



# WASHOE COUNTY

Integrity Communication Service

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## STAFF REPORT

**BOARD MEETING DATE:** *January 12, 2021*

**DATE:** Thursday, January 07, 2021

**TO:** Board of County Commissioners

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**SUBJECT:** Recommendation to approve the attached resolution to augment the Capital Improvements Fund in the amount of [\$2,422,385.77], and the Parks Capital Projects Fund in the amount of [\$1,325,523.25] to increase expenditure authority for capital projects for fiscal year 2021; approve unbudgeted transfers in the amount of [\$2,484,234.77] to support the completion of Our Place; and direct the Comptroller to make the appropriate budget amendments and unbudgeted transfers. (All Commission Districts.)

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### SUMMARY

Approval of the attached resolution to augment the Capital Improvements Fund in the amount of \$2,422,385.77 and the Parks Capital Projects Fund in the amount of \$1,325,523.25 is requested. This request is needed to carry over funding for projects not completed in fiscal year 2020. 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.

In fiscal year 2020, \$10,004,600 was budgeted in Transfers to Public Works within the Indigent Tax Levy Fund, but only actual estimated expenditures of \$7,520,365.23 was transferred. Unbudgeted transfers in the amount of \$2,484,234.77 are needed in fiscal year 2021 from the Indigent Tax Levy Fund to the Capital Improvements Fund to support the completion of the Our Place project

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

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

## **PREVIOUS ACTION**

On July 14, 2020, the BCC approved and adopted the County Manager's recommended Capital Improvements Plan for Fiscal Years 2021-2025.

## **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 2020, 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. These projects were not expended or encumbered by June 30, 2020, 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 2021.

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, the Capital Improvements Fund and Parks Capital Projects Fund are for capital projects; the County can augment any of the unappropriated ending fiscal year 2020 fund balance from the Capital Funds.

## **FISCAL IMPACT**

If approved, \$3,747,909.02 of carry-forward monies are available in fiscal year 2021 unappropriated fund balances of the Capital Improvements Fund - \$2,422,385.77 and Parks Capital Projects Fund - \$1,325,523.25 that will result in an increase in revenue and expenditure appropriation for the following capital projects:

<b>Capital Improvements Fund (402)</b>	<b>GL Account</b>	<b>Amount</b>
<b>Source of Funds:</b>		
Unappropriated Fund Balance	Cash Account 4002	2,403,187.67
Unappropriated Fund Balance	Cash Account 4023-C920301	19,198.10
<b>Total Sources</b>		<b>2,422,385.77</b>
<b>Revenues/Expenditures/Transfers:</b>		
IN11474 NDSL-Lower Wood Creek Ph I	432100-State Grants	(1,074,699.44)
IN11474 NDSL-Lower Wood Creek Ph I	818000-Transfer to Intrafund	1,074,699.44
IN11475 TRPA-Lower Wood Creek Ph I	484195-Non-Govt'l Grants	(9,931.25)
IN11475 TRPA-Lower Wood Creek Ph I	818000-Transfer to Intrafund	9,931.25
PW920598 Lower Wood Creek Ph I WQIP	781001-Land Improvements Capital	1,084,630.69
PW920598 Lower Wood Creek Ph I WQIP	818000-Transfer to Intrafund	(1,084,630.69)
920301 District Court Capital Expansion	781002-Build Imprv Capital	12,522.50
PW920202 VOIP Infrastructure	781010-Comm Equip Capital	106,232.16
PW920208 Countywide Security Upgrades	781080-Construction Contracts	19,735.00
PW920220 Central Disk Storage System Upgrade 9 St	781080-Construction Contracts	64,454.60
PW920221 Disaster Recovery Site at Switch	781080-Construction Contracts	7,233.00
PW920222 Disk Backup System Upgrade	781080-Construction Contracts	15,978.88
PW920223 Voter - Additional Election Equipment	781080-Construction Contracts	73,042.50
PW920357 Downtown Master Plan WC	710100-Construction Contracts	6,675.60
PW920358 RJC Court Hearing Room Resource Center	781080-Construction Contracts	5,840.00
PW920360 SJC Building Improvements	781080-Construction Contracts	16,000.00
PW920440 911 Parr HU4 HVAC_Roof	781080-Construction Contracts	609,141.63
PW920491 Detention Center Rebuild 22 Slider Doors	781080-Construction Contracts	300,378.39
PW920494 Jan Evans Fire System	781080-Construction Contracts	6,400.00
PW920499 Animal Services Security Upgrade-Lobby	781080-Construction Contracts	430.08
PW920506 North Valley's Mitigation Strategy	781006-Major Repairs Capital	18,015.85
PW920711 Our Place Campus Remodel	781080-Construction Contracts	938,207.38
PW920712 Our Place Campus-State Building Imprvmnts	781080-Construction Contracts	205,725.52
PW920853 Historic Huffaker School House	781080-Construction Contracts	3,966.18
PW920856 Parks Public Water System - Ops Plan Imp	781080-Construction Contracts	12,406.50
<b>Total Expenditures</b>		<b>2,422,385.77</b>

<b>Capital Improvements Fund (404)</b>	<b>GL Account</b>	<b>Amount</b>
<b>Source of Funds:</b>		
Unappropriated Fund Balance	Cash Account 4402	905.00
Unappropriated Fund Balance	Cash Account 4406	165,000.00
Unappropriated Fund Balance	Cash Account 4424	585,000.00
Unappropriated Fund Balance	Cash Account 4427	275,000.00
Unappropriated Fund Balance	Cash Account 4449	299,618.25
<b>Total Sources</b>		<b>1,325,523.25</b>
<b>Revenues/Expenditures/Transfers:</b>		
IN11683 NDOW Reg Shooting & Archery Master Plan	431100-Federal Grants	(255,537.50)
IN11683 NDOW Reg Shooting & Archery Master Plan	818000-Transfer to Intrafund	255,537.50
PK906047 NDOW Reg Shooting & Archery Master Plan	781080-Construction Contracts	255,537.50
PK906047 NDOW Reg Shooting & Archery Master Plan	818000-Transfer to Intrafund	(255,537.50)
IN19087 Bowers Facility Improvement-Pennington	484195-Non-Govt'l Grants	(115,236.43)
IN19087 Bowers Facility Improvement-Pennington	818000-Transfer to Intrafund	115,236.43
PK906046 Bowers Facility Improvement-Pennington	781080-Construction Contracts	115,236.43
PK906046 Bowers Facility Improvement-Pennington	818000-Transfer to Intrafund	(115,236.43)
IN20438 Vera Silberstein Gift Trust	484000-Donations, Contributions	(268,111.00)
IN20438 Vera Silberstein Gift Trust	818000-Transfer to Intrafund	268,111.00
PK052317 Bowers Mansion -Restoration	781080-Construction Contracts	268,111.00
PK052317 Bowers Mansion -Restoration	818000-Transfer to Intrafund	(268,111.00)
900120 RCT 1B-West Truckee Meadows	711020-Water/Sewer	905.00
900200 Cold Springs Dist 2a	710500-Other Expense	165,000.00
PK052212 Golden Eagle Improvements (Parking Lot)	710400-Payments to Other Agencies	300,000.00
PK052330 Bowers Pool Replaster required by WC Health	781080-Construction Contracts	275,000.00
PK905122 WC-1 Lake Tahoe Bike Phase 4 (with TTD)	710400-Payments to Other Agencies	285,000.00
PK905124 One Truckee River Corridor Plan (Initiative	710400-Payments to Other Agencies	299,618.25
<b>Total Expenditures</b>		<b>1,325,523.25</b>

In addition, the following unbudgeted transfers (actual) from the Indigent Tax Levy Fund (221) to the Capital Improvements Fund (402) will need to be completed for fiscal year 2021 as identified in the table below. No budget changes are necessary.

<b>Indigent Tax Levy Fund (221)</b>	<b>GL Account</b>	<b>Amount</b>
<b>Unbudgeted Transfers:</b>		
221230 Vulnerable Populations Support (NNAMHS)	814092-Transfer to Public Works	623,341.11
221300 Child Welfare	814092-Transfer to Public Works	1,325,082.28
IN20465 Grace Church Crossroads Expansion #2	814092-Transfer to Public Works	113,388.72
IN20477 NACO - Our Place	814092-Transfer to Public Works	223,822.66
IN20479 Pennington-Playground	814092-Transfer to Public Works	198,600.00
<b>Total Transfers Out (221)</b>		<b>2,484,234.77</b>
PW920711 Our Place Campus Remodel	622021-Transfer from Indigent	2,349,454.43
PW920712 Our Place Campus-State Building Imprvmnts	622021-Transfer from Indigent	134,780.34
<b>Total Transfers In (402)</b>		<b>2,484,234.77</b>

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners approve the attached resolution to augment the Capital Improvements Fund in the amount of [\$2,422,385.77], and the Parks Capital Projects Fund in the amount of [\$1,325,523.25] to increase expenditure authority for capital projects for fiscal year 2021; approve unbudgeted transfers in the amount of [\$2,484,234.77] to support the completion of Our Place; and direct the Comptroller to make the appropriate budget amendments and unbudgeted transfers. (All Commission Districts.)

### **POSSIBLE MOTION**

Should the Board agree with Staff's recommendation, a possible motion would be:  
"Move to approve the attached resolution to augment the Capital Improvements Fund in the amount of [\$2,422,385.77], and the Parks Capital Projects Fund in the amount of [\$1,325,523.25] to increase expenditure authority for capital projects for fiscal year 2021; approve unbudgeted transfers in the amount of [\$2,484,234.77] to support the completion of Our Place; and direct the Comptroller to make the appropriate budget amendments and unbudgeted transfers."