



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: December 11, 2018

DATE: Thursday, December 06, 2018

TO: Board of County Commissioners

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THROUGH: Christine Vuletich, Assistant County Manager
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SUBJECT: Recommendation to approve the resolution to augment the Capital Improvements Fund in the amount of [\$825,649.74] to increase expenditure authority for capital projects for fiscal year 2019; and direct the Comptroller to make the appropriate budget amendments. (All Commission Districts.)

SUMMARY

Approval of the attached resolution to augment the Capital Improvements Fund in the amount of \$825,649.74 is requested. This request is needed to carry over funding for projects not completed in fiscal year 2018. There is sufficient unappropriated fund balance and cash to pay the projected expenses, but additional budget authority is needed to increase appropriations to cover these costs.

Washoe County Strategic Objective supported by this item: Safe, Secure and Healthy Communities

PREVIOUS ACTION

On May 22, 2018, the Board of County Commissioners (BCC) approved and adopted the County Manager's recommended Capital Improvements Plan for Fiscal Years 2019-2023.

BACKGROUND

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that are \$100,000 or larger for assets that have a life-span of more than one year, as part

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of the reporting requirements of the State and under Board of County Commissioner policies.

During the budget preparation process, for the Capital Improvement Program, the Budget Office and CSD work together to estimate project expenses for the current fiscal year and carry-forward funding for projects that are not expected to be completed in the current fiscal year. For fiscal year 2018, there were several projects we estimated would be encumbered or expended during the budget preparation process, but due to a number of reasons, were not completed and need additional budget authority for fiscal year 2019. Because these projects were not expended or encumbered by June 30, 2018, monies set aside for the projects reverted to the Capital Improvements Fund's balance and are available for re-appropriation this fiscal year. These projects are anticipated to be completed in fiscal year 2019.

Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.410 set for the requirements for budgetary augmentations. Available resources for a mid-year budget augmentation are:

- An opening balance which is larger than anticipated;
- Revenues in excess of those budgeted;
- Revenues generated from previously unbudgeted sources; or
- An unappropriated ending balance of a fund for capital projects.

In this case, since these are capital projects, the County can augment any of the unappropriated ending fiscal year 2018 fund balance from the Capital Improvements Fund.

FISCAL IMPACT

If approved, \$825,649.74 of carry-forward monies are available in the fiscal year 2019 unappropriated opening fund balance of the Capital Improvements Fund that will result in an increase in expenditure appropriation for the following capital projects:

Cost Object	G/L Account	Amount
Source of Funds:		
Unappropriated Fund Balance	Cash Account 4023 C920301	\$211,156.00
Unappropriated Fund Balance	Cash Account 4002	\$614,493.74
Revenues/Expenditures/Transfers:		
PW920208 Countywide Security Upgrades	781080 - Construction Contracts	\$58,179.95
PW920207 Perm Archival Film to Digital Proj	781080 - Construction Contracts	\$1,185.26
PW920217 Cyber Security/PCI Intrusion Protection	710100 - Professional Services	\$7,614.66
PW920493 P25 Radios	711504 - Equipment Non-Capital	\$352.99
PW920351 Mills Lane Chiller Replacement	781080 - Construction Contracts	\$61,018.00
PW920352 75 Court Elevator Upgrades	781080 - Construction Contracts	\$5,000.00
PW920353 75 Court Street Package Units (AC)	781080 - Construction Contracts	\$7,500.00
PW920356 WC Downtown Master Plan Update	781080 - Construction Contracts	\$211,156.00
PW920489 911 Parr Master Plan	710100 - Professional Services	\$7,192.00
PW920490 911 Parr HU 8 HVAC/Roof	781002 - Buildings Capital	\$90,728.17
PW920491 Detention Center Rebuild 22 Slider Doors	781080 - Construction Contracts	\$400.00
IN20457 Major Maintenance Replacement	781080 - Construction Contracts	\$200,000.00
PW920591 CSD Asset Management Software	781009 - Computer Software Capital	\$6,166.73
PW920594 220 S Center Parking Garage Elevator Rep	781080 - Construction Contracts	\$5,000.00
PWWF0709 Incline Comm Ctr-Ph 1 Improvements	781080 - Construction Contracts	\$20,603.75
PW920849 Downtown Reno Library Renovation	781080 - Construction Contracts	\$9,695.00
FL011702.841 Parks Flood Damage Repair - WASHG10	781080 - Construction Contracts	\$133,857.23

RECOMMENDATION

It is recommended that the Board of County Commissioners approve the resolution to augment the Capital Improvements Fund in the amount of [\$825,649.74] to increase expenditure authority for capital projects for fiscal year 2019; and direct the Comptroller to make the appropriate budget amendments.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be: "Move to approve the resolution to augment the Capital Improvements Fund in the amount of [\$825,649.74] to increase expenditure authority for capital projects for fiscal year 2019; and direct the Comptroller to make the appropriate budget amendments.