



# WASHOE COUNTY

Integrity Communication Service

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## STAFF REPORT

BOARD MEETING DATE: May 12, 2026

**DATE:** April 14, 2026

**TO:** Board of County Commissioners

**FROM:** Jennifer Hoekstra, Fiscal Compliance Officer,  
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**THROUGH:** Samantha Turner, Division Director, Finance and Customer Service,  
Community Services Dept., 328-3600, [sturner@washoecounty.gov](mailto:sturner@washoecounty.gov)

**SUBJECT:** Recommendation to accept cash donation [\$18,500.00] from the Community Foundation of Northern Nevada on behalf of the Paul and Gwen Leonard Charitable Foundation as a legacy bequest for support of Rancho San Rafael Regional Park; and direct Finance to make the appropriate budget amendments. (Commission District 3.) FOR POSSIBLE ACTION

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### SUMMARY

Accept donation in the amount of \$18,500.00 in cash from the Community Foundation of Northern Nevada on behalf of the Paul and Gwen Leonard Charitable Foundation as a legacy bequest for support of Rancho San Rafael Regional Park.

**Washoe County Strategic Objective supported by this item:** Fiscal Sustainability: Long-term sustainability.

### PREVIOUS ACTION

None.

### BACKGROUND

This donation will be an ongoing donation as part of a legacy bequest from the Paul and Gwen Leonard Charitable Foundation through the Community Foundation of Northern Nevada. Washoe County Parks and Open Space has been named as a beneficiary of an annual grant award established through this legacy bequest.

The Paul and Gwen Leonard Charitable Foundation is an endowed fund established by Gwen Leonard, and this annual grant is restricted for the support of Rancho San Rafael Regional Park. The annual distribution amount will be determined in accordance with the Foundation's policy and is based on the market value and performance of their fund and as a result, the distribution amount may vary from year to year.

AGENDA ITEM # \_\_\_\_\_

**FISCAL IMPACT**

The cash donation of \$18,500.00 has been deposited into the RSR Paul & Gwen Leonard Charitable Foundation account (IN20569) donations general ledger (484000).

Should the Board accept these donations, the FY26 budget will need to be amended in the following accounts:

|                                     |                            |   |
|-------------------------------------|----------------------------|---|
| <b><u>Increase Revenue</u></b>      |                            |   |
| IN20569-484000                      | \$ 18,500.00               | RSR Paul & Gwen Leonard Charitable Foundation |
| <b>Total</b>                        | <b><u>\$ 18,500.00</u></b> |   |
| <b><u>Increase Expenditures</u></b> |                            |   |
| IN20569-710205                      | \$ 18,500.00               | Repairs & Maintenance-Rancho San Rafael       |
| <b>Total</b>                        | <b><u>\$ 18,500.00</u></b> |   |

**RECOMMENDATION**

It is recommended that the Board accept the cash donation in the amount of \$18,500.00 from the Community Foundation of Northern Nevada on behalf of the Paul and Gwen Leonard Charitable Foundation as a legacy bequest for support of Rancho San Rafael Regional Park; and direct Finance to make the appropriate budget amendments.

**POSSIBLE MOTION**

Should the Board agree with staff’s recommendation, a possible motion would be: “Move to accept the cash donation in the amount of \$18,500.00 from the Community Foundation of Northern Nevada on behalf of the Paul and Gwen Leonard Charitable Foundation as a legacy bequest for support of Rancho San Rafael Regional Park; and direct Finance to make the appropriate budget amendments.”