



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: *December 10, 2019*

DATE: Thursday, December 05, 2019

TO: Board of County Commissioners

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THROUGH: Christine Vuletich, Assistant County Manager
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David Solaro, Assistant County Manager
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SUBJECT: Recommendation to approve the resolution to augment the Capital Improvements Fund in the amount of [\$3,133,110.66] and the Parks Capital Projects Fund in the amount of [\$744,482.00] to increase expenditure authority for capital projects for fiscal year 2020; 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 \$3,133,110.66 and the Parks Capital Projects Fund in the amount of \$744,482 is requested. This request is needed to carry over funding for projects not completed in fiscal year 2019. 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: Stewardship of our Community

PREVIOUS ACTION

On September 24, 2019, the Board of County Commissioners (BCC) approved the Resolution to augment the Capital Improvement Fund in the amount of [\$2,500,000] to increase Fiscal Year 2020 budget authority for projects related to current and future mitigation of flood/storm water impacts in the North Valleys.

On May 21, 2019, the BCC approved and adopted the County Manager's recommended Capital Improvements Plan for Fiscal Years 2020-2024.

AGENDA ITEM # _____

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 and have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

During the budget preparation process, for the CIP, the Budget Division and Community Services Department (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 2019, there were several projects estimated to be encumbered or expended during the budget preparation process, but due to a number of reasons, were not completed. In addition, several projects were added at the end of fiscal year 2019 and need budget authority for fiscal year 2020. These projects were not expended or encumbered by June 30, 2019, therefore monies set aside for the projects reverted to the fund balance in the Capital Funds and are available for re-appropriation this fiscal year. These projects are anticipated to be completed in fiscal year 2020.

Nevada Revised Statute (NRS) 354.598005 and Nevada Administrative Code 354.410 set forth 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 2019 fund balance from the Capital Funds.

FISCAL IMPACT

If approved, \$3,877,592.66 of carry-forward monies are available in fiscal year 2020 unappropriated fund balances of the Capital Improvements Fund - \$3,133,110.66 and Parks Capital Projects Fund - \$744,482 that will result in an increase in expenditure appropriation for the following capital projects:

Capital Improvements Fund	GL Account	Amount
Source of Funds:		
Unappropriated Fund Balance	Cash Account 4002	3,132,160.84
Unappropriated Fund Balance	Cash Account 4023 - C920301	949.82
Total Sources		3,133,110.66
Revenues/Expenditures/Transfers:		
PW920208 Countywide Security Upgrades	781080 - Construction Contracts	34,408.16
PW920214 Facility Master Plan-Admin Complex	781080 - Construction Contracts	18,899.50
920301 District Court Capital Expansion	781002 - Build Improvement Capital	949.82
PW920351 Mills Lane Chiller Replcmt	781080 - Construction Contracts	1,498.00
PW920352 75 Court Elevator Upgrades	781080 - Construction Contracts	106,500.00
PW920353 75 Court Street Package Units	781080 - Construction Contracts	168,411.46
PW920355 Alt Sentencing Case Management Sys Upg	781009 - Computer Software Capital	340,000.00
PW920359 INSPIRES - Watson	781009 - Computer Software Capital	942,516.15
PW920360 SJC Building Improvements	781080 - Construction Contracts	418,000.00
PW920486 HU6 HVAC Replacement	781080 - Construction Contracts	4,765.00
PW920491 Detention Ctr Rebuild 22 Slider doors	781080 - Construction Contracts	42,000.00
PW920492 Sheriff Crime Lab Remodel	781080 - Construction Contracts	2,383.31
PW920401 WCSO Isolation Rooms	781080 - Construction Contracts	200,000.00
IN20457 Major Maintenance Replacement	781080 - Construction Contracts	129,000.00
PW920591 CSD Asset Management Software	781009 - Computer Software Capital	29,073.73
PW920599 Admin Complex Window/Wall Energy Imprv	781080 - Construction Contracts	17,757.12
PW920708 CPS Visitation Center (Family Engagement)	781080 - Construction Contracts	1,410.00
PW920711 NNAMHS	781080 - Construction Contracts	401,319.00
PW920202 VOIP Infrastructure	781004 - Equipment Capital	71,286.91
PW920203 Application Infrastructure Preservation	781009 - Computer Software Capital	22,850.00
PW920217 Cyber Security/PCI Intrusion Protection	710100 - Professional Services	25,221.25
PW920218 Microsoft Licensing	781009 - Computer Software Capital	23,880.00
PW920493 P25 Radios	711504 - Equipment Capital	172.99
PW920498 Nevada Shared Radio System	781080 - Construction Contracts	130,808.26
Total Expenditures		3,133,110.66

Parks Capital Projects Fund	GL Account	Amount
Source of Funds:		
Unappropriated Fund Balance	Cash Account 4401	809.00
Unappropriated Fund Balance	Cash Account 4402	813.00
Unappropriated Fund Balance	Cash Account 4403	813.00
Unappropriated Fund Balance	Cash Account 4405	813.00
Unappropriated Fund Balance	Cash Account 4406	812.00
Unappropriated Fund Balance	Cash Account 4407	812.00
Unappropriated Fund Balance	Cash Account 4409	812.00
Unappropriated Fund Balance	Cash Account 4410	812.00
Unappropriated Fund Balance	Cash Account 4411	812.00
Unappropriated Fund Balance	Cash Account 4412	812.00
Unappropriated Fund Balance	Cash Account 4413	812.00
Unappropriated Fund Balance	Cash Account 4414	812.00
Unappropriated Fund Balance	Cash Account 4415	812.00
Unappropriated Fund Balance	Cash Account 4418	813.00
Unappropriated Fund Balance	Cash Account 4419	813.00
Unappropriated Fund Balance	Cash Account 4422	165,000.00
Unappropriated Fund Balance	Cash Account 4424	285,000.00
Unappropriated Fund Balance	Cash Account 4427	275,000.00
Unappropriated Fund Balance	Cash Account 4426	7,300.00
Total Sources		744,482.00
Revenues/Expenditures/Transfers:		
C900110 1a 0101b	710100 - Professional Services	809.00
C900120 1b 0101c	710100 - Professional Services	813.00
C900130 1c 0101d	710100 - Professional Services	813.00
C900140 1d 0101e	710100 - Professional Services	813.00
C900200 2a1 Cold Springs 0102b	710100 - Professional Services	812.00
C900210 2a2 Anderson 0102c	710100 - Professional Services	812.00
C900230 2a4 Golden Valley 0102e	710100 - Professional Services	812.00
C900240 2a5 Lemmon Valley 0102f	710100 - Professional Services	812.00
C900250 2a6 Silver Knolls 0102g	710100 - Professional Services	812.00
C900260 2a7 Red Rock 0102h	710100 - Professional Services	812.00
C900268 2a8 Rancho Haven 0102i	710100 - Professional Services	812.00
C900270 2b 0102j	710100 - Professional Services	812.00
C900280 2c 0102k	710100 - Professional Services	812.00
C900320 3b Virginia Fthlls 0103c	710100 - Professional Services	813.00
C900330 3c 0103d	710100 - Professional Services	813.00
PK052111 Ballardini Loop Trail	781080 - Construction Contracts	165,000.00
PK905122 WC-1 Lake Tahoe Bike Phase 4	710400 - Payments to Other Agencies	285,000.00
C905301 Parks Projects Adm 0105d2	781080 - Construction Contracts	275,000.00
PK052316 Rancho Playground Improvements	781080 - Construction Contracts	7,300.00
Total Expenditures		744,482.00

RECOMMENDATION

It is recommended that the Board of County Commissioners approve the resolution to augment the Capital Improvements Fund in the amount of [\$3,133,110.66] and the Parks Capital Projects Fund in the amount of [\$744,482.00] to increase expenditure authority for capital projects for fiscal year 2020; 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 [\$3,133,110.66] and the Parks Capital Projects Fund in the amount of [\$744,482.00] to increase expenditure authority for capital projects for fiscal year 2020; and direct the Comptroller to make the appropriate budget amendments."