WASHOE COUNTY

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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: September 23, 2014

DATE: August 20, 2014

TO: Board of County Commissioners

FROM: Dan North, Senior Fiscal Analyst
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THROUGH: Al Rogers, Management Services Director
328-3606, arogers@washoecounty.us

SUBJECT: Recommendation to approve Fiscal Year 2014/15 cross functional project budget adjustments for Capital Project Funds 402 Capital Improvements Fund and 489 Capital Facilities Tax Fund and direct the Comptroller to make the appropriate budget adjustments. (All Commission Districts)

SUMMARY

In May 2014, the Fiscal Year 2014/15 budget and FY2014-19 Capital Improvement Plan were approved including funding for the Regional Permits project. In June 2014, the Regional Permits project was approved and funded. Cross functional budget adjustments are required to specific capital improvement projects due to the timing of the projects, carry forward budget balances from FY2013/14, and undesignated balances remaining. Capital projects will return to the Board of County Commissioners for separate action prior to implementation. The adjustments will not increase total budgeted appropriations for Fiscal Year 2014/15

Strategic Objective supported by this item: Sustainability of our financial, social and natural resources.

PREVIOUS ACTION

May 13, 2014 the Board of County Commissioners (Board) approved the Fiscal Year 2014/15 Recommended Budget and Washoe County Capital Improvement Plan for fiscal years 2015-2019.

May 19, 2014 the Board held a public hearing and adopted Recommended Budgets for Fiscal Year 2014/15.

June 17, 2014 the Board approved the Interlocal Cooperative Agreement establishing the Regional Business License and Permits Program between the County of Washoe, the City of Reno, the City of Sparks and the Washoe County Health District; and approved the Washoe County Regional Business License and Permits System contract between Washoe County and Accela, Inc. and authorized the project budget [$1,667,444.32].

AGENDA ITEM # 6H

BACKGROUND

Expenditure appropriation and funding for the Regional Business License and Permits Program were budgeted in Fiscal Year 2014/15 in the Fiscal Year 2015-19 Capital Improvement Plan. The project was funded early in Fiscal Year 2013/14. This will require project budget adjustments without increasing approved total funding to align project budgets to the approved level within the Capital Improvement Fund and Capital Facilities Tax Fund for Fiscal Year 2014/15.

FISCAL IMPACT

Budget adjustments required for Fund 402 Capital Improvements Fund. Account transactions are as follows:

Decrease PW920203-781009	TS Application Infrastructure-Regional Permits	GG	($1,033,379)
Decrease PWC20002-781004	Incline Commercial-FY2014 Budget Balance	GG	($6,672)
Increase PW920205-711504	Treasurer Remittance Processor-FY2014 Budget Balance	GG	$220,960
Increase PW920276-711504	Tax Collection System- FY2014 Budget Balance	GG	$276,008
Increase PW920346-711504	Justice Court Case Mgmt-FY2014 Budget Balance	JD	$2,358
Increase PW920347-781004	DA Justware-FY2014 Budget Balance	JD	$42,916
Decrease PW920348-781002	CAC McGee Center-FY2014 Budget Balance	JD	($94,588)
Increase PW920480-781002	WCSO Housing Unit 10 Remodel- FY2014 Budget Balance	PS	$15,836
Decrease PW920481-781002	Gerlach Fire Station-FY2014 Budget Balance	PS	($7,205)
Increase C920899-710585	Culture & Rec-Undesignated-FY2014 Budget Balance	CR	$583,766

Budget adjustments required for Fund 489 Capital Facilities Tax Fund. Account transactions are as follows:

Decrease C890020-781009	CF-General Government-Regional Permits	GG	($634,065)
Decrease C890090-710142	CF-Taxes /Debt Service-Property Tax Process Fee	PW	($25,000)
Increase C890091-710142	Payments to Other Agencies-Property Tax Process Fee	IG	$25,000
Decrease CF890803-781080	Senior Services Building-Culture & Recreation	CR	($125,000)
Increase C890070-781080	Senior Services Building-Welfare	WF	$125,000
Increase CF890206-781080	Finance Relocation-FY2014 Budget Balance	GG	$113,240
Increase CF890401-781080	Medical Examiner Building-FY2014 Budget Balance	PS	$407,887
Increase CF890802-781080	Rancho San Rafael Irrigation-FY2014 Budget Balance	CR	$9,558
Increase C890020-710585	CF-General Government-Undesignated FY2014 Budget Balance	GG	$103,380

Approval of the cross functional project budget adjustments will not increase total budgeted appropriations for Fiscal Year 2014/15. It will remove the previously funded 2014/15 Regional Permits budget and allocate the balance to appropriate projects.

Pursuant to NRS 354.598005, procedures and requirements for augmenting or amending budget, budget appropriations may be transferred between functions, funds or contingency accounts in the following manner, if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the person designated to administer the budget may transfer appropriations between functions or programs within a fund, if: (1) The governing body is advised of the action at the next regular meeting; and (2) The action is recorded in the official minutes of the meeting. Pursuant to NRS 354.598005 this is the notification of the movement across functions.

RECOMMENDATION

It is recommended that the Board of County Commissioners approve Fiscal Year 2014/15 cross functional project budget adjustments for Capital Project Funds 402 Capital Improvements Fund and 489 Capital Facilities Tax Fund 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 approve Fiscal Year 2014/15 cross functional project budget adjustments for Capital Project Funds 402 Capital Improvements Fund and 489 Capital Facilities Tax Fund and direct the Comptroller to make the appropriate budget adjustments."