

SUMMARY: Amends Chapter 5 of the Washoe County Code to clarify the duties of the county manager and chief information officer; and amends Chapter 15 of the Washoe County Code to update various provisions relating to county finances and purchasing.

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE AMENDING WASHOE COUNTY CODE CHAPTER 5 (ADMINISTRATION AND PERSONNEL) BY REVISING PROVISIONS TO CLARIFY THE DUTIES OF THE COUNTY MANAGER AND CHIEF INFORMATION OFFICER; AND AMENDING WASHOE COUNTY CODE CHAPTER 15 (COUNTY FINANCES; PURCHASING) BY REPEALING REDUNDANT PROVISIONS AND THE WASHOE COUNTY BOND BANK ORDINANCE; ADDING A SECTION LEVYING A \$25.00 HANDLING CHARGE FOR PAYMENTS DENIED BY A BANK; AND REVISING PROVISIONS RELATED TO: DEFINITIONS PERTAINING TO ACCOUNTING SYSTEMS AND POLICIES; THE BASIS OF ACCOUNTING FOR VARIOUS FUND TYPES; THE CREATION AND ABOLISHMENT OF COUNTY FUNDS; DEFINITIONS PERTAINING TO PROPERTY CONTROL; PROPERTY CONTROL REQUIREMENTS; POLICIES AND PROCEDURES RELATED TO DONATIONS OF PROPERTY, CASH CONTRIBUTIONS AND GRANT FUNDING; PROCEDURES FOR LOST OR ABANDONED PROPERTY; PROCEDURES FOR RECEIVING CASH AND NEGOTIABLE INSTRUMENTS; THE COLLECTIONS DIVISION; PROCEDURES FOR ESTABLISHING NEW ACCOUNTS; THE COMPOSITION OF THE INVESTMENT COMMITTEE; THE TIME PERIOD BETWEEN REVIEWS OF RATES CHARGED BY THE COUNTY FOR ITS VARIOUS SERVICES; OVERPAYMENTS TO THE COUNTY AND REFUNDS; UPDATING THE RESPONSIBILITIES OF THE DEPARTMENT OF FINANCE; REMOVING REFERENCES TO THE DIRECTOR OF FINANCE AND CREATING THE POSITION OF CHIEF FINANCIAL OFFICER; THE POWERS AND DUTIES OF THE COMPTROLLER; THE POSITION OF BUDGET MANAGER; AND THE POWERS AND DUTIES OF THE PURCHASING AND CONTRACTS MANAGER, INCLUDING INCREASING THE LIMIT FOR PURCHASING SUPPLIES, MATERIALS, EQUIPMENT AND CONTRACTUAL SERVICES FROM \$100,000 OR LESS TO \$300,000 OR LESS.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Sections 15.465 and 15.495, and sections 15.600 through 15.670, inclusive, of the Washoe County Code are hereby repealed.

SECTION 2. Section 15.530 of the Washoe County Code relating to the duties of the purchasing and contracts manager is redundant and is hereby repealed.

SECTION 3. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

15.436 Payments not honored by bank. Payments presented to Washoe County that are denied by a bank shall be treated as though no payment had been made, and a \$25.00 handling charge may be levied by the county for the return. Redemption of denied payments may be required to be by cash or equivalent, at the discretion of the department accepting the payment.

SECTION 4. Section 5.0215 of the Washoe County Code is hereby amended to read as follows:

5.0215 County manager: Powers and duties.

1. The county manager shall perform such administrative functions of the county government as may be required by the board of county commissioners. The county manager shall oversee the functions and activities of various programs or divisions within the office of county manager and the county, which may include legislative affairs, strategic planning, emergency management, communications, special projects, security of county facilities, the administrative hearing office, and others as are necessary to the proper functioning of the county. The county manager may also oversee various appointed department heads as proscribed by the board of county commissioners.

2. The county manager, in accordance with section 5.022(2), is authorized to appoint such assistant county managers and other employees as are necessary to the proper functioning of the county. This section constitutes approval of the board for the county manager to operate other programs for the proper functioning of the manager's office and the county.

3. The county manager may designate an acting director of a department in the event of a director's vacancy, and within 30 days, shall seek approval of the temporary appointment from the board of county commissioners.

4. The county manager may designate an acting county manager to serve in the event of the county manager's temporary absence for a period of time of no more than 45 days.

5. The county manager's salary shall be fixed by the board of county commissioners.

SECTION 5. Section 5.456 of the Washoe County Code is hereby amended to read as follows:

5.456 Powers and duties of chief information officer; staff.

1. The chief shall direct and supervise the planning, coordination, implementation and evaluation of the county's information management and telecommunications systems and services and shall oversee the provision of technology services to the county. The chief shall implement programs for development, enterprises, and any other programs they deem necessary to carry out the functions of the department.

2. As part of the duties described in subsection 1, the chief shall negotiate, execute, and administer agreements with other public and private entities as are required to assure the continued present and future operation of Washoe County's emergency radio system(s). Such agreements may include, without limitation, provisions for sharing the use, governance, operation, maintenance, and upgrade of Washoe County's and other entities' radio communication systems, unless otherwise prohibited by law, and shall be presented to the Washoe County Board of Commissioners for final approval when required by law or policy.

3. The chief may hire, pursuant to any applicable provisions of law regulating county personnel, such technical, clerical and operating staff as the execution of the duties of the chief and operation of the department may require.

SECTION 6. Section 15.010 of the Washoe County Code is hereby amended to read as follows:

Accounting Systems and Policies

15.010 Definitions. For the purposes of sections 15.010 to 15.050, inclusive, the words and terms defined in this section shall have the meanings respectively ascribed to them.

1. "Capital assets" defined. Consistent with NRS 354.499, "capital assets" means assets of a long-term character which are intended to continue to be held or used such as land, buildings, machinery, furniture and other equipment and which are not accounted for within a proprietary fund or a fiduciary fund.

2. "Capital projects fund" defined. Consistent with NRS 354.4995, "capital projects fund" means a fund used to account for resources used for the acquisition or construction of designated capital assets by the county except those accounted for in proprietary or trust funds.

3. "Debt service fund" defined. Consistent with NRS 354.510,

"debt service fund" means a fund used to account for the accumulation of resources for and the payment of principal or interest on any general long-term debt or medium-term obligation.

4. "Enterprise fund" defined. Consistent with NRS 354.517, "enterprise fund" means a fund used to account for operations:

(a) Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the county is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or

(b) For which the county has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

5. "Fiduciary fund" defined. Consistent with NRS 354.5237, "fiduciary fund" means a fund used to account for assets held by the county as a trustee or an agent for persons, private organizations, other governmental units, other funds or any combination of them. The term includes an expendable trust fund, a nonexpendable trust fund, a pension trust fund or an agency fund.

6. "Fund" defined. Consistent with NRS 354.530, "fund" means a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

7. "General fund" defined. Consistent with NRS 354.534, "general fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.

8. "General long-term debt" defined. Consistent with NRS 354.535, "general long-term debt" is debt which is legally payable from general revenues and is backed by the full faith and credit of the county. The term includes obligations issued by a local government pursuant to NRS Chapter 350 and other long-term liabilities including, without limitation, accrued compensated absences and claims for workers' compensation.

9. "Generally accepted accounting principles" defined. "Generally accepted accounting principles" means the specific accounting principles designated as generally accepted by the American Institute of Certified Public Accountants and the

Governmental Accounting Standards Board.

10. "Internal service fund" defined. Consistent with NRS 354.543, "internal service fund" means a fund used to account for the financing of goods or services furnished by a designated county department or agency to units within the county or to other departments or agencies on the basis of reimbursement for costs.

11. "Permanent fund" defined. "Permanent fund" means a fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

12. "Proprietary fund" defined. Consistent with NRS 354.553, "proprietary fund" means an internal service fund or enterprise fund.

13. "Special revenue fund" defined. Consistent with NRS 354.570, "special revenue fund" means a fund used to account for specific revenue sources, other than sources for major capital projects, which are restricted by law to expenditure for specified purposes.

SECTION 7. Section 15.030 of the Washoe County Code is hereby amended to read as follows:

15.030 Basis of accounting for governmental funds, expendable trust funds and agency funds. The county shall maintain its accounting records for governmental, expendable trust and agency funds on the modified accrual method of accounting in accordance with NRS 354.550 and in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

SECTION 8. Section 15.040 of the Washoe County Code is hereby amended to read as follows:

15.040 Basis of accounting for proprietary funds, nonexpendable trust funds and permanent funds. The county shall maintain its accounting records for proprietary funds, nonexpendable trust funds and permanent funds on the accrual method of accounting in accordance with NRS 354.479 and in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

SECTION 9. Section 15.050 of the Washoe County Code is hereby amended to read as follows:

County Funds

15.050 County funds: Policy, creation and abolishment.

1. It is the board of county commissioners' policy to minimize the number of county funds and to establish and maintain only those funds required by law, regulation or sound financial administration. All of the county's financial activities should be accounted for in the general fund unless there is a compelling reason as determined by the board, to report them in some other fund type.

2. When a new fund is deemed necessary or when an existing fund is no longer needed, the county comptroller shall recommend that the board of county commissioners create such a fund or abolish such a fund, as applicable. The creation of a new fund or abolishment of an existing fund shall occur by resolution. The resolution creating a new fund shall set forth in detail:

(a) The object or purpose of the fund.

(b) The reason for creating the fund, including any legal or regulatory requirements(s) to establish the fund.

(c) The resource or resources to be used to finance the operations accounted for in the fund.

(d) A declaration as to whether the fund should be credited with the interest earnings on investment of the fund's excess cash balance.

(e) The amount of reserve deemed reasonable and necessary to carry out the purposes for which the fund is created in accordance with the requirements set forth in paragraph (c) of subsection 1 of NRS 354.6241.

(f) Any additional information required by NRS Chapter 354 or Nevada Administrative Code Chapter 354.

SECTION 10. Section 15.100 of the Washoe County Code is hereby amended to read as follows:

15.100 Definitions. As used in the Property Control Ordinance:

1. "Consumable supplies" means tangible personal property which has a useful life of less than 1 year, but does not include property determined to be a high risk item.

2. "Capital assets" means tangible real or personal property which has a useful life of 1 year or more, and includes all property determined to be a high risk item. Real property includes, but is not limited to: land; buildings; improvements to land, buildings or leaseholds; and buildings or improvements under construction. Personal property includes, but is not limited to: furniture and equipment.

3. "Generally accepted accounting principles" has the meaning ascribed to it in section 15.010(9).

4. "High risk item" means property which is designated by the comptroller as being subject to a high incidence of loss.

5. "Proprietary fund" has the meaning ascribed to it in sections 15.010(12), 15.020 and 15.040.

Section 11. Section 15.120 of the Washoe County Code is hereby amended to read as follows:

15.120 Property Control Requirements: Duties of department heads to inventory capital assets.

1. It is the duty of each department head to ensure that their department is in full compliance with the Property Control Ordinance. Nothing in this ordinance relieves a department head from responsibility for controlling all assets in the department's custody, regardless of cost.

2. Each department head shall complete an annual inventory of all capital assets (other than real property) which are in the department's possession during any part of that fiscal year. The inventory must be completed and certified by the responsible department head and must be submitted to the purchasing and contracts manager before the start of the next calendar year.

3. Every addition to a department's capital asset inventory must be recorded and labeled as soon as practicable after being placed into service.

4. Any transfer of a capital asset from one department to another must be documented by the responsible department heads or their designees and reported promptly to the purchasing and contracts manager.

5. If a department with custody of a capital asset finds that the capital asset is no longer useful to the department, the department must notify the purchasing and contracts manager, and obtain authorization from the purchasing and contracts manager to coordinate the sale or other disposition of the surplus property. Upon authorization from the comptroller, the asset may then be deleted from the active file and moved to the inactive history file of the applicable inventory system.

6. In addition to the requirements in subsection 2, an inventory of all capital assets which are in a department's possession must be completed and certified upon a change in the responsible department head. Such inventory must be forwarded to the purchasing and contracts manager after the new department head accepts responsibility for the department.

SECTION 12. Section 15.130 of the Washoe County Code is hereby renumbered as 15.115 and amended to read as follows:

15.115 Property Control Requirements: Duties of county comptroller; purchasing and contracts manager; county manager; and director of human resources.

1. The comptroller and purchasing and contracts manager shall establish policies to carry out the provisions of sections 15.110 through 15.120. These policies may differentiate between capital assets reported for inventory purposes and capital assets reported for financial purposes. All policies must comply with federal and state law, but may be more stringent than requirements under federal or state law. Policies established by the comptroller and purchasing and contracts manager shall be submitted to the board of county commissioners for review and approval.

2. The county comptroller shall:

(a) Ensure that documented procedures are in effect to implement the provisions of sections 15.110 through 15.120;

(b) Annually account for all capital assets not included within the inventories required by each department;

(c) Review, and if appropriate, authorize deletion of a capital asset from a department's inventory;

(d) Notify the county manager of any noncompliance with the Property Control Ordinance;

(e) Maintain a system to account for property and issue reports. The system must include a means of labeling all capital assets other than real property.

(f) Establish a general capital asset account group in accordance with generally accepted accounting principles; and

(g) Maintain detailed depreciation schedules for all capital assets accounted for within a proprietary fund.

3. The purchasing and contracts manager shall:

(a) Annually account for all capital assets included within the inventories required by each department;

(b) Review, and if appropriate, authorize the sale or other disposition of surplus personal property; and

(c) Review the transfer of supplies, materials and equipment between departments.

4. The county manager may, when deemed necessary, appoint a county department or employee to conduct a review of the implementation and effectiveness of the Property Control Ordinance, and make a report covering the review to the county manager. Such review shall concentrate on the purposes of the Property Control Ordinance, as set forth in section 15.110.

5. The director of human resources shall notify the purchasing and contracts manager promptly whenever any change in department heads takes place.

SECTION 13. Section 15.140 of the Washoe County Code is hereby amended to read as follows:

Money Grants From Private and Public Sources

15.140 Findings and policies related to donations of property, cash contributions and grant funding. The board of county commissioners finds and declares that:

1. The board of county commissioners:

(a) Is charged with the control of county revenues and expenditures in order to promote prudence and efficiency in the expenditure of public funds.

(b) Shall not for any purpose contract debts or liabilities except those expressly authorized by law.

(c) Has sole authority to accept, by donation for the use and benefit of the county, all real property.

(d) Has sole authority to receive donations of personal property where the personal property has a value, singly or in the aggregate, of \$5,000 or greater from a contributor during a fiscal year.

(e) Must be notified when an officer or employee of a county department or agency accepts non-federal personal property for the use and benefit of the county where the personal property has a value, singly or in the aggregate, of less than \$5,000 from a contributor during a fiscal year. In such event, the officer or employee must notify the board of county commissioners in writing of the acceptance.

(f) Except as otherwise provided herein, has sole authority to accept grants and cash contributions from private and public sources or other financial assistance from the federal government or any agency or instrumentality thereof, and to comply with such conditions as may be necessary.

(g) Has sole authority to transfer grants or contributions of public monies, or portions thereof, to other local governments or charitable organizations in accordance with NRS 244.1505.

2. Grant funding is inherently unstable. Accordingly, it is the policy of the board of county commissioners:

(a) To discourage grant funding for mandated or other ongoing programs, except in those instances where elimination of the program at the end of the grant funding period is assured.

(b) To encourage grant funding for special projects that strengthen a program, have definable starting and ending dates, and do not expend the service in such a way as to require the substitution of local funds to continue part or all of the service once grant funding ends.

SECTION 14. Section 15.150 of the Washoe County Code is hereby renumbered as 15.135 and amended to read as follows:

15.135 Purpose. The purpose of sections 15.140 to 15.160, inclusive, is to provide procedural guidelines for uniformly handling grants, cash contributions and donations of money or property.

SECTION 15. Section 15.160 of the Washoe County Code is hereby amended to read as follows:

15.160 Grant and contribution application submission and approval process; approval of grants and contributions by the board of county commissioners; reporting of cash donations; duties of employee or officer administering grants or contributions received by county; duties of comptroller.

1. A county officer or employee shall not submit a grant application or a request for contribution of money or property without first submitting a written request to the grants administrator for review in accordance with the applicable policies and procedures approved by the board. Upon approval from the chief financial officer or designee, and if applicable, the governing/managing board of the department or agency, the county officer or employee may then submit the application for the grant or contribution.

2. Upon notice of a grant award or a contribution of money or property, the county officer or employee shall seek approval of the grant or contribution from the board of county commissioners in accordance with the process set forth in the county's grant management policies and procedures. The officer or employee shall also forward all pertinent grant details to the comptroller so that the accounting records of the county can clearly reflect grant activity, and the comptroller can accurately account for all aspects of the county's financial operations.

3. An officer or employee of a county department or agency shall not accept, amend or supplement a grant, and except as otherwise provided in section 15.140(1)(e), shall not accept, amend or supplement a contribution of money or property without approval by the board of county commissioners.

4. All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account.

5. All property received, regardless of value, must be identified using the process prescribed by the comptroller and distributed, as appropriate, for risk management purposes,

inventory control, recording in the financial records and ongoing maintenance.

6. The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review upon request.

7. Details concerning grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.

SECTION 16. Section 15.161 of the Washoe County Code is hereby amended to read as follows:

Procedures for Lost or Abandoned Property

15.161 Purpose and scope. The provisions of sections 15.161 to 15.169 are intended to provide a procedure for storing and disposing of lost or abandoned property. These provisions shall not apply to property that has an apparent value less than the reasonably anticipated costs of removing and storing it. Nothing in these sections relieves or affects the obligations of property owners or users to prevent and abate nuisances or the remedies available to the county to abate nuisances. The application of sections 15.161 to 15.169, inclusive, shall not conflict with the general laws and regulations of the State of Nevada, including but not limited to the Uniform Unclaimed Property Act, NRS Chapter 120A.

SECTION 17. Section 15.162 of the Washoe County Code is hereby amended to read as follows:

15.162 Definitions. As used in sections 15.161 to 15.169, inclusive, the words and terms defined in these sections shall have the following meanings:

1. "Custodian" means the sheriff, county purchasing and contracts manager, private towing or storage company, or any other person which has actual custody of the found property.
2. "Finder" means any person who delivers found property to the sheriff or who directs the sheriff to the location of such property.
3. "Found property" means any property of value other than real property or fixtures thereon, which is abandoned, lost or left unattended in a public place including, without limitation, a street, alley or parking lot.

SECTION 18. Section 15.163 of the Washoe County Code is hereby amended to read as follows:

15.163 Delivery to sheriff.

1. Any person finding found property may turn such property over to the sheriff or may direct the sheriff to the location thereof.

2. If the property has an apparent value in excess of the costs of removing and storing it, the sheriff shall take possession of the property and issue a receipt to the finder acknowledging the name of the finder and the date, location and circumstances of the finding and a description of the property.

3. The sheriff may place the property in the sheriff's storage facility, deliver it to the county purchasing and contracts manager or deliver it to a private towing or storage company. Delivery to such a private company shall relieve the county of any further responsibility for or claim to the property except that it shall remain on the record of found property as provided in section 15.167.

SECTION 19. Section 15.167 of the Washoe County Code is hereby amended to read as follows:

15.167 Record of found property, notice to owner and disposition of property.

1. The sheriff shall keep a record of all found property which contains a description of the property, the location where it was found and the name and address of the person who found and reported it. Any person claiming to have lost property may inquire to the sheriff whether the lost property has been found or delivered to the sheriff. The sheriff need not respond to such inquiry unless it is made with detailed identification of the property and the approximate time and location where it was lost.

2. If the identity of the owner of the property is not ascertainable from the property itself and if the owner has not claimed and identified it, the sheriff or the purchasing and contracts manager, whoever has actual custody, shall attempt to locate the owner. If the property has a serial or other identifying number, the attempt shall include an inquiry of any person or agency having a record of ownership. If the owner is identified, the custodian shall attempt to notify the owner by mailing the owner a notice. The notice shall inform the owner:

(a) that the property may be claimed within 30 days after mailing of the notice upon payment of any costs and expenses incurred in removing, moving and storing the property;

(b) that if the owner does not claim the property within the 30-day period, the property may be released to the finder; and

(c) that failure to claim the property will not relieve the owner of liability for expenses in removing, moving and storing the property.

3. If the owner is identified and does not claim the property and pay the expenses of removing, moving and storing it within 30 days after mailing of the notice, the finder may claim the property upon payment of the expenses.

4. If the owner cannot be identified or located within 90 days after receipt of the property by the sheriff, the finder may claim the property upon payment of costs and expenses.

5. If neither the owner nor the finder claim the property and secure its release within the times specified in this section, it becomes the property of the county.

SECTION 20. Section 15.169 of the Washoe County Code is hereby amended to read as follows:

15.169 Disposition of unclaimed property. All unclaimed found property which becomes the property of the county shall be disposed of as provided in this section.

1. Vehicles as defined in NRS 482.135 which have not been delivered to a private company shall first be appraised by a person familiar with the value thereof. The sheriff or person in actual possession shall notify the department of motor vehicles of the vehicle's appraised value as provided in NRS 487.250.

(a) If the vehicle is appraised at or less than the amount specified in NRS 487.250, and after complying with that statute, the county may secure a salvage title or certificate of ownership from the department of motor vehicles and may keep, sell or junk the vehicle without further action.

(b) If the vehicle is appraised at more than the amount specified in NRS 487.260, and after complying with that statute, the county may apply to the department of motor vehicles for a title and keep it for county use or sell it at public sale in conjunction with the sale of surplus county property.

2. Property other than vehicles may be kept for county use or sold at public sale in conjunction with the sale of surplus county property.

3. Property for which no bid or offers are received at public sale may be removed to a disposal facility.

4. Monetary property shall be escheated to the State's unclaimed property system under the name of the finder of the property and in accordance with NRS Chapter 120A.

SECTION 21. Section 15.180 of the Washoe County Code is hereby amended to read as follows:

15.180 Purposes. The board of county commissioners declares that the purposes of the Central Receiving and Disbursing Ordinance are to:

1. Properly account for county money and money held in trust and other financial resources together with all related liabilities and residual equities or balances by the county or by any of its elected or appointed officers.

2. Maximize the revenue accruing to the county through the prompt billing, collection and deposit of funds, prudent disbursement of funds and the investment of county funds and trust moneys to the extent allowed by law, ordinance and contract and in accordance with approved financial policies.

3. Minimize the clerical efforts required to handle, process and account for all moneys received and disbursed.

4. Maximize the accountability for moneys received and disbursed.

5. Centralize billing and collection to ensure that money due and owing is accounted for and collected.

6. Centralize payments to ensure that obligations are accounted for and paid.

7. Ensure that fiscal controls established by county code as well as state and federal laws and regulations are being applied.

8. Ensure that financial activities are accounted for in compliance with generally accepted accounting principles.

SECTION 22. Section 15.190 of the Washoe County Code is hereby amended to read as follows:

15.190 General policies.

1. All cash and negotiable instruments received by the offices of the county must be deposited into the banking system on or before the next regular working day following the day of receipt. Exceptions may be granted:

(a) When receipts are nominal in amount; or

(b) When the volume of transactions is extraordinarily large and received over a short period of time making it impracticable to make the requisite deposits within the timeline specified herein.

These exceptions will be permitted only upon written approval of the county treasurer or the treasurer's designee.

2. All cash and negotiable instruments must be deposited in the form in which they were received. Cash and negotiable instruments received must not be used to pay bills, cash personal checks, or be used in any other type of transaction.

3. Each county department or office shall prepare and

maintain a written manual concerning all aspects of its cash handling policies and procedures. The manual should be maintained in an up-to-date manner and readily available to all personnel. All county personnel who may be involved in the handling of moneys shall sign a statement that they have read and understand the Central Receiving and Disbursing Ordinance and the applicable departmental manual detailing the department's cash handling policies and procedures.

4. Officers and employees must advise persons making payment to make any checks payable to the office and not to the person currently holding the office. Persons making payment shall be issued a receipt for such payment or, alternatively, the department shall otherwise prepare sufficient documentation of the receipt of such payment.

5. Every bank or other account maintained by a county department or office must be established in accordance with sections 15.195, 15.200 or 15.205, and must be formally reconciled each month, no later than the end of the month next succeeding the month of the bank statement. The reconciliation shall be:

(a) In a form approved by the county treasurer or the treasurer's designee;

(b) Dated and signed by the preparer;

(c) Reviewed and approved by the department head; and

(d) Retained, along with documentation supporting the account transactions, and made available for inspection for a period required by the applicable records' retention schedule.

6. Upon termination, resignation or expiration of the term of office of an elected official or appointed department head, that official or department head shall count and reconcile all cash on hand and in checking or other accounts of the office or department, and shall prepare a written report thereon. The report must be signed by both the person who is leaving the office or position and the person who is assuming the office or position, and shall be submitted to the county treasurer within 30 days after the newly-elected official or newly-appointed department head accepts the office or position.

7. Every county department or office that maintains an account separate from the county treasurer shall keep accurate books and records of that account in accordance with generally accepted accounting principles for the money held and other financial resources together with all related liabilities and residual equities or balances, and shall submit reports of these books and records to the county comptroller in accordance with the requirements established by the county comptroller.

SECTION 23. Section 15.191 of the Washoe County Code is hereby amended to read as follows:

Collections Division

15.191 Billing and collection.

1. The board of county commissioners designates the comptroller's office as the county division responsible for the centralized billing and collection of money owed or due the county, except as otherwise required by state or federal laws and regulations or county code.

2. The billing and collection system may include:

(a) Centralization of part or all of billing and collection aspects of business licenses, personal property and any other activity of any of the offices of the county that involves billing for services, taxes or fees imposed by statute or ordinance, or the collection of money in payment of such billings; and

(b) Centralization of part or all of billing and collection aspects of any fine, fee, bail or forfeiture imposed by a court and any payment ordered by a court in accordance with NRS 178.3975.

3. The billing and collection system shall include procedures for billing and collection. Such procedures may include all legal means and methods of billing and collection including, but not limited to:

(a) Standardized billing methods.

(b) Establishment of time periods for notice for overdue accounts.

(c) The referral of delinquent accounts receivable to credit reporting agencies.

(d) The referral of delinquent accounts receivable to a third-party collection agency in accordance with NRS 176.064.

(e) The collection of delinquent accounts through liens of foreclosure of real or personal property.

4. All elected or appointed county officers and all judicial officers employed by the county shall provide all necessary information to the comptroller's office and cooperate in all other respects with the billing and collection efforts of the comptroller's office to carry out the provisions of this section.

5. The comptroller may bill for and collect monies due other state or local governmental agencies if allowed by law and upon execution of an appropriate agreement between that state or local governmental agency and the board of county commissioners. Such an agreement must be conditioned upon payment to the county of the collections division's cost for billing and collection.

SECTION 24. Section 15.195 of the Washoe County Code is hereby amended to read as follows:

Money Received by County Officers

15.195 Moneys held in trust.

1. All moneys received by elected and appointed county officers to be held in trust shall be deposited with the county treasurer in accordance with NRS 245.125.

2. Exceptions to subsection 1 shall only be permitted in accordance with state law and upon written approval of the county treasurer or the treasurer's designee.

3. New trust accounts shall be established only after the following actions have been taken:

(a) The requesting department must submit a written request to the county treasurer explaining the need for the new account.

(b) In consultation with the comptroller, the treasurer shall review the request, and if warranted, submit the request to the board of county commissioners, including the use of a facsimile or electronic signature as set forth in section 15.400. In reviewing the request, the treasurer must consider whether the request meets the purposes of section 15.180.

(c) Upon receiving the treasurer's recommendation, the board of county commissioners must review and either approve or deny the request. Approval by the board of county commissioners must be by formal resolution prepared by the county treasurer. The resolution shall specify, among other things:

(1) The purpose of such an account;

(2) The source of money to be used to establish and maintain such account;

(3) The method of controlling expenditures from such account; and

(4) The requirement to comply with sections 15.180 and 15.190.

SECTION 25. Section 15.200 of the Washoe County Code is hereby amended to read as follows:

15.200 Establishment of imprest bank accounts; petty cash accounts; and change drawer funds. New accounts established in accordance with NRS 354.609 shall be established only after the following actions have been taken:

1. The requesting department must submit a written request to the county treasurer explaining the need for the new account.

2. In consultation with the comptroller, the treasurer shall review the request, and if warranted, submit the request to the

board of county commissioners, including the use of a facsimile or electronic signature as set forth in section 15.400. In reviewing the request, the treasurer must consider whether the request meets the purposes of section 15.180.

3. Upon receiving the treasurer's recommendation, the board of county commissioners must review and either approve or deny the request. Approval by the board of county commissioners must be by formal resolution prepared by the county treasurer in accordance with the provision of NRS 354.609. The resolution shall specify, among other things:

- (a) The purpose of such account;
- (b) The source of money to be used to establish and maintain such account;
- (c) The method of controlling expenditures from such account;
- (d) The maximum dollar amount of any single expenditure; and
- (e) The requirement to comply with sections 15.180 and 15.190 and NRS 354.609.

SECTION 26. Section 15.205 of the Washoe County Code is hereby amended to read as follows:

15.205 Establishment of accounts in banks or savings and loan associations. New accounts established in accordance with NRS 356.200 shall be established only after the following actions have been taken:

1. The requesting department must submit a written request to the county treasurer explaining the need for the new account.

2. In consultation with the comptroller, the treasurer shall review the request, and if warranted, submit the request to the board of county commissioners, including the use of a facsimile or electronic signature as set forth in section 15.400. In reviewing the request, the treasurer must consider whether the request meets the purposes of section 15.180.

3. Upon receiving the treasurer's recommendation, the board of county commissioners must review and either approve or deny the request. Approval by the board of county commissioners must be by formal resolution prepared by the county treasurer. The resolution shall specify, among other things:

- (a) The purpose of such account;
- (b) The source of money to be used to establish and maintain such account;
- (c) The method of controlling expenditures from such account; and
- (d) The requirement to comply with sections 15.180 and 15.190 and NRS 356.200.

SECTION 27. Section 15.210 of the Washoe County Code is hereby amended to read as follows:

15.210 Annual review.

1. The county treasurer shall maintain formal records on all accounts established in accordance with sections 15.195, 15.200 and 15.205. The records must include without limitation, the reasons for establishing each account, authorized signatories for each account, and statistics covering the activity in each account.

2. At least once a year, the county treasurer shall formally review cash-handling procedures in each county department or office which handles money. Such review shall determine whether the provisions of NRS 245.125, 354.609 and 356.200 and the policies and procedures set forth in the Central Receiving and Disbursing Ordinance are being followed, and whether accounts should be added or closed. The county treasurer shall recommend procedural changes as needed, and shall provide the county manager, comptroller and external auditors with a formal report of each review.

SECTION 28. Section 15.220 of the Washoe County Code is hereby amended to read as follows:

Investment Committee

15.220 Investment committee: Composition; responsibilities; requirements of investment management plan.

1. An investment committee consisting of two county commissioners, including the chair, the county manager, the chief financial officer, the county comptroller and the county treasurer is hereby created. The chair of the board of county commissioners shall be the chair of the investment committee and shall appoint the remaining commission member of the investment committee.

2. The investment committee shall develop investment policies for review and approval by the board of county commissioners.

3. The investment committee shall develop an investment management plan consistent with the policies developed in accordance with subsection 2. The investment management plan will address the county's administration of its investment portfolio, which includes, but is not limited to:

(a) Establishing the types of investments considered proper for the county, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties, while recognizing the conflicting desires for maximum safety and maximum yield.

(b) Determining both the criteria for selecting and the specific banks, investment houses, brokerage firms and other financial institutions which should be used in pursuing the county's investment program.

(c) Determining the fees or levels of compensating balances which the county should maintain to reimburse the depositories for services rendered, if any.

(d) Determining the reporting requirements desired to evaluate past performance and to highlight possible additional opportunities to enhance the portfolio (which includes, but is not limited to: increasing investment income, enhancing yield position, increasing or decreasing liquidity, and adjusting average maturity).

(e) Requiring the county treasurer to submit an annual report to the board of county commissioners setting forth information on the investments made by the county during the preceding year.

4. Nothing in this section limits the right of a local government, as defined in NRS 354.474 (but not including the county), whose moneys are held in trust by the county to direct the receipt, disbursement and investment of its money independently of the system provided for in this section, where such independent direction is otherwise authorized by law.

SECTION 29. Section 15.330 of the Washoe County Code is hereby amended to read as follows:

15.330 Procedures, responsibility for county budget development.

1. The board of county commissioners declares that the purposes of this section are to:

(a) Establish methods and procedures for the development, presentation, adoption, administration and evaluation of departmental budget requests and the county budget.

(b) Enable the county to make fiscally sustainable financial plans for both operating and capital expenditure programs and to establish program priorities for the expenditure of public funds.

(c) Provide for estimation and determination of revenues, expenditures and tax levies.

(d) Provide for the control of revenues and expenditures in order to promote prudence and efficiency in the expenditure of public funds.

(e) Enable the citizens of the county to be apprised of the financial preparations, plans, policies and administration of the county budget.

2. The county manager is authorized and directed to:

(a) Develop the annual budget for approval by the board of county commissioners in accordance with the provisions of NRS Chapter 354.

(b) Obtain the information in such form as the county manager may deem necessary or desirable for the budget preparation and development.

3. The county manager or their designees shall meet with representatives of the county departments for the purpose of formulating the county manager's budget recommendations to the board of county commissioners. Each department head shall ensure that their representatives furnish, in a timely fashion, such information as the county manager may deem necessary to achieve the purposes of this section.

4. In accordance with NRS 354.596, a tentative budget shall be filed with the Department of Taxation annually by April 15th, and prior to the adoption of a final budget, the board of county commissioners shall hold one public hearing on the tentative budget. In accordance with NRS 354.598, the final budget shall be submitted to the Department of Taxation annually by June 1st.

SECTION 30. Section 15.390 of the Washoe County Code is hereby amended to read as follows:

15.390 Rate Review procedures.

At least every five years the chief financial officer shall request a report from each department head as to all rates being charged that are not specified by law, contract or ordinance. The reports shall be reviewed by the county manager or designee who will determine the extent of compliance with the policy of sections 15.370 to 15.390, inclusive, and after consultation with the department heads involved, make recommendations to the board of county commissioners concerning any modifications of rates to be charged.

SECTION 31. Section 15.435 of the Washoe County Code is hereby amended to read as follows:

15.435 Overpayments to county: Refunds. When an amount paid to any county office results in an overpayment that does not exceed~~s~~ the amount due by more than \$5, the office shall deposit such excess in the cash short and over account of the county treasurer. Refunds of \$5 or less shall be made only upon request to the board of county commissioners in accordance with NRS 354.220 to 354.240, inclusive, from the person who originated the overpayment.

SECTION 32. Section 15.460 of the Washoe County Code is hereby amended to read as follows:

Department of Finance

15.460 Financial operations of Washoe County.

The department of finance is responsible for the financial operations of Washoe County, including, to the degree permitted by law, the functions and administration of all programs relating to:

1. Accounting,
2. Financial reporting,
3. Budget administration,
4. Financial analysis,
5. Debt management,
6. Grants administration,
7. Internal auditing,
8. Accounts payable,
9. Payroll,
10. Collections,
11. Risk management, and
12. Purchasing and contracts management.

SECTION 33. Section 15.470 of the Washoe County Code is hereby amended to read as follows:

15.470 Creation of position of chief financial officer.

1. The position of chief financial officer is hereby created.
2. The chief financial officer shall be appointed by the county manager and shall serve at the pleasure of the county manager. The chief financial officer shall be the executive head of the department of finance and shall:

- (a) Possess such qualifications as are determined by the county manager.
- (b) Be in the unclassified service of the county.
- (c) Perform such other duties as are imposed by the county manager and the board of county commissioners.
- (d) Report to the county manager.

3. To the extent allowed by law with respect to the comptroller and with respect to the other divisions, the chief financial officer shall direct and supervise all administrative, technical, and operational activities of the centralized financial operations of Washoe County. The chief financial officer shall perform such other assignments as the board of county commissioners and county manager may direct.

4. The chief financial officer shall oversee and administer the other post-employment benefits (OPEB) trust fund.

5. The chief financial officer shall oversee and administer the funding of the health benefits program described in section 5.068 and 5.069.

6. The chief financial officer's salary shall be fixed by the county manager within the range approved by the board of county commissioners.

SECTION 34. Section 15.480 of the Washoe County Code is hereby amended to read as follows:

15.480 Comptroller: Appointment; salary; powers and duties.

1. The position of comptroller is hereby created. The comptroller shall be appointed by the county manager, with the confirmation of the board of county commissioners. The comptroller shall serve at the pleasure of the board in the unclassified service of the county. The comptroller's salary shall be fixed by the board, upon recommendation of the county manager, and within the range approved by the board.

2. The comptroller shall perform his or her duties under the administrative oversight of the chief financial officer, to the extent allowed by law.

3. The comptroller shall serve as the county's chief fiscal officer and shall perform all the duties required of county auditors and comptrollers under NRS Chapter 251, or other applicable law.

4. The comptroller shall oversee financial operations of the county related to:

- (a) Accounting,
- (b) Financial reporting,
- (c) Accounting operations, including payroll, accounts payable and the centralized billing and collections system as provided in section 15.191,
- (d) Purchasing and contracts management,
- (e) Risk management, and
- (f) Such other assignments as the county manager and board of county commissioners may direct.

SECTION 35. Section 15.485 of the Washoe County Code is hereby amended to read as follows:

15.485 Budget manager: Appointment; salary; powers and duties.

1. The position of budget manager is hereby created. The budget manager shall be appointed by the chief financial officer. The budget manager shall serve at the pleasure of the

chief financial officer in the unclassified service of the county. The budget manager's salary shall be fixed by the chief financial officer within the range approved by the board of county commissioners.

2. Pursuant to NRS Chapter 354, the budget manager shall be the person designated by Washoe County to administer the budget. The budget manager may also be assigned other duties by the chief financial officer, such as but not limited to, financial analysis, rate and fee studies, and debt management. The manager shall oversee all functions of the budget division and shall supervise employees whom the chief financial officer authorizes to be employed by the county and assigned to that division.

SECTION 36. Section 15.490 of the Washoe County Code is hereby amended to read as follows:

15.490 Purchasing and contracts manager: Appointment; salary; powers and duties.

1. The position of purchasing and contracts manager is hereby created. The purchasing and contracts manager shall be appointed by the comptroller and shall serve at the pleasure of the comptroller in the unclassified service of the county. The purchasing and contract manager's salary shall be fixed by the comptroller within the range approved by the board of county commissioners.

2. The purchasing and contracts manager shall perform his or her duties under the day-to-day management and administrative oversight of the comptroller.

3. The purchasing and contracts manager is the head of the purchasing division and shall supervise employees who the comptroller authorizes to be employed by the county and assigned to that division.

4. The purchasing and contracts manager shall, subject to the provisions of Washoe County Code and applicable provisions of state law:

(a) Purchase all supplies, materials, equipment and contractual services required by the agencies in annual amounts or estimated annual amounts up to \$300,000 per vendor contract or up to \$300,000 in the aggregate spend or encumbered per vendor, and submit to the board of county commissioners for award all purchases of supplies, materials, equipment and contractual services in annual amounts or estimated annual amounts in excess of \$300,000 per vendor contract or in excess of \$300,000 in the aggregate spend or encumbered per vendor in accordance with the provisions of the Local Government

Purchasing Act. In the absence of the purchasing and contracts manager, the comptroller shall assume these duties.

(b) Execute non-exclusive emergency child protective shelter care agreements with individual foster homes and with organizations which provide foster homes, if the daily rate contained in the agreement does not exceed the board approved rate.

(c) Use standard specifications wherever they are applicable to purchase orders and contracts, and ensure compliance with such specifications through adequate inspection of deliveries.

(d) Review and set procedures for the transfer between departments of supplies, materials and equipment which are no longer needed by a holding agency but which can be used by the receiving agency.

(e) Sell personal property in compliance with state law.

(f) Develop, with the approval of the district attorney as to legal sufficiency, standard forms and conditions to invitations to bid and purchase orders and contracts, develop and prescribe the use by agencies and departments of other forms required in carrying out the provisions of sections 15.450 to 15.490, inclusive, and amend or eliminate such forms.

(g) Prepare and propose to the comptroller for submission to the board of county commissioners rules and regulations regarding purchasing policies, not in conflict with or inconsistent with the Local Government Purchasing Act or other applicable state statutes and federal regulations. Upon approval by the board of county commissioners, such rules and regulations and any amendments thereto shall be in full force and effect and shall be adhered to by every employee and officer of the county.

(h) Be responsible for administering the county's capital assets inventory as required by sections 15.090 to 15.120, inclusive.

(i) Keep a repository for all county contracts and maintain a contracts management system.

SECTION 37. Section 15.500 of the Washoe County Code is hereby renumbered to 15.450 and amended to read as follows:

15.450 Purpose. The purpose of sections 15.460 to 15.490, inclusive, is to secure for the county taxpayers the advantages and economies which will result from centralized control over the expenditures of county funds for supplies, equipment and contractual services, from the application of modern businesslike methods to such expenditures, and from better utilization of the articles procured at public expense.

SECTION 38. Section 15.490 of the Washoe County Code is hereby renumbered to 15.455 and amended to read as follows:

15.455 "Agency" defined. As used in sections 15.460 to 15.490, inclusive, "agency" means any of the departments, offices or other organizational units of the county government, and any special district whose affairs and funds are under the supervision and control of the board of county commissioners and for which the board of county commissioners are ex officio the governing body.

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the _____ day of _____, 2022.

Proposed by Commissioner _____.

Passed on the _____ day of _____, 2022.

Vote:

Ayes:

Nays:

Absent:

Chair
Washoe County Commission

ATTEST:

County Clerk

This ordinance shall be in force and effect from and after _____, 2022.