



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: November 18, 2025

DATE: October 29, 2025

TO: Board of County Commissioners

FROM: Lori Cooke, Budget Manager
(775) 328-2072, lcooke@washoecounty.gov

THROUGH: Abbe Yacoben, Chief Financial Officer

SUBJECT: Recommendation to Acknowledge the Publication of Notice of Intent to Augment Budgets and approval of the attached Resolution # R25-0000122 to augment the Fiscal Year 2026 Other Restricted Fund budget, pursuant to Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code (NAC) 354.410, in the amount of [\$1,375,000.00] to appropriate previously unbudgeted sources consisting of non-pooled interest revenue, to support the remittance of Washoe County's Local Assistance and Tribal Consistency Fund (LATCF) monies, including the principal and interest earned, to the Community Foundation of Northern Nevada (CFNN) (to be approved at a future Board of County Commissioners meeting). The augmentation will increase revenue and expenditure budget authority for the purpose of remittance to CFNN, to support the creation of the Washoe Behavioral Health Endowment Fund, which in turn, will support operations and maintenance of the Washoe Behavioral Health Center; and direct Finance to make the appropriate budget amendments (no General Fund impact). (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

Acknowledgement of the Publication of Notice of Intent to Augment Budgets and approval of the attached Resolution # R25-0000122 to augment the Fiscal Year 2026 Other Restricted Fund budget, pursuant to Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code (NAC) 354.410, in the amount of [\$1,375,000.00] to appropriate previously unbudgeted sources consisting of non-pooled interest revenue, to support the remittance of Washoe County's Local Assistance and Tribal Consistency Fund (LATCF) monies, including the principal and interest earned, to the Community Foundation of Northern Nevada. The augmentation will increase budget authority for the purpose of remittance to CFNN, to support the creation of the Washoe Behavioral Health Endowment Fund, which in turn, will support operations and maintenance of the Washoe Behavioral Health Center.

AGENDA ITEM # _____

There is sufficient cash to pay the projected remittance expenditures, but additional budget authority is needed to increase appropriations to cover these costs.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

On May 20, 2025, the Board of County Commissioners (Board) approved the final Fiscal Year 2026 budget.

On October 25, 2022, the Board of County Commissioners accepted Local Assistance and Tribal Consistency Funds (LATCF) allocation from the United States Department of the Treasury in the amount of [\$9,427,223.08; no county match], retroactively authorized the County Manager to sign award documents, and directed the Comptroller's Office to make the necessary budget amendments. LATCF was established by the American Rescue Plan Act to allocate money to eligible counties for use on any governmental purpose except for lobbying. Eligible uses include things like public services, infrastructure, and personnel. The LATCF is in addition to the State and Local Fiscal Recovery Funds (SLFRF) in the amount of [\$91,587,038] that the County has been previously allocated

BACKGROUND

The Fiscal Year 2026 budget does not include sufficient revenue or expenditure budget appropriation authority to make the anticipated remittance to the Community Foundation of Northern Nevada to support Washoe County's Washoe Behavioral Health Endowment Fund. This augmentation would increase budget authority by \$1,375,000 in both non-pooled interest revenue and expenditures to support this initiative.

Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.410 set forth the requirements for budgetary augmentations. Available resources for a mid-year budget augmentation are:

- An opening balance which is larger than anticipated;
- Revenues in excess of those budgeted;
- Revenues generated from previously unbudgeted sources; or
- An unappropriated ending balance of a fund for capital projects.

In this case, the Other Restricted Fund has revenues generated from previously unbudgeted sources.

FISCAL IMPACT

If approved, the Fiscal Year 2026 augmentation will result in an increase in appropriations for the Other Restricted Fund of \$1,375,000.00, which will be appropriated and amended in both revenues and expenditures in the following accounts:

Cost Object	G/L Account	Amount
Increase Revenues:		
IO 12085 – OCM-LATCF	481150 – Interest – Non Pooled	\$1,375,000.00
Total Revenue Increase		\$1,375,000.00
Increase Expenditures:		
IO 12085 – OCM-LATCF	710400 – Payments to Other Agencies	\$1,375,000.00
Total Expenditure Increase		\$1,375,000.00
Total Net Impact		\$-0-

RECOMMENDATION

Acknowledge the Publication of Notice of Intent to Augment Budgets and approval of the attached Resolution # R25-0000122 to augment the Fiscal Year 2026 Other Restricted Fund budget, pursuant to Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code (NAC) 354.410, in the amount of [\$1,375,000.00] to appropriate previously unbudgeted sources consisting of non-pooled interest revenue, to support the remittance of Washoe County's Local Assistance and Tribal Consistency Fund (LATCF) monies, including the principal and interest earned, to the Community Foundation of Northern Nevada (CFNN) (to be approved at a future Board of County Commissioners meeting). The augmentation will increase revenue and expenditure budget authority for the purpose of remittance to CFNN, to support the creation of the Washoe Behavioral Health Endowment Fund, which in turn, will support operations and maintenance of the Washoe Behavioral Health Center; 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 Acknowledge the Publication of Notice of Intent to Augment Budgets and approval of the attached Resolution # R25-0000122 to augment the Fiscal Year 2026 Other Restricted Fund budget, pursuant to Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code (NAC) 354.410, in the amount of [\$1,375,000.00] to appropriate previously unbudgeted sources consisting of non-pooled interest revenue, to support the remittance of Washoe County's Local Assistance and Tribal Consistency Fund (LATCF) monies, including the principal and interest earned, to the Community Foundation of Northern Nevada (CFNN) (to be approved at a future Board of County Commissioners meeting). The augmentation will increase revenue and expenditure budget authority for the purpose of remittance to CFNN, to support the creation of the Washoe Behavioral Health Endowment Fund, which in turn, will support operations and maintenance of the Washoe Behavioral Health Center; and direct Finance to make the appropriate budget amendments."