



**COUNTY OF NEVADA  
COUNTY EXECUTIVE OFFICE**

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

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**MEETING DATE:** May 28, 2019  
**TO:** Board of Supervisors  
**FROM:** County Executive Office  
**SUBJECT:** Resolution to Amend Various Nevada County Budgets Through the Third Consolidated Budget Amendment for the 2018-19 Fiscal Year.

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**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 third consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments. There is zero impact to the General Fund, and a net decrease in department special revenue funds in the amount of \$769,409, including release of fund balance in the amount of \$5,381,215 and increase in fund balance in the amount of \$4,611,806.

The majority of the net decrease in fund balances is due to item CW3AD13—the write-off of Housing & Community Services loan program receivables totaling -\$504,663, including down payment assistance loans, rehabilitation loans and Community Development Block Grant loans. These loans are reviewed periodically and written off due to foreclosure, bankruptcy, death and accounting reconciliation.

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	\$ 100,000

The individual adjustments are denoted on Attachment A.

Here are the other highlights of the consolidated budget amendment:

- CW3AD02 reflects reconciliation of Mental Health Services Act (MHSA) funds; reduction in the MHSA fund in the amount of -\$2,054,337 and corresponding increase to Behavioral Health operating fund; no net change in revenue or expenses.
- CW3SO01 reflects reconciliation of CalWORKS realignment program funds; reduction in 1991 Realignment CalWORKS in the amount of -\$2,574,933 and a corresponding increase in Eligibility Services (Department of Social Services) operating funds; no net change in revenues and expenses.
- Item CW3AD07 increases the capital asset and reimbursement budgets for Facilities in support of an inter-departmental agreement between Facilities and the Agricultural Commissioner for cooperative use of equipment to facilitate fuel reduction on County-managed properties;
- Item CW3AD14 represents an increase to the General Liability judgements and damages account to allow for potential litigation settlements, and includes reimbursement revenue from departments, should those costs materialize.

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

- One (1) Kubota commercial mover for Facilities (\$12,478)
- One (1) Trailer with hydraulic jack for Facilities (\$11,453)

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