



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: August 25, 2026

DATE: July 7, 2026

TO: Board of County Commissioners

FROM: Patricia Hurley, Chief Human Resources Officer, Human Resources
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THROUGH: Kate Thomas, County Manager

SUBJECT: Recommendation to approve a 2% cost-of-living adjustment (COLA), retroactive to July 1, 2026, for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator, pursuant to NRS 245.043(4). [Total estimated fiscal impact for FY27 \$40,549]. Human Resources. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

Senate Bill 116, enacted during the 83rd Session of the Nevada Legislature, revised the method for establishing and adjusting compensation for certain elected county officers. Among other changes, the legislation established statutory base salaries, provided a process for future salary adjustments, and authorized the Board of County Commissioners to approve an annual cost-of-living adjustment (COLA) of up to two percent for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator pursuant to NRS 245.043(4).

Staff recommends approval of the maximum allowable 2% COLA, effective retroactive to July 1, 2026, for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator. County Commissioners are not included in this recommendation because their annual salary adjustments are governed separately under NRS 245.043(6).

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

No previous action.

BACKGROUND

Senate Bill 116, enacted during the 83rd Session of the Nevada Legislature, significantly revised the method for establishing and adjusting compensation for certain elected county

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officers. The legislation established statutory base salaries for elected county officers based on the greater of: (1) three percent above the highest-paid employee under the officer's supervision; or (2) the inflation-adjusted base salary from Fiscal Year 2018-2019. The legislation also established a process for future annual salary adjustments, including adjustments based on changes in employee salaries or inflation, and authorizes the Board of County Commissioners to approve an annual cost-of-living adjustment (COLA) of up to two percent pursuant to NRS 245.043(4). County Commissioners are governed separately under NRS 245.043(6), which provides for an automatic annual salary adjustment.

On July 1, 2025, Washoe County implemented the initial salary adjustments required under Senate Bill 116 for the County Commissioners, District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator, establishing the statutory base salaries for those elected offices. As provided in NRS 245.043, those base salaries remain subject to future statutory adjustments and any discretionary COLA approved by the Board. The legislation also provides that longevity compensation remains separate from the statutory base salary.

This item requests Board approval of the discretionary 2% COLA authorized by NRS 245.043(4), effective retroactively to July 1, 2026, for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator.

FISCAL IMPACT

The annual FY27 fiscal impact associated with these recommendations is estimated at \$40,549. These cost increases may necessitate budget adjustment during the fiscal year. The Budget Division will monitor the budget status related to these changes and propose necessary budget adjustments as needed.

The FY27 impact is broken out as follows (totals rounded to nearest dollar):

Position	Current Salary	2% COLA	Longevity	PERS/ Special Pay/ Medicare	Total
Assessor	\$179,897.33	\$3,597.95	\$287.84	\$1,484.37	\$5,370
Clerk	\$138,951.93	\$2,779.04	\$277.90	\$1,167.75	\$4,225
District Attorney	\$281,661.33	\$5,633.23	\$1,126.65	\$2,582.27	\$9,342
Public Administrator	\$138,951.93	\$2,779.04	\$222.32	\$1,146.52	\$4,148
Recorder	\$138,951.93	\$2,779.04	\$389.07	\$1,210.22	\$4,378
Sheriff	\$284,189.36	\$5,683.79	\$795.73	\$2,458.10	\$8,938
Treasurer	\$138,951.93	\$2,779.04	\$222.32	\$1,146.52	\$4,148
Total FY27	\$1,327,587	\$26,031	\$3,322	\$11,196	\$40,549

*Total column reflects the discretionary 2.0% increase and the applicable additional/special pays (i.e., Longevity, PERS, Medicare, etc.); it does not include other mandatory adjustments per the 2025 Legislative Session Senate Bill 116 (SB116).

RECOMMENDATION

Recommendation to approve a 2% cost-of-living adjustment (COLA), effective retroactively to July 1, 2026, for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator, pursuant to NRS 245.043(4).

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be:

“Move to approve a 2% cost-of-living adjustment (COLA), effective retroactive to July 1, 2026, for the District Attorney, Sheriff, Clerk, Assessor, Recorder, Treasurer, and Public Administrator, pursuant to NRS 245.043(4).”