



MEMORANDUM

DATE: July 7, 2025
TO: Chair Hill, Board of Washoe County Commissioners
FROM: Holly Gatzke, Washoe County Extension Educator, Northern Area Director;
Abbey Pike, Washoe County Coordinator
RE: Submission of FY 2026 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 2026 Projected Revenue

Washoe County Special Revenue Account:	\$2,406,771
University (State and non-Sponsored Projects Federal):	\$603,130
Sponsored Projects & Other:	\$2,182,408
Total FY 2026:	\$5,192,309

FY 2025 Projected Revenue

Washoe County Special Revenue Account:	\$2,234,727
University (State and non-Sponsored Projects Federal):	\$548,300
Sponsored Projects & Other:	\$1,984,007
Total FY 2025:	\$4,767,034

FY 2024 Revenue

Washoe County Special Revenue Account:	\$2,044,813
University (State and non-Sponsored Projects Federal):	\$1,436,529
Sponsored Projects & Other:	\$1,803,643
Total FY 2024:	\$5,284,985

B. Projected Washoe County Funds Budget

Projected FY 2026 Budget Sources	
Opening Balance	\$2,753,131
Projected Revenue	\$2,406,771
All Sources Total	\$5,159,902
Projected FY 2026 Budget Uses	
Personnel Costs-funded by Projected Revenue	\$2,253,876
Personnel Costs-funded by Reserves	\$180,842
Travel-funded by Projected Revenue	\$9,675
Travel-funded by Reserves	\$750
Operating Expenses-funded by Projected Revenue	\$69,917
Operating Expenses- funded by Reserves	\$128,200
Overhead Costs	\$73,281
Equipment	\$0
Capital Improvements	\$0
Subtotal costs	\$2,716,541
\$2,406,749 FY26 income + \$309,792 from fund balance	
Contingency (Reserves held to cover commitments and grant uncertainties)	\$2,447,985
All Costs Total	\$5,164,526

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, needs assessments, and strategic planning.

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 slightly increased due to the hiring of Bob Potts as a part-time workforce and economic development specialist and the planned hiring of three part-time student workers to support program implementation and data collection and processing. These positions will support effective strategic planning and enhance our programming capacity.

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 and improving the functionality of Washoe Extension facilities.

Overhead Expenses

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

Equipment & Capital

There are no planned equipment or capital purchases in FY 2026.

C. Contingency

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

	FY 2026
Contingency Funds	
Personnel Costs -contract obligations	\$920,938
Operating Costs -contract obligations	\$83,635
Building Fund	\$816,748
Back-up for grant risk accounts	\$127,980
Bridge funding for grant losses	\$498,684
Total	\$2,447,985

Contingency Funds

This amount covers contractually obligated personnel and operating costs during unexpected conditions, such as a sudden drop in revenue from the county, state, or grant sources. In addition, the University of Nevada Administration is considering plans for a new Washoe Extension office building. The building fund reserves will be used to begin the planning process and cover initial architecture fees for this project.

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 grant 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.

Bridge Funding for Grant Losses

The uncertain federal landscape has resulted in confusion and concern over funding for Washoe Extension programs that rely on federal grants, including but not limited to SNAP-Education, Living With Fire, Radon Education, and Early Childhood Education Workforce Development. These programs are at risk of significant grant losses. This bridge funding is inadequate to continue the programs in their current state, but it will be used to provide operating support for program wind-down and education transitions as needed.