



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: February 11, 2025

DATE: November 13, 2024

TO: Board of County Commissioners

FROM: Tammy Wines-Jennings, Assistant Director, Regional Animal Services
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THROUGH: Shyanne Schull, Director of Regional Animal Services

SUBJECT: Recommendation to accept such generously donated funds in an amount estimated to be approximately \$32,400 from the estate of Jackie D. Diggle, to be used for the humane care and treatment of sick and/or injured, stray, abandoned, or at-risk animals; if accepted, authorize the Washoe County Treasurer's Office to establish a temporary IRA liquidation account with U.S. Bank to receive donated funds; and direct Finance to make the necessary budget amendments. (All Commission Districts)

SUMMARY

This is a recommendation for the Board of County Commissioners ("Board") to accept a donation and to authorize the Washoe County Treasurer to establish a temporary IRA liquidation account to receive donated funds.

Washoe County Code 15.140(1)(f) provides that the Board has sole authority to accept cash contributions from private or public sources.

Washoe County Regional Animal Services has been the recipient of a monetary donation totaling over [\$30,000] from a single donor through US Bank. The bank requires a temporary IRA liquidation account to be established in order to receive the funds. Pending acceptance by the Board, this donation will be used for the humane care and treatment of sick and/or injured, stray, abandoned, or at-risk animals.

Washoe County Code and the Nevada Revised Statutes do not contemplate the formation of liquidation accounts. WCC requires resolutions for imprest, petty cash, or savings accounts. This liquidation account is required by the bank to receive the donation and has a single purpose to receive the donation, thus does not meet the criteria for a resolution. The Washoe County Treasurer's Office needs Board authorization to open the account and a letter is required to be signed by the Board should approval be granted. The letter discusses the liquidation account's purpose and the limited authority needed to open the account.

AGENDA ITEM # _____

Washoe County Strategic Objective supported by this item: Financial Sustainability

PREVIOUS ACTION

The Board of County Commissioners routinely accepts monetary donations on behalf of Washoe County Regional Animal Services.

BACKGROUND

On September 24, 2024, Washoe County Regional Animal Services was notified of a generous donation from the estate of Jackie D. Diggle that is to be distributed to WCRAS in accordance with Ms. Diggle’s wishes, as Ms. Diggle passed away in August 2023. As of September 24, 2024, the amount to be donated was \$32,313.10; however, that amount fluctuates with market conditions. In order to receive this generous donation, US Bank requires WCRAS to set up a temporary IRA liquidation bank account.

In accordance with Washoe County Code and fiscal policies, acceptance of the monies requires Washoe County to open an account, which must be authorized by the Board.

Donations are generally used to encourage responsible pet ownership, seek treatment of sick animals, injured animals or at-risk animals, and to promote humane treatment of animals.

FISCAL IMPACT

Upon receipt, monetary donations are deposited into a special Internal Order for donations, IN 20319-484000 (Injured Animal Fund-Donations). Should the Board accept the donations, the Animal Services FY25 adopted budget will be increased in the following accounts by the actual amount received (estimated at \$32,400):

IN20319-484000 (est.)	Injured Animal Fund-Donations	\$ 32,400.00
IN20319-710500 (est.)	Injured Animal Fund-Other Expense	\$ 32,400.00

RECOMMENDATION

It is recommended that the Board accept such generously donated funds in an amount estimated to be approximately \$32,400 from the estate of Jackie D. Diggle, to be used for the humane care and treatment of sick and/or injured, stray, abandoned, or at-risk animals; and authorize the Washoe County Treasurer’s Office to establish a temporary IRA liquidation account with U.S. Bank to receive donated funds; and direct Finance to make the necessary budget amendments.

POSSIBLE MOTION

Should the Board agree with staff’s recommendation, a possible motion would be:
“Move to accept such generously donated funds in an amount estimated to be approximately \$32,400 from the estate of Jackie D. Diggle, to be used for the humane

care and treatment of sick and/or injured, stray, abandoned, or at-risk animals; and authorize the Washoe County Treasurer's Office to establish a temporary IRA liquidation account with U.S. Bank to receive donated funds; and direct Finance to make the necessary budget amendments."