



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: November 13, 2018
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Resolution to amend various Nevada County budgets through the first consolidated budget amendment for the 2018-19 Fiscal Year.

RECOMMENDATION: Adopt the Resolution.

FUNDING:

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 first consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments. There is a zero impact to the General Fund, and a net decrease in department special revenue funds in the amount of \$805,321, including release of fund balance in the amount of \$2,625,321 and increase in fund balance in the amount of \$1,820,000. The largest budget adjustment is for the establishment of budget for the Solar Energy Generation and Conservation Program which was expected to be completed in FY 2017/18 but was not completed until FY 2018/19.

Solar Energy Generation and Conservation Program expenditures are expected to be within contractual amounts that have previously been approved by the Board of Supervisors.

As outlined below, the activity in the General Fund contingency account during the 2018-19 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 the highlights of the consolidated budget amendment:

- Item #2 establishes budget in Fiscal Year 2018-19 for the Solar Energy Generation and Conservation Program expenses. The projects were planned to be completed in FY 2017/18 but were not actually completed until 2018/19. Expenditures were within contractual amounts and amounts funded through bonds issued in 2017/18.
- Item #9 addresses a number of activities at the Airport: an unbudgeted engineering plan and drainage report is needed for dirt that NID removed from its holding pond and relocated to the Airport runway infield, offset by revenue from NID; \$25,000 is needed for Hangar Fire insurance deductible; capital expenses for the perimeter fence project were budgeted in Fiscal Year 2017-18 but will instead be incurred in Fiscal Year 2018-19, with corresponding Federal and State grant revenues to cover 94.5% of these costs; costs of aviation fuel have continued to rise beyond amounts projected during budget development.
- Item #25 reflects an increase to the Sammie's Friends contract after all budget review and pre-approval was completed – just before final adoption. As such there was not time to introduce the changes into the adopted budget.

Attachment B lists five new capital assets that are included for approval in this budget amendment. The items are:

- Three (3) ballistic shields for Sheriff Deputy protection (\$16,639)
- One (1) Sewer-Chewer for Wayne Brown Correctional Facility (\$14,470)
- One (1) Microfilm Reader for the Truckee Library (\$11,552)

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