



MEMORANDUM

DATE: July 9, 2024
TO: Chair Hill, Board of Washoe County Commissioners
FROM: Holly Gatzke, Washoe County Extension Educator, Northern Area Director
RE: Submission of FY 2025 Extension budget pursuant to NRS 549.020 (1)

The undersigned, having been delegated fiscal authority from the Director of Extension, hereby make the following budget submission pursuant to NRS 549.020:

A. Revenue-County, State and Federal

FY 2025 Projected Revenue

Washoe County Special Revenue Account:	\$2,245,313
University (State and non-Sponsored Projects Federal):	\$452,479
Sponsored Projects & Other:	\$1,846,903
Total FY 2025:	\$4,544,695

FY 2024 Projected Revenue

Washoe County Special Revenue Account:	\$2,073,657
University (State and non-Sponsored Projects Federal):	\$407,639
Sponsored Projects & Other:	\$1,679,003
Total FY 2024:	\$4,160,299

FY 2023 Revenue

Washoe County Special Revenue Account:	\$1,921,639
University (State and non-Sponsored Projects Federal):	\$743,877
Sponsored Projects & Other:	\$1,526,366
Total FY 2023:	\$4,191,882

B. Projected Washoe County Funds Budget

Projected FY 2025 Budget Sources	
Opening Balance	\$2,486,497
Projected Revenue	\$2,245,313
All Sources Total	\$4,731,810
Projected FY 2024 Budget Uses	
Personnel Costs-funded by Projected Revenue	\$2,116,712
Personnel Costs-funded by Reserves	\$412,488
Travel-funded by Projected Revenue	\$10,000
Travel-funded by Reserves	\$1,800
Operating Expenses-funded by Projected Revenue	\$67,275
Operating Expenses- funded by Reserves	\$159,969
Overhead Costs	\$51,326
Equipment	\$0
Capital Improvements	\$0
Subtotal costs	\$2,819,570
\$2,245,313 FY25 income + \$574,257 from fund balance	
Contingency (Reserves held to cover commitments)	\$1,912,240
All Costs Total	\$4,731,810

Budget Narrative

The Projected Revenue is used for Personnel, Travel, Operating, and Overhead Costs. Personnel Costs and Operating Expenses funded by the reserves are for short-term commitments related to starting new programming, community outreach, and a county needs assessment.

Personnel Costs

This expense pays for all or a portion of salaries and fringe benefits for employees with a University of Nevada, Reno (UNR) home department of Cooperative Extension-Washoe County. These positions include faculty, staff, and temporary employees who provide direct programming or administrative support in the Washoe County office. The personnel costs have increased due to the state salary increase for FY25 and the addition of the Nutrition specialist working on healthy eating for people with chronic diseases. We have expanded hours and staffing to build on the success of the youth program. We have an Extension County Coordinator starting in September to enhance relations and coordination in programming in Washoe County.

Travel

These costs cover vehicle costs, mileage reimbursement, and in-state and out-of-state travel expenses related to Washoe County programs.

Operating Costs

The Projected Revenue covers annual costs for office supplies, postage, copy/binding, fingerprinting, and other miscellaneous expenses. The Reserves will be used for computer replacements, a new phone system, establishing an area for recording online programs, and completing our outdoor area.

Overhead Expenses

Covers leases for equipment, utilities, phone costs, and program costs.

Equipment & Capital

There are no planned equipment or capital purchases in FY 2025.

Contingency

This is the uncommitted Reserves that we are holding as follows:

	FY 2025
Minimum Contingency	
Personnel Costs -contract obligations	\$713,424
Operating Costs -contract obligations	\$59,637
Short-term costs of a needs assessment and establishing building fund	\$1,000,000
Back-up for grant risk accounts	\$139,179
Total	\$1,912,240

Minimum Contingency

This amount covers personnel and operating costs during unexpected conditions, such as a sudden drop in revenue from the county, state, or grant sources. We are currently developing a needs assessment and will continue to hire temporary staff and experts to complete the project. Since our classroom and office space is at capacity, we recognize the need to save funds to gain additional space in the form of a larger building or additional locations. The costs for architectural fees and renovations will be needed.

Back-up Grant Risk Accounts

Washoe Extension has a large number of programs run with grant funds, and these funds are used to temporarily cover the costs to keep grant-funded staff and programming operating in Washoe County. Often grants funds do not come in before the start date, and these funds bridge costs for staff and program operations until we are reimbursed by the grant funds. UNR allows risk accounts to charge allowable project costs during grant award processing as long as the requesting department has discretionary funds to guarantee the requested risk account budget.