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STATE OF NEVADA
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says:
That as the legal clerk of the RENO
GAZETTE-JOURNAL, a daily newspaper
published in Reno, Washoe County,
State of Nevada, that the notice:

Ordinance 1177

has published in each regular and entire
issue of said newspaper on the following
dates to wit:

Nov. 29 Dec. 6, 2002

Signed: *Julia Ketcham*

Subscribed and sworn to before me this
DEC 11 2002

Tana Cicotti

PROOF OF PUBLICATION

**NOTICE OF ADOPTION
WASHOE COUNTY
ORDINANCE NO. 1177**

NOTICE IS HEREBY GIVEN THAT: Bill No. 1356, Ordinance No. 1177 entitled

AN ORDINANCE REPEALING AND AMENDING CERTAIN SECTIONS OF CHAPTER 15 OF THE WASHOE COUNTY CODE CONCERNING COUNTY FINANCES, INCLUDING BUT NOT LIMITED TO MATTERS RELATING TO: ACCOUNTING STANDARDS AND POLICY, ACCOUNTING AND CONTROL OF CAPITAL ASSETS, MONEY GRANTS FROM PRIVATE AND PUBLIC SOURCES, PROCEDURES FOR LOST OR ABANDONED PROPERTY, CENTRAL RECEIVING AND DISBURSING SYSTEM, MONEY RECEIVED BY COUNTY OFFICERS, COUNTY BUDGET, RATES FOR SERVICES PROVIDED BY COUNTY, MISCELLANEOUS FINANCIAL PROVISIONS AND AUDITS.

was adopted on November 26, 2002 by Commissioners Bond, Galloway, Shaw and Short. This ordinance shall be in full force and effect from and after December 6, 2002.

Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada.

AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners
No.4232 Nov 29; Dec 6, 2002



DEC 18 2002

SUMMARY: An ordinance repealing and amending certain sections of Chapter 15 of the Washoe County Code relating to county finances.

BILL NO. 1356

ORDINANCE NO. 1177

AN ORDINANCE REPEALING AND AMENDING CERTAIN SECTIONS OF CHAPTER 15 OF THE WASHOE COUNTY CODE CONCERNING COUNTY FINANCES, INCLUDING BUT NOT LIMITED TO MATTERS RELATING TO: ACCOUNTING STANDARDS AND POLICY, ACCOUNTING AND CONTROL OF CAPITAL ASSETS, MONEY GRANTS FROM PRIVATE AND PUBLIC SOURCES, PROCEDURES FOR LOST OR ABANDONED PROPERTY, CENTRAL RECEIVING AND DISBURSING SYSTEM, MONEY RECEIVED BY COUNTY OFFICERS, COUNTY BUDGET, RATES FOR SERVICES PROVIDED BY COUNTY, MISCELLANEOUS FINANCIAL PROVISIONS AND AUDITS.

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

SECTION 1. Sections 15.010, 15.020, 15.030, 15.050, 15.060, 15.070, 15.080, 15.085, 15.160, 15.240, 15.250 and 15.270 of the Washoe County Code are hereby repealed.

SECTION 2. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.010 to read as follows:

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. "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 the "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 chapter 350 of NRS 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.

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 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 3. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.020 to read as follows:

15.020 County fund types and account groups. In accordance with the requirements of section 15.050 and as authorized by NRS 354.604, the county may create:

1. The following kinds of governmental funds:
 - (a) General fund;
 - (b) Special revenue fund;
 - (c) Capital projects fund;
 - (d) Debt service fund; and
 - (e) Permanent fund.
2. The following kinds of proprietary funds:
 - (a) Enterprise fund; and
 - (b) Internal service fund.
3. The following kinds of fiduciary funds:
 - (a) Pension and other employee benefits funds;
 - (b) Investment trust funds;
 - (c) Private-purpose trust funds; and
 - (d) Agency funds.

SECTION 4. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.030 to read as follows:

15.030 Basis of accounting for governmental, expendable trust, agency funds and permanent 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 5. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.040 to read as follows:

15.040 Basis of accounting for proprietary funds and nonexpendable trust funds. The county shall maintain its accounting records for proprietary funds and nonexpendable trust 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 6. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.050 to read as

follows:

15.050 Funds: Policy, creation and abolishment.

1. It is the policy of the board of county commissioners to minimize the number of 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. In those instances where a new fund is deemed necessary the board of county commissioners shall by resolution, upon a recommendation from the county comptroller and the director of finance, create such funds as needed or abolish such funds as no longer needed. The resolution creating a 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 or not the fund should be credited with the interest earnings on investment of the funds 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 7. Section 15.090 of the Washoe County Code is hereby amended to read as follows:

15.090 Short title. Sections 15.090 to 15.130, inclusive, enacted in accordance with the authority contained in NRS 354.625, shall be known as the Property Control Ordinance.

SECTION 8. 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. Examples of real property are land, buildings, improvements to land, buildings or leaseholds, and buildings or improvements under construction. Examples of personal property are furniture and equipment.

3. "Generally accepted accounting principles" has the meaning ascribed to it in sections 15.010 to 15.050, inclusive.

4. "High risk items" means property which is designated by the purchasing and contracts administrator as being subject to a high incidence of loss.

5. "Proprietary funds" has the meaning ascribed to it in sections 15.010 to 15.050, inclusive.

SECTION 9. Section 15.110 of the Washoe County Code is hereby amended to read as follows:

15.110 Purposes. The board of county commissioners declares that the purposes of the Property Control Ordinance are to:

1. Maximize the usefulness of all capital assets purchased or obtained by the county.

2. Minimize the risk of loss from casualty, theft, misplacement or improper use.

3. Maintain adequate property and equipment records and, where appropriate, adequate inventory controls.

4. Ensure adherence to pertinent sections of NRS and to laws and regulations of local government.

5. Accumulate all desired data pertaining to capital assets, to be used for insurance purposes.

6. Encourage the development and refinement of procedures for controlling and accounting for capital assets in accordance with generally accepted accounting principles.

SECTION 10. Section 15.120 of the Washoe County Code is hereby amended to read as follows:

15.120 Policies.

1. An annual inventory must be taken by each department of all capital assets (other than real property) which are in the department's possession in that calendar year. The inventory must be completed and a certificate signed by the responsible department head must be submitted to the purchasing and contracts administrator before the start of the next calendar year.

2. The comptroller shall annually account for all capital assets not included within the inventories required by each department.

3. Every addition to the capital asset inventory must be recorded and labeled as soon as is practicable after being placed into services.

4. Any transfers 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 administrator.

5. Any capital asset which no longer is useful to a department must be transferred to the surplus property division of the purchasing department. Authorization of the purchasing and contracts administrator must be obtained before the sale or other disposition of surplus personal property.

6. An inventory of all capital assets within the department must be taken upon a change in the responsible department head. Such inventory must be forwarded to the purchasing and contracts administrator after the new department head accepts responsibility for the department.

7. Capital assets may be deleted from a department's inventory only after a memorandum to the purchasing and contracts administrator or designated employee. The memorandum must be from the department head or a designated employee. The asset may then be deleted from the active file and moved to the inactive history file of the computer-oriented system.

8. The purchasing and contracts administrator has authority to establish control over inventories of consumable supplies.

9. The comptroller and the purchasing and contracts administrator will establish policies to carry out provisions of sections 15.100 and 15.120 which policies may differentiate between capital assets reported for inventory purposes and capital assets for financial reporting purposes. All policies must meet the requirements of state law, but may be more stringent than those required by state law. Policies established by the comptroller and purchasing and contracts administrator shall be submitted to the board of county commissioners for review and approval.

SECTION 11. Section 15.130 of the Washoe County Code is hereby amended to read as follows:

15.130 Responsibilities: Department heads; county comptroller; purchasing and contract administrator; director of human resources.

1. It is the duty of each department head to insure that his 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. The county comptroller shall:

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

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

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

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

3. 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 manager. Such review shall concentrate on the purposes of the Property Control Ordinance, as set forth in section 15.110.

4. The purchasing and contract administrator shall maintain a computer-oriented system to account for property and issue

reports. The system must include a means of labeling all capital assets other than real property.

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

SECTION 12. Section 15.140 of the Washoe County Code is hereby amended to read as follows:

15.140 Findings and declaration. 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 receive, 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 \$3,000 or greater from a contributor during a fiscal year.

(e) 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.

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

(a) To discourage grant funding for mandated or other programs except in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the 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.

3. To prevent unwarranted and confusing adjustments to county financial records, county grant recipients need to advise the county comptroller, who has the ultimate responsibility for accounting for all aspects of the county's financial operations.

SECTION 13. Section 15.150 of the Washoe County Code is hereby amended to read as follows:

15.150 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 14. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section 15.160 to read as follows:

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

1. An officer or employee of a department or agency of the county shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from the director of finance or the county manager and, if applicable, the governing/managing board of the department or agency. The officer or employee making the application shall advise the county grants administrator of the application on a form prescribed by the grants administrator.

2. An officer or employee of a department or agency of the county shall not accept a grant, an amendment or supplement of a grant, and except as otherwise provided in subsections 4 or 5, a contribution of money or property without approval by the board of county commissioners.

3. Upon award of a grant, the officer or employee shall communicate the fact to the director of finance and the board of county commissioners and shall forward to the county comptroller all pertinent grant details so that the accounting records of the county can clearly reflect grant activity.

4. An officer or employee of a department or agency of the county may accept personal property for the use and benefit of the county where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.

5. Except as otherwise provided herein, all cash donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to:

(a) An officer or employee of a department or agency of the county that has included within the budget expenditure authority for anticipated cash donations may accept cash donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the cash donation;

(b) An officer or employee of a department or agency of the county with statutory authority over an account may accept cash donations to that account and make expenditures therefrom as provided in such statutes; and

(c) An officer or employee of a department or agency of the county authorized by statute to establish and maintain a specific gift fund, may accept cash donations to that fund and make expenditure therefrom as provided by statute.

6. 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. The officer or employee must complete the appropriate forms designated by the comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.

7. The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall include a schedule of federal awards and provide details of all federal grant activity in the county for the fiscal year reported.

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

SECTION 15. Section 15.161 of the Washoe County Code is hereby amended to read as follows:

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. The provisions shall not apply to property that has an apparent value less than the reasonably anticipated costs of removing and storing it. Nothing in those 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. 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 Disposition of Unclaimed Property Act, Chapter 120A, Nevada Revised Statutes.

SECTION 16. 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 or not his property has been found by 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 depart-

ment, whichever 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 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 and that if the owner does not claim the property within the 30-day period the property may be released to the finder. The notice shall also inform the owner 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 17. 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 as provided in NRS 487.250.

(a) If the vehicle is appraised at less than the amount allowed in accordance with 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 keep, sell or junk the vehicle without further action.

(b) If the vehicle is appraised at more than the amount allowed in accordance with 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.

SECTION 18. Section 15.170 of the Washoe County Code is hereby amended to read as follows:

15.170 Short title. Sections 15.170 to 15.220, inclusive, enacted in accordance with the authority contained in subsection 1 of NRS 244.207 shall be known and may be cited as the Central Receiving and Disbursing Ordinance.

SECTION 19. 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 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 20. Section 15.190 of the Washoe County Code is hereby amended to read as follows:

15.190 General policies.

1. All cash or 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 comply with the provisions required herein; and will be permitted only upon written approval of the county treasurer or the treasurer's designee.

2. All cash or negotiable instruments received in a day must be deposited in the form in which they were received. Cash or

negotiable instruments received must not be used to pay bills, cash personal checks, or be used in any other type of transaction.

3. Each department shall prepare and maintain a fully documented procedure 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, where applicable, the procedure manual of the department in which the person is employed.

4. Officers and employees must advise persons making payment to make 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 department or office of the county must be established in accordance with section 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 his 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 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 head of a department accepts the office or position.

7. Every department or office of the county 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 submit reports of these books and records to the county comptroller in accordance with the requirements established by the county comptroller.

SECTION 21. Section 15.191 of the Washoe County Code is hereby amended to read as follows:

15.191 Billing and collection.

1. The board of county commissioners designates the collections division 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 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 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.

4. All elected or appointed officers shall provide all necessary information to the collections division and cooperate in all other respects with the billing and collection efforts of the collections division to carry out the provisions of this section.

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

SECTION 22. Section 15.195 of the Washoe County Code is hereby amended to read as follows:

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 his designee.

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

(a) The requesting department must submit a letter to the county treasurer explaining the need for the new account, with a copy of the request sent to the county comptroller.

(b) Review and recommendation for approval by the county

comptroller, including the use of a facsimile signature as set forth in section 15.400.

(c) Review and recommendation for approval by the county treasurer. In reviewing the request, the treasurer must consider the recommendation from the comptroller and whether the request meets the purpose of section 15.180.

(d) Review and approval by the board of county commissioners after consideration of the recommendations of the county comptroller and the county treasurer. 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 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 23. 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 letter to the county treasurer explaining the need for the new account, with a copy of the request sent to the county comptroller.

2. Review and recommendation for approval by the county comptroller, including the use of a facsimile signature as set forth in section 15.400.

3. Review and recommendation for approval by the county treasurer. In reviewing the request, the treasurer must consider the recommendation from the comptroller and whether the request meets the purpose of section 15.180.

4. Review and approval by the board of county commissioners after consideration of the recommendations of the county comptroller and the county treasurer. 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 24. Chapter 15 of the Washoe County Code is hereby

amended by adding thereto a new section 15.205 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 letter to the county treasurer explaining the need for the new account, with a copy of the request sent to the county comptroller.

2. Review and recommendation for approval by the county comptroller, including the use of a facsimile signature as set for in section 15.400.

3. Review and recommendation for approval by the county treasurer. In reviewing the request, the treasurer must consider the recommendation from the comptroller and whether the request meets the purpose of section 15.180.

4. Review and approval by the board of county commissioners after consideration of the recommendations of the county comptroller and the county treasurer. 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 25. 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, including but not limited to reasons for establishment, authorized signatures, and statistics covering the activity in the account.

2. At least once a year, the county treasurer shall cause to be made a formal review of cash-handling procedures in each office handling 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 26. Section 15.220 of the Washoe County Code is hereby

amended to read as follows:

15.220 Investments: Composition, responsibilities of investment committee.

1. An investment committee consisting of two county commissioners, including the chairman, the county manager, the director of finance, the county comptroller and the county treasurer is hereby created. The chairman of the board of county commissioners shall be the chairman 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, adjusting average maturity, increasing or decreasing liquidity, and adjusting average maturity).

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

4. Nothing in this ordinance 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 ordinance, where such independent direction is otherwise authorized by law.

SECTION 27. 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 purpos-

es 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 financial plans for both current 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.

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 chapter 354 of NRS.

(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 his designees shall meet with representatives of the several county departments for the purpose of formulating the county manager's budget recommendations to the board of county commissioners.

4. Prior to the adoption of a final budget, the board of county commissioners shall hold one or more public hearings for the purpose of obtaining information and recommendations from department heads and other interested persons regarding departmental programs and budget proposals.

5. Each department head shall insure that his representatives furnish, in a timely fashion, such information as the county manager may deem necessary to achieve the purposes of this section.

SECTION 28. Section 15.370 of the Washoe County Code is hereby amended to read as follows:

15.370 Purpose.

1. The purpose of sections 15.370 to 15.390, inclusive, is to establish the process and criteria used to establish the rates charged for miscellaneous services provided by the county, which are not otherwise established by federal or state law or other county ordinances and agreements, and to insure that:

(a) Rates established for miscellaneous services provided by the county are adequate to cover the costs incurred in providing such services;

(b) A review procedure is in effect to insure that rates are adjusted periodically; and

(c) Charges for similar services are uniform throughout a county department.

2. Exceptions to this policy may be approved by the board of county commissioners due to different costs.

SECTION 29. Section 15.380 of the Washoe County Code is hereby amended to read as follows:

15.380 General policy; materials, labor charges and services; exceptions.

1. It is the policy of the board of county commissioners to recover all costs incurred in providing services to others not required by statute or ordinance, except to the extent that services are provided free of charge to other governmental entities. Such charges are to be reviewed in accordance with section 15.390 to insure that the county is recovering the appropriate number of dollars in a businesslike manner.

2. Charges established by the department of parks and recreation for various activities will be reviewed by the county park commission.

3. Charges not otherwise provided for in federal and state statutes, other county ordinances and agreements will be structured as follows:

(a) Materials. All materials ultimately to be billed to others shall be charged at cost.

(b) Labor charges. All charges for labor shall be billed based on actual pay rates or, alternatively, the standard pay rate for the job classification required as well as the employee benefits incurred based on the rates used.

(c) Overhead. A surcharge for overhead associated with providing the service will be billed at the most current indirect cost allocation rate of direct labor costs.

(d) Mileage. Mileage shall be charged at the rate currently in effect to reimburse county employees for their travel.

4. Other rates may be adopted by the board of county commissioners for providing recurring services if, in light of all the circumstances, it appears to be in the best interests of the county to approve rates that do not conform to the general policies.

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

15.390 Review procedures.

At least every two years the director of finance 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 finance director or the director's 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 15.400 of the Washoe County Code is hereby amended to read as follows:

15.400 Use of facsimile signatures by county officers.

1. Subject to the conditions contained in NRS 249.050 and 251.020, the board of county commissioners authorizes the county treasurer and the county comptroller to use facsimile signatures produced through mechanical devices.

2. The board of county commissioners authorizes the use of facsimile signatures produced through mechanical devise by county officers upon written approval of and in a manner prescribed by the county comptroller.

SECTION 32. Section 15.420 of the Washoe County Code is hereby amended to read as follows:

15.420 Cashing of personal checks from public funds unlawful.

1. It is unlawful for an officer or employee of the county to cash from public funds, and an officer or employee shall refuse to cash from public funds, any check drawn by a county officer or employee or by a private individual, whether or not there is reason to doubt that such check will be honored.

2. This section does not preclude the acceptance of personal checks in payment of exact amounts of obligations due the county, but in no event shall such a check be accepted in an amount which requires the return to the drawer or endorser of cash constituting the difference between the amount owed the county and the face value of the check.

SECTION 33. Section 15.430 of the Washoe County Code is hereby amended to read as follows:

15.430 Deposit of fines, forfeitures in county general fund.

All fines and forfeitures for violations of the county code shall be deposited in the general fund of the county.

SECTION 34. 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 officer exceeds the amount due by less than \$5, the officer shall deposit such excess in the cash short and over account of the county treasurer. Refunds of less than \$5 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 35. Section 15.440 of the Washoe County Code is hereby amended to read as follows:

15.440 Reimbursement of county for expenses of temporary detention of children; actions against parents, guardians.

1. When a child is detained, other than in accordance with a court order, in a facility for the temporary detention of children or other commitment facilities administered or financed by the county for the detention of children, the board of county commissioners may collect from the parent, parents or guardian of such child all sums of money expended by the county for the care and support of the child during the period of his detention.

2. If the parent, parents or guardian fails or refuses so to reimburse the county, the board of county commissioners may recover from such parent, parents or guardian, by appropriate legal action, all sums of money due together with interest thereon at the rate of 7 percent per annum.

SECTION 36. Section 15.475 of the Washoe County Code is hereby amended to read as follows:

15.475 Manager of collections division: Position created; appointment; salary; powers and duties.

1. The position of manager of the collections division is hereby created. The manager shall be appointed by the county manager upon recommendation of the director of finance and is in the unclassified service of the county. The manager of the collections division serves at the pleasure of the county manager at a salary to be fixed by the county manager within the range approved by the board of county commissioners.

2. The manager shall oversee all functions of the collections division, including the centralized billing and collections system as provided in section 15.191, and shall supervise employees the county manager authorizes to be employed by the county and assigns to the division. The manager shall report to the director of finance.

SECTION 37. Section 15.525 of the Washoe County Code is hereby amended to read as follows:

15.525 Department of purchasing: Creation; purchasing and contracts administrator; position created; appointments; term; staff.

1. There is hereby created, in accordance with NRS 244.195, the county department of purchasing.

2. The position of purchasing and contracts administrator is hereby created. The purchasing and contracts administrator shall be appointed by the board of county commissioners upon the recommendation of the county manager and serves at the pleasure of the board of county commissioners.

3. The purchasing and contracts administrator is the head of the department of purchasing and shall appoint, in accordance with any applicable provisions of law regulating county personnel, such technical, clerical and operating staff as the execution of the duties of the director and operation of the department may require.

SECTION 38. Section 15.530 of the Washoe County Code is hereby amended to read as follows:

15.530 Duties of purchasing and contracts administrator. The purchasing and contracts administrator shall, subject to the provisions of sections 15.510 to 15.530, inclusive, and applicable provisions of state law:

1. Purchase all supplies, materials, equipment and contractual services required by the agencies in amounts or estimated amounts of \$25,000 or less, and submit to the board of county commissioners for award all purchases of supplies, materials, equipment and contractual services in amounts or estimated amounts in excess of \$25,000 in accordance with the provisions of the Local Government Purchasing Act.

2. Execute non-exclusive emergency child protective shelter care agreements with individual foster homes and with organizations which provide foster homes, if the agreement meets the following:

(a) The agreement is for a term of no more than one year; and

(b) The daily rate contained in the agreement does not exceed the board approved rate.

3. Use standard specifications wherever they are applicable to purchase orders and contracts, and insure compliance with such specifications through adequate inspection of deliveries.

4. Transfer between agencies supplies, materials and equipment which are no longer needed by a holding agency but which can be used by the receiving agency.

5. Sell personal property in compliance with NRS and the Local Government Purchasing Act.

6. 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 of other forms required in carrying out the provisions of sections 15.510 to 15.530, inclusive, and amend or eliminate such forms.

7. Prepare and propose to the board of county commissioners rules and regulations regarding purchasing policies, practices and procedures not in conflict with or inconsistent with the Local Government Purchasing Act or other applicable state statutes. Such rules and regulations and amendments thereto upon approval by the board of county commissioners shall be in full force and effect and shall be adhered to by every employee and officer of the county.

8. Be responsible for administration of the county's capital assets inventory as required by sections 15.090 to 15.130, inclusive.

SECTION 39. Section 15.540 of the Washoe County Code is hereby amended to read as follows:

15.540 County manager may contract for audits; board required to make annual appropriation for audits.

1. The county manager may, when deemed necessary, enter into contracts with private accountants or accounting firms for the performance of a financial audit or other agreed-upon procedures in accordance with generally accepted auditing standards of any office, agency or department of the county. Those contracts shall provide for payment to the accountant or accounting firm to be made for work performed on an hourly basis. Financial audits or other agreed-upon procedures performed in accordance with those contracts may include but are not limited to, the following:

(a) An annual audit of all of the county's financial statements in accordance with NRS 354.624.

(b) A determination of the propriety, legality and mathematical accuracy of financial transactions.

(c) A determination of whether all financial transactions have been recorded.

(d) A review and appraisal of the soundness, adequacy and application of accounting, financial and other operating controls presently in use.

(e) The extent of compliance with established laws, regulations, policies and procedures.

(f) The extent to which assets of the county are accounted for and safeguarded from losses of all kinds.

(g) Recommendations of methods to revise or correct any deficiencies in the accounting, financial, or other operating controls of the office, agency or department.

2. The board of county commissioners shall annually appropriate to the office of the county manager an amount of money estimated by the county manager to be sufficient to pay for audits performed in accordance with subsection 1.

SECTION 40. Section 15.550 of the Washoe County Code is hereby amended to read as follows:

15.550 Cooperation of county officers, employees and others receiving or expending county funds or receiving, expending, transferring or disposing of trust funds. Every elected and appointed county officer or employee and every department, agency, organization, association or individual receiving or expending money appropriated by the board of county commissioners, or receiving, expending, transferring or disposing funds or assets for others shall cooperate with and assist any accountant or accounting firm performing an audit or agreed-upon procedures under contract with the county. Such cooperation and assistance includes, but is not limited to, the furnishing of all information deemed necessary or desirable by the accountant or accounting firm in performing the audit or agreed-upon procedures.

[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 22nd day of OCTOBER 2002.
Proposed by Commissioner SHAW:
Passed on the 26th day of NOVEMBER 2002.

Vote:

Ayes: BOND, GALLOWAY, SHAW, SHORT


Nays: (NONE)

Absent: SFERAZZA



Chairman
Washoe County Commission

ATTEST:



County Clerk

This ordinance shall be in force and effect from and after the 10th day of DECEMBER, 2002.

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