



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: October 21, 2025

DATE: September 15, 2025

TO: Board of County Commissioners

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SUBJECT: Recommendation to approve Resolution R25-113 to augment the Building and Safety Fund in the amount of [\$600,000] to increase Fiscal Year 2026 revenue and expense authority for permitting associated with multiple large-scale projects including hotel/casino projects in Lake Tahoe and multi-family apartment projects in accordance with Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.481; and direct Finance to make the necessary budget amendments. (All Commission Districts).

SUMMARY

This item seeks to approve a Resolution to augment the Building and Safety Fund (Enterprise Fund) in the amount of \$600,000 to increase Fiscal Year (FY) 2026 revenue and expense authority for multiple large-scale projects. Funding for the additional expenses will come from permit revenue and/or repayment agreements with project applicants.

This request will allow the County to meet its service obligations for plan review and inspections for multiple large-scale redevelopment, commercial, and multi-family construction projects anticipated to have substantial economic impacts for the community.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

AGENDA ITEM # _____

PREVIOUS ACTION

On May 20, 2025, the Board of County Commissioners (Board) approved the FY 2026 Final Budget.

BACKGROUND

The Building and Safety Fund is an enterprise fund that enforces national recognized codes and ordinances to assure that minimum building and life safety standards are met by providing plan review and inspection services for construction. These standards play a key role in maintaining the County's high quality of living, economic resilience and predictable regulatory enforcement for the construction industry.

NRS 354.598005 and Nevada Administrative Code 354.481 set the requirements for budgetary augmentation in an enterprise fund. Accordingly, budget may be amended so long as the expenses do not cause a deficit in the equity balance (net position) of the fund and the budget is adjusted in a manner provided by law.

The Building and Safety Fund's net position as of July 1, 2025 is \$2,488,976.05. Additional budget authority in the amount of \$600,000 for revenue and expense is being requested for contracts with third-party inspection firms. Revenue will be generated from permit revenue and/or repayment agreements with project applicants.

Multiple large-scale projects are anticipated to be permitted and/or constructed in unincorporated Washoe County in FY26 and FY27. This includes at least two hotel/casino projects in the Lake Tahoe basin, and one or more multi-family apartment complexes in the Truckee Meadows. Due to environmental regulations, the building season in Tahoe is significantly constrained, with most outside work only occurring from May to October. With this compressed timeframe, projects are under significant pressure to achieve aggressive milestones for permitting, construction and inspections.

It is anticipated that the current number of full-time inspectors will be insufficient to meet the needs of the FY 2026 building season. Contracts with third-party inspection firms are expected to be necessary to supplement existing staff levels and allow the County to adequately meet its service obligations.

FISCAL IMPACT

If approved, the FY 2026 augmentation will result in an increase in revenue and expense appropriations for the Building and Safety Fund (560) in the following accounts:

Cost Object	G/L Account	Amount
Increased Revenue:		
600011 – Building and Safety Administration	491310 – Building Permits	\$600,000
Increased Expense:		
600011 – Building and Safety Administration	710100 – Professional Services	\$600,000

NET IMPACT		\$0
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RECOMMENDATION

It is recommended that the Board of County Commissioners approve Resolution R25-113 to augment the Building and Safety Fund in the amount of [\$600,000] to increase Fiscal Year (FY) 2026 revenue and expense authority for permitting associated with multiple large-scale projects including hotel/casino projects in Lake Tahoe and multi-family apartment projects in accordance with Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.481; and direct Finance to make the necessary budget amendments.

POSSIBLE MOTION

Should the Board agree with the recommendation, a possible motion would be: *“Move to approve Resolution R25-113 to augment the Building and Safety Fund in the amount of [\$600,000] to increase Fiscal Year (FY) 2026 revenue and expense authority for permitting associated with multiple large-scale projects including hotel/casino projects in Lake Tahoe and multi-family apartment projects in accordance with Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.481; and direct Finance to make the necessary budget amendments.”*