



## STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** June 16, 2022

**Staff Contact:** Kimberly Adams or Dave Dawley

**Agenda Title:** For Possible Action: Discussion and possible action regarding the Annual Technology Fund Report required to be submitted by the Carson City Assessor pursuant to NRS 250.085, containing the projected expenditures from the fund for Fiscal Year ("FY") 2022. (Kimberly Adams, kadams@carson.org)

Staff Summary: As required by the Nevada Legislature with the passage of Assembly Bill 533 during the 72nd (2003) legislative session, the Board of Supervisors ("Board") created by ordinance, codified at Sections 2.40.010 and 2.40.020 of the Carson City Municipal Code ("CCMC"), a separate account in the general fund, money from which must be used to acquire or improve technology in the Office of the Assessor. NRS 250.085 requires the Carson City Assessor to submit, on or before July 1 of each year, a report to the Board showing the projected expenditures of money from the account for the following year. There is currently a balance of \$173,569.03 which will be used for future Computer Automated Mass Appraisal ("CAMA") system expenditures.

**Agenda Action:** Formal Action / Motion                      **Time Requested:** Consent

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### **Proposed Motion**

I move to accept the report as presented.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

Pursuant to NRS 250.085, the Account for the Acquisition and Improvement of Technology in the Office of the County Assessor "must be used to acquire technology for or improve the technology used in the office of the county assessor or by another entity with operational impact on the office of the county assessor, including, without limitation, the payment of costs associated with acquiring or improving technology for converting and archiving records, purchasing hardware and software, maintaining the technology, training employees in the operation of the technology and contracting for professional services relating to the technology." The funding for this account is made in accordance with NRS 362.170 and CCMC 2.40.010.

The ending balance as of June 30, 2021 was \$134,754.15.

The FY 2021/22 fund was used for the following items:

\*Printer/Scanner Assessor's Office Staff (\$680.24)

\*Michael Baker (\$16,523.50)

It is projected that the annual Eagle View Flyover will cost \$22,008.51. The Eagle View Flyover is performed in June, and the bill is received in July/August.

NRS 250.085 further provides that "any money remaining in the account at the end of the fiscal year that has not been committed for expenditure reverts to the county general fund." The current remaining balance is \$173,569.03. Any unused funds will be maintained for future CAMA system expenditures.

**Applicable Statute, Code, Policy, Rule or Regulation**

NRS 250.085 and 361.170; CCMC 2.40.010 and 2.40.020

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Assessor Technology Account 1010400-500646.

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** 2% of Personal Property Taxes already collected.

**Alternatives**

Do not accept the report as presented or provide alternative direction.

**Attachments:**

[FY 22 Tech Fund Balance for \(BOS\).pdf](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____

\_\_\_\_\_  
(Vote Recorded By)

June 30, 2021 Ending Balance	\$	134,754.15	Audited Balance per Finance
2022 Actual Revenues 5/31/2022	\$	77,027.13	
May and June expected Revenues	\$	1,000.00	
	\$	<u>78,027.13</u>	
Balance	\$	212,781.28	
2022 Actual Expenses	\$	(16,523.50)	Michael Baker
2022 Actual Expenses	\$	(680.24)	Two Scanners
2022 Encumbered Expenses	\$	(22,008.51)	Eagle View (\$4,950.00 + \$17,058.51)
	\$	<u>(39,212.25)</u>	
Total FY 22 Ending Estimated Balance	\$	173,569.03	