



**COUNTY OF NEVADA
COUNTY EXECUTIVE OFFICE**

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

MEETING DATE: March 12, 2024

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution Amending Various Nevada County Budgets Through the Second Consolidated Budget Amendment for the 2023-24 Fiscal Year and to Release Civil Litigation Assignment in the General Fund in Fiscal Year 2023-24 (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 second consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments.

Here is a summary of budget impacts to the General Fund and department special revenue funds:

Fund Name	Impact	Note
General Fund use of funds	-\$85,234	Release and use of Civil Litigation Assignment funds related to settlements and other litigation costs
Department Special Revenue Funds net use of funds	-\$1,732,568	Includes \$251,791 additions to funds, and -\$1,817,802 use of funds. Largest impact is -\$1,609,410 related to item CW2AD30, which is described below
Total	-\$1,817,802	

As outlined below, the activity in the General Fund contingency account during the 2023-24 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	<u>\$ 100,000</u>

The individual adjustments are denoted on Attachment A.

Here are some highlights of the consolidated budget amendment:

- CW2AD12 reflects accounting true-up related to the final costs for the Public Health Mobile Unit capital asset, which was received in Fiscal Year 22-23. This does not represent a new capital asset.
- CW2AD13 reflects adjustments driven by HHS Admin pivoting from planned contracted services to provide Truckee winter warming shelter services to an internal county project.
- CW2AD30 established budget for the reimbursement of excess Nevada County Operations Center bond proceeds from the Nevada County Finance Authority Fund to the General Fund to help offset costs related to the acquisition of property at 12270 La Barr Meadows and 12022 La Barr Meadows, per Resolution 23-336 and Finance Authority Resolution 23-03.

Attachment B lists the following capital asset, which is included for approval in this budget amendment:

- One (1) elections management system workstation with monitor and security hardening, which was originally budgeted in Services & Supplies but must be capitalized: \$6,500

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