



## MEMORANDUM

**DATE:** June 14, 2022  
**TO:** Chair Vaughn Hartung, Board of Washoe County Commissioners  
**FROM:** Holly Gatzke, Washoe County Extension Educator, Northern Area Director  
**RE:** Submission of FY 2023 Extension budget pursuant to NRS 549.020 (1)

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The undersigned, having been delegated fiscal authority from the Director of Extension, hereby makes the following budget submission pursuant to NRS 549.020:

**A. Revenue-County, State and Federal**

**FY 2023 Projected Revenue**

Washoe County Special Revenue Account:	\$1,912,352
University (State and non-Sponsored Projects Federal):	\$376,665
Sponsored Projects:	\$1,187,638
Total FY 2023:	\$3,476,655

**FY 2022 Projected Revenue**

Washoe County Special Revenue Account:	\$1,764,305
University (State and non-Sponsored Projects Federal):	\$401,175
Sponsored Projects:	\$1,319,598
Total FY 2022:	\$3,485,078

**FY 2021 Revenue**

Washoe County Special Revenue Account:	\$1,375,400
University (State and non-Sponsored Projects Federal):	\$417,426
Sponsored Projects & Other:	\$1,634,884
Total FY 2021:	\$3,427,710

**B. Projected Washoe County Funds Budget**

Budget Sources	
Opening Balance	\$2,162,012
Projected Revenue	\$1,912,352
All Sources Total	\$4,074,364
Budget Uses	
Personnel Costs	\$1,929,809
Travel	\$46,500
Operating Expenses	\$336,400
Overhead Expenses	\$361,275
Equipment	\$0
Capital Improvements	\$0
Subtotal costs	\$2,673,984
Contingency Reserves held to cover commitments	\$1,248,066
All Costs Total	\$3,922,050

**Budget Narrative for Washoe County Funds Budget Uses FY 2023**

The total regular budget (annual tax income) is \$1,912,352 for personnel, travel operating, and overhead costs. Contingency costs are allocated for short-term costs for new programming, online education, a children’s festival, and a county needs assessment totaling costs of \$761,632. The total budget for expenditure in FY23 is \$2,572,182 and reserves to cover commitments of \$1,248,066.

**Personnel Costs**

This expense pays for all or a portion of salaries and fringe benefits for employees with a University of Nevada, Reno (UNR) home department of Cooperative Extension-Washoe County. These positions include faculty, staff, and temporary employees that provide direct programming or administrative support in the Washoe County office.

**Travel**

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

**Operating Expenses**

It covers all operating expenses in the Overhead Expenses category. This would include office supplies, postage, copy/binding, fingerprinting, and other miscellaneous expenses.

**Overhead Expenses**

Covers leases for equipment, utilities, phone costs, and program costs.

**Equipment & Capital**

There are no planned equipment or capital purchases in FY 2023.

**C. Contingency Fund**

Proposed Breakdown of Contingency Funds

	FY 2023
Back-up for grant risk accounts	\$687,123
Personnel Costs -contract obligations	\$483,793
Operating Costs -contract obligations	\$77,150
Short-term costs of a needs assessment, programming, new phones and computers	\$761,632
Total	\$2,009,698

**Minimum Contingency**

This amount covers personnel and operating costs during unexpected conditions, such as a sudden drop in revenue from the county, state, or grant sources.

This portion of the funds provides back-up for risk accounts on grants for Washoe County programs that are awarded but not fully executed. UNR allows risk accounts to charge allowable project costs during grant award processing as long as the requesting department has discretionary funds to guarantee the requested risk account budget.

**Personnel Costs/Operating Costs-Temporary**

In personnel (\$188,333), we have student workers, new programming, including unsheltered persons with the county, and website and online content development.

In Operating (\$573,299), we will contract help for a county needs assessment and educational children’s festival. We will replace computers and our phone system and may need to replace the HVAC system. An area for recording online programming will be established in a new space in the office, and the outdoor area will be completed.

There are \$152,314 of unallocated reserve funds. The needs assessment and discussions with stakeholders will provide direction in the next year on where best to use these funds.