

Washoe County Checkbook

Welcome to Washoe County Checkbook! Washoe County Checkbook is part of our commitment to transparency by providing citizens and visitors a guided view through the budget, spending and other financial information.

[Budget 101](#)

[Explore More](#)

**Welcome to
Washoe County “Budget 101” & Washoe Checkbook**

July 22, 2025

Washoe County “Budget 101”

A budget.

I think I've heard of it.

Tell me more.



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❖ Origin

- Late Middle English: from Old French *bougette*, diminutive of *bouge* 'leather bag', from Latin *bulga* 'leather bag, knapsack', of Gaulish origin. Compare with bulge.
- The word originally meant a pouch or wallet, and later its contents. In the mid 18th century, the Chancellor of the Exchequer, in presenting his annual statement, was said 'to open the budget'. In the late 19th century the use of the term was extended from governmental to other finances.

Source: Google Dictionary

Budget



❖ What is a Budget?

In it's simplest form, it's a financial plan, operations guide and communication tool

- Where are we going?
- Legally approved appropriations
 - Telling the money where to go rather than wondering where it went

Based on strategic priorities established by the policy-makers (policy document)

- Congress, State Legislature, County Commission, City Council, GID Board, Board of Directors, Spouse, etc.

Budget



❖ What a Budget Isn't...

It's not an exact science

- Rely on analysis, forecasts, estimates, available data, etc.
- Actual costs almost never exactly match the budget

Not limited to money

- Time; supplies; energy; talents/skills; natural resources; etc.

❖ What Could Go Wrong?

No Legal Budget
(i.e., not adopted
or not certified by
the Department of
Taxation)

- By default, the prior budget will become the budget for the ensuing fiscal year
- The governing body may not reconsider budget without the express approval of the Department of Taxation
- Inaccurate or non-certified budgets also have potential impacts to the County's credit rating

Role/Mission – Budget Division



Preparation of Annual Operating Budget to meet County Manager's and Board of County Commissioners' Goals

Monitor, track, and forecast County expenditure and revenue trends

With Comptroller's Office, ensure departments stay compliant with NRS, NAC, Washoe County Code and County financial policies

Identify ways to expand County resources and help departments creatively solve problems

Conduct program analysis of County operations when appropriate

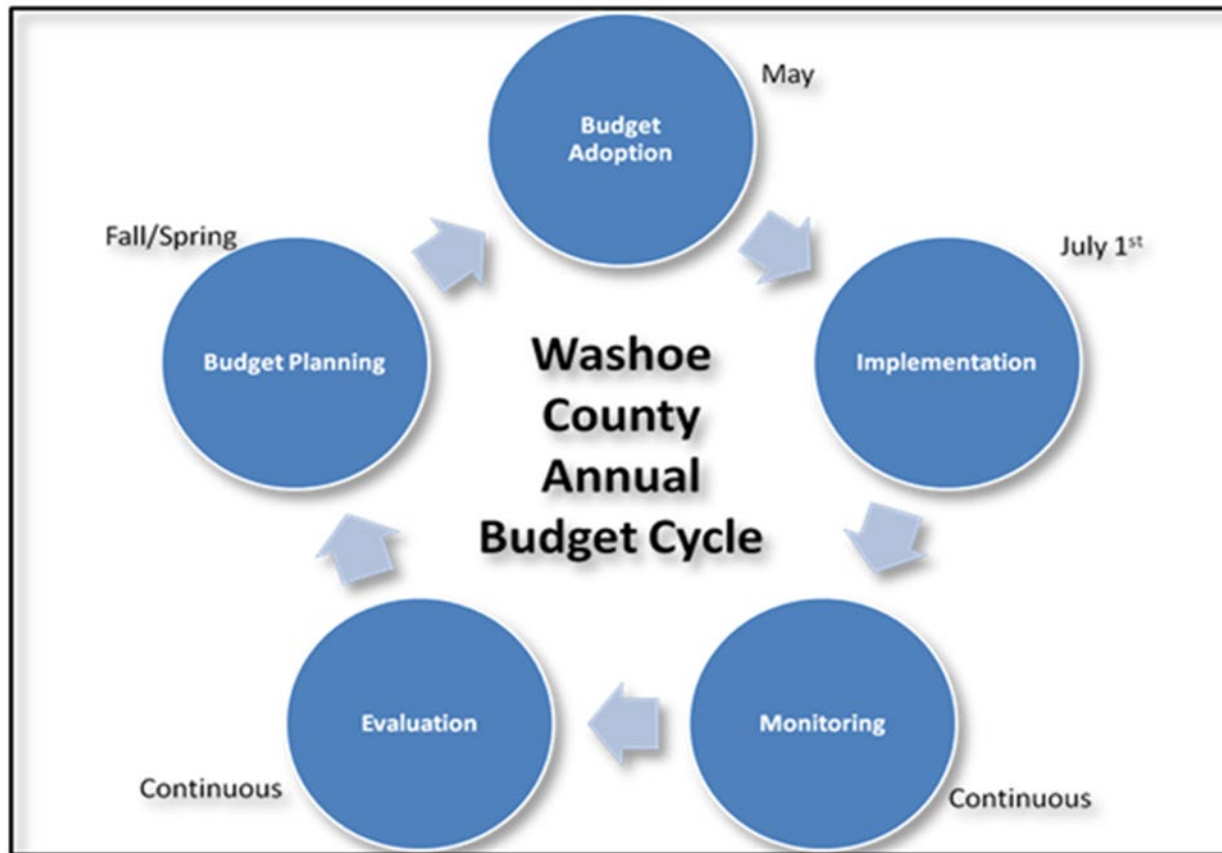
Debt Management

Budget



❖ Washoe County Budget Process

- Annual Budget Process = Year-Round
- Incremental Budgeting (aka “Base”)



There are many different budgeting methods available, all having a variety of pros and cons

- Incremental (Base)
- Program-Based
- Target-Based
- Performance-Based
- Zero-Base

Budget



❖ Washoe County Budget Timeline

County Fiscal Year = July 1st through June 30th

Currently updating both Strategic Planning and Annual Budget Processes

Date/Month	Item
July – September	Strategic Planning
Oct/Nov to End of January	Departments prepare and submit above-base requests and other requested changes
End of January	Next Fiscal Year Preliminary Budget Outlook
End of February-Beginning of Mar.	Department meetings with Manager’s Office to review requests
By Mar. 25	C-Tax and Property Tax revenue projections finalized
End of March	Finalize department requests and recommendations to County Manager
April 15	Deadline to submit Tentative Budget to Dep’t of Taxation – NRS 354.596
End of April	County Manager presented recommendations to BCC
May-Between third Monday and May 31	BCC Public Hearing and Adoption of Final Budget – NRS 354.598
June 1	Deadline to submit Final Budget to Dep’t of Taxation – NRS 354.598

Key Budget Statutes



❖ Nevada Revised Statutes (NRS)

NRS 354.626 Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions.

1. No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law. Any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, **is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment.**

Key Budget Statutes



❖ Nevada Revised Statutes (NRS)

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

- 1) Carry Forward Adjustments for prior year restricted funding and/or legal encumbrances approved by the BCC as part of the Annual Comprehensive Financial Report
- 2) Augmentations approved by the BCC and sent to State Taxation for certification
NRS 354.493; NRS 354.5989005(1) through (4); NAC 354.400 through 354.490
- 3) Amendments for new/supplemental grants/ gifts-in-aid/ donations approved by the BCC
NRS 354.5989005(3)
- 4) Appropriation Transfers that reallocate budget authority across functions or funds approved by the Budget Manager or the BCC
NRS 354.5989005(5)(a) through (c)

Key Financial Policies



❖ County Policies

Financial Reserves

- The County's General Fund shall maintain a fund balance equal to:
 - \$3,000,000 for Stabilization
 - Stabilization funding limited to 10% of budgeted expenditures
 - NRS 354.6115 & 354.6117
 - Between 10-17% for the purpose of sustainability of working capital
 - Local governments are required to have a 4% fund balance
 - NRS 354.608; 354.6241; 354.685; NAC 354.650
- A General Fund contingency not to exceed 3.0% of the general fund budget (less capital outlay) shall be budgeted
 - NRS 354.608

*For more policies, see "Financial Policies" section of the Washoe County Budget Book

Key Financial Policies



❖ County Policies

Revenues: The County

- Shall, through the legislative process and interlocal cooperation, work to maintain a diversified and stable revenue structure
- Shall estimate annual/multi-year revenues by an objective, analytical process
- Where possible, shall institute user fees and charges for programs and services in the County. The user fees shall be established as a level related to the cost of providing those services. User fees shall be adjusted on a predetermined schedule or annually so as to avoid major fluctuations
- Shall avoid targeting revenues for specific programs unless legally required or when the revenue source has been established for the sole purpose of financing a specified program or project

*For more policies, see “Financial Policies” section of the Washoe County Budget Book

Key Financial Policies



❖ County Policies

Expenditures

- Operating and capital expenditures by departments shall not exceed their total authorized departmental budget.
- Any increases in total fund appropriations/revenue augmentations must be recommended by the Budget Division and approved by the BCC.
- Net zero budget adjustments within the same fund and function may be transferred by the Budget Division. Adjustments across functions and/or funds must go to the BCC.
- Base budgets will be calculated as follows:
 - Services and Supplies categories will be funded at the base level plus adjustments. Budget will be adjusted for known/contractual personnel increases.

*For more policies, see “Financial Policies” section of the Washoe County Budget Book

Financial Structure



County Budget Functions

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

County Budget Fund Types

Governmental Funds
 General Fund
 Special Revenue Funds
 Debt Service Funds
 Capital Projects Funds
Proprietary Funds
 Enterprise Funds
 Internal Service Funds
Fiduciary Funds
 Trust & Agency Funds

***Please Note: Washoe County does not include Truckee Meadows Fire & Rescue or the Washoe County School District. These are separate entities with their own budgets.*

Financial Structure



County Budget Fund Types

Governmental Funds

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

Fewer restrictions

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

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

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

Non-discretionary; legal obligations

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

Proprietary Funds

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

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



Property Taxes - Overview

Description	FY26	Date	Expiration	Notes
	Proposed	Passed	Date	
Operating Rate	1.0416			
Cooperative Extension Fund (NRS 549.020)	0.0100			*Effective 7/1/2008 (FY09), support of operations moved to UNR to reduce support & overhead costs; still subject to tax rate established for extension work.
Voter Approved				
Senior Citizens Center	0.0100	6/4/85	none	Date passed: 6/4/1985; perpetuity
Child Protection	0.0400	11/4/86	none	Date passed: 11/4/1986; perpetuity
Libraries	0.0000	11/8/94	6/30/25	Date passed: 11/8/1994; 30 years; expires 6/30/2025
Animal Shelter Operations*	0.0300	11/5/02	6/30/33	Date passed: 11/5/2002; 30 years; expires 6/30/2033
Subtotal - Voter Approved	0.0800			
Legislative Overrides				
Accident Insurance (NRS 428.185)	0.0150			Remitted to State for indigent care resulting from motor accidents.
Indigent Care (NRS 428.285)	0.0600			Ad valorem rate must be at least six and no more than ten cents. Originally for indigent patient medical services, later expanded to any indigent support.
Capital Acquisition (NRS)	0.0500			Proceeds shared with the State and cities
Youth Services Levy (NRS 62B.150)	0.0056			Set by State - Funds China Springs and previously Aurora Pines detention camps for youth
Detention (AB395) (1993)	0.0774			Levy for support of Jail operations
Other: Family Court (NRS 3.0107)	0.0192			Imposition of up to 1.92 cents per \$100 of assessed valuation; ad valorem tax authorized for support of family court
Other: AB 104*	0.0272			Additional levy for operating expenses to offset losses SCCRT 1991 Legislature
Subtotal - Legislative Overrides	0.2544			
Debt*	0.0057			For debt service of ad valorem debt
Total tax rate levied	1.3917			

BASE RATE FOR ALL WASHOE COUNTY		
State of Nevada		0.1700
Washoe County	1.3860	
County Debt Service	0.0057	
Total County Rate		1.3917
General School	0.7500	
School Debt Service	0.3885	
Total School Rate		1.1385
TOTAL COMBINED RATE		2.7002

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

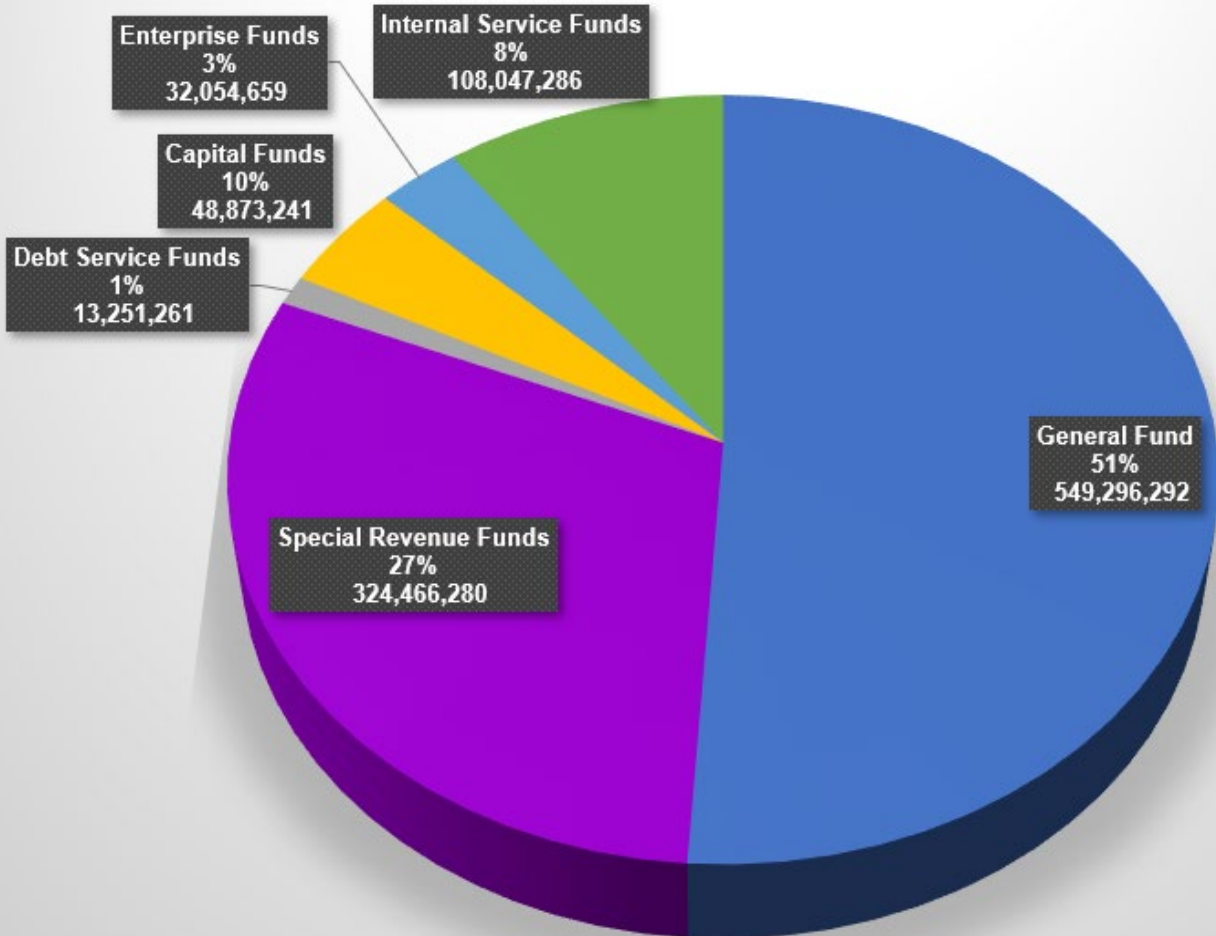
- Washoe County School District 1.1385
- Cities (Reno/Sparks) 0.9598
- North Lake Tahoe Fire Protection District 0.6480
- Truckee Meadows Fire Protection District 0.5400
- State of Nevada 0.1700
- General Improvement Districts Varies

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

Fiscal Year 2026 Adopted Budget



All Funds = \$1.075 Billion



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

*Total appropriations include expenditures, contingencies and transfers out

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

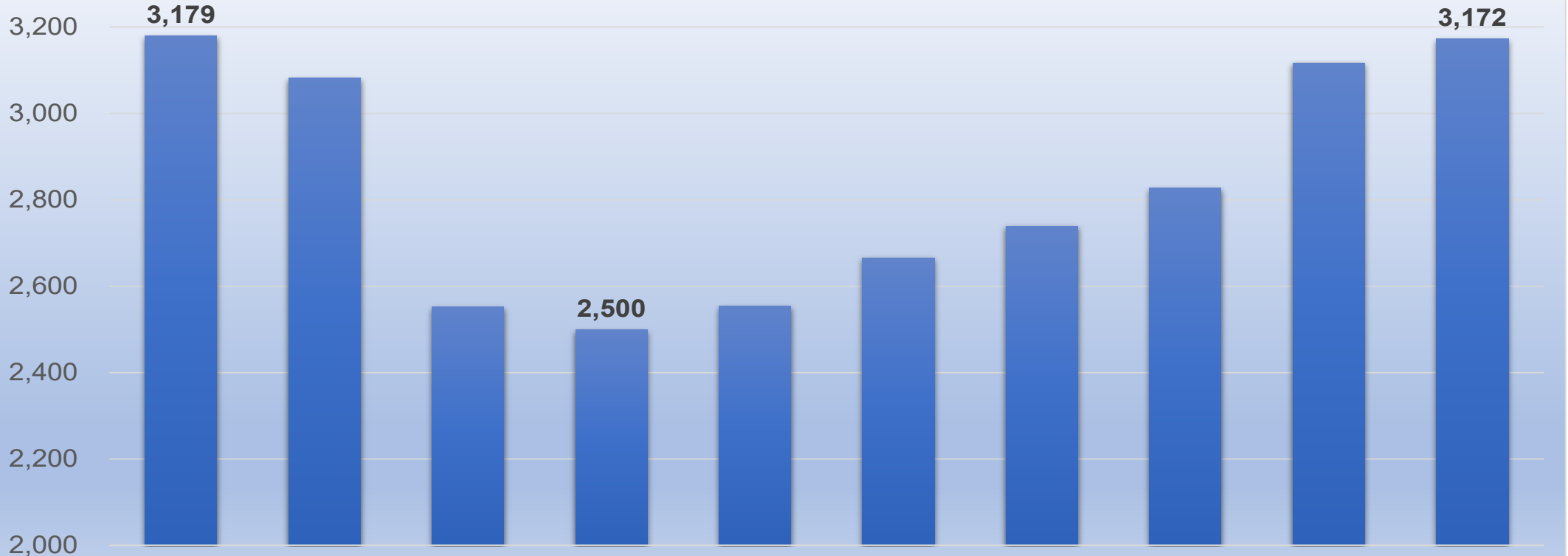
FY26 budget re-appropriation is estimated at \$80 million. The budget will be re-appropriated (increased) during the year-end process and included with acceptance of the annual audit.

Note: Total expenditures/expenses-not including contingencies and transfers out = \$932,869,792



Fiscal Year 2026 Budget (All Funds)

Washoe County Authorized FTEs



Population
*per State Doc

	FY 08	FY 10	FY 12	FY 14	FY 16	FY 18	FY 20	FY 22	FY 24	FY 26
Population	409,085	423,833	421,593	427,704	436,797	448,316	460,237	473,606	501,635	513,854

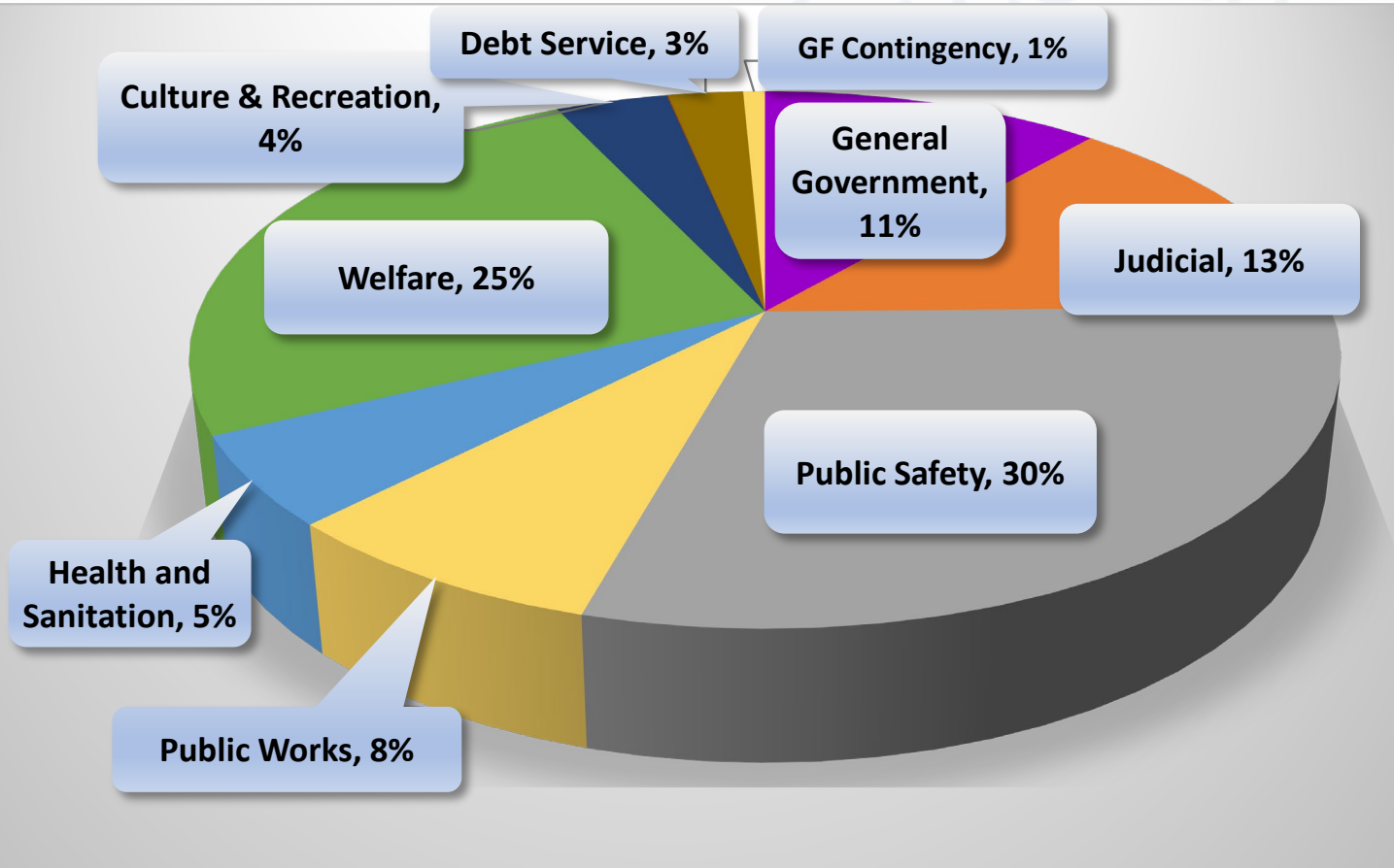
FTE's per 1,000 pop.
One FTE supports X residents

FTE's per 1,000 pop.	7.8	7.3	6.1	5.8	5.8	5.9	6.0	6.0	6.2	6.2
One FTE supports X residents	128.67	137.54	165.16	171.11	171.00	168.19	168.03	167.53	160.95	161.99

Fiscal Year 2026 Adopted Budget



Governmental Funds, by Function



FY26 Budget, by Function (Governmental Funds)

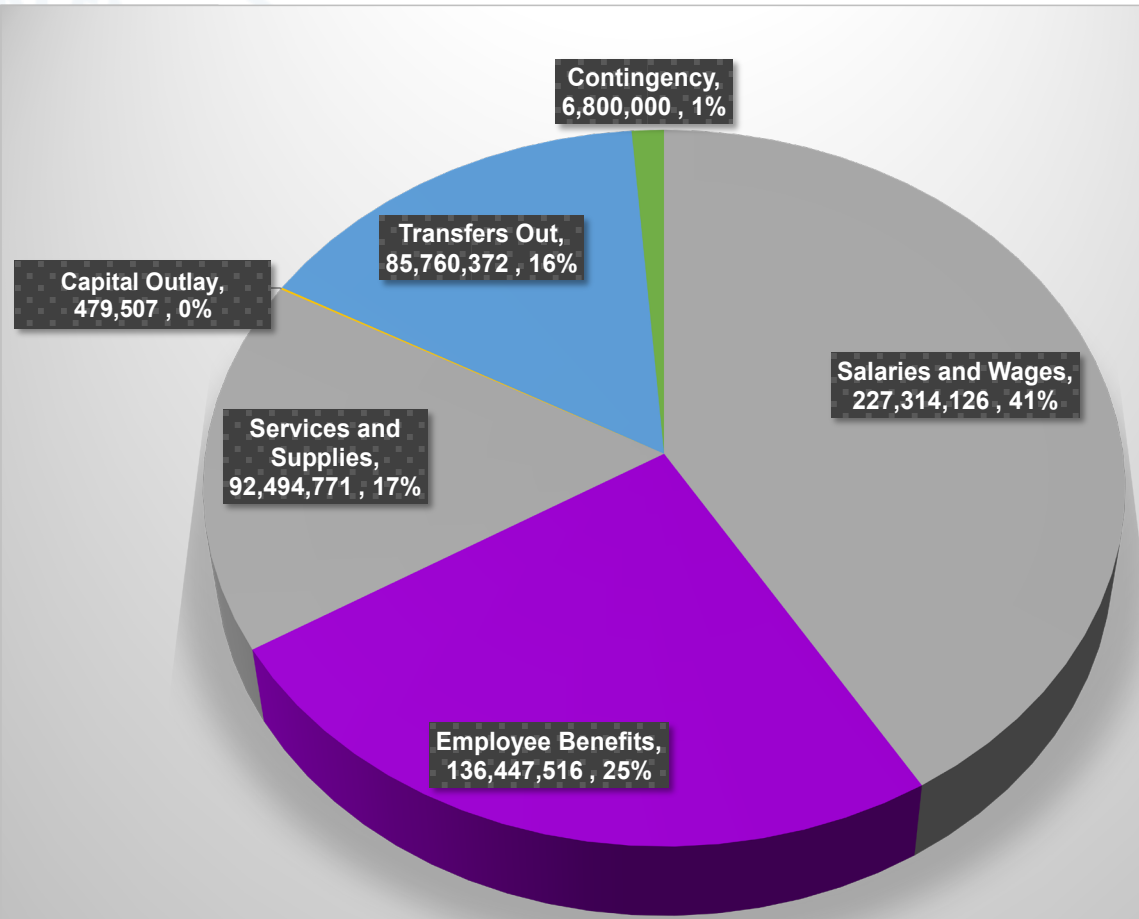
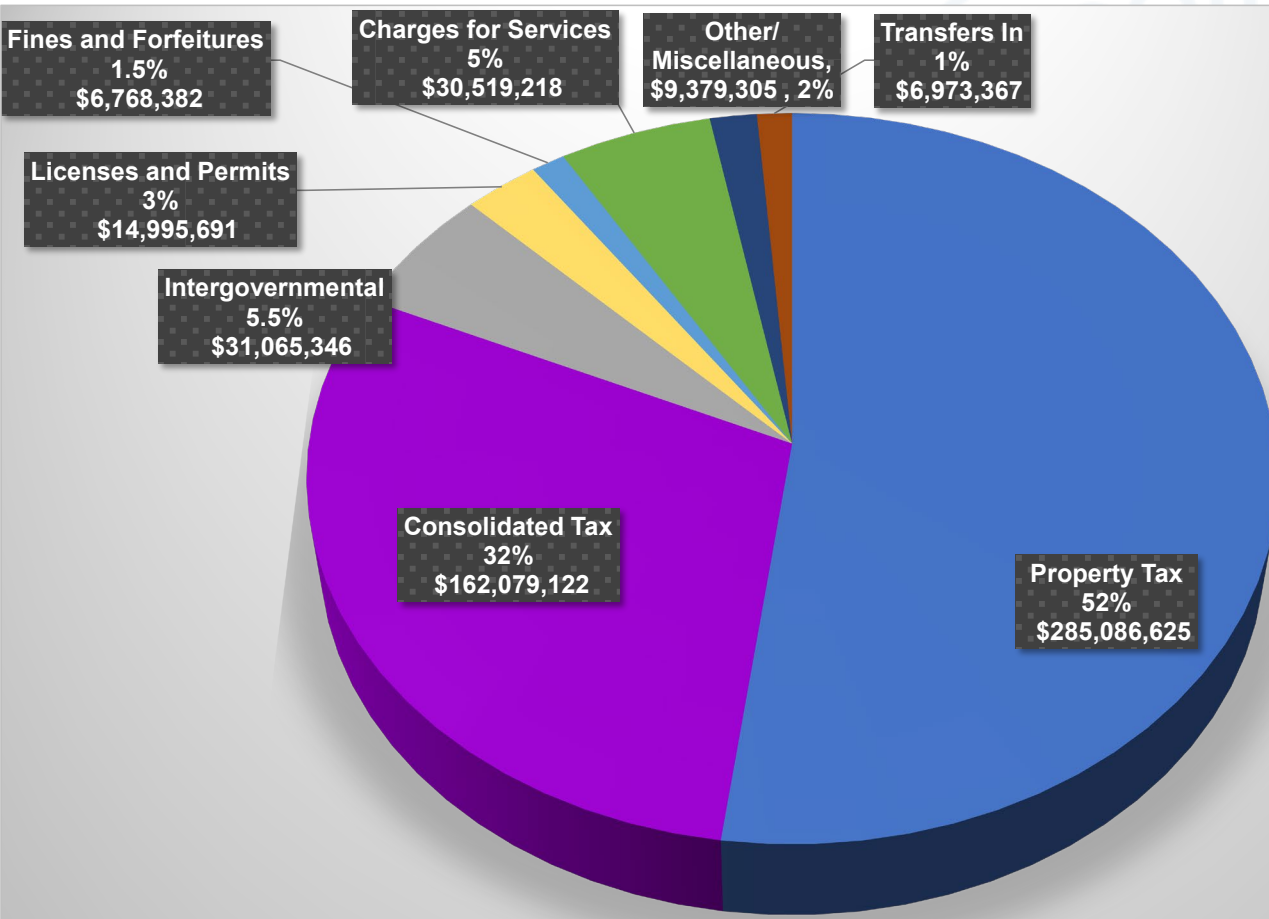
	FY26 Final	
General Government	\$ 105,966,816	11%
Judicial	\$ 125,350,708	13%
Public Safety	\$ 276,974,193	30%
Public Works	\$ 75,071,442	8%
Health and Sanitation	\$ 50,483,534	5%
Welfare	\$ 236,363,607	25%
Culture & Recreation	\$ 35,047,600	4%
Community Support	\$ 382,760	0%
Intergovernmental		0%
Debt Service	\$ 23,446,415	3%
GF Contingency	\$ 6,800,000	1%
Total Governmental Funds Appropriations	935,887,074	100%

Fiscal Year 2026 General Fund Adopted Budget



General Fund Sources = \$546.9 M

General Fund Uses = \$549.3 M



Fiscal Year 2026 General Fund Adopted Budget



Washoe County FY 2026 General Fund Final Budget					
Sources and Uses	FY 2025 Estimated	FY 2026 Tentative	FY 2026 Final	FY26 Final vs. FY25 Year-End Estimate % Var.	\$ Var.
Revenues and Other Sources:					
Taxes	260,606,144	285,086,625	285,086,625	9.4%	24,480,481
Licenses and permits	14,935,691	14,995,691	14,995,691	0.4%	60,000
Consolidated taxes - Actual	158,901,100	162,079,122	162,079,122	2.0%	3,178,022
SCCRT AB104	19,927,024	20,126,294	20,126,294	1.0%	199,270
Other intergovernmental	9,396,342	10,939,052	10,939,052	16.4%	1,542,710
Charges for services	27,805,602	30,519,218	30,519,218	9.8%	2,713,616
Fine and forfeitures	7,958,708	6,768,382	6,768,382	-15.0%	(1,190,326)
Miscellaneous	12,384,305	7,879,305	9,379,305	-24.3%	(3,005,000)
Total revenues	511,914,916	538,393,689	539,893,689	5.5%	27,978,773
Other sources, transfers in	746,168	854,057	943,367	26.4%	197,199
Other sources, transfers in - one-time			6,000,000		
TOTAL SOURCES	512,661,084	539,247,746	546,837,056	6.7%	34,175,972

Washoe County FY 2026 General Fund Final Budget					
Sources and Uses	FY 2025 Estimated	FY 2026 Tentative	FY 2026 Final	FY26 Final vs. FY25 Year-End Estimate % Var.	\$ Var.
Expenditures and Other Uses:					
Salaries and wages	222,240,320	233,676,457	234,388,088		
Vacancy Savings	(1,324,956)	(7,065,669)	(7,073,962)		
Subtotal	220,915,364	226,610,788	227,314,126	2.9%	6,398,762
Employee benefits	124,999,297	140,308,903	140,695,145		
Vacancy Savings	(743,844)	(4,249,562)	(4,247,629)		
Subtotal	124,255,453	136,059,341	136,447,516	9.8%	12,192,063
Services and supplies	90,310,320	91,805,371	92,494,771	2.4%	2,184,451
Capital outlay	1,732,636	479,507	479,507	-72.3%	(1,253,129)
Capital outlay (GASB 87)					
Debt Service (GASB 87)	-	-	-		
Total expenditures	437,213,773	454,955,008	456,735,920	4.5%	19,522,147
Transfers out	78,382,987	85,760,372	85,760,372	9.4%	7,377,385
Contingency	10,000,000	6,800,000	6,800,000	-32.0%	(3,200,000)
TOTAL USES	525,596,760	547,515,380	549,296,292	4.5%	23,699,532
Net Change in Fund Balance	(12,935,676)	(8,267,634)	(2,459,236)	-81.0%	10,476,440
Beginning Fund Balance	154,152,738	136,013,217	141,217,062		
Ending Fund Balance	141,217,062	127,745,583	138,757,826		
Unassigned Ending Fund Balance	\$ 136,467,062	\$ 122,995,583	\$ 129,207,826		
Unassigned Ending Fund Balance%	26.6%	22.8%	23.8%		
*as % of Expense & Transfers less Capital					



Fiscal Year 2026 General Fund Adopted Budget

General Fund Transfers Out

Transfer Out to Fund:	FY26 Amount	FY25 Amount
Indigent Services	\$25,187,074	\$24,102,463
Homelessness Fund	\$21,761,286	\$21,820,409
Capital Improvement	\$13,152,620 (includes \$12,500,000 ongoing and \$652,620 one-time)	\$12,000,000
Health District	\$10,516,856	\$9,516,856
Road Maintenance	\$6,637,592	\$1,325,253
Debt Service	\$5,043,542	\$6,167,624
Senior Services	\$3,428,882	\$3,428,882
CAD/RMS	\$32,520	\$-0-
Total General Fund	\$85,760,372	\$78,361,487

General Fund - Fund Balance



GENERAL FUND 5-YEAR FORECAST - FISCAL YEAR 2026 - FISCAL YEAR 2030							
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	Estimate	Final	Forecast	Forecast	Forecast	Forecast
Sources/Uses							
Revenues / Transfers In	510,290,343 9.1%	512,661,085 0.5%	546,837,056 6.7%	563,928,035 3.1%	588,398,760 4.3%	613,328,363 4.2%	640,939,809 4.5%
			5-Year Average		4.6%		
Expenditures / Transfers Out	509,709,916 6.5%	515,596,761 1.2%	542,496,291 5.2%	577,036,252 6.4%	611,716,568 6.0%	640,779,083 4.8%	673,738,204 5.1%
			5-Year Average		5.5%		
Contingency	-	10,000,000	6,800,000	4,885,152	5,219,064	5,484,981	5,789,263
TOTAL REVENUES OVER/UNDER USES	580,427	(12,935,676)	(2,459,235)	(17,993,369)	(28,536,873)	(32,935,701)	(38,587,659)
Unassigned Ending Fund Bal. as % of Exp.	29.4%	26.6%	23.8%	19.5%	13.9%	8.3%	2.4%

The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2026-2030 (FY26-FY30) reflect average revenue increase of 4.6% with average expenditure increase 5.5 percent.

Unassigned fund balance remains within reserve policy limits (10% to 17 percent) through FY28.

FY26 through FY30 include 3.0% salary savings

FY27 through FY30 reflects:

- Library Expansion Fund positions moved to the General Fund

- 1.0% annual contingency

- No above base/expansions or potential legislative impacts

- NNPH transfer increase of \$1 million/year through FY28

- CIP transfer increase of \$1 million/year through FY30

- Indigent transfer increase of \$1.1 million to \$1.3 million/year through FY30 (per legal mandate to increase 4.5% per year)

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

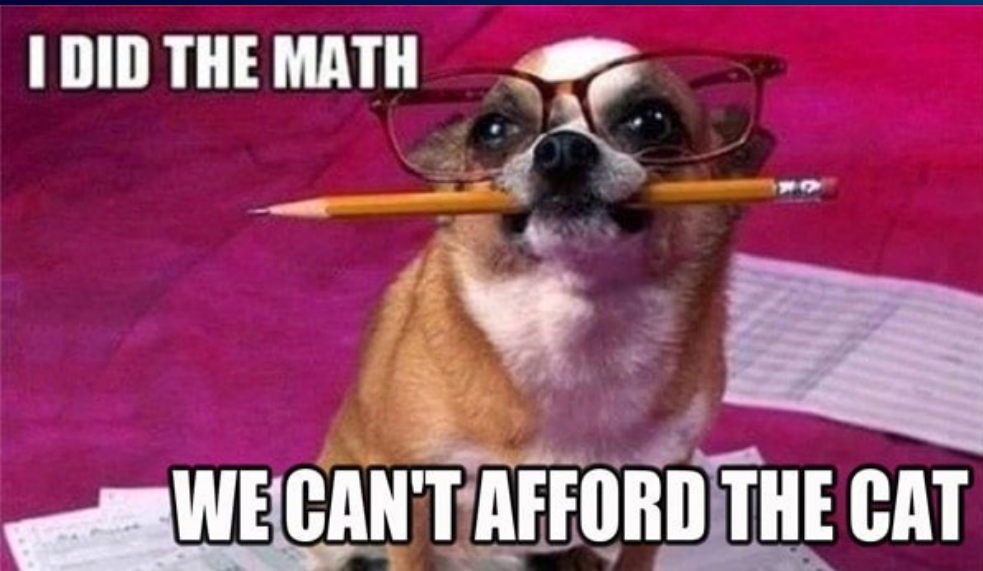
I DID THE BUDGET.



WE CAN'T AFFORD THE DOG.

Supplemental Information

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





Fiscal Year 2026 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES							
OTHER GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
General	227,402,974	136,495,357	92,358,082	479,507	6,800,000	85,760,372	549,296,292
Health	18,695,326	10,354,746	6,270,856	100,000	-	193,208	35,614,136
Library Expansion	1,720,967	903,499	1,385,443	-	-	-	4,009,910
Animal Services	3,949,155	2,247,857	2,361,459	271,000	-	-	8,829,472
Marijuana Establishments	-	-	113,000	-	-	1,187,000	1,300,000
Regional Communication System	655,481	325,117	1,123,163	175,000	-	4,668,581	6,947,342
Reg. Computer Aided Dispatch/Records Mgt.	-	-	83,987	-	-	323,271	407,258
Regional Permits System	-	-	1,565,648	-	-	-	1,565,648
Indigent Tax Levy	1,083,399	620,368	19,550,534	-	-	30,005,070	51,259,371
Homelessness Fund	9,750,038	5,542,414	27,036,534	-	-	-	42,328,987
Child Protective Services	29,707,479	16,704,828	31,364,026	119,200	-	-	77,895,532
Senior Services	3,562,506	2,106,568	2,537,984	-	-	-	8,207,058
Enhanced 911	274,815	145,863	6,363,772	1,500,000	-	-	8,284,450
Regional Public Safety	471,452	268,334	532,302	486,000	-	-	1,758,088
SUBTOTAL GOVERNMENTAL FUNDS	297,273,593	175,714,952	192,646,790	3,130,707	6,800,000	122,137,502	797,703,544



Fiscal Year 2026 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES							
OTHER GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Central Truckee Meadows Remediation Dist	728,449	396,866	3,104,835	-	-	-	4,230,150
Truckee River Flood Mgt Infrastructure	854,437	462,087	11,631,538	-	-	2,483,050	15,431,112
Roads Special Revenue Fund	4,994,777	2,786,281	8,396,412	4,286,000	-	-	20,463,470
Other Restricted Special Revenue	10,875,655	6,715,723	9,108,314	294,242	-	8,940,362	35,934,296
Capital Facilities Tax	-	-	8,667,583	-	-	2,400,000	11,067,583
Parks Construction	-	-	3,060,283	1,033,464	-	-	4,093,747
Capital Improvements Fund	131,761	74,116	4,194,669	29,311,366	-	-	33,711,911
Washoe County Debt Ad Valorem	-	-	2,858,835	-	-	-	2,858,835
Washoe County Debt Operating	-	-	10,167,782	-	-	-	10,167,782
SAD Debt	-	-	224,644	-	-	-	224,644
SUBTOTAL GOVERNMENTAL FUNDS	17,585,079	10,435,073	61,414,894	34,925,072	-	13,823,412	138,183,530
TOTAL GOVERNMENTAL FUNDS	314,858,672	186,150,025	254,061,683	38,055,779	6,800,000	135,960,914	935,887,074

Note: Total expenditures-not including contingencies and transfers out = \$793,126,160



Fiscal Year 2026 Budget (All Funds)

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS				
PROPRIETARY FUND	OPERATING EXPENSES	NON-OPERATING EXPENSES	OPERATING TRANSFERS	TOTAL APPROPRIATIONS
			OUT	
Building & Safety	5,038,569	2,000	-	5,040,569
Utilities	25,238,731	785,785	184,313	26,208,829
Golf Course	629,961	1,300	174,000	805,261
Health Benefits	84,094,085	-	-	84,094,085
Risk Management	10,737,206	-	-	10,737,206
Equipment Services	13,215,996	-	-	13,215,996
TOTAL PROPRIETARY FUNDS	138,954,547	789,085	358,313	140,101,945



Fiscal Year 2026 Budget (All Funds)

FY 2026 Budget: Governmental Funds, by Function & Department

General Government			Judicial			Public Safety		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Accrued Benefits	\$ 3,200,000	0.3%	Alternate Public Defender	\$ 5,895,303	0.6%	Alternative Sentencing	\$ 4,941,615	0.5%
Assessor	\$ 10,979,786	1.2%	Conflict Counsel	\$ 3,488,764	0.4%	County Manager	\$ 4,922,636	0.5%
Board of County Commissioners	\$ 1,273,023	0.1%	Public Defender	\$ 15,944,439	1.7%	Juvenile Services	\$ 22,082,321	2.4%
Clerk	\$ 2,381,743	0.3%	District Attorney	\$ 42,474,601	4.5%	Medical Examiner	\$ 7,074,767	0.8%
County Manager	\$ 7,261,066	0.8%	District Court	\$ 36,514,444	3.9%	Public Administrator	\$ 1,728,640	0.2%
Finance	\$ 6,949,048	0.7%	Justice Courts			Public Guardian	\$ 3,058,545	0.3%
Human Resources	\$ 4,325,390	0.5%	Incline Justice Court	\$ 876,304	0.1%	Sheriff	\$ 184,481,269	19.7%
Recorder	\$ 3,291,515	0.4%	Reno Justice Court	\$ 10,405,602	1.1%	Animal Services	\$ 8,829,472	0.9%
Registrar of Voters'	\$ 5,158,710	0.6%	Sparks Justice Court	\$ 5,884,708	0.6%	Enhanced 911	\$ 8,284,450	0.9%
Technology Services	\$ 24,387,690	2.6%	Wadsworth Justice Court	\$ 429,997	0.0%	Regional Public Safety Training Ctr	\$ 1,758,088	0.2%
Treasurer	\$ 3,520,487	0.4%	Capital Improvements	\$ 1,415,600	0.2%	Regional Communication System	\$ 2,278,761	0.2%
Marijuana Establishments	\$ 113,000	0.0%	Grants/Restricted	\$ 1,845,945	0.2%	Truckee River Flood Management	\$ 12,948,062	1.4%
Regional Permits System	\$ 1,565,648	0.2%	Undesignated/Transfers/Other	\$ 175,000	0.0%	Regional CAD/RMS	\$ 83,987	0.0%
Capital Facilities	\$ 1,000	0.0%	Total Judicial	\$ 125,350,708	13.4%	Capital Improvements	\$ 13,024,053	1.4%
Capital Improvements	\$ 11,437,297	1.2%				Grants/Restricted	\$ -	0.0%
Grants/Restricted	\$ 548,283	0.1%				Undesignated/Transfers/Other	\$ 1,477,528	0.2%
Undesignated/Transfers/Other	\$ 19,573,132	2.1%				Total Public Safety	\$ 276,974,193	29.6%
Total General Government	\$ 105,966,816	11.3%						



Fiscal Year 2026 Budget (All Funds)

FY 2026 Budget: Governmental Funds, by Function & Department

Public Works			Welfare			Culture & Recreation		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Community Services	\$ 21,537,185	2.3%	Human Services	\$ 2,275,122	0.2%	Community Services		
Roads	\$ 20,463,470	2.2%	Child Protective Services	\$ 77,895,532	8.3%	Regional Parks & Open Space	\$ 9,755,162	1.0%
Capital Facilities	\$ -	0.0%	Homelessness	\$ 42,328,987	4.5%	Library	\$ 18,384,078	2.0%
Capital Improvements	\$ 2,736,200	0.3%	Indigent Assistance	\$ 21,254,301	2.3%	Capital Improvements	\$ 1,935,600	0.2%
Grants/Restricted	\$ -	0.0%	Senior Services	\$ 8,207,058	0.9%	Parks Capital	\$ 4,093,747	0.4%
Undesignated/Transfers/Other	\$ 30,334,587	3.2%	Capital Improvements	\$ 2,847,562	0.3%	Grants/Restricted	\$ 879,013	0.1%
			Grants/Restricted	\$ -	0.0%	Undesignated/Transfers/Other	\$ -	0.0%
Total Public Works	\$ 75,071,442	8.0%	Undesignated/Transfers/Other	\$ 81,555,044	8.7%	Total Culture and Recreation	\$ 35,047,600	3.7%
			Total Welfare	\$ 236,363,607	25.3%			
Health & Sanitation			Debt Service			Total Community Support		
	Budget	% of Total Budget		Budget	% of Total Budget		Budget	% of Total Budget
Central Truckee Remediation	\$ 4,230,150	0.5%	General Obligation -Ad Valorem	2,858,835	0.3%		\$ 382,760	0.0%
Health District	\$ 35,420,928	3.8%	General Obligation -Revenue	6,574,195	0.7%	Total Contingency	\$ 6,800,000	0.7%
Capital Improvements	\$ 315,600	0.0%	Non-General Obligation -Revenue	3,593,587	0.4%			
Undesignated/Transfers/Other	\$ 10,516,856	1.1%	Special Assessment District	224,644	0.0%			
Total Health & Sanitation	\$ 50,483,534	5.4%	Undesignated/Transfers/Other	10,195,154	1.1%	TOTAL GOVERNMENTAL APPROPRIATIONS	\$ 935,887,074	
			Total Debt Service	23,446,415	2.5%			



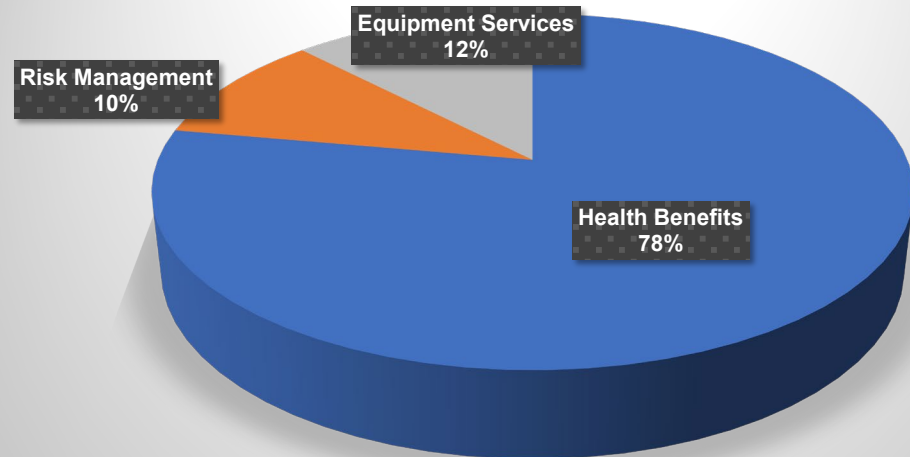
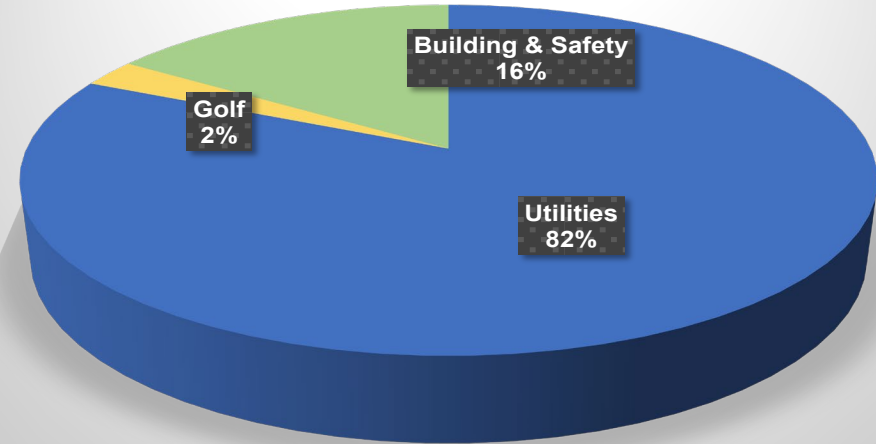
Fiscal Year 2026 Budget (All Funds)

FY 2026 Budget: Proprietary Funds

FY26 Budget, by Function (Proprietary Funds)		% of Budget
Utilities	26,208,829	82%
Golf	805,261	3%
Building & Safety	5,040,569	16%
Enterprise Funds	32,054,659	100%

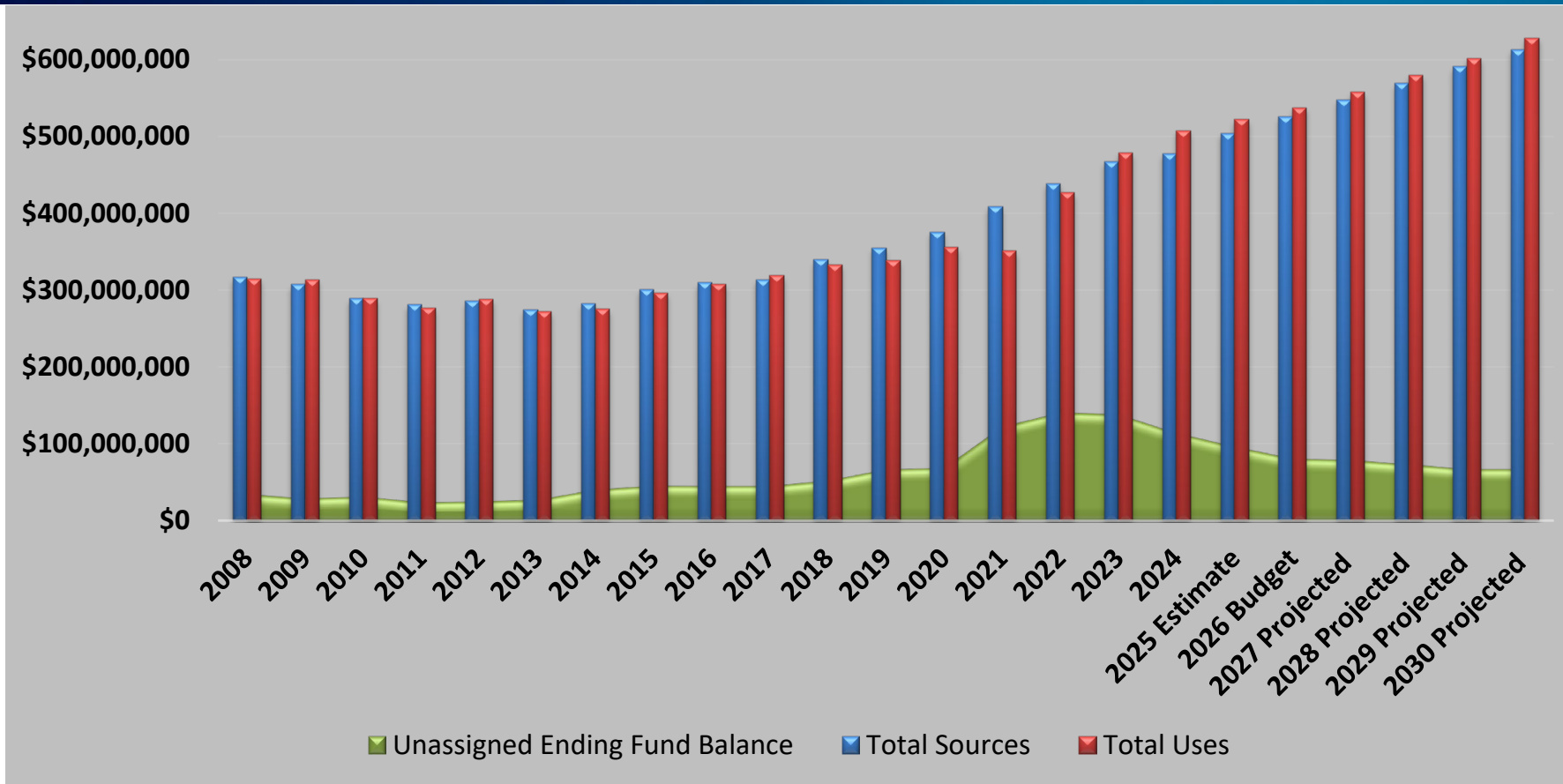
Health Benefits	84,094,085	78%
Risk Management	10,737,206	10%
Equipment Services	13,215,996	12%
Internal Service Funds	108,047,287	100%

Total Proprietary Fund Appropriations	140,101,945
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General Fund - Fund Balance



The General Fund 5-year forecast above shows revenues are growing slower than expenditures are increasing. Fiscal Years 2026-2030 (FY26-FY30) reflect average revenue increase of 4.6% with average expenditure increase 5.5 percent.

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



Where are we now?

- Actual expenditures
- Quarterly expenditure reporting
- Quarterly financial reporting
- Annual reporting



Rules, Regulations and Requirements

- Internal Audit
- External Audit
- Program Audit
- State Audit
- Federal Audit
- PERS Audit
- OPEB Audit
- Nevada Revised Statutes
- Washoe County Code
- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB)
- Government Finance Officers Association (GFOA)
- SEC filings



Demonstration

- Not new information, has always been available – more convenient format – easier for residents to understand
- [Washoe County Checkbook](#)
- Point in time – changes daily



End Result

- Annual Comprehensive Financial Report - ACFR is a culmination of all of this information. This can be found on the County's website
- Comptroller's Department



QUESTIONS

Washoe County Checkbook

Welcome to Washoe County Checkbook! Washoe County Checkbook is part of our commitment to transparency by providing citizens and visitors a guided view through the budget, spending and other financial information.

[Budget 101](#)

[Explore More](#)