

**RESOLUTION OF THE GOVERNING BODY
OF THE
WASHOE TRIBE OF NEVADA AND CALIFORNIA**

**2025 WASHOE TRIBE REVENUE BUDGET
GENERAL FUND (FUND 1000 & CORRESPONDING FUNDS)**

WHEREAS, the Washoe Tribe of Nevada and California, is organized pursuant to the Provisions of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984), as amended, to exercise certain rights of home rule and to be responsible for the general welfare of its membership; and

WHEREAS, in accordance with Article VI, Section 1(i) of the Constitution of the Washoe Tribe of Nevada and California, the Washoe Tribal Council has the power and duty to approve annual budgets for the Tribe; and

WHEREAS, the General Fund Revenue Budget presented to Tribal Council was in the amount of \$2,944,977; and


WHEREAS, the CFO recommended the proposed figures for the General Fund Revenue Budget; and

WHEREAS, the Tribal Council has reviewed the General Fund Revenue Budget Package provided by the CFO and has approved the 2025 General Fund Revenue Budget attached hereto.

BE IT RESOLVED BY THE WASHOE TRIBAL COUNCIL that it hereby approves and adopts the 2025 General Fund Revenue Budget.

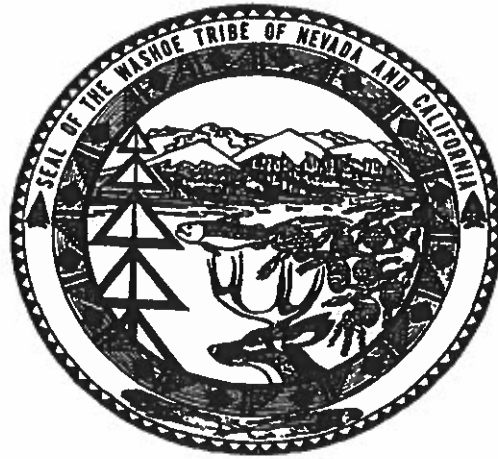
CERTIFICATION

It is hereby certified that the Washoe Tribal Council is the governing body of the Washoe Tribe of Nevada and California composed of eleven (11) members of whom nine (9), constituting a quorum, were present at a meeting duly held on the 17th day of January, 2025, and that the foregoing resolution was adopted by the affirmative vote of eight (8) for, zero (0) against, and one (1) abstention pursuant to the authority contained in Article VI, Section 1(h) of the Amended Constitution and Bylaws of the Washoe Tribe of Nevada and California.


Autumn Burtt
Secretary-Treasurer
Washoe Tribe of Nevada and California


Date





Washoe Tribe of Nevada and California

2025 REVENUES GENERAL FUND

BUDGET PACKET

Washoe Tribe of Nevada and California



TO: Honorary Tribal Council of the Washoe Tribe of Nevada and California

RE: Finance Officer's Budget Message for 2025

Attached hereto is the 2025 operating revenue budget proposal for the Washoe Tribe of Nevada and California. The budget information presents the overall projected revenue resources for the General Fund.

One of the Washoe Tribe's strategic objectives is to promote financial stability through planning and maintenance of the Tribe's resources. The 2025 revenue budget is a key component in the achievement of the Tribe's vision statement below:

Preserving, reviving and living the Washoe culture and traditions. Where: Respect for one another and tribal values promote our spiritual, physical and environmental wellness. Educational opportunities are available for all tribal members and descendants. A solid economic foundation ensures self-sufficiency for tribal success. Responsive government promotes teamwork, professionalism and accountability. On safe and secure tribal lands.

In 2024, the Tribe's ARPA and COVID-19 supplemental funding continued to diminish and end. This has caused the Tribe to start pivoting to more normal operations similar to 2019 and before where the growth of the Tribe relied on grants, taxes and cooperative efforts. Further, economic conditions continued to put pressure on the Tribe financially with inflation elevated, US elections/policy changes and consumer confidence neutral. The Tribe continued investing resources in adding more grants, structuring the Tribal government and enterprises separately, and maximizing its current financial resources and connections with outside agencies. In addition, the Tribe has worked to increase its presence and widen its footprint culturally.

The financial forecast for 2025 hints at further challenges but also new opportunities for the Tribe to maneuver and adapt. The need for continued capacity to help manage the diverse financial portfolio will be a priority. Effective communication at all levels of the Tribe including membership, administration, departments and partners to strategically focus attention on specific initiatives to further the growth of the Tribe. I am optimistic that the Tribe will continue to adjust and implement practical approaches on its journey through the year.

Respectfully,

A handwritten signature in blue ink, appearing to read "Travis Trethan", is written over a horizontal line.

Travis Trethan
Finance Officer

1000 - GENERAL FUND

2024 Revenue Budget	2025 Revenue Budget
---------------------	---------------------

REVENUES

SALES AND USE TAXES	3130	\$	582,900.00	\$	604,170.00	Increase expected due to rolling average and (2) years of growth
GAMING TAXES	3135	\$	-	\$	10,915.00	Annual tax fee & (4) quarters of machine taxes
EXCISE TAXES	3142	\$	1,278,636.00	\$	1,224,536.00	Downward trend since 2020 consistently
STATE OF CA - GAMING REV	3346	\$	1,100,000.00	\$	1,100,000.00	Continuing gaming compact fund
POSSESSORY TAXES	9999	\$	-	\$	5,356.00	3% tax based on annual rent of Tahoe Forest Products and WDC agreement

Total REVENUES

2,961,536.00 2,944,977.00

Has not been received yet

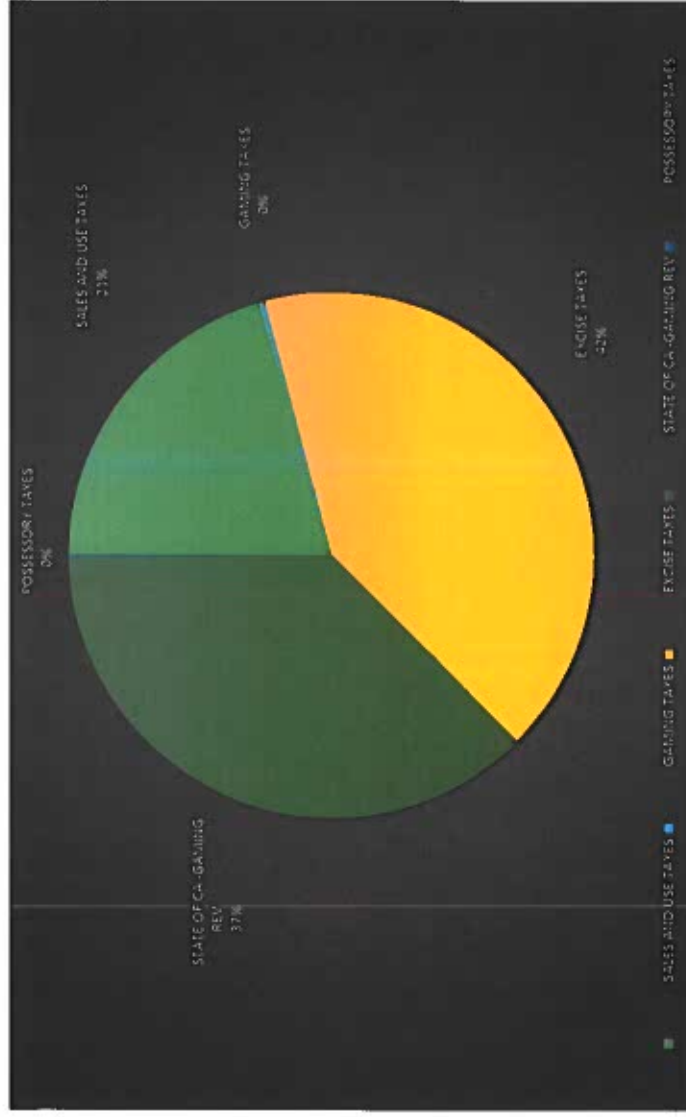


Image Credit Village of Fellsworth

**1000 - GENERAL SALES &
USE TAXES**

	2020 TOTAL	2021 TOTAL	2022 TOTAL	2023 TOTAL	2024 TOTAL ESTIMATE	2025 TOTAL ESTIMATE
WRE	\$ 267,515.98	\$ 270,111.46	\$ 251,104.03	\$ 255,490.20	\$ 268,504.74	\$ 269,024.00
SMOKE SHOP	\$ 167,312.07	\$ 155,628.14	\$ 144,624.70	\$ 147,247.29	\$ 146,021.46	\$ 145,964.00
CHEVRON	\$ 189,730.95	\$ 118,195.51	\$ 159,604.18	\$ 186,876.95	\$ 190,969.91	\$ 189,182.00
TOTAL	\$ 624,559.00	\$ 543,935.11	\$ 555,332.91	\$ 589,614.44	\$ 605,496.11	\$ 604,170.00
1000 - GENERAL EXCISE TAXES						
	2020 TOTAL	2021 TOTAL	2022 TOTAL	2023 TOTAL	2024 TOTAL ESTIMATE	2025 TOTAL ESTIMATE
WRE	\$ 698,412.15	\$ 653,450.01	\$ 564,273.59	\$ 488,627.52	\$ 396,014.07	\$ 344,092.00
SMOKE SHOP	\$ 616,167.75	\$ 548,558.06	\$ 471,904.44	\$ 459,485.20	\$ 489,216.76	\$ 463,401.00
CHEVRON	\$ 539,052.56	\$ 314,923.65	\$ 424,683.59	\$ 449,945.43	\$ 423,983.22	\$ 417,043.00
TOTAL	\$ 1,853,632.46	\$ 1,516,931.72	\$ 1,460,861.62	\$ 1,398,058.15	\$ 1,309,214.05	\$ 1,224,536.00



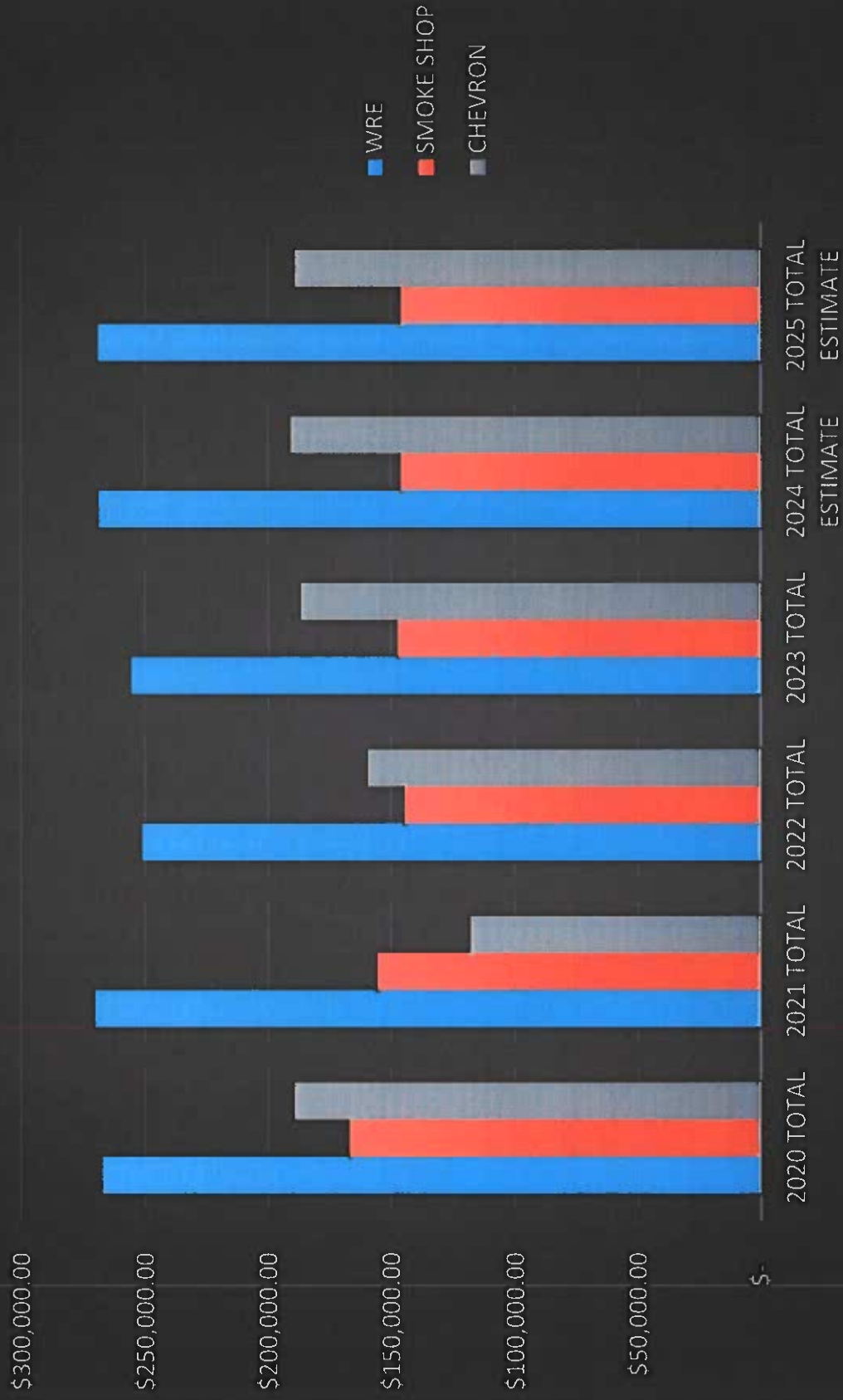
2024 BUDGET CURVE TAXES

BUDGET CURVE	WRE EXCISE TAX	WRE SALES TAX	MICA EXCISE TAX	MICA SALES TAX	SMOKE EXCISE TAX	SMOKE SALES TAX
	\$ 404,932	\$ 246,985	\$ 452,358	\$ 145,017	\$ 421,346	\$ 190,898
Jan	\$ 28,750	\$ 17,536	\$ 32,117	\$ 10,296	\$ 29,916	\$ 13,554
Feb	\$ 28,588	\$ 17,437	\$ 31,936	\$ 10,238	\$ 29,747	\$ 13,477
Mar	\$ 29,843	\$ 18,203	\$ 33,339	\$ 10,688	\$ 31,053	\$ 14,069
Apr	\$ 31,180	\$ 19,018	\$ 34,832	\$ 11,166	\$ 32,444	\$ 14,699
May	\$ 34,662	\$ 21,142	\$ 38,722	\$ 12,413	\$ 36,067	\$ 16,341
Jun	\$ 38,266	\$ 23,340	\$ 42,748	\$ 13,704	\$ 39,817	\$ 18,040
Jul	\$ 40,574	\$ 24,748	\$ 45,326	\$ 14,531	\$ 42,219	\$ 19,128
Aug	\$ 41,101	\$ 25,069	\$ 45,914	\$ 14,719	\$ 42,767	\$ 19,376
Sept	\$ 39,035	\$ 23,809	\$ 43,607	\$ 13,980	\$ 40,618	\$ 18,403
Oct	\$ 33,447	\$ 20,401	\$ 37,365	\$ 11,978	\$ 34,803	\$ 15,768
Nov	\$ 29,196	\$ 17,808	\$ 32,615	\$ 10,456	\$ 30,379	\$ 13,764
Dec	\$ 30,289	\$ 18,474	\$ 33,836	\$ 10,847	\$ 31,517	\$ 14,279
100.00%	\$ 404,932	\$ 246,985	\$ 452,358	\$ 145,017	\$ 421,346	\$ 190,898

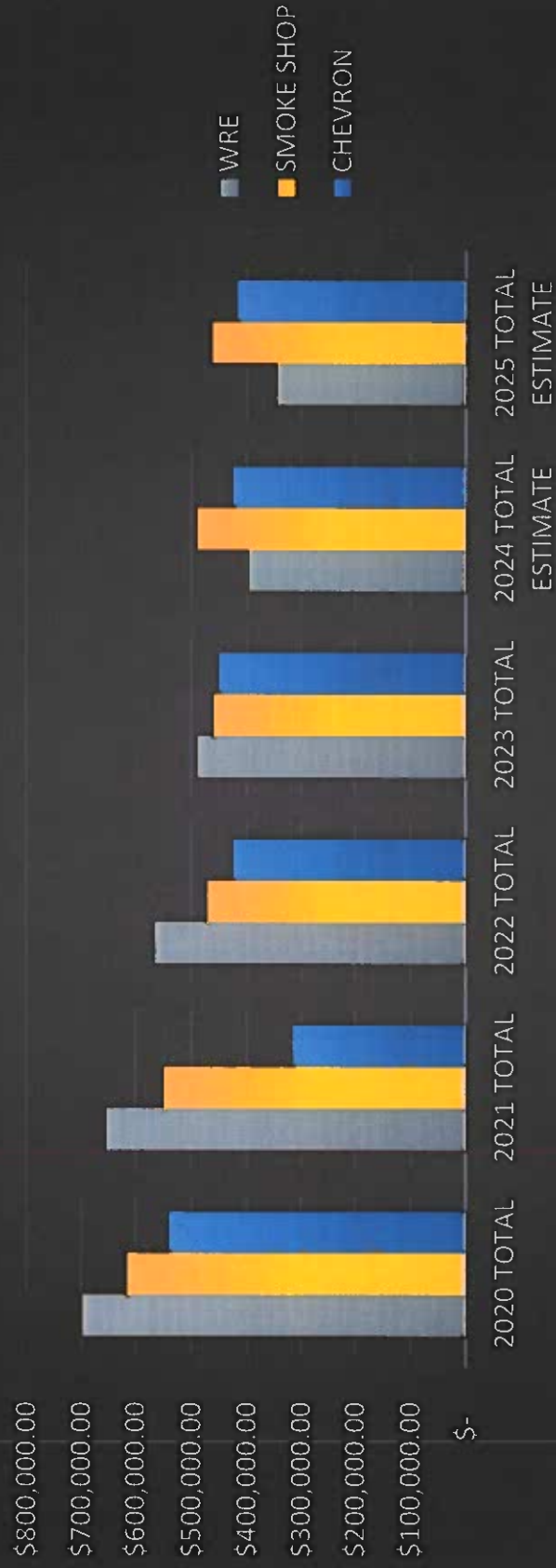
2024 DIFFERENCE ACTUAL VS 2024 BUDGET TAXES

MONTH	WRE EXCISE TAX	WRE SALES TAX	MICA EXCISE TAX	MICA SALES TAX	SMOKE EXCISE TAX	SMOKE SALES TAX	TOTAL	% OF TARGET
January	\$ (982)	\$ 1	\$ 7,073	\$ 4,777	\$ 5,279	\$ (2,512)	\$ 13,636	110.33%
February	\$ (431)	\$ (14)	\$ 7,193	\$ 4,871	\$ 3,119	\$ (2,648)	\$ 12,090	109.20%
March	\$ (2,314)	\$ 594	\$ 1,669	\$ 3,862	\$ 1,436	\$ (3,115)	\$ 2,123	101.55%
April	\$ 1,835	\$ 2,716	\$ 9,717	\$ 4,775	\$ 1,852	\$ (3,387)	\$ 17,507	112.21%
May	\$ 847	\$ 3,171	\$ 4,068	\$ 5,104	\$ 2,905	\$ (3,335)	\$ 12,761	108.01%
June	\$ (6,803)	\$ 2,147	\$ (1,455)	\$ (1,833)	\$ (3,270)	\$ (747)	\$ (11,963)	93.20%
July	\$ (8,182)	\$ 1,865	\$ (2,631)	\$ 3,339	\$ (3,281)	\$ (6,836)	\$ (15,727)	91.57%
August	\$ (8,657)	\$ 1,499	\$ 61	\$ 3,484	\$ (5,438)	\$ (6,207)	\$ (15,259)	91.93%
September	\$ 1,733	\$ 875	\$ (1,167)	\$ 2,635	\$ (5,683)	\$ (6,916)	\$ (8,523)	95.25%
October	\$ 7,257	\$ 4,059	\$ (691)	\$ 4,773	\$ 951	\$ (3,558)	\$ 12,791	108.32%
November	\$ 7,826	\$ 3,512	\$ 8,269	\$ 4,781	\$ 855	\$ (3,269)	\$ 21,974	116.37%
December								
TOTAL	\$ (7,870)	\$ 20,414	\$ 32,103	\$ 40,568	\$ (1,274)	\$ (42,531)	\$ 41,411	102.22%

SALES & USE TAXES BY STORE (2020 - 2025)



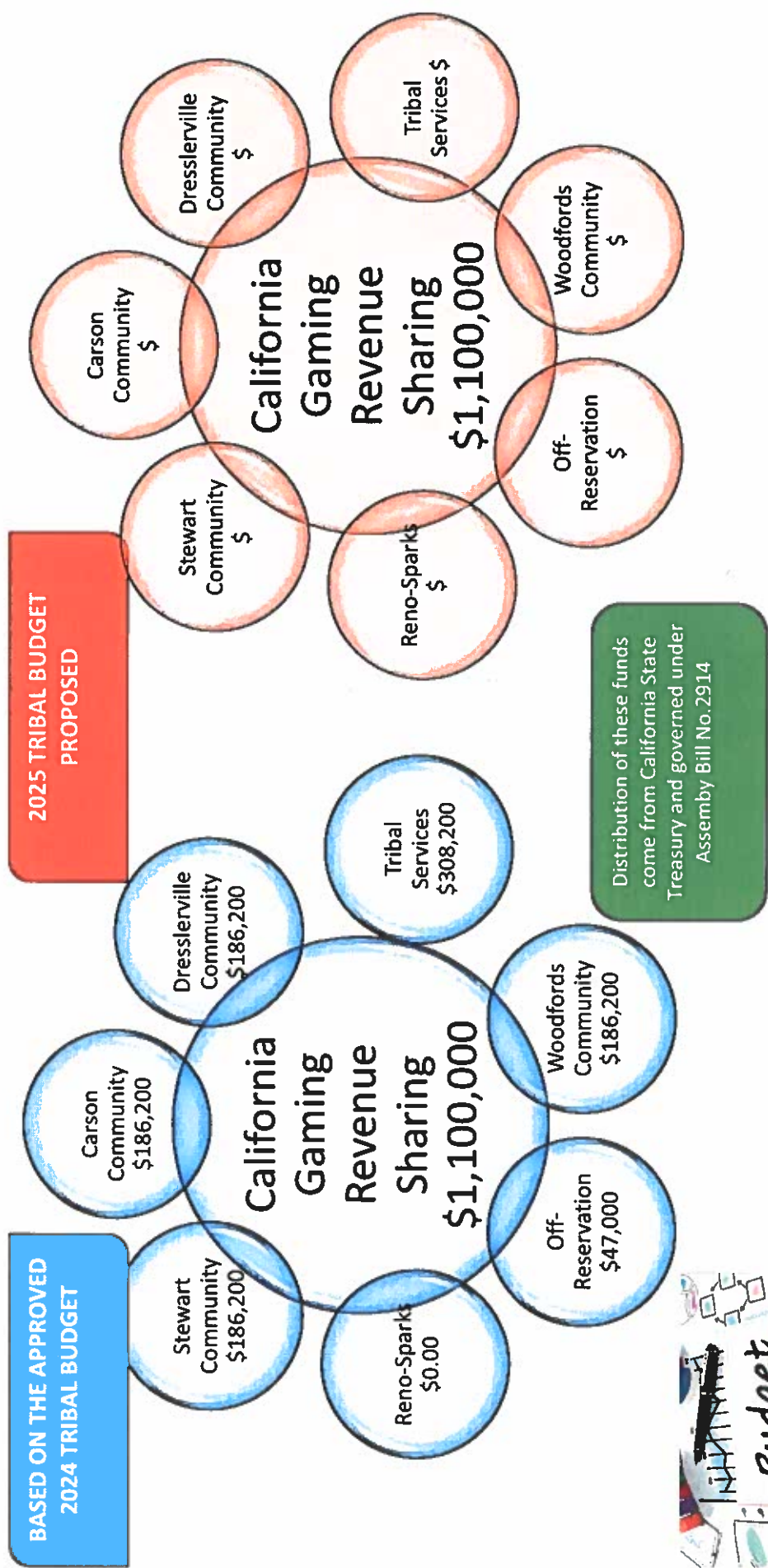
EXCISE TAXES BY STORE (2020 - 2025)



1000 - GENERAL

10070 - NON-DEPARTMENTAL

			2024 APPROVED REVENUES	2025 PROPOSED REVENUES
REVENUES				
SALES AND USE TAXES	3130		\$ 582,900.00	\$ 604,170.00
GAMING TAXES	3135		\$ -	\$ 10,915.00
EXCISE TAXES	3142		\$ 1,278,636.00	\$ 1,224,536.00
POSSESSORY TAXES	9999		\$ -	\$ 5,356.00
STATE OF CA -GAMING REV	3346		\$ 1,100,000.00	\$ 1,100,000.00
Total REVENUES			\$2,961,536.00	\$2,944,977.00





CALIFORNIA NATIONS
INDIAN GAMING ASSOCIATION



Dear Tribal Leaders,

Please find attached a preliminary draft of proposed legislation aimed at streamlining the Tribal Nation Grant Fund (TNGF) process and ensuring quarterly equal distribution grants to all RSTF-eligible tribes. This draft reflects tribal leader direction to distribute most - but not all - monies for equal distribution grants while retaining some funds for large one-time grants. We invite feedback from tribal governments on this proposed language. CNIGA will discuss the draft language at its October 17 meeting. Additionally, the draft language will be discussed at the November 13 All Tribes meeting with the goal of finalizing it by year's end.

Why It Matters:

A consistent and mandatory equal distribution grant from the TNGF would help increase and stabilize funding for nongaming tribes. Depending on annual inflows into the TNGF, this could result in more than \$600,000 being distributed to RSTF eligible tribes, bringing annual totals to more than \$1.7M per eligible Tribe.

Background:

On May 23, TASIN and CNIGA hosted an All Tribes Meeting in Sacramento where funding for RSTF-eligible tribes was on the agenda. Following comprehensive presentations on the Revenue Sharing Trust Fund (RSTF) and Tribal Nation Grant Fund (TNGF), including their backgrounds and conditions, tribal leaders completed a brief survey. The vast majority expressed support for streamlining the TNGF and distributing available funds as equal distribution grants. Tribal leaders discussed possible legislation sponsored by TASIN and CNIGA to help make improvements to the TNGF.

Following the May 22 All Tribes meeting, TASIN hosted a workgroup to identify potential amendments to AB 880 (statutes of 2017) - the bill which established and set forth the grant process for the TNGF. On June 14, CNIGA hosted an RSTF Working Group Zoom meeting to further discuss recommendations and concepts.

The issue was again discussed at the June 20 CNIGA meeting, where leaders voted to support distributing most - but not all - monies for equal distribution grants while retaining some funds for large one-time grants. CNIGA members also voted to support timing the equal distribution grants with the quarterly RSTF payments. However, comments and feedback on these policies

were limited. The issue was further discussed at the August CNIGA meeting at Yocha Dehe where key provisions of proposed legislation were presented. Several questions for feedback were posed, including: (1) are the key provisions of the proposed legislation consistent with what eligible tribes want to see? (2) Are there other changes to the TNGF eligible tribes want to see? (3) What percentage of TNGF monies should be reserves for large, one-time grants?

We look forward to seeing you at one of the upcoming meetings (Oct. 17 CNIGA or Nov. 13 All Tribes) and hearing your feedback on this proposed draft language.

Thank you.

2025 RECOMMENDATION

Based on the California Nations letter to Tribal Leaders, the \$600,000 from the (TNGF) Tribal Nations Grant Fund is being distributed to non-gaming Tribes in the form of a grant. This is the same distribution pot of funds as the (RSTF) Revenue Sharing Trust Fund that the Tribe uses to support the general fund \$1,100,000.

I recommend that if the proposed legislation moves forward and it is finalized that the (TNGF) funds are included as automatic distribution, that these funds go towards the general fund to be consistent with the (RSTF) funding bringing the total up to \$1,700,000 total to be used. This would help communities and departments service the Tribal membership with more funding for resources and initiatives.

In the event that this is not passed into legislation, but the “Equal Distribution Grant 2025” is made available, that the Tribe prioritize this funding application for items that were not funded fully in the general fund because of current budget constraints.

UPCOMING

- To schedule & finalize the General Fund expenditure budget (recommendation would be a Saturday session)
- Further discussion on TNGF Equal Distribution Grant 2025 when made available
- Any specific initiatives to analyze for the general fund prior to the budget meeting on expenditures?
 - Current List in addition to normal requests
 - Picnic meat budget
 - Tribal Council stipends
 - Court funding
 - Liaison vehicle