



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: January 8, 2019

DATE: November 20, 2018

TO: Board of County Commissioners

FROM: Trish Dyer, Fiscal Compliance Officer,
Community Services Department, 328-2048, tdyer@washoecounty.us

THROUGH: Ben Hutchins, CPA, Director, Finance and Customer Service Division
Community Services Department, 954-4646, bhutchins@washoecounty.us

SUBJECT: Recommendation to approve budget amendments in the Capital Improvement Fund (402) to correct Fiscal Year 2019 budget carryforward in the amount of [\$1,491,035.64] for grant awards accepted in Fiscal Year 2018 from the Nevada Division of State Lands and the Tahoe Regional Planning Agency for the Lower Wood Creek Phase I Water Quality Improvement Project and direct the Comptroller's Office to make the necessary budget amendments. (Commission District 1.)

SUMMARY

The purpose of this item is to rectify budget expense authority for expense and intra-fund transfers from both Nevada Division of State Lands (NDSL) and Tahoe Regional Planning Agency (TRPA) grants to the Lower Wood Creek Water Quality Improvement Project. During the FY19 carryforward process the revenues were properly carried over to the new fiscal year, however the transfers and budget expense authority were not. These budget amendments will correct both the grant internal orders and the project budget for FY19.

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

PREVIOUS ACTION

On March 27, 2018 the Board of County Commissioners (Board) approved a Project Funding Agreement between the NDSL and the Fund to Protect Lake Tahoe and Washoe County; accepted a Grant Award from the NDSL in the amount of \$1,285,000; and accepted TRPA Mitigation match funds in the amount of \$606,500 [with additional Washoe County in-kind staff support match of \$115,500] for the Lower Wood Creek Phase I Water Quality Improvement Project for the period of April 2, 2018 through March 31, 2021.

BACKGROUND

As part of the FY18 year-end process, grant awards previously accepted by the Board are reviewed and carried forward to the new FY19 fiscal year. While the project grant revenues within the Capital Improvement Fund (402) were appropriately carried forward, the budgeted expense authority and intra-fund transfers between the grant internal orders and the Lower Wood Creek Water Quality Improvement project were not, creating the need for FY19 budget amendments.

AGENDA ITEM # _____

FISCAL IMPACT

If approved, the following amendments to the FY19 budget in the Capital Improvement Fund (402) will occur:

IN11474-818000	NDSL-Lower Wood Creek – Transfer to Intrafund	\$ 1,250,716.37
IN11475-818000	TRPA-Lower Wood Creek – Transfer to Intrafund	\$ 588,996.61
PW920598-818000	Lower Wood Creek Ph I – Transfer to Intrafund	\$(1,839,712.98)
PW920598-781001	Lower Wood Creek Ph I – Land Imprv Capital	\$ 1,491,035.64

These budget amendments are FY19 carry-forward corrections only and have no fiscal impact on the General Fund.

RECOMMENDATION

It is recommended that the Board of County Commissioners approve budget amendments in the Capital Improvement Fund (402) to correct Fiscal Year 2019 budget carryforward in the amount of [\$1,491,035.64] for grant awards accepted in Fiscal Year 2018 from the Nevada Division of State Lands and the Tahoe Regional Planning Agency for the Lower Wood Creek Phase I Water Quality Improvement Project and direct the Comptroller's Office to make the necessary budget amendments.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be: "Move to approve budget amendments in the Capital Improvement Fund (402) to correct Fiscal Year 2019 budget carryforward in the amount of [\$1,491,035.64] for grant awards accepted in Fiscal Year 2018 from the Nevada Division of State Lands and the Tahoe Regional Planning Agency for the Lower Wood Creek Phase I Water Quality Improvement Project and direct the Comptroller's Office to make the necessary budget amendments."