



**COUNTY OF NEVADA
COUNTY EXECUTIVE OFFICE**

Eric Rood Administrative Center
950 Maidu Avenue
Nevada City, CA 95959
(530) 265-7040
Fax 265-9839
E-MAIL: ceo@co.nevada.ca.us

**NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo**

MEETING DATE: September 27, 2022
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Resolution Amending Various Nevada County Budgets Through the Fourth Consolidated Budget Amendment for the 2021-22 (4/5 Affirmative Vote Required)

RECOMMENDATION: Adopt the Resolution.

FUNDING: Various

BACKGROUND: Occasionally it becomes necessary to adjust the original adopted budget for new initiatives, newly identified grant or external funding or inaccurate budget estimates or unexpected costs. This proposed amendment is the fourth consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments.

There is a net decrease in department special revenue funds in the amount of -\$343,142.

As outlined below, this budget amendment has no impact on the General Fund contingency account, even though there was activity in the General Fund contingency account during the 2021-22 Fiscal Year. The activity summarized below reflects reimbursement to Community Development Agency departments in the amount of \$78,915 for the waiver of fees pursuant to the December 2021 Storm and River Fire declared emergencies, per County Land Use and Development Code Section L-V 6.1.

Adopted Contingency Budget	\$ 100,000
Previous actions	\$ (78,915)
Action requested of the Board of Supervisors at today's meeting:	\$ 0
Anticipated Contingency balance	<hr/> \$ 21,085

The individual adjustments are denoted on Attachment A.

Here are some highlights of the consolidated budget amendment:

- CW4AD01 reflects increased staffing costs associated with the administration of elections, offset by State revenues received in the Elections department.
- CW4AD10 reflects significantly stronger than anticipated Prop 172 revenues, and their associated distribution. Also included in FY 21-22 costs were an accidental distribution of prior year revenues, which should have been accrued to last Fiscal Year, but ended up in FY 21-22 instead, drawing down fund balance accumulated as a result.
- CW4AD85 represents a cleanup of activity in the closed Juvenile Hall budget unit. A revenue was erroneously applied to this SBU, and subsequently transferred out into its correct location.

If you have further questions or desire further details, we will be happy to provide them.

Item Initiated by: Martin Polt, Deputy County Executive Officer

Approved by: Alison Lehman, County Executive Officer