



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: September 14, 2021
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Resolution Amending Various Nevada County Budgets Through the Fourth Consolidated Budget Amendment for the 2020-21 Fiscal Year. (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 funds in the amount of \$188,511 and a net increase in other department funds in the amount of \$268,201, for a net increase in department funds of \$79,690. There is a net zero impact on the General Fund.

As outlined below, the activity in the General Fund contingency account during the 2020-21 Fiscal Year remains unchanged.

Adopted Contingency Budget	\$ 100,000
Previous actions	\$ 0
Action requested of the Board of Supervisors at today's meeting:	\$ 0
Anticipated Contingency Balance	\$ 100,000

The individual adjustments are denoted on Attachment A.

Here are some highlights of the consolidated budget amendment:

- CW4AD66 – represents a true up of actual claims costs in the three county self-insured funds – Vision, Unemployment and Dental. These funds remain stable. Vision Insurance cost increases were almost entirely offset by additional revenues. Unemployment

Insurance costs were entirely offset by CARES Act revenues. Dental Insurance was partially offset by additional revenues, and is drawing down fund balance in the amount of \$73,056 to cover the remaining costs.

- CW4AD91 – represents an adjustment to zero out the budget amendment included in Resolution 20-319 for estimated CARES Act accounting, and to more accurately balance actual revenue and expense activity in Other Sources and Uses resulting from COVID-19 funding.
- CW4SO01, CW4SO02 and CW4SO03 – represent increased service delivery costs in the Child Welfare Services, Eligibility Services and In-Home Supportive Services programs, offset by program revenues and Realignment transfers.

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