EXTENSION

University of Nevada, Reno

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MEMORANDUM

DATE: July 14, 2026

TO: Chair Andriola, Board of Washoe County Commissioners

FROM: Abbey Pike, Extension County Coordinator

RE: Submission of FY 2027 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:

Projected Washoe County Funds Budget

Projected FY 2027 Budget Sources	
Opening Balance	$3,030,096
Projected Revenue	$2,530,210
All Sources Total	$5,560,306
Projected FY 2027 Budget Uses	
Personnel Costs - funded by Projected Revenue	$2,398,151
Personnel Costs - funded by Reserves	$547,439
Travel - funded by Projected Revenue	$9,675
Travel - funded by Reserves	$750
Operating Expenses - funded by Projected Revenue	$50,782
Operating Expenses - funded by Reserves	$170,129
Overhead Costs	$81,856
Equipment	$0
Capital Improvements	$0
Subtotal costs	$3,258,782
Contingency (Reserves held to cover commitments)	$2,301,524
All Costs Total	$5,560,306

Budget Narrative

Projected Revenue is used for personnel, travel, operating, and overhead costs. Reserves are dedicated to personnel costs and operating expenses for short-term commitments related to starting new programming, community outreach, needs assessments, and strategic planning.

Personnel Costs
This expense covers all or a portion of salaries and fringe benefits for employees within the University of Nevada Cooperative Extension-Washoe County department. 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 this year due to investments in implementing new career exploration and skill development programming; continuing health and nutrition education after SNAP-Ed funding termination; supporting wildfire education amid changes and reductions in federal funding support; and the planned hiring of part-time student workers to support program implementation and data collection and processing. These investments are informed by the community needs demonstrated in Washoe County, as well as ongoing discussions with elected officials and community leaders.

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

Operating Costs
The projected revenue covers annual costs for office supplies, postage, copying and 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 2027.

Contingency

The uncommitted reserves held by Washoe County Extension are as follows:

Minimum Contingency	
Personnel Costs - contract obligations	$1,264,419
Operating Costs - contract obligations	$82,897
Building Fund	$626,209
Bridge Funding for grant losses	$200,000
Back-up for grant risk accounts	$128,000
Total	$2,301,524

Contingency Funds

This amount covers contractually obligated personnel and operating costs during unexpected conditions, such as sudden and unexpected drops 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 planning and fundraising efforts. Significant additional public and private investment would be required to complete this capital project.

Back-up Grant Risk Accounts

Washoe Extension has several programs that are primarily funded by grants. 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, provided the requesting department has discretionary funds to guarantee the requested risk account budget.

Bridge Funding for Grant Losses

Nearly all Extension programs previously funded by federal grants have experienced funding reductions, including SNAP-Education, Living With Fire, and Early Childhood Education Workforce Development. The bridge funding allocated in this budget is inadequate to sustain these programs in their current state, but it will continue to be used to provide operating support for program wind-down, sustain program staff and operations until additional funding is released, and support education transitions as needed.