



# WASHOE COUNTY

Integrity Communication Service  
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CM/ACM	<u>  x  </u>
Finance	<u>  x  </u>
DA	<u>  x  </u>
Risk Mgt	<u> n/a </u>
HR	<u> n/a </u>
Other	<u>      </u>

## STAFF REPORT

BOARD MEETING DATE: March 14, 2017

**DATE:** Tuesday, March 07, 2017

**TO:** Board of County Commissioners

**FROM:** Mark Mathers, Budget Manager  
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**THROUGH:** Christine Vuletich, Assistant County Manager  
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**SUBJECT:** Approve the use of General Fund Contingency required to cover unanticipated expenses for Fiscal Year 2016-2017; and direct the Comptroller's Office to make the appropriate budget appropriation transfers (net impact to County Budget is zero). (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". The purpose of this item is to consider approval of the use of general fund contingency to cover unanticipated expenses. All adjustments are within the existing approved budget for Washoe County.

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

### PREVIOUS ACTION

May 17, 2016: Board of County Commissioners (BCC) approved the Fiscal Year 2016-17 final budget.

### BACKGROUND

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". Thus, transfers of appropriations between functions or programs within a fund (cross-functional transfers) or between funds (interfund transfers) or from a contingency account require approval of the governing body.

AGENDA ITEM # S.F.1.

In the case of the use of General Fund contingency, the County has incurred unexpected costs in several areas, described below. In these cases, monies will be transferred from the balance of the County's \$1.5 million Contingency account to the specific cost centers in which these unexpected costs are incurred.

**Board of County Commissioners – Dues - \$17,255:** The County pays an annual due to the Nevada Association of Counties (NACO) for membership along with all other counties in the State of Nevada. The 2017 year dues include an additional assessment, equivalent to 0.5% of Washoe County's federal Payment in Lieu of Taxes (PILT) payment. This assessment was authorized by the NACO membership in November of 2016. A transfer of \$17,255 from the General Fund Contingency account is required to cover the portion of these costs that exceed budget.

**Manager's Office – Gerlach Fire & Ambulance - \$100,000:** The County began staffing two new full-time fire positions in the Gerlach area effective July 1, 2016. Over the first six months of this new operation as a combination fire department with County staff supported with volunteers, the County incurred one-time start-up costs not anticipated in the Fiscal Year 2016-17 budget. These costs include: intermittent staffing to augment full time staff, overtime and holiday pay and service and supplies such as uniform, training supplies and ambulance support supplies. A transfer of \$100,000 from the General Fund Contingency account is required to cover the portion of these costs that exceed budget.

**Medical Examiner's Office - \$49,456:** The requested monies will be used to cover relocation costs to the new Medical Examiner building that exceeded previous estimates, relocation expenses for new management hired from outside the region, increased overtime due to caseload increases, repairs to radiology equipment and certain equipment costs for new work stations at the new building.

**FISCAL IMPACT**

The use of contingency funds in account 189000-820000 is needed to cover unanticipated mid-year expenses in Fiscal Year 2016-17, as outlined above. All adjustments are within the existing approved budget for Washoe County and are summarized below:

<b>Fund/Function</b>	<b>Department/Expenditure</b>	<b>Budget Change</b>
General Gov't	Contingency – 189000 - 820000	(166,711.00)
General Gov't	Board of County Commissions – 100100-710529 (Dues)	17,255.00
Public Safety	Manager's/Fire Suppression – 187530 – 701110 (Base Salaries)	60,000.00
Public Safety	Manager's/Fire Suppression – 187530 – 705360 (Benefits)	20,000.00
Public Safety	Manager's/Fire Suppression – 187530 – 710100 (Prof. Svcs)	20,000.00
Public Safety	Medical Examiner – 153010 – 710552 (Moving Costs)	8,000.00
Public Safety	Medical Examiner – 153010 – 701300 (Overtime)	10,000.00
Public Safety	Medical Examiner – 153010 – 701140 (Holiday Work)	5,000.00
Public Safety	Medical Examiner – 153010 – 710103 (Radiology)	14,956.00
Public Safety	Medical Examiner – 153010 – 711504 (Equip. Non-Capital)	11,500.00

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve the use of General Fund Contingency required to cover unanticipated expenses for Fiscal Year 2016-2017; and direct the Comptroller's Office to make the appropriate budget appropriation transfers.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Move to approve the use of General Fund Contingency required to cover unanticipated expenses for Fiscal Year 2016-2017; and direct the Comptroller's Office to make the appropriate budget appropriation transfers."