



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM   
Finance

DA N/A

Risk Mgt. N/A

HR N/A

Other N/A

## STAFF REPORT

BOARD MEETING DATE: March 8, 2016

**DATE:** February 25, 2015  
**TO:** Board of County Commissioners  
**FROM:** Mark Mathers, Budget Manager  
(775) 328-2071, [mmathers@washoecounty.us](mailto:mmathers@washoecounty.us)  
**THROUGH:** Al Rogers, Management Services Director, Manager's Office  
(775) 328-3606, [ARogers@washoecounty.us](mailto:ARogers@washoecounty.us)  
**SUBJECT:** Acknowledgement of Publication of Notice of Intent to Augment Budgets and approval of the attached resolution to augment the General Fund in the amount of \$1,752,651.16 and approve the use of General Fund Carryover to cover previously approved unbudgeted expenditures for the fiscal year 2015-16; and, direct the Comptroller to make the appropriate budget adjustments (net impact to County Budget is zero). (All Commission Districts)

### SUMMARY

Acknowledgement of Publication of Notice of Intent to Augment Budget and approval of the attached resolution to augment the General Fund in the amount of \$1,752,651.16 for appropriation authority for previously approved but unbudgeted expenditures for the fiscal year 2015-16.

Washoe County Strategic Objective supported by this item: Stewardship of our community

### PREVIOUS ACTION

May 18, 2015: Board of County Commissioners (BCC) approved the 2015-16 final budget.

### BACKGROUND

In most years there is a difference between the actual audited ending fund balance of one fiscal year and the budgeted beginning fund balance of the subsequent fiscal year, which is excess beginning fund balance, also known as carryover. This amount is available for one-time purposes such as unanticipated capital expenses or other increases needed for anticipated cost overruns. If the Board chooses not to process a mid-year augmentation, these monies remain in the General Fund's balance and are available in future years.

AGENDA ITEM # 10

It is recommended that a portion of the carryover from fiscal year 2014-2015 available for fiscal year 2015-2016 be used for the following unbudgeted funding requirements:

- 1) As approved by the BCC on November 13, 2012, the County is required to transfer half of any of the District Court's General Fund savings in the prior fiscal year for the court-restricted capital expansion account project to support the long-term capital needs of the Second Judicial District Court. In fiscal year 2014-15, half of these savings amounts to \$771,530.16.
- 2) The Justice Courts collect administrative assessment funds that have 2- and 5-year expirations on their use. A total of \$53,851 of unused administrative assessments for Wadsworth Justice Court was transferred to the court's General Fund in fiscal year 2014-15 and requires a carryover appropriation for use in fiscal year 2015-16. Sparks and Incline Village Justice Courts did not have any balance of administrative assessments. Expired administrative assessments collected by Reno Justice Court are not re-appropriated because these assessments covered a portion of staff costs in the previous fiscal year.
- 3) An additional \$431,842 is requested to augment the Sheriff's Office (WCSO) salaries and benefits budget. SAP does not calculate "step increases" for sworn positions. Therefore, the fiscal year 2015-2016 WCSO adopted budget did not include salary increases for sworn personnel not at their top step. This amounts to \$431,842, or 0.5% of the total salary and benefits budget for the WCSO. Now that this issue has been identified, it will be accounted for in future budget years.
- 4) An additional \$495,428 is requested to augment the Office of the County Manager and capital budget for technology upgrades to the Commission Chambers and Caucus Room. With current funds available in FY16 to replace the interior of the Commission Chambers including carpet and chairs, an update of the control room and overall audio/video components is critical.

**FISCAL IMPACT**

If approved, the augmentation for carryover will result in an increase in appropriations for the General Fund of \$1,752,651.16, which will be appropriated in the following accounts:

**Increase Expenditures**

C920301 - 781002 District Court Expansion project	\$ 771,530.16
IN60277 - 710100 Wadsworth Justice Court Admin Assessment funds	\$ 53,851.00
C150200 – 701412 Sheriff - Salary Adjustment	\$ 304,221.00
C150200 – 705360 Sheriff - Benefit Adjustment	\$ 127,621.00
C188500 - 814092 General Fund Transfer to Public Works Construction	\$ 495,428.00
<b>Total Increase in Expenditures</b>	<b>\$1,752,651.16</b>

**Increase Transfer Accounts**

C188500-814092 transfer cash out of General Fund to Capital fund	\$1,266,958.16
C920301-621001 transfer of cash into the Capital Fund	\$ 771,530.16
PW920299-621001 transfer of cash into the Capital Fund	\$ 495,428.00

**RECOMMENDATION**

To acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$1,752,651.16 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for the fiscal year 2015-16; and, direct the Comptroller to make the appropriate budget adjustments.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Move to acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$1,752,651.16 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for the fiscal year 2015-16; and, direct the Comptroller to make the appropriate budget adjustments."

RESOLUTION  
TO AUGMENT THE BUDGET OF THE WASHOE COUNTY GENERAL FUND

WHEREAS, the Washoe County General Fund has sufficient available resources consisting of a an opening fund balance of \$51,299,752 which is greater than the beginning fund balance of \$43,376,849 budgeted in fiscal year 2015-16; and

WHEREAS, the Washoe County General Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County General Fund also has sufficient cash to meet these additional expenditures;

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of the County of Washoe, State of Nevada:

Section 1. That the budget of the Washoe County General Fund be adjusted as follows:

**General Fund**

**Increase Revenues**

General Fund Unappropriated opening fund balance (carryover)	\$1,752,651.16
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**Increase Expenditures**

C920301-781002 District Court Expansion project	\$ 771,530.16
IN60277-710100 Wadsworth Justice Court Admin Assessment funds	\$ 53,851.00
150200 – 701412 Salary Adjustment	\$ 304,221.00
150200 – 705360 Benefit Adjustment	\$ 127,621.00
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Total Increase in Expenditures	\$1,752,651.16

**Movement of Cash for the above transactions in the General Fund**

**Transfer of Cash out of Funds**

C188500-814092 transfer cash out of General Fund to Capital fund	\$1,266,958.16
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**Transfer of Cash into the Funds**

C920301-621001 transfer of cash into the Capital Fund	\$ 771,530.16
PW920299-621001 transfer of cash into the Capital Fund	\$ 495,428.00

Section 2. This Resolution shall be effective on passage and approval.

Section 3. The County Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation, Comptroller, and the Budget Office.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Chairman, Washoe County  
Board of County Commissioners

ATTEST:

\_\_\_\_\_  
County Clerk

## **NOTICE TO THE PUBLIC**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners will hold their regularly scheduled meeting in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada, on **Tuesday, March 8, 2016 at 10:00 a.m.** to act on:

### **A RESOLUTION TO AUGMENT THE GENERAL FUND BUDGET**

Notice is hereby given that the Board of County Commission of Washoe County, State of Nevada, will act on a resolution to augment the fiscal year 2015-16 Washoe County General Fund in the amount of \$1,752,651.16 in order to appropriate previously unbudgeted resources for use by the Washoe County General Fund. Prior to the meeting, written comments may be filed with the Clerk of the Board and will be considered.

Anyone wishing to protest or affirm may do so by appearing at the above-named time and place.

NANCY PARENT, Washoe County Clerk and  
Clerk of the Board of County Commissioners

Date: March 1, 2016

Legal Desk  
Reno Gazette-Journal

Please publish the Public Notice in the legal section, once on Thursday, March 3, 2016, and furnish two proofs of publication; one to each of the following:

County Clerk's Office  
PO Box 11130  
Reno, NV 89520

Mark Mathers, Budget Manager  
County Manager's Office  
Washoe County  
P.O. Box 11130  
Reno, NV 89520