay	-	3,030,082	4,658,645	4,658,645
Subtotal	655,234	3,181,822	4,658,645	4,875,345
<b>PUBLIC SAFETY FUNCTION:</b>				
Services and Supplies	3,226,208	569,232	39,500	955,100
Capital Outlay	5,672,017	9,854,587	39,918,359	41,118,359
Subtotal	8,898,225	10,423,819	39,957,859	42,073,459
<b>PUBLIC WORKS FUNCTION:</b>				
Services and Supplies	385,378	539,740	705,000	1,270,200
Capital Outlay	1,231,785	4,999,195	16,300,151	16,352,911
Subtotal	1,617,163	5,538,935	17,005,151	17,623,111
<b>HEALTH</b>				
Services and Supplies	382,631	596,000	355,172	355,172
Capital Outlay	-	6,522,867	8,998,828	22,498,828
Subtotal	382,631	7,118,867	9,354,000	22,854,000
<b>WELFARE</b>				
Services and Supplies	1,994,906	27,500	-	331,500
Capital Outlay	14,515,690	45,357,007	21,987,699	21,987,699
Subtotal	16,510,596	45,384,507	21,987,699	22,319,199
<b>CULTURE AND RECREATION FUNCTION:</b>				
Services and Supplies	253,501	69,335	-	267,800
Capital Outlay	368,200	4,180,402	5,931,977	5,931,977
Subtotal	621,701	4,249,737	5,931,977	6,199,777
<b>DEBT SERVICE:</b>				
Debt Service Fees (incl Bond issuance costs)	-	-	-	-
Subtotal	-	-	-	-
<b>Subtotal Expenditures</b>	<b>30,480,349</b>	<b>90,831,598</b>	<b>110,634,218</b>	<b>130,180,578</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
<b>Operating Transfers Out (Schedule T)</b>				
General Fund	-	-	-	-
Capital Facilities	-	-	-	-
Regional Permits Capital Fund	-	-	-	-
Parks Capital Fund	-	-	-	-
SAD Debt Fund	-	-	-	-
Subtotal Other Uses	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>95,344,506</b>	<b>99,056,357</b>	<b>33,607,382</b>	<b>30,613,782</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>125,824,855</b>	<b>189,887,956</b>	<b>144,241,600</b>	<b>160,794,360</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE B - 402  
FUND - CAPITAL IMPROVEMENTS

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Schedule B-13

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
INTERGOVERNMENTAL REVENUE (301-2 & 301-3)				
Subtotal	-	-	-	-
FINES AND FORFEITS				
Fines				
Subtotal	-	-	-	-
MISCELLANEOUS				
Investment earnings				
Other	2			
Subtotal	2	-	-	-
Subtotal Revenues	2	-	-	-
OTHER FINANCING SOURCES				
Proceeds From Financing	-	-	-	-
Bond Premium	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	6,133,569	6,129,089	6,140,252	6,140,252
Truckee River Flood Management	2,528,679	2,490,550	2,488,925	2,488,925
Other Special Revenue Fund	-	-	-	-
Regional Communications Fund	496,296	498,200	498,200	498,200
Baseball Stadium	1,889,200	1,957,277	2,050,820	2,050,820
Subtotal Transfers	11,047,744	11,075,116	11,178,197	11,178,197
Subtotal Other Financing Sources	11,047,744	11,075,116	11,178,197	11,178,197
BEGINNING FUND BALANCE	2,079,037	2,123,088	2,123,088	2,123,088
<b>TOTAL AVAILABLE RESOURCES</b>	<b>13,126,783</b>	<b>13,198,204</b>	<b>13,301,285</b>	<b>13,301,285</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)  
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

Page 48  
Schedule C-15

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: G.O. BACKED REVENUE (301-22)				
Principal	5,608,000	5,892,000	6,159,000	6,159,000
Interest	2,077,689	1,794,844	1,538,007	1,538,007
Bond Issuance Cost	-	-	-	-
Pay Escrow Refund Debt	-	-	-	-
Debt Service Fees	3,670	3,770	3,770	3,770
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: MEDIUM-TERM FINANCING (301-21)				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Cost	-	-	-	-
Debt Service Fees	-	-	-	-
*TOTAL RESERVED AMOUNT(MEMO ONLY)				
TYPE: CAPITAL LEASE AND OTHER (301-4)				
Principal				
Interest				
Debt Service Fee				
*TOTAL RESERVED AMOUNT (MEMO ONLY) COPS				
TYPE: SALES TAX REVENUE BOND (301-3,C450650&C450660&1)				
Principal	1,030,000	1,085,000	1,140,000	1,140,000
Interest	394,750	341,875	286,250	286,250
Bond Issuance Cost	-	-	-	-
Debt Service Fees	385	350	350	350
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
TYPE: CAR RENTAL TAX REVENUE BOND (C450665&7)				
Principal	1,494,287	1,415,554	1,567,478	1,567,478
Interest	390,893	518,093	459,712	459,712
Bond Issuance Cost/Other Costs	-	20,000	20,000	20,000
Debt Service Fees	4,020	3,630	3,630	3,630
*TOTAL RESERVED AMOUNT (MEMO ONLY)				
ENDING FUND BALANCE	2,123,088	2,123,088	2,123,088	2,123,088
TOTAL COMMITMENTS AND FUND BALANCE	13,126,782	13,198,204	13,301,285	13,301,285

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301)  
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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Schedule C-16

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
TAXES (301-1)				
Ad valorem	2,000,127	2,083,892	2,255,548	2,255,548
Subtotal	2,000,127	2,083,892	2,255,548	2,255,548
MISCELLANEOUS:				
Other	3	-	-	-
Subtotal	3	-	-	-
Subtotal Revenues	2,000,130	2,083,892	2,255,548	2,255,548
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks Capital Fund	-	-	-	-
Refunding bonds issued	-	-	-	-
Bond Premium	-	-	-	-
Refunding	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	3,749,353	2,900,513	2,142,820	2,142,820
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,749,483</b>	<b>4,984,405</b>	<b>4,398,368</b>	<b>4,398,368</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND (301-1)  
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

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Schedule C-17



RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025  TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025  FINAL APPROVED
<b>TAXES</b>				
Other				
Special Assessments - principal	339,817	490,000	490,000	490,000
Subtotal	339,817	490,000	490,000	490,000
<b>FINES and FORFEITURES</b>				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS</b>				
Investment earnings	27,420	10,800	10,800	10,800
Net increase (decrease) fair value of investments	8,128	-	-	-
Special Assessments - interest	106,417	245,000	245,000	245,000
Other Misc Government Revenue	-	-	-	-
Penalties	8,795	14,000	14,000	14,000
Subtotal	150,760	269,800	269,800	269,800
Subtotal Revenues	490,577	759,800	759,800	759,800
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
Special Assessment Projects Fund				
Proceeds from financing				
Subtotal Other Sources	-	-	-	-
BEGINNING FUND BALANCE	2,032,124	2,094,270	2,601,177	2,601,177
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,522,701</b>	<b>2,854,070</b>	<b>3,360,977</b>	<b>3,360,977</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)  
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-15

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT				
Principal	337,796	169,271	166,680	166,680
Interest	66,821	56,422	45,837	45,837
Assessment Refunds	-	-	-	-
Other (Administrative Fees)	23,331	26,200	26,200	26,200
Subtotal	427,948	251,893	238,717	238,717
 *TOTAL RESERVED AMOUNT (MEMO ONLY)	 2,094,270	 2,601,177	 2,601,177	 3,121,260
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	483	1,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	483	1,000	1,000	1,000
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Special Assessment Projects Fund	-	-	-	-
Subtotal Other Sources	-	-	-	-
ENDING FUND BALANCE	2,094,270	2,601,177	3,121,260	3,121,260
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,522,701</b>	<b>2,854,070</b>	<b>3,360,977</b>	<b>3,360,977</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)  
THE ABOVE DEBT IS REPAYED BY SPECIAL ASSESSMENT TAXES

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Schedule C-16



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	3,325,878	3,200,000	3,200,000	3,200,000
TRPA	-	-	-	-
Other	11,649	10,000	10,000	10,000
Miscellaneous				
Reimbursements	-	-	-	-
Short Term Rentals	19,479			
Total Operating Revenue	3,357,006	3,210,000	3,210,000	3,210,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,742,909	1,927,325	2,302,842	2,302,842
Employee Benefits	927,854	1,068,239	1,251,703	1,251,703
Services and Supplies	888,674	1,003,547	1,014,677	1,157,847
Depreciation/amortization	20,058	21,800	21,800	21,800
Total Operating Expense	3,579,495	4,020,910	4,591,022	4,734,192
Operating Income or (Loss)	(222,489)	(810,910)	(1,381,022)	(1,524,192)
NONOPERATING REVENUE				
Investment earnings	143,588	75,438	170,426	170,426
Net increase (decrease) in fair value of investments	12,067	-	-	-
Proceeds from Asset Disposition	-	-	-	-
Total Nonoperating Revenues	155,655	75,438	170,426	170,426
NONOPERATING EXPENSE				
Invest Pool Allocation Expense	-	2,000	2,000	2,000
Total Nonoperating Expenses	-	2,000	2,000	2,000
Net Income before Operating Transfers	(66,834)	(737,473)	(1,212,596)	(1,355,766)
Operating Transfers (Schedule T)				
Equipment Services Fund - In	-	-	-	-
General Fund - In	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(66,834)	(737,473)	(1,212,596)	(1,355,766)

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - BUILDING & SAFETY (560)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other funds & sources	3,377,933	3,210,000	3,210,000	3,210,000
Cash payments for personnel costs	(2,546,792)	(2,992,063)	(3,551,045)	(3,551,045)
Cash payments for services & supplies	(891,971)	(1,003,547)	(1,014,677)	(1,157,847)
a. Net cash provided (used) by operating activities	(60,830)	(785,610)	(1,355,722)	(1,498,892)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	-	-	-	-
Transfers from Equipment Services	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition	-	-	-	-
Proceeds from financing	-	-	-	-
Proceeds from accrued interest	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	-	(70,000)	(70,000)	(70,000)
c. Net cash provided (used) by capital and related financing activities	-	(70,000)	(70,000)	(70,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	147,817	73,438	168,426	168,426
d. Net cash provided (used) by investing activities	147,817	73,438	168,426	168,426
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	86,987	(782,173)	(1,257,296)	(1,400,466)
CASH AND CASH EQUIVALENTS AT JULY 1	7,903,295	7,990,282	7,208,109	7,208,109
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	7,990,282	7,208,109	5,950,813	5,807,643

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - BUILDING & SAFETY (560)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	22,151,035	23,899,376	24,844,490	24,844,490
Total Operating Revenue	22,151,035	23,899,376	24,844,490	24,844,490
OPERATING EXPENSE-Utilities				
Salaries and Wages	2,000,837	2,433,621	3,335,976	3,335,976
Employee Benefits	994,058	1,293,901	1,778,316	1,778,316
Services and Supplies	7,534,967	9,732,180	13,105,583	13,134,464
Depreciation/amortization	4,773,929	5,103,037	6,051,495	6,051,495
Total Operating Expense	15,303,791	18,562,739	24,271,370	24,300,251
Operating Income or (Loss)	6,847,244	5,336,637	573,120	544,239
NONOPERATING REVENUE				
Investment earnings	1,935,802	2,508,156	2,173,849	2,173,849
Net Increase/(decrease) in fair value of Investments	864,789	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Nongovernmental Grants	-	-	-	-
Facilities Rental	-	-	-	-
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	2,800,591	2,508,156	2,173,849	2,173,849
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Interest/bond issuance costs	601,258	845,557	798,707	798,707
Connection fee refunds	-	25,000	25,000	25,000
Total Nonoperating Expenses	601,258	870,557	823,707	823,707
Income (Loss) before Contributions and Transfers	9,046,577	6,974,236	1,923,262	1,894,381
CAPITAL CONTRIBUTIONS IN (OUT)				
Contributions from Federal Government	-	-	-	-
Contributions from State	-	-	-	-
Hookup Fees	6,413,999	3,698,000	5,746,000	5,746,000
Contributions from contractors	3,050,201	1,530,206	2,530,000	2,530,000
Contributions (to) from others	-	-	-	-
Total Capital Contributions In (Out)	9,464,200	5,228,206	8,276,000	8,276,000
TRANSFERS IN				
Other Restricted Revenue Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Equipment Services Fund	-	-	-	-
Total Transfers OUT	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
<b>NET INCOME (LOSS)</b>	<b>18,510,777</b>	<b>12,202,442</b>	<b>10,199,262</b>	<b>10,170,381</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	21,175,697	23,344,786	24,289,900	24,289,900
Cash received from services to other funds	6,773	7,000	7,000	7,000
Cash received from program loans	3,227	2,455	2,255	2,255
Other operating receipts	563,265	546,635	546,635	546,635
Cash payments for personnel costs	(2,844,926)	(3,727,522)	(5,114,292)	(5,114,292)
Cash payments for services & supplies	(7,932,246)	(9,732,180)	(13,105,583)	(13,134,464)
Cash payments for program loans	-	-	(20,000)	(20,000)
Cash refund of hookup fees	-	(25,000)	(25,000)	(25,000)
Cash Portion of displsal of water utility operations	-	-	-	-
<b>a. Net cash provided (used) by operating activities</b>	<b>10,971,790</b>	<b>10,416,174</b>	<b>6,580,915</b>	<b>6,552,034</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grants	24,672	-	-	-
State Grants	-	-	-	-
Non-Governmental Grants	-	-	-	-
Transfer from Other Equipment Services	-	-	-	-
Transfer to General Fund	-	-	-	-
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>24,672</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Cash received from Federal Grants	-	-	-	-
Cash received from State Grants	-	-	-	-
Hookup fees/water rights dedications	6,480,137	3,698,000	5,746,000	5,746,000
Other capital contributions	(243)	-	-	-
Other nonoperating receipts	-	-	-	-
Proceeds from debt issued	12,198,287	-	10,718,305	10,718,305
Principal paid on financing	(1,695,428)	(1,670,249)	(1,836,467)	(1,836,467)
Interest paid on financing	(480,876)	(831,732)	(798,707)	(798,707)
Bond issuance	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Acquisition of capital assets	(19,964,405)	(33,874,000)	(82,088,000)	(82,088,000)
<b>c. Net cash provided (used) by capital and related financing activities</b>	<b>(3,462,528)</b>	<b>(32,677,981)</b>	<b>(68,258,869)</b>	<b>(68,258,869)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	2,640,134	2,506,656	2,172,549	2,172,549
Equipment supply deposit paid	96,230	-	-	-
<b>d. Net cash provided (used) by investing activities</b>	<b>2,736,364</b>	<b>2,506,656</b>	<b>2,172,549</b>	<b>2,172,549</b>
<b>TRANSFERS</b>				
Transfer to General Fund	-	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>10,270,298</b>	<b>(19,755,151)</b>	<b>(59,505,405)</b>	<b>(59,534,286)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>131,330,258</b>	<b>141,600,556</b>	<b>121,845,405</b>	<b>121,845,405</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>141,600,556</b>	<b>121,845,405</b>	<b>62,340,000</b>	<b>62,311,119</b>

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	195,089	267,000	277,000	277,000
Other	106,374	170,000	150,000	150,000
Total Operating Revenue	301,463	437,000	427,000	427,000
OPERATING EXPENSES				
Golf Courses				
Salaries and Wages	2,642	14	-	-
Employee Benefits	905	173	-	-
Services and Supplies	189,494	592,449	3,635,507	3,635,507
Depreciation/amortization	55,987	208,400	68,700	68,700
Total Operating Expense	249,028	801,035	3,704,207	3,704,207
Operating Income or (Loss)	52,435	(364,035)	(3,277,207)	(3,277,207)
NONOPERATING REVENUE				
Investment earnings	71,649	38,008	46,495	46,495
Net increase (decrease) on fair value of investments	6,868	-	-	-
Gain (loss) on asset disposition	(138,372)	-	-	-
Miscellaneous	-	-	-	-
Total Nonoperating Revenues	(59,855)	38,008	46,495	46,495
NONOPERATING EXPENSE				
Interest Costs	-	1,300	1,300	1,300
Interest/Bond issuance costs	-	-	-	-
Decrease Fair Value Assets	-	-	-	-
Loss on early extinguishment of debt	-	-	-	-
Total Nonoperating Expenses	-	1,300	1,300	1,300
Net Income before Operating Transfers	(7,420)	(327,327)	(3,232,012)	(3,232,012)
CAPITAL CONTRIBUTIONS				
Donation, Contribution-Cap	-	-	-	-
Total contributions to capital	-	-	-	-
Operating Transfers IN (Schedule T)				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Total Transfers In	-	-	-	-
Transfer Out				
General Fund - Out	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
<b>NET INCOME (LOSS)</b>	<b>(7,420)</b>	<b>(327,327)</b>	<b>(3,232,012)</b>	<b>(3,232,012)</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - GOLF COURSE (520)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers & other sources	370,016	437,000	427,000	427,000
Cash payments for personnel costs	(4,077)	(186)	-	-
Cash payments for services & supplies	(229,479)	(592,449)	(3,635,507)	(3,635,507)
a. Net cash provided (used) by operating activities	136,460	(155,635)	(3,208,507)	(3,208,507)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	-	-	-	-
Equipment Services	-	-	-	-
Miscellaneous Receipts	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs	-	-	-	-
Proceeds from asset disposition	-	-	-	-
Proceeds from other	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Early extinguishment of debt & other	-	(1,300)	(1,300)	(1,300)
Disposition of capital assets	(64,599)	-	-	-
Acquisition of fixed assets	-	(75,000)	(75,000)	(75,000)
c. Net cash provided (used) by capital and related financing activities	(64,599)	(76,300)	(76,300)	(76,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	74,443	38,008	46,495	46,495
d. Net cash provided (used) by investing activities	74,443	38,008	46,495	46,495
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	146,304	(193,927)	(3,238,312)	(3,238,312)
CASH AND CASH EQUIVALENTS AT JULY 1	3,940,477	4,086,781	3,892,854	3,892,854
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>4,086,781</b>	<b>3,892,854</b>	<b>654,542</b>	<b>654,542</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - GOLF COURSE (520)

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	60,080,816	70,816,834	75,332,961	75,332,961
Miscellaneous	5,438,206	2,700,284	3,069,129	3,069,129
Total Operating Revenue	65,519,022	73,517,118	78,402,090	78,402,090
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	469,108	513,214	540,497	540,497
Employee Benefits	210,906	269,034	285,123	285,123
Services and Supplies	62,747,053	71,608,238	78,762,024	78,762,024
Depreciation	-	-	-	-
Total Operating Expense	63,427,067	72,390,486	79,587,644	79,587,644
Operating Income or (Loss)	2,091,955	1,126,632	(1,185,554)	(1,185,554)
NONOPERATING REVENUE				
Investment earnings	256,827	108,000	108,000	108,000
Net increase (decrease) in the fair value of investment	49,241	-	-	-
Other non operating revenue	118,026	-	-	-
Federal Grant	523,799	300,000	400,000	400,000
Total Nonoperating Revenues	947,893	408,000	508,000	508,000
NONOPERATING EXPENSE				
Loss on asset disposition	-	-	-	-
Investment Pool Allocation	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	3,039,848	1,534,632	(677,554)	(677,554)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	3,039,848	1,534,632	(677,554)	(677,554)

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - HEALTH BENEFITS (618)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	33,331,663	39,913,234	44,081,761	44,081,761
Cash received from other funds	27,833,066	33,603,884	34,320,329	34,320,329
Cash received from others	5,556,232	-	-	-
Cash payments for personnel costs	(651,912)	(782,247)	(825,620)	(825,620)
Cash payments for services & supplies	(63,572,150)	(69,700,533)	(75,927,024)	(75,927,024)
a. Net cash provided (used) by operating activities	2,496,899	3,034,337	1,649,446	1,649,446
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grant	523,799	300,000	400,000	400,000
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Other non operating revenue	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	523,799	300,000	400,000	400,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	282,932	108,000	108,000	108,000
d. Net cash provided (used) by investing activities	282,932	108,000	108,000	108,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	3,303,630	3,442,337	2,157,446	2,157,446
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	13,907,816	17,211,446	20,653,783	20,653,783
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>17,211,446</b>	<b>20,653,783</b>	<b>22,811,229</b>	<b>22,811,229</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - HEALTH BENEFITS (618)

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Schedule F-1



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	8,192,760	7,643,587	7,643,587	7,643,587
Miscellaneous				
Reimbursements	-			
Subrogation recoveries	-	35,000	35,000	35,000
Other	74,847	15,000	15,000	15,000
Total Operating Revenue	8,267,607	7,693,587	7,693,587	7,693,587
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	447,747	494,171	573,332	573,332
Employee Benefits	198,925	246,439	286,008	286,008
Services and Supplies	8,096,516	8,215,043	8,230,232	8,230,232
Depreciation	-	-	-	-
Total Operating Expense	8,743,188	8,955,653	9,089,572	9,089,572
Operating Income or (Loss)	(475,581)	(1,262,066)	(1,395,985)	(1,395,985)
NONOPERATING REVENUE				
Investment earnings	536,526	327,200	327,200	327,200
Net increase in the fair value of investments	227,477	-	-	-
Gain (loss) on asset disposition	-	-	-	-
Other (Donations, Contributions, etc.)	48,085	-	-	-
Insurance Reimbursements - fixed asset loss	-	-	-	-
Total Nonoperating Revenues	812,088	327,200	327,200	327,200
NONOPERATING EXPENSE	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	336,507	(934,866)	(1,068,785)	(1,068,785)
Operating Transfers (Schedule T)				
General Fund - In	-	-	-	-
General Fund - Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	336,507	(934,866)	(1,068,785)	(1,068,785)

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - RISK MANAGEMENT (619)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from other funds	8,192,760	7,643,587	7,643,587	7,643,587
Cash received from others	38,732	50,000	50,000	50,000
Cash payments for personnel costs	(659,256)	(740,609)	(859,340)	(859,340)
Cash payments for services & supplies	(7,047,689)	(6,415,043)	(6,430,232)	(6,430,232)
a. Net cash provided (used) by operating activities	524,547	537,934	404,015	404,015
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - In/(Out)	-	-	-	-
Federal Grant/Donations	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	48,085	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	724,915	327,200	327,200	327,200
d. Net cash provided (used) by investing activities	724,915	327,200	327,200	327,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,297,547	865,134	731,215	731,215
CASH AND CASH EQUIVALENTS AT JULY 1	40,432,504	41,730,051	42,595,185	42,595,185
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>41,730,051</b>	<b>42,595,185</b>	<b>43,326,400</b>	<b>43,326,400</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - RISK MANAGEMENT (619)

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Schedule F-2

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND				
OPERATING REVENUE				
Charges for Services				
Equipment Service Billings	11,675,560	12,880,797	14,259,385	14,259,385
Other	140,715	50,000	50,000	50,000
Total Operating Revenue	11,816,275	12,930,797	14,309,385	14,309,385
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,445,718	1,526,546	1,671,513	1,671,513
Employee Benefits	776,410	952,192	1,036,415	1,036,415
Services and Supplies	4,551,163	5,383,089	5,712,717	5,712,717
Depreciation	3,060,135	3,511,615	3,925,296	3,925,296
Total Operating Expense	9,833,426	11,373,442	12,345,941	12,345,941
Operating Income or (Loss)	1,982,849	1,557,355	1,963,443	1,963,443
NONOPERATING REVENUE				
Investment earnings	110,656	115,531	115,531	115,531
Gain on asset disposition	199,769	200,000	200,000	200,000
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	310,425	315,531	315,531	315,531
NONOPERATING EXPENSE				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,293,274	1,872,886	2,278,974	2,278,975
CAPITAL CONTRIBUTIONS				
Donations/Contributions Capital	1,307,898	300,000	300,000	300,000
TRANSFERS IN (Schedule T)				
General Fund - In	-	-	-	-
Building and Safety Fund	-	-	-	-
Utilities Fund	-	-	-	-
Senior Services- Capital Contributions	-	-	-	-
Health Fund- Capital Contributions	-	-	-	-
Child Protective Services- Capital Contributions	-	-	-	-
Total Transfers IN	-	-	-	-
TRANSFERS OUT (Schedule T)				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Water Resources	-	-	-	-
Building and Safety	-	-	-	-
Total Transfers Out	-	-	-	-
Net Operating Transfers (Transfers In less Transfer Out)	-	-	-	-
<b>NET INCOME (LOSS)</b>	<b>3,601,172</b>	<b>2,172,886</b>	<b>2,578,974</b>	<b>2,578,975</b>

WASHOE COUNTY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND - EQUIPMENT SERVICES (669)

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from reimbursements	-	-	-	-
Cash received from other funds	11,675,560	12,880,797	12,880,797	14,259,385
Cash received from others	140,715	50,000	2,411,009	50,000
Cash payments for personnel costs	(2,208,572)	(2,478,738)	(2,696,278)	(2,707,928)
Cash payments for services & supplies	(4,730,152)	(5,267,558)	(5,181,802)	(5,597,186)
a. Net cash provided (used) by operating activities	4,877,551	5,184,501	7,413,726	6,004,271
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund	-	-	-	-
Capital Improvement Fund	-	-	-	-
Golf Course	-	-	-	-
Utilities	-	-	-	-
Building and Safety	-	-	-	-
b. Net cash provided (used) by noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Donations	-	-	-	-
Proceeds from asset disposition	248,464	200,000	200,000	200,000
Proceeds from insurance recoveries	-	-	-	-
Principal paid on financing	-	-	-	-
Interest paid on financing	-	-	-	-
Acquisition of fixed assets	(7,112,944)	(6,371,100)	(5,479,690)	(5,479,690)
c. Net cash provided (used) by capital and related financing activities	(6,864,480)	(6,171,100)	(5,279,690)	(5,279,690)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings (no invest.earnings allocated to fund)	-	-	-	-
Proceeds from assets held for sale	-	-	-	-
Equipment Supply Deposits	-	-	-	-
d. Net cash provided (used) by investing activities	-	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(1,986,929)	(986,599)	2,134,036	724,581
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	5,073,951	3,087,022	862,230	2,100,423
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	3,087,022	2,100,423	2,996,266	2,825,003

WASHOE COUNTY  
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows  
FUND - EQUIPMENT SERVICES (669)

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Schedule F-2

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

\* - Type  
1 - General Obligation Bonds  
2 - General Obligation Revenue Supported Bonds  
3 - General Obligation Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-term Financing

6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	5.30	6,984,000	330,344	1,502,200	1,832,544
BB StdM Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2051	7.0	8,357,786	129,368	65,278	194,646
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	7,840,000	263,308	600,000	863,308
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	7,485,000	216,506	540,000	756,506
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	6,295,000	286,250	1,140,000	1,426,250
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	6,831,000	84,868	1,089,000	1,173,868
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.38	7,765,000	266,100	500,000	766,100
2021B Flood Control Refunding (450666)	2	15	11,500,000	7/2021	12/2035	1.46	10,105,000	426,975	635,000	1,061,975
2022B Refunding (2012B;2002A;2004;Lib2004;PK2006) (455952)	2	5	10,735,000	1/2022	3/2027	0.750	5,605,000	280,250	2,795,000	3,075,250
TOTAL ALL DEBT SERVICE			102,669,845				67,267,786	2,283,969	8,866,478.00	11,150,447

SCHEDULE C-1 - INDEBTEDNESS

**ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

\* - Type

- 1 - General Obligation Bonds
- 2 - General Obligation Revenue Supported Bonds
- 3 - General Obligation Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Series 2022A (450282)	1	8	14,130,000	1/2022	3/2030	0.997	9,855,000	492,750	2,340,000	2,832,750
TOTAL ALL DEBT SERVICE			14,130,000				9,855,000	492,750	2,340,000	2,832,750

**SCHEDULE C-1 - INDEBTEDNESS**

**ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

\* - Type

- 1 - General Obligation Bonds
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- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
							BALANCE 07/01/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd (700320)	8	20	8,592,787	12/2011	11/2031	3.48	1,251,996	42,251	150,593	192,844
S.A.D. #37-Spanish Springs Sewer Phase 1a (700370)	8	20	728,813	5/2007	5/2027	4.35	27,653	1,203	8,734	9,937
S.A.D. #39-Lightning W Water Supply (700390)	8	20	999,268	6/2009	5/2029	7.18	34,725	2,383	7,353	9,736
TOTAL ALL DEBT SERVICE			10,320,868				1,314,374	45,837	166,680	212,517

**SCHEDULE C-1 - INDEBTEDNESS**

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING,  
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - General Obligation Revenue Supported Bonds  
3 - General Obligation Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-term Financing

- 6 - Medium-term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	1,650,704	34,497	710,011	744,508
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	25,409,188	426,110	785,605	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	338,100	340,851	678,951
TOTAL ALL DEBT SERVICE			67,386,176				50,059,891	798,707	1,836,467	2,635,173



Transfer Schedule for Fiscal Year 2024-2025

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	11	Other Restricted Rev	41	-	General	18	Health Fund	19	9,516,856
	General	11	Marijuana Establishmts	22	587,000	General	18	Senior Services	29	3,428,882
	General	10	Indigent Tax Levy	26	159,168	General	18	Capital Improvements	46	12,000,000
						General	18	Debt Service	48	6,167,624
						General	18	Roads Special Rev	33	1,325,253
						General	18	Other Restricted	36	-
						General	18	Child Protective Srvs	28	-
						General	18	Health Benefits Fund	60	-
						General	18	Reg Permits System	25	-
						General	18	Indigent Tax Levy	26	24,102,463
						General	18	Homelessness Fund	27	21,820,409
						General	18	Reg Communications	23	-
<b>Subtotal</b>					<b>746,168</b>	<b>Subtotal</b>				<b>78,361,487.00</b>

SPECIAL REVENUE FUNDS	Health	19	General Fund	18	9,516,856	Truckee RiverFloodMgt	32	Debt Service	48	2,488,925
	Senior Services	29	General Fund	18	3,428,882	Other Restricted Rev	41	Capital Improvements	46	17,516,512
	Senior Services	29	Indigent Tax Levy	26	328,538	Other Restricted Rev	41	Debt Service	48	2,050,820
	Roads Special Rev	33	General Fund	18	1,325,253	Marijuana Establishmts	22	General Fund	11	587,000
	Reg Communications	23	General Fund	18	27,372	Marijuana Establishmts	22	Homelessness Fund	27	500,000
	Reg Permits System	25	Health Fund	19	109,000	Health Fund	19	Reg Permits System	25	109,000
	Roads Special Rev	33	Capital Facilities Tax	43	5,175,000	Health Fund	19	Capital Improvements	46	9,354,000
	Indigent Tax Levy	26	General Fund	18	24,102,463	Library Expansion	20	Capital Improvements	46	124,628
	Child Protective Srvs	28	Indigent Tax Levy	26	12,585,763	Indigent Tax Levy	26	Child Protective Svcs	28	12,585,763
	Child Protective Srvs	28	General Fund	18	-	Indigent Tax Levy	26	Homelessness Fund	27	13,668,694
	Homelessness Fund	27	Marijuana Establishments	22	500,000	Indigent Tax Levy	26	Senior Services	29	328,538
	Homelessness Fund	27	General Fund	18	21,820,409	Indigent Tax Levy	26	Capital Improvements	46	2,965,828
	Homelessness Fund	27	Indigent Tax Levy	26	13,668,694	E911 Fund	30	Capital Improvements	46	1,250,000
						Reg Communications	23	Capital Improvements	46	2,390,942
	Homelessness Fund	27	Senior Services Fund	29	-	Reg Communications	23	Debt Services	48	498,200
						Reg CAD & RMS	24	Capital Improvements	46	1,930,526
						Indigent Tax Levy	26	General Fund	10	159,168
						<b>Subtotal</b>				<b>68,508,543.99</b>
<b>Subtotal</b>					<b>92,588,230.00</b>					

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

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Schedule T

Transfer Schedule for Fiscal Year 2024-2025

	TRANSFERS IN							TRANSFERS OUT		
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS	Capital Improvements	46	General	18	12,000,000.00	Capital Facilities	43	Roads Special Rev	33	5,175,000
	Capital Improvements	46	Health Fund	19	9,354,000.00					
	Capital Improvements	46	Reg CAD & RMS	24	1,930,526.06					
	Capital Improvements	46	Other Restricted Rev	41	17,516,512.00					
	Capital Improvements	46	Indigent Tax Levy Fund	26	2,965,828.12					
	Capital Improvements	46	Child Protective Svcs	28	-					
	Capital Improvements	46	Roads	33	-					
	Capital Improvements	46	Reg Communications	23	2,390,941.54					
	Capital Improvements	46	Animal Services	21	-					
	Capital Improvements	46	Library Expansion	20	124,628.20					
	Capital Improvements	46	Enhanced 911	30	1,250,000.00					
<b>Subtotal</b>					<b>47,532,435.92</b>	<b>Subtotal</b>				<b>5,175,000.00</b>
EXPENDABLE TRUST FUNDS										
<b>Subtotal</b>					-					-
DEBT SERVICE	Debt Service	48	General	18	6,140,252					
	Debt Service	48	TruckeeRiverFloodMgt	32	2,488,925					
	Debt Service	48	Other Restricted Rev	41	2,050,820					
	Debt Service	48	Reg Communications	23	498,200					
<b>Subtotal</b>					<b>11,178,197.00</b>					-

WASHOE COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

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Schedule T

Transfer Schedule for Fiscal Year 2024-2025

	TRANSFERS IN					TRANSFERS OUT				
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Building & Safety	54	Equipment Services	64	-	Utilities	56	General	11	-
	Utilities	56	Equipment Services	64	-					
	Golf Fund	58	Equipment Services	64	-					
Subtotal					-	Subtotal				-
INTERNAL SERVICE FUNDS	Health Benefits Fund	60	General Fund	18	-	Equipment Services	64	General	11	-
						Equipment Services	64	Building & Safety	54	-
						Equipment Services	64	Utilities	56	-
Subtotal					-	Equipment Services	64	Golf Fund	58	-
						Subtotal				-
TOTAL TRANSFERS					152,045,031					152,045,031

## LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

***Nevada Legislature: 81st Session; February 3, 2025 to June 3, 2025***

1. Activity:	<u>State Legislative Efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation	\$	<u>1,700</u>
4. Lodging and meals	\$	<u>1,500</u>
5. Salaries and Wages	\$	<u>205,161</u>
6. Compensation to lobbyists	\$	<u>305,380</u>
7. Entertainment	\$	<u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>11,185</u>
<b>Total</b>	\$	<u><u>524,926</u></u>

Entity: Washoe County

Budget Year 2024-2025

Local Government: Washoe County

Schedule of Existing Contracts

Mark Stewart, Purchasing &

Contact: Contracts Manager

Budget Year 2024-2025

E-mail Address: [mstewart@washoeocounty.gov](mailto:mstewart@washoeocounty.gov)

Daytime Telephone: 775-328-2281

Total Number of Existing Contracts: 29

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	MANPOWER TEMPORARY SERVICES	4/29/2019	6/30/2024	\$ 39,000	\$ -	Temporary Community Services Staff-Gen. Clerical
2	MANPOWER TEMPORARY SERVICES	9/17/2019	6/30/2024	\$ 150,000	\$ -	Temporary Building & Safety-Inspection Services
3	MANPOWER TEMPORARY SERVICES	6/1/2020	6/30/2024	\$ 40,000	\$ -	Temporary Utility Services
4	MANPOWER TEMPORARY SERVICES	7/1/2020	9/30/2024	\$ 50,000	\$ -	Temporary Community Services Staff
5	MANPOWER TEMPORARY SERVICES	11/5/2020	6/30/2024	\$ 57,600	\$ -	Temporary Community Services Staff
6	MANPOWER TEMPORARY SERVICES	4/12/2021	6/30/2024	\$ 5,000	\$ -	Temporary Community Services Staff
7	MANPOWER TEMPORARY SERVICES	7/1/2021	6/30/2024	\$ 60,000	\$ -	Temporary Juvenile Services Staff
8	BOARD OF REGENTS UNR	7/1/2021	7/31/2024	\$ 780,321	\$ -	Health District-COVID-19 Response & Resiliency
9	MANPOWER TEMPORARY SERVICES	1/5/2022	6/30/2024	\$ 48,000	\$ -	Temporary Sheriff Staff-Property/Inventory
10	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	6/30/2024	\$ 74,000	\$ -	Temporary Staffing-Technology Services CES
11	MY NEXT CAREER PATH STAFFING LLC	7/1/2022	6/30/2024	\$ 20,000	\$ -	Temporary Registrar of Voters Employees
12	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2024	\$ 139,000	\$ -	Temporary District Attorney Staff-Investigations
13	MARATHON STAFFING GROUP INC	9/5/2022	6/30/2024	\$ 50,000	\$ -	Temporary District Attorney Staff-Clerical
14	MY NEXT CAREER PATH STAFFING LLC	9/1/2022	6/30/2024	\$ 115,000	\$ -	Temporary District Attorney Staff-Legal
15	MANPOWER TEMPORARY SERVICES	3/6/2023	6/30/2024	\$ 90,000	\$ -	Temporary Registrar of Voters Employees
16	MARATHON STAFFING GROUP INC	2/1/2023	12/21/2023	\$ 100,000	\$ -	Temporary District Attorney Staff-Family Support
17	MY NEXT CAREER PATH STAFFING LLC	3/22/2023	6/30/2024	\$ 30,000	\$ -	Temporary Registrar of Voters Employees
18	SONDERFAN, DEREK	5/1/2023	5/1/2024	\$ 10,000	\$ -	Temporary County Clerk Staff
19	ACRO SERVICE CORP	6/5/2023	6/30/2024	\$ 56,029	\$ -	Temporary Health District Staffing
20	RENO SPARKS CONVENTION AUTHORITY	7/1/2023	7/31/2024	\$ 10,000	\$ -	Temporary Health District Staffing-RLEC POST/POD
21	TALENT FRAMEWORK, LLC	7/1/2023	7/30/2024	\$ 2,068,766	\$ -	Temporary Health District Staffing-COVID ELC
22	MY NEXT CAREER PATH STAFFING LLC	5/1/2022	6/30/2024	\$ 17,465	\$ -	Temporary Staffing-Health District-HepB
23	MANPOWER TEMPORARY SERVICES	8/21/2023	6/30/2024	\$ 77,000	\$ -	Temporary Assessor Staff-Clerical
24	MANPOWER TEMPORARY SERVICES	11/7/2023	6/30/2024	\$ 48,000	\$ -	Temporary Sheriff Staff-Property/Inventory
25	MANPOWER TEMPORARY SERVICES	12/1/2023	6/30/2024	\$ 89,000	\$ -	Temporary Community Services Staff-Short Term Rentals
26	MANPOWER TEMPORARY SERVICES	1/6/2024	7/31/2024	\$ 25,000	\$ -	Temporary Sheriff Staff-Admin
27	MANPOWER TEMPORARY SERVICES	1/22/2024	5/31/2024	\$ 5,100	\$ -	Temporary Manager's Office Staff-Sustainability GIS
28	ROBER HALF INTERNATIONAL	2/27/2024	12/31/2026	\$ 14,000	\$ -	Temporary Comptroller's Staff-ARPA Accounting
29	MANPOWER TEMPORARY SERVICES	2/28/2024	6/30/2024	\$ 24,000	\$ -	Temporary Sheriff Staff-Backgrounds
	<b>Total Proposed Expenditures</b>			<b>\$ 4,292,281</b>	<b>\$ -</b>	

**Schedule of Privatization Contracts  
Budget Year 2023-2024**

**Local Government:** Washoe County Nevada  
**Contact:** Mark Stewart, Purchasing & Contracts Manager  
**E-mail Address:** [mstewart@washoeocounty.gov](mailto:mstewart@washoeocounty.gov)  
**Daytime Telephone:** 775-328-2281

**Schedule of Privatization Contracts  
Budget Year 2024-2025**

**Total Number of Privatization Contracts: 11**

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	BLUE RIDGE CONSULTING GROU	4/1/2022	3/31/2025	3.00	\$ 30,000	\$ -	Project Manager	0.24	\$ 59.11	Tech. Services Proj. Consulting, Proj. Management, Coaching
2	NORTHERN NEVADA LEGAL AID	7/1/2018	6/30/2024	6.00	\$ 619,511	\$ -	Attorney	3.16	\$ 94.37	Legal Representation of Children in CPS System
3	SURRATT LAW PRACTICE, PC	7/1/2020	6/30/2024	4.00	\$ 10,000	\$ -	Court Referee	0.10	\$ 47.04	Administrative Hearing Officers
4	HEARTS COMPANION	7/1/2020	6/30/2024	4.00	\$ 3,500	\$ -	Animal Svcs Asst	0.05	\$ 31.63	Animal Services carcass pick-up & cremation
5	GHUSN, NANCY MOSS	7/1/2021	9/30/2024	3.25	\$ 10,000	\$ -	Court Referee	0.10	\$ 47.04	Administrative Hearing Officers
6	FENNEMORE CRAIG PC	7/1/2021	6/30/2024	3.00	\$ 9,671	\$ -	Attorney	0.05	\$ 94.37	Legal advice/representation of WC for PUC
7	SIMONS HALL JOHNSTON PC	7/1/2021	6/30/2024	3.00	\$ 12,000	\$ -	Attorney	0.06	\$ 94.37	Legal advice/representation of WC District Court
8	ETCHEVERRIA, ERIN	7/12/2022	6/30/2024	1.97	\$ 2,000	\$ -	Office Assistant	0.03	\$ 31.63	Transcription-Emergency Management-LEPC
9	NORTHERN NEVADA LEGAL AID	7/1/2023	6/30/2024	1.00	\$ 87,792	\$ -	Legal Assistant	1.13	\$ 37.30	Sheriff's Detention Facility-Non-Crim. Legal Assistance
10	CONTRERAS, IVET	7/1/2023	6/30/2024	1.00	\$ 78,000	\$ -	Program Coord.	0.86	\$ 43.41	Health District-Prof. Services Media/Outreach
11	SARMARK ENTERPRISES INC	1/2/2024	7/31/2024	0.58	\$ 59,750	\$ -	HR Manager	0.36	\$ 80.64	Health District-Prof. Services for Health Officer Recruitment
	<b>Total</b>				<b>\$ 922,224</b>	<b>\$ -</b>		<b>6.15</b>		