



# WASHOE COUNTY

Integrity Communication Service

[www.washoecounty.gov](http://www.washoecounty.gov)

## STAFF REPORT

**BOARD MEETING DATE:** August 16, 2022

**DATE:** Thursday, August 11, 2022

**TO:** Board of County Commissioners

**FROM:** Kari Estrada, Sr. Fiscal Analyst, Finance  
(775) 328-2073, [kestrada@washoecounty.gov](mailto:kestrada@washoecounty.gov)

Lori Cooke, Budget Manager, Finance  
(775) 328-2072, [lcooke@washoecounty.gov](mailto:lcooke@washoecounty.gov)

**THROUGH:** Cathy Hill, Interim Chief Financial Officer  
(775) 328-2563, [chill@washoecounty.gov](mailto:chill@washoecounty.gov)

**SUBJECT:** Recommendation to acknowledge a [\$1,650,000] cross-functional appropriation transfer from Public Works to Public Safety within the Capital Improvements Fund as allowed per NRS 354.598005(5)(b); 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, NRS 354.598005(5)(b) allows the person designated to administer the budget for a local government to transfer appropriations between functions or programs within a fund, if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting.

Acknowledgment of this cross-functional appropriation transfer to correct a project set-up error to align budget authority in the correct function within the Capital Improvements Fund for Fiscal Year 2023 (FY23) for incurred, or anticipated to be incurred, expenditures for the 911 Parr HU9 HVAC/Roof Replacement Project that is an approved project for FY23. All adjustments are within the Washoe County existing approved FY23 budget.

**Washoe County Strategic Objective supported by this item:** Fiscal Sustainability

### PREVIOUS ACTION

On May 17, 2022, the BCC approved the Fiscal Year 2023 Final Washoe County Budget as well as the 5-Year Capital Improvement Plan for Fiscal Years 2023-2027.

**AGENDA ITEM #** \_\_\_\_\_

**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, the following actions are necessary:

Acknowledge a \$1,650,000 cross-functional appropriation transfer within the Capital Improvements Fund, from Public Works to Public Safety.

**FISCAL IMPACT**

Per NRS 354.598005(5)(b), the FY23 budget has been adjusted as follows:

<b>Fund/Function</b>	<b>Department/ Expenditure</b>	<b>Cost Object(s)/ G-L Account(s)</b>	<b>Budget Change</b>
<b>Capital Improvements Fund (402)</b>			
Public Works	911 Parr HU9 HVAC_Roof Replacement	PW920512- 781080	(1,650.000.00)
Public Safety	911 Parr HU9 HVAC_Roof Replacement	PW920423- 781080	1,650,000.00
Total			- 0.00-

**RECOMMENDATION**

It is recommended that the Board of County Commissioners: acknowledge a [\$1,650,000] cross-functional appropriation transfer from Public Works to Public Safety within the Capital Improvements Fund as allowed per NRS 354.598005(5)(b); net fiscal impact [\$-0-].

**POSSIBLE MOTION**

Should the Board agree with staff’s recommendation, a possible motion would be: *“Move acknowledge a [\$1,650,000] cross-functional appropriation transfer from Public Works to Public Safety within the Capital Improvements Fund as allowed per NRS 354.598005(5)(b); net fiscal impact [\$-0-].”*