



## NYE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

<b>Department:</b> County Manager	<b>Meeting Date:</b>
<b>Category:</b> Regular Agenda Item	December 16, 2025
<b>Prepared by:</b>	<b>Phone:</b> (775) 751-7075
<b>Presented by:</b> Brett Waggoner	<b>Phone:</b>
<b>Action requested:</b> (Include what, with whom, when, where, why, and terms)  Discussion and direction to staff on the current fiscal status and budget projections, identify any issues, and confirm next steps for the remainder of the fiscal year.	

<b>Complete description of requested action:</b> (Include, if applicable, background, impact, long-term commitment, existing county policy, future goals, obtained by competitive bid, accountability measures)  At the November 18, 2025 regular meeting, the County Manager alerted the Board that staff had become aware of some errors in the budgeted wages and benefits that were budgeted as part of Fiscal Year 26. At first glance, wages and benefits did not capture the contractual obligations in the NCLEA, NCMEA and the NCSA agreements.  Direction to staff was given to update the Board as soon as the analysis was complete.
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<b>Recommendation:</b>
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<b>Financial Impact</b>		
Cost:	Fund Name:	Fund #:
Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	FY:	<input type="checkbox"/> One-Time <input type="checkbox"/> Recurring
Comments:		

<b>Review &amp; Approval</b>		
Legal Review Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Legal Approval Received: <input type="checkbox"/>	Date:
Financial Review Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Submitted to Finance: <input type="checkbox"/>	Date:
Administrative Manager Review: <input checked="" type="checkbox"/>	Place on Agenda: <input checked="" type="checkbox"/>	Initials: ST

Item # JO

## NYE COUNTY BOARD OF COUNTY COMMISSIONERS STAFF REPORT

**Meeting Date:** December 16, 2025

**Prepared By:**

### GENERAL INFORMATION SUMMARY

The General Fund remains operationally stable; however, updated year-end projections indicate several significant financial pressures that require Board attention. Based on FY 2025–26 cash flow data through June, the County is projected to:

- Total Revenues: \$55,415,821
- Total Expenditures: \$57,089,884
- Projected Operating Shortfall: (\$1,674,063)
- Projected Ending Fund Balance: \$3.32 million

While our cash position is still strong, we expect expenses to be higher than revenues. If nothing changes, we'll need to dip into our ending fund balance to cover the difference.

In addition, \$5,000,000 currently in the General Fund is intended to be used for Capital projects and should be transferred once timing is finalized. This transfer will directly reduce the available General Fund balance and should not be relied on for ongoing operations.

### BACKGROUND & BUDGET CORRECTION

During the FY 2025–26 budget review, significant omissions were identified primarily in Public Safety personnel budgeting. Approximately \$900 - \$1.0 million in Public Safety salary and benefit costs were not included in the original adopted budget.

To mitigate this shortfall, the County has benefitted from:

- Continual vacancies throughout the fiscal year
- A Board-approved freeze on select positions, which reduced payroll pressure

While these measures have helped offset the unbudgeted costs, a structural gap still exists.

### GENERAL FUND STRUCTURAL CONSIDERATIONS

#### 1. Temporary \$5 Million Included in Fund Balance

- These dollars should not support recurring operations.
- Once transferred, the fund balance decreases by \$5 million.

#### 2. Public Safety Payroll Gap, Largest Current Risk

- Public Safety salaries and benefits continue to exceed the adopted budget by an estimated \$1.0 million.
- Vacancies may reduce the year-end impact, but the extent of relief is uncertain.

### CURRENT FINANCIAL CONTROLS

- A 90-day freeze on all vacant positions unless approved by management. This has slowed expenditure growth and helped absorb previously unbudgeted personnel costs.

## **RECOMMENDED ADDITIONAL SAFEGUARDS**

- 1. Extend and Broaden the Vacancy Freeze**
  - Extend countywide until labor agreements are finalized, the \$5M Capital Fund transfer is complete, and Public Safety payroll growth stabilizes.
- 2. Establish a Labor Cost Stabilization Reserve**
  - Set aside any surplus from vacancies, delayed hiring, or operational savings for future wage increases, benefit cost escalations, and potential retroactive labor costs.
- 3. Strengthen Overtime Oversight**
  - Department-level overtime limits with executive approval required to exceed.
- 4. Suspend New General Fund Commitments**
  - Suspend approval of new programs, service expansions, and permanent staffing increases until financial risks stabilize.
- 5. Adopt a Formal Hiring Reprioritization Structure**
  - Prioritize positions as:
    - Critical Public Safety
    - Legally Mandated
    - Operationally Essential
    - Deferrable
    - Departments must show necessity, certify full-year funding, and identify offsetting savings whenever possible.
- 6. Monthly Public Safety Payroll Reporting**
  - Require monthly status report detailing budget vs. actual payroll, overtime, and projected year-end variance.
- 7. Audit Reconciliation & Potential Revenue Adjustment**
  - During preliminary review of FY 2024–25, I've identified some additional revenues that came in late in the fiscal year. Not yet validated; excluded from FY 2025–26 projections. If realized, staff will bring a recommendation to the Board later in the year to adjust the budget accordingly.

## **BOTTOM LINE FOR THE COUNTY**

- The General Fund is stable but vulnerable to risks.
- Projected operating deficit: \$1.67 million.
- Payroll gap: \$1.0 million (approximate)
- \$5 million Capital Fund transfer will reduce available fund balance.
- Recommended safeguards will help protect reserves and maintain fiscal stability for FY 2026–27 and the pending labor negotiated increases.

Position #	Title	Home Department	Primary FCD Account Mask	Date Vacated	Remaining Fiscal Year Cost Savings
04001-003	ACCOUNT CLERK I	ASSESSOR	10101-10-21-30-????	9/25/2025	\$34,881.47
00043-002	ACCOUNT CLERK I - PT	ASSESSOR	10101-10-25-30-????	Created from Converting Positions	\$10,484.91
07012-010	DATA COLLECTOR	ASSESSOR	10101-10-25-30-????	Created from Converting Positions	\$38,877.10
07017-005	B&G MAINTENANCE WORKER II	BUILDINGS & GROUNDS TOP	25101-10-25-20-????	8/17/2025	\$38,877.10
06016-001	CHILD SUPPORT DATA ENTRY CLERK	DISTRICT ATTORNEY	10101-20-10-35-????	8/30/2025	\$37,238.60
01812-001	DEPUTY DISTRICT ATTORNEY-GRANT	DISTRICT ATTORNEY	10340-10-10-02-????	9/17/2021	\$71,589.60
02302-002	SENIOR DEPUTY DISTRICT ATTORNEY-CRIMINAL	DISTRICT ATTORNEY	10101-20-25-34-????	12/19/2025	\$89,641.83
08030-006	DEPUTY DISTRICT COURT CLERK I	DISTRICT COURT	10101-30-25-42-????	11/28/2025	\$38,330.94
12043-001	DEPUTY DISTRICT COURT CLERK III	DISTRICT COURT	10101-20-25-36-????	6/6/2025	\$43,878.84
12021-001	LOGISTICS OFFICER	EMERGENCY MANAGEMENT	10101-30-10-25-????	3/15/2024	\$45,589.20
06002-008	ELIGIBILITY WORKER	HEALTH & HUMAN SERVICES	10283-70-10-14-????	9/6/2024	\$37,238.60
14017-002	SENIOR ELIGIBILITY SUPERVISOR	HEALTH & HUMAN SERVICES	10283-70-10-14-????	10/15/2024	\$48,837.45
01707-001	DATABASE MANAGER	IT	10101-10-25-05-????	10/17/2025	\$68,499.44
11005-013	ADMINISTRATIVE ASSISTANT	JUVENILE	10230-30-10-35-????	10/5/2025	\$44,008.19
13010-004	JUVENILE PROBATION OFFICER	JUVENILE	10230-30-10-35-????	6/13/2025	\$58,092.80
13010-005	JUVENILE PROBATION OFFICER- PT	JUVENILE	10230-30-10-35-????	7/10/2023	\$15,422.15
11006-001	ADMINISTRATIVE TECHNICAL COORD	NATURAL RESOURCES	10101-10-10-58-????	9/16/2025	\$44,008.19
02005-002	JUSTICE COURT ASSISTANT	PAHRUMP JUSTICE COURT	10101-20-25-38-????	10/12/2025	\$32,768.66
04003-009	SECRETARY I	PLANNING	10254-10-10-55-????	6/23/2025	\$34,881.47
14020-001	AUTOMOTIVE MECHANIC	PUBLIC WORKS	10101-10-25-18-????	12/11/2025	\$48,837.45
23001-002	ENGINEERING TECH IV	PUBLIC WORKS	10205-40-10-61-????	7/3/2025	\$67,852.67
22001-001	EQUIPT MAINTENANCE SUPERVISOR	PUBLIC WORKS	10101-10-10-18-????	10/2/2025	\$65,366.17
15014-005	LANDFILL MAINTENANCE WORKER	PUBLIC WORKS	10510-50-21-80-????	Filled 12/24/2025	N/A
11014-007	LEAD ROAD MAINTENANCE WORKER	PUBLIC WORKS	10205-40-25-60-????	Never been filled	\$54,370.98
07019-001	ROAD MAINTENANCE WORKER II	PUBLIC WORKS	10205-40-25-60-????	6/12/2025	\$45,589.20
07019-012	ROAD MAINTENANCE WORKER II	PUBLIC WORKS	10205-40-21-60-????	8/20/2025	\$45,589.20

Position #	Title	Home Department	Primary FCD Account Mask	Date Vacated	Remaining Fiscal Year Cost Savings
07019-004	ROAD MAINTENANCE WORKER II	PUBLIC WORKS	10205-40-21-60-????	7/23/2025	\$45,589.20
09014-018	ROAD MAINTENANCE WORKER III	PUBLIC WORKS	10205-40-21-60-????	Filled 12/29/2025	N/A
02208-001	UTILITIES SUPERINTENDENT	PUBLIC WORKS	10101-40-10-83-????	2/26/2026	\$62,258.33
50330-002	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	11/13/2022	\$66,636.46
57357-001	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	1/12/2022	\$66,636.46
50318-002	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	2/12/2023	\$66,636.46
50325-004	A-EMT/FIREFIGHTER	PVFRS	25101-30-25-28-????	8/17/2025	\$63,114.37
50330-006	FIREFIGHTER/PARAMEDIC	PVFRS	25235-30-25-28-????	6/19/2025	\$66,636.46
50318-007	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	Never been filled	\$66,636.46
50318-008	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	Never been filled	\$66,636.46
50318-006	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	Never been filled	\$66,636.46
57357-007	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	12/5/2024	\$66,636.46
57357-004	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	5/18/2022	\$66,636.46
57357-010	FIREFIGHTER/PARAMEDIC	PVFRS	25101-30-25-28-????	12/27/2022	\$66,636.46
05003-005	DETENTION TECHNICIAN	SHERIFF	10236-30-25-43-????	12/2/2025	\$36,045.66
05003-016	DETENTION TECHNICIAN	SHERIFF	10236-30-25-43-????	12/7/2025	\$36,045.66
05003-013	DETENTION TECHNICIAN	SHERIFF	25234-30-25-43-????	11/29/2025	\$36,045.66
10022-026	DISPATCHER	SHERIFF	10101-30-10-41-????	12/13/2025	\$42,542.17
10022-013	DISPATCHER	SHERIFF	10101-30-10-41-????	7/6/2025	\$42,542.17
10022-014	DISPATCHER	SHERIFF	10101-30-10-41-????	3/8/2025	\$42,542.17
10022-017	DISPATCHER	SHERIFF	10101-30-10-41-????	6/12/2025	\$42,542.17
10022-025	DISPATCHER	SHERIFF	10101-30-10-41-????	7/22/2025	\$42,542.17
85010-101	DEPUTY	SHERIFF	25234-30-25-43-????	4/11/2024	\$60,142.08
85010-105	DEPUTY	SHERIFF	10101-30-25-42-????	5/15/2025	\$60,142.08
85010-106	DEPUTY	SHERIFF	10101-30-24-42-????	Filled 12/29/2025	N/A
85010-143	DEPUTY	SHERIFF	10101-30-25-42-????	Filled 12/29/2025	N/A
85010-144	DEPUTY	SHERIFF	10101-30-25-42-????	Filled 12/29/2025	N/A
85010-097	DEPUTY	SHERIFF	25234-30-25-42-????	9/17/2021	\$60,142.08
85010-008	DEPUTY	SHERIFF	10101-30-25-42-????	Filled 12/29/2025	N/A
85010-059	DEPUTY	SHERIFF	10101-30-25-42-????	Filled 12/29/2025	N/A

Position #	Title	Home Department	Primary FCD Account Mask	Date Vacated	Remaining Fiscal Year Cost Savings
85010-049	DEPUTY	SHERIFF	10101-30-25-42-????	Filled 12/29/2025	N/A
85010-123	DETENTION DEPUTY	SHERIFF	10236-30-25-43-????	12/10/2025	\$60,142.08
85010-047	DETENTION DEPUTY	SHERIFF	10236-30-25-43-????	6/8/2025	\$60,142.08
85010-052	DETENTION DEPUTY	SHERIFF	10236-30-21-43-????	8/20/2024	\$60,142.08
85010-100	DETENTION DEPUTY	SHERIFF	10236-30-25-43-????	11/12/2025	\$60,142.08
80012-001	INVESTIGATOR	SHERIFF	10101-30-25-45-????	11/6/2024	\$83,283.93
80012-021	INVESTIGATOR	SHERIFF	10101-30-25-45-????	9/7/2025	\$83,283.93
01615-001	ASST DIR TOURISM-ECONOMIC DEV	TOURISM	25222-80-25-92-????	Never been filled	\$65,581.77
				<b>TOTAL SAVINGS</b>	<b>\$2,972,070.73</b>