



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: April 14, 2025

DATE: Thursday, April 09, 2026

TO: Board of County Commissioners

FROM: Lori Cooke, Division Director - Budget
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THROUGH: Abigail Yacoben, Chief Financial Officer
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SUBJECT: Recommendation to approve the use of General Fund Contingency in the total amount of [\$1,117,605] for Fiscal Year 2026 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority due to unbudgeted impacts of the 2025 Nevada Legislature (83rd Legislature) to support 1.) All Elected Officials' department budgets in the amount of [\$1,017,605] due to Elected Officials' salary adjustments per Senate Bill 116 (SB116) and; 2.) Manager's Office – Government Affairs budget in the amount of [\$100,000] for one-time non-personnel expenditures associated with Assembly Bill 333 (AB333) which transferred the control of the Reno Livestock Event Center to the Nevada Department of Agriculture (NDA); and direct Finance to make the appropriate cross-functional budget appropriation transfers. [Total fiscal year 2026 impact \$1,117,605; net fiscal impact \$-0-]. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

Nevada Revised Statute (NRS) 354.598005(5) provides that “budget appropriations may be transferred between functions, funds, or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions.” Further, Nevada Revised Statute (NRS) 354.608 states that “no expenditure may be made directly from a contingency account, except as a transfer to the appropriate account...in accordance with the procedure established in NRS 354.598005.”

The purpose of this item is to consider approval of the use of the General Fund Contingency account. Approval of this recommendation will align budget authority for expenditures already incurred, or anticipated to be incurred, for Fiscal Year 2026 (FY26), including providing additional resources to various Elected Officials' department budgets and the County Manager's Office – Government Affairs for increased expenditures. All adjustments are within the Washoe County existing approved FY26 budget.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

AGENDA ITEM # _____

PREVIOUS ACTION

December 16, 2025 – the Board approved the use of General Fund Contingency in the amount of [\$380,935.54] for Fiscal Year 2026 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in the Office of the County Manager for the Regional Fire and EMS Feasibility, Efficiency and Service Enhancement Study to award of a contract resulting from Request for Proposal (RFP) 3285-26 for Regional Fire and EMS Feasibility, Efficiency and Service Enhancement Study to the most responsive and responsible bidder, Emergent Global Solutions, Inc. The contract was awarded for a one-year term period of January 1, 2026, to December 31, 2026, in an amount not to exceed \$380,935.54, with the cost of the contract to be shared equally between Washoe County, the City of Reno, and the City of Sparks [total estimated cost to Washoe County of \$126,978.52].

December 9, 2025 – the Board approved the use of General Fund Contingency in the amount of [\$47,000.00] for Fiscal Year 2026 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in the Office of the County Manager for a Contractor Agreement Amendment between Washoe County, a political subdivision of the State of Nevada, and Royal Ambulance, Inc. a California corporation authorized to do business in the State of Nevada who is currently providing Emergency Medical Services in Gerlach to support reasonable and necessary costs related to a need to increase the contract amount and provide an additional Emergency Medical Technician for three months during the first year of the existing contract.

May 20, 2025 - the Board approved the Fiscal Year 2026 (FY26) budget, which included \$6,800,000 of General Fund Contingency.

BACKGROUND

The County must stay within its adjusted budget for each fund, with certain very limited exceptions, and by function. To remain compliant with this statutory requirement, a General Fund Contingency account transfer totaling \$1,117,605 is needed for increased budget due to unbudgeted impacts per the 2025 Nevada Legislative Session. This adjustment will cover actual and/or anticipated FY26 fund and functional expenditures.

Approval of these transfers will leave \$5,254,459 available in FY26 General Fund Contingency.

The following General Fund Contingency budget appropriation transfers are necessary:

Elected Officials' Salary Adjustments per SB116 of the 2025 Nevada Legislature

Senate Bill 116 (SB116) revises the compensation structure for elected county officers and county commissioners. It establishes new annual salary calculations for FY26 and implements a 3% annual salary increase for county commissioners in the following five fiscal years.

The bill sets compensation based on either a CPI increased compared to FY19 base salary levels or 3% higher than the highest-paid employee under that officer's supervision as of January 1, 2025 – whichever is higher. The contingency request will bring budget into

alignment with anticipated FY26 expenditures associated with the initial implementation of this bill.

Nevada Department of Agriculture per AB333 of the 2025 Nevada Legislature

Assembly Bill 333 (AB333) authorized the return of the Reno Sparks Livestock Events Center (Nevada State Fairgrounds) to the control of the Nevada Department of Agriculture (NDS). The bill transfers responsibility for the fairgrounds from Washoe County back to the NDA. The goal is to restore the site as the Nevada State Fairgrounds and use the facility to promote Nevada agriculture. The contingency request will bring budget into alignment with anticipated FY26 expenditures associated with the initial implementation of this bill.

FISCAL IMPACT

If approved, the use of General Fund contingency in account 189000-820000 and the associated cross-functional budget appropriation transfers are anticipated to bring the budget into alignment with actual and/or anticipated expenditures for Fiscal Year 2026 (FY26) for the items outlined above. All adjustments are within the existing approved budget for Washoe County and are summarized in the following table.

General Fund Contingency Transfer:

Fund/Function	Department/ Expenditure/Transfer	Cost Object(s)/ G-L Account(s)	Budget Change
General Fund (F100)	Contingency Funds		
General Gov't	Contingency	189000-820000	(1,117,605.00)
Subtotal Contingency			(1,117,605.00)
General Fund (F100)	Department/ Expenditure		
General Gov't	Board of County Commissioners	100100-701412 Salary Adjustment	267,192.00
General Gov't	Board of County Commissioners	100100-705360 Benefit Adjustment	106,146.00
General Gov't	Assessor's Office	100100-701412 Salary Adjustment	73,108.00
General Gov't	Assessor's Office	100100-705360 Benefit Adjustment	27,669.00
General Gov't	Treasurer's Office	100100-701412 Salary Adjustment	31,924.00
General Gov't	Treasurer's Office	100100-705360 Benefit Adjustment	12,020.00
General Gov't	Recorder's Office	100100-701412 Salary Adjustment	35,411.00
General Gov't	Recorder's Office	100100-705360 Benefit Adjustment	13,268.00
General Gov't	Clerk's Office	100100-701412 Salary Adjustment	34,405.00
General Gov't	Clerk's Office	100100-705360 Benefit Adjustment	12,824.00
Judicial	District Attorney	100100-701412 Salary Adjustment	93,935.00
Judicial	District Attorney	100100-705360 Benefit Adjustment	33,098.00
Public Safety	Public Administrator	100100-701412 Salary Adjustment	31,924.00

Public Safety	Public Administrator	100100-705360 Benefit Adjustment	12,007.00
Public Safety	Sheriff	100100-701412 Salary Adjustment	229,353.00
Public Safety	Sheriff	100100-705360 Benefit Adjustment	3,321.00
<i>Subtotal SB116 (Elected Officials' Salary Adjustments) Expenditures</i>			<i>1,017,605.00</i>
General Gov't	Manager's Office – Government Affairs	101820-710400 Payments to Other Agencies	100,000.00
<i>Subtotal AB333 (Livestock Event Center) Expenditures</i>			<i>100,000.00</i>
<i>NET TOTAL CONTINGENCY</i>			<i>-0.00-</i>

*Upon approval, Finance will need to process all budget appropriation transfers as outlined above.

RECOMMENDATION

Recommendation to approve the use of General Fund Contingency in the total amount of [\$1,117,605] for Fiscal Year 2026 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority due to unbudgeted impacts of the 2025 Nevada Legislative Session (83rd Legislature) to support 1.) All Elected Officials' department budgets in the amount of [\$1,017,605] due to Elected Officials' salary adjustments per Senate Bill 116 (SB116) and; 2.) Manager's Office – Government Affairs budget in the amount of [\$100,000] for one-time non-personnel expenditures associated with Assembly Bill 333 (AB333) which transferred the control of the Reno Livestock Event Center to the Nevada Department of Agriculture (NDA); and direct Finance to make the appropriate cross-functional budget appropriation transfers. [Total fiscal year 2026 impact \$1,117,605; net fiscal impact \$-0-].

POSSIBLE MOTION

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

“approve the use of General Fund Contingency in the total amount of [\$1,117,605] for Fiscal Year 2026 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority due to unbudgeted impacts of the 2025 Nevada Legislative Session (83rd Legislature) to support 1.) All Elected Officials' department budgets in the amount of [\$1,017,605] due to Elected Officials' salary adjustments per Senate Bill 116 (SB116) and; 2.) Manager's Office – Government Affairs budget in the amount of [\$100,000] for one-time non-personnel expenditures associated with Assembly Bill 333 (AB333) which transferred the control of the Reno Livestock Event Center to the Nevada Department of Agriculture (NDA); and direct Finance to make the appropriate cross-functional budget appropriation transfers. [Total fiscal year 2026 impact \$1,117,605; net fiscal impact \$-0-].”