



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: June 24, 2025

DATE: Thursday, June 12, 2025

TO: Board of County Commissioners

FROM: Lori Cooke, Budget Manager, Finance Department
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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 [\$150,000] for Fiscal Year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in District Attorney's Office for Transcripts, Witness Travel, Witness Fees, and Interpreters to support reasonable and necessary costs related to mandated duties in prosecution; and direct Finance to make the appropriate cross-functional budget appropriation transfers. [Total Fiscal Year 2025 impact \$150,000; net fiscal impact \$-0-]. (All Commission Districts.)

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 2025 (FY25), including providing additional resources to the District Attorney's Office for increased expenditures for transcripts, witness travel, witness fees, and interpreters. All adjustments are within the Washoe County existing approved FY25 budget.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

AGENDA ITEM # _____

PREVIOUS ACTION

June 24, 2025 – the Board is recommended to approve the use of Fiscal Year 2025 General Fund Contingency in accordance with Nevada Revised Statute (NRS) 354.598005 to 1) increase expenditure authority in the amount of [\$200,000] in the Roads Fund to pay for the failure of existing stormwater infrastructure on Blue Spruce Road and; 2) to increase expenditure authority in the amount of [\$400,000] in the Capital Improvement Fund to pay for rehabilitation of a Washoe County owned, concrete wall located along Arrowcreek Parkway.

June 17, 2025 – the Board approved the use of General Fund Contingency in the amount of [\$5,473,689] in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in the Washoe County Sheriff's Office; and 2) acknowledge necessary General Fund net zero, cross function appropriation transfers of [\$2,482,026.09] to the Washoe County Sheriff's Office in accordance with Nevada Revised Statute (NRS) 354.598005, required to move non-departmental budget from one function to another function so as to bring the budget authority to the level of anticipated actual expenditures required for Fiscal Year 2025; both the Contingency and net zero budget appropriation transfers are associated with the net impact of the unbudgeted Collective Bargaining Agreements approved after the adoption of the Fiscal Year 2025 final budget.

June 17, 2025 - the Board approved the use of Fiscal Year 2025 General Fund Contingency in the amount of [\$1,753,364] in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in the Risk Management Fund, the Roads Fund, and the Utilities Fund, to pay non-reimbursable costs incurred by Washoe County to mitigate the effects of the July 21, 2024 flash flood impacts to Hidden Valley Regional Park, public roads, and sewer and utility infrastructure, for debris removal, drainage reconstruction, trail reconstruction, sewer and utility equipment replacement and repairs.

June 10, 2025 - the Board approved the use of General Fund Contingency in the total amount of [\$175,000] for fiscal year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in Alternate Public Defender's Office for Expert Witness Fees, Interpreters, and Travel [\$175,000] to support reasonable and necessary costs to meet minimum Due Process rights in the Avram Nika Trial.

May 13, 2025 – the Board approved the use of General Fund Contingency in the amount up to [\$386,650] to increase expenditures for 1) pooled positions [\$181,000] and 2) various operating expenditures [\$205,650] needed to support the Department of Alternative Sentencing in accordance with Nevada Revised Statutes (NRS) 354.598005.

November 19, 2024 - the Board approved the First Amendment to the Master Services and Purchasing Agreement dated January 20, 2022, between Axon Enterprise, Inc and Washoe County Sheriff's Office effective upon approval, to consolidate and amend the Axon contract for the Washoe County Sheriff's Office, Public Defender, Alternate Public Defender and District Attorney and extend the contract for a 10-year or 120 month term at a cost not to exceed [year one \$2,219,127.44, year two \$3,248,289, year three \$3,344,453 year four \$3,299,253, year five \$3,290,609, year six \$3,652,025, year seven

\$3,275,675, year eight \$3,282,102, year nine \$3,336,489, year ten \$3,295,345] annually, or [\$32,243,367.44] for the full 120 months; to support body worn cameras and fleet in-car cameras with live streaming capabilities, virtual reality training, less lethal (TASERs), unlimited storage, Justice Premier, and other software support services offered by Axon Enterprise, Inc.; approve the use of General Fund Contingency on an as needed basis, not to exceed a total amount of [\$2,073,641] for fiscal year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in Sheriff's office for Axon Contract expenditures.

July 16, 2024 - the Board approved the use of General Fund Contingency in the amount of [\$100,000] to implement a "Transparency and Open Checkbook" website which will Washoe County Commission Meeting of May 13, 2025, Page 2 of 5 display Washoe County's vendor payments, expenditures and other financial information to the public.

July 16, 2024 - the Board approved the 1) award Request for Proposal (RFP) No. 3223-24 for inmate medical services for the Washoe County Detention Facility to NaphCare, Inc. in the amount of [\$13,502,694.24] for year 1, and [\$14,177,828.88] for year 2 and 2) approve the use of General Fund Contingency in an amount up to but not to exceed [\$1,300,000] to increase expenditure authority within the Washoe County Sheriff's Office departmental budget for detention medical services for unbudgeted expenditures for Fiscal Year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005.

May 21, 2024 - the Board approved the Fiscal Year 2025 (FY25) budget, which included \$12,500,000 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 \$150,000 is needed for increased expert witness fees, interpreters and travel in the District Attorney's Office. This adjustment will cover actual and/or anticipated FY25 fund and functional expenditures.

The following General Fund Contingency budget appropriation transfers are necessary:

District Attorney

The District Attorney is statutorily mandated to prosecute criminal offenses and represent the State in appeals. Under NRS 252.070, the District Attorney must prosecute individuals suspected of public offenses on behalf of the State. In addition, NRS 177.075 requires the District Attorney to handle appeals to the Nevada Supreme Court or Court of Appeals when convictions are challenged. Furthermore, NRS dictates essential prosecution-related expenses, including transcripts, witness travel, interpreters, and fees. NRS 3.370 and NRS 4.390 require counties to cover court reporter fees for transcripts needed by the DA for trials or appeals. NRS 50.225 obligates the DA to pay witness fees. When witnesses live outside the county, this same statute outlines the costs for securing their attendance. For non-English-speaking witnesses, NRS 50.054 requires the use of certified interpreters. These provisions help ensure fair and effective prosecution.

To mitigate rising costs, the District Attorney’s Office has implemented cost-saving measures, including eliminating most internal travel for this fiscal year. They have sought new collaborations and outside funding while continuing to scrutinize projected expenses for accuracy, necessity, and compliance. When possible, they have negotiated with vendors for the required services. These efforts demonstrate a commitment to managing public resources responsibly.

Despite these attempts to stretch the existing budget, trial costs are rising and are often unpredictable. The District Attorney respectfully requests contingency funds for witness fees, witness travel, transcripts, and interpreter services as they have become increasingly exorbitant, particularly in complex cases. Examples include *Nevada v. Joseph John Greco* (CR23-0935), *Nevada v. Todd Wayne Tonnochy* (CR23-0824), *Nevada v. Orlando Guzman* (CR23-2419), and *Nevada v. Nicholas David Nevarez* (CR22-4150), which all required substantial witness travel and extended proceedings. Contingency funds ensure the DA’s Office can continue fulfilling its legal obligations without interruption.

On June 24, 2025, a separate FY25 General Fund Contingency item of \$600,000 is also being recommended to cover unbudgeted expenditures associated with the failure of existing stormwater infrastructure on Blue Spruce Road and for rehabilitation of a Washoe County owned, concrete wall located along Arrowcreek Parkway.

If those requests are approved, the FY25 General Fund Contingency will have a balance of \$487,656-including this request for \$150,000.

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 2025 (FY25) 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	(150,000.00)
Subtotal Contingency			(100,000.00)
General Fund (F100)	Department/Expenditure		
Judicial	District Attorney	106100-710837 Transcription	50,000
Judicial	District Attorney	106100-710852 Investigation (Witness Travel)	30,000
Judicial	District Attorney	106100-710862 Interpreter	45,000
Judicial	District Attorney	106100-710887 Witness Fees	25,000
Subtotal Expenditures			150,000.00
NET TOTAL CONTINGENCY			-0.00-

*Upon approval, Finance will need to process all budget appropriation transfers as outlined above, prior to June 30, 2025.

RECOMMENDATION

Recommendation to approve the use of General Fund Contingency in the total amount of [\$150,000] for Fiscal Year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in District Attorney’s Office for Transcripts, Witness Travel, Witness Fees, and Interpreters to support reasonable and necessary costs related to mandated duties in prosecution; and direct Finance to make the appropriate cross-functional budget appropriation transfers. [Total Fiscal Year 2025 impact \$150,000; net fiscal impact \$-0-].

POSSIBLE MOTION

Should the Board agree with staff’s recommendation, a possible motion would be:
“Move to approve the use of General Fund Contingency in the total amount of [\$150,000] for Fiscal Year 2025 in accordance with Nevada Revised Statute (NRS) 354.598005 to increase expenditure authority in District Attorney’s Office for Transcripts, Witness Travel, Witness Fees, and Interpreters to support reasonable and necessary costs related to mandated duties in prosecution; and direct Finance to make the appropriate cross-functional budget appropriation transfers.”