



RESOLUTION No. 18-558

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE FIRST CONSOLIDATED BUDGET AMENDMENT FOR THE 2018-19 FISCAL YEAR (4/5 AFFIRMATIVE VOTE REQUIRED)

WHEREAS, the Board of Supervisors has determined that various County budgets require revision subsequent to the adoption of the final 2018-19 County budget; and

WHEREAS, the revisions are enumerated in attachment A; and

WHEREAS, the following funds enumerated in attachment A will be releasing fund balance:

Fund	Fund Name	Net Change
1123	COMMUNITY DEVELOPMENT AGY	22,000
1141	AUTOMATED WARRANT SYSTEM	1,000
1165	PUBLIC LIBRARY	13,374
1171	RURAL & SMALL CO L.A.P.	41,699
1603	TOBACCO EDUCATION PRG	1,619
1607	HOUSING & COMMUNITY SVC	24,693
3155	SOLAR PROJECT DEBT SERVICE FUND	2,207,250
3156	ENERGY CONSERVATION DEBT SVC FUND	168,989
3175	PRD HILLSDALE CT R/M	12,000
4116	AIRPORT	128,476
4118	SOLID WASTE - EASTERN	4,221
	TOTAL	2,625,321

WHEREAS, the following funds, enumerated in attachment A, are estimated as a result of this budget amendment to increase fund balance at year end:

Fund	Fund Name	Net Change
3157	CAPITAL PROJECT FUND	1,820,000
	TOTAL	1,820,000

WHEREAS, Attachment B shows a detail of capital assets that are approved in this consolidated budget amendment.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors:

1. Directs the Auditor/Controller to amend certain departmental estimated revenues and expenses as enumerated in the attached listing and appropriate fund balances outlined above.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 13th day of November, 2018, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Hank Weston and Richard Anderson

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Edward Scofield, Chair

11/13/2018 cc: CEO*
AC*
Dept. Heads*

Attachment A

FY 2018-19 BUDGET AMENDMENT REQUEST													
Item #	SBU Title	Org Code				Account Code	Current Budget	Debits ↓ Revenue ↑ Expense	Credits ↑ Revenue ↓ Expense	New Budget	GF Impact to Contingency	Impact on Budgeted Fund Balance	Description
		Fund No.	SBU	Office2	Sub- service								
GRAND TOTAL								5,209,039	4,403,718	-	-	(805,321)	
1	Library	1165	60201	582	1000	540600	-	14,986	14,986	-	(14,986)	Increase capital asset budget for Madelyn Helling card readers & Truckee Microfilm Reader	
	Library	1165	60201	584	1000	540600	-	13,374	13,374	-	(13,374)	offset partially by savings from postponed Doris Foley window replacement	
	Library	1165	60201	585	1000	538551	25,000	9,986	15,014	-	9,986		
	Library	1165	60201	585	1000	538566	21,500	5,000	16,500	-	5,000		
Subtotal Item 1								14,986	14,986	-	-	(13,374)	
2	Capital Facilities Projects	0101	10801	416	1000	474000	-	85,719	85,719	85,719	-	Establish budget for NCREBs solar project and tax exempt project expenditures in FY 18/19. Project was expected to be completed in FY 17/18. This amendment will cover all remaining project expenditures	
	NCREBs Solar Project	3155	10214	272	1000	430100	-	22,750	22,750	-	22,750		
	NCREBs Solar Project	3155	10214	272	1000	550700	-	2,230,000	2,230,000	-	(2,230,000)		
	Energy Conservation Project	3156	10214	272	1000	430100	-	1,730	1,730	-	1,730		
	Energy Conservation Project	3156	10214	272	1000	550700	-	170,719	170,719	-	(170,719)		
	Solar Energy Project	3157	10805	416	2011	474000	-	1,820,000	1,820,000	-	1,820,000		
	Finance Authority	3631	93010	272	1000	474000	2,568,553	495,000	3,063,553	-	495,000		
	Finance Authority	3631	93010	272	1000	531100	2,099,064	495,000	2,594,064	-	(495,000)		
Subtotal Item 2								2,895,719	2,425,199	-	85,719	(556,239)	
3	Purchasing	0101	10204	418	1000	522090	1,500	11,603	13,103	(11,603)	-	Return funds to Search & Rescue for sale of Snow Cat sold at auction	
Subtotal Item 3								11,603	-	-	(11,603)	-	
4	Road Engineering	1114	30104	702	1000	446370	367,343	72,657	440,000	-	72,657	Increase Thermoplastic Striping project costs offset by additional CalTrans funding	
	Road Engineering	1114	30104	702	1000	521120	1,710,601	72,657	1,783,258	-	(72,657)		
Subtotal Item 4								72,657	72,657	-	-	-	
5	Ag Commissioner	0101	20601	301	1000	474000	-	22,000	22,000	22,000	-	Transfer of allocated General Fund from Vector Control to Ag Commissioner for purchase of fuel pump testing unit	
	Vector Control	1123	40123	323	1000	550700	-	22,000	22,000	-	(22,000)		
Subtotal Item 5								22,000	22,000	-	22,000	(22,000)	
6	PRD Hillsdale	3175	30103	701	3000	521120	5,353	12,000	17,353	-	(12,000)	Increase budget for higher than anticipated brushing work and other road work	
Subtotal Item 6								12,000	-	-	-	(12,000)	
7	CDA Admin	1123	20707	321	1000	538567	74,920	22,125	52,795	-	22,125	Increase capital asset expense and for Accela software configuration offset by reduced reimbursement expense	
	CDA Admin	1123	20707	321	1000	540425	-	22,125	22,125	-	(22,125)		
Subtotal Item 7								22,125	22,125	-	-	-	
8	Nevada County Airport	4116	91004	274	1000	445300	6,516	50,037	56,553	-	50,037	Increase costs for NID dirt removal, Hangar Fire, capital project costs delayed beyond FY 17/18 and rising fuel costs. Partial offsets from NIDreimbursement and Federal grant revenue	
	Nevada County Airport	4116	91004	274	1000	446800	130,316	1,003,622	1,133,938	-	1,003,622		
	Nevada County Airport	4116	91004	274	1000	462000	5,164	20,000	25,164	-	20,000		
	Nevada County Airport	4116	91004	274	1000	520900	23,425	13,000	36,425	-	(13,000)		
	Nevada County Airport	4116	91004	274	1000	521520	16,349	50,250	66,599	-	(50,250)		
	Nevada County Airport	4116	91004	274	1000	522030	516,522	29,000	545,522	-	(29,000)		
	Nevada County Airport	4116	91004	274	1000	540710	144,796	1,109,885	1,254,681	-	(1,109,885)		
Subtotal Item 8								1,202,135	1,073,659	-	-	(128,476)	
9	Information Systems	0101	11007	531	8000	521475	116,339	55,906	172,245	(55,906)	-	Increase expenditure for FY17/18 expense that was delayed due to vendor name change	
Subtotal Item 9								55,906	-	-	(55,906)	-	
10	Central Services	4332	92004	412	1000	458030	272,763	25,000	297,763	-	25,000	Increased postage charges for Elections mail and corresponding reimbursement fom Elections department	
	Central Services	4332	92004	412	1000	521420	180,000	25,000	205,000	-	(25,000)		
Subtotal Item 10								25,000	25,000	-	-	-	

FY 2018-19 BUDGET AMENDMENT REQUEST													
Item #	SBU Title	Org Code				Account Code	Current Budget	Debits ↓ Revenue ↑ Expense	Credits ↑ Revenue ↓ Expense	New Budget	GF Impact to Contingency	Impact on Budgeted Fund Balance	Description
		Fund No.	SBU	Office2	Sub-service								
		HHH	HHHH	HHH	HHHH	HHHHHH							
11	Capital Facilities	0101	10801	416	1000	540300	-	30,000	30,000	(30,000)	-	Establish budget for expenditures and reimbursements related to Sheriff Property Unit lab remodel and Truckee Joseph Center Card Readers for HHSA	
	Capital Facilities	0101	10801	416	1000	540600	-	30,000	30,000	(30,000)	-		
	Capital Facilities	0101	10801	416	1000	561551	-		(60,000)	60,000	-		
Subtotal Item 11								60,000	60,000				
12	HHSA Admin	1589	50101	491	1000	538566	27,500	38,301	65,801	-	(38,301)	Office configuration remodel costs carried over from FY 17/18 offset by reimbursements from departments	
	HHSA Admin	1589	50101	491	1000	561014	(3,513,296)		(3,551,597)	-	38,301		
Subtotal Item 12								38,301	38,301				
13	Health & Wellness	1603	40102	492	2603	520010	-	1,619	1,619	-	(1,619)	Increase expense to return advance funding from FY 17/18 Tobacco Contract to Cal Dept. of Public Health.	
Subtotal Item 13								1,619	-			(1,619)	
14	Facilities Management	0101	10702	415	1000	561551	(159,000)		24,693	(183,693)	24,693	Reimbursement from Housing & Community Services (HCS) to Facilities for FY 17/18 Odyssey House remodel Revenue received in FY 17/18 by HCS	
	Housing & Community Services	1607	50601	451	1000	538551	-	24,693	24,693	-	(24,693)		
Subtotal Item 14								24,693	24,693		24,693	(24,693)	
15	Children's Services	1589	50204	494	3421	461800	-		11,000	-	11,000	Increase professional services costs offset by increased welfare repayment revenue	
	Children's Services	1589	50204	494	3421	521520	150,000	11,000	161,000	-	(11,000)		
Subtotal Item 15								11,000	11,000				
16	General Fund	0101	10206	272	1000	550702	4,779,705	16,129	4,795,834	(16,129)	-	FY 17/18 Franchise Agreement Negotiation Contract increased and expenses moved into FY 18/19 partially offset by contribution from General Fund	
	Solid Waste Eastern	4118	91002	705	1000	474002	-	16,129	16,129	-	16,129		
	Solid Waste Eastern	4118	91002	705	1000	521520	210,218	20,350	230,568	-	(20,350)		
Subtotal Item 16								36,479	16,129		(16,129)	(4,221)	
17	General Liability	4356	92002	275	1000	458050	851,816		320,000	1,171,816	-	Increased expenses for general liability activities offset by increased insurance revenue	
	General Liability	4356	92002	275	1000	521520	5,000	320,000	325,000	-	(320,000)		
Subtotal Item 17								320,000	320,000				
18	Sheriff Animal Control	0101	20704	156	1000	474000	38,700		27,670	66,370	27,670	Increase transfer in to cover cost of Truck body purchase, which was rolled from FY 17/18. Increase Special Revenue Fund usage which was planned in FY 17/18 but not rolled.	
	Sheriff Animal Control	1171	20201	151	1000	550700	414,276	27,670	441,946	-	(27,670)		
Subtotal Item 18								27,670	27,670		27,670	(27,670)	
19	Sheriff Services	0101	20201	151	1000	474000	784,003		14,029	798,032	14,029	Increase special revenue fund transfer to pay for DOJ required Card Reader System	
	Sheriff Services	0101	20201	151	1000	521520	143,087	14,029	157,116	(14,029)	-		
	Sheriff Services	1171	20201	151	1000	550700	414,276	14,029	428,305	-	(14,029)		
Subtotal Item 19								28,058	14,029			(14,029)	
20	Sheriff Dispatch	0101	20204	157	1000	540600	-	14,024	14,024	(14,024)	-	Increase capital asset budget to accommodate generator purchase, which was approved in FY 17/18 but not received until FY 18/19	
Subtotal Item 20								14,024	-		(14,024)		
21	Sheriff Medical	0101	20302	153	5262	530800	2,527,250	25,025	2,552,275	(25,025)	-	Increase Medical Services budget due to contracted medical services CPI higher than anticipated	
Subtotal Item 21								25,025	-		(25,025)		
22	WBCF Corrections	0101	20301	153	1000	520900	106,728	15,000	121,728	(15,000)	-	Restore special dept. expense budget, which was transferred to expedite purchase of Sewer Chewer and reduction of capital asset budget to reflect actual costs.	
	WBCF Corrections	0101	20301	153	1000	540600	15,000		731	14,269	731		
Subtotal Item 22								15,000	731		(14,269)		

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		Fund No.	SBU	Office2									Sub- service
		###	####	##	#####								
23	Sheriff Services Admin	0101	20201	151	1000	474000	784,003		1,000	785,003	1,000	-	Use of Special Revenue Funds to replace computer and printer for warrants desk
	Sheriff Services Admin	0101	20201	151	1000	521480	14,840	1,000		15,840	(1,000)	-	
	Sheriff Services Admin	1141	20201	151	1000	550700	4,445	1,000		5,445	-	(1,000)	
Subtotal Item 23							2,000		1,000			(1,000)	
24	Sheriff Animal Control	0101	20704	156	1000	521520	457,000	253,000		710,000	(253,000)	-	Increase budget to reflect changes to Sammies Friends contract made after budget submission
Subtotal Item 24							253,000		-		(253,000)	-	
25	Trial Court Funding	0101	10207	272	1000	521520	4,298	1,415		5,713	(1,415)	-	Increase Trial Court Funding professional services budget expenses. Increase Building Debt Financing professional
	Building Debt Financing	0101	10214	272	1000	521520	1,650	3,250		4,900	(3,250)	-	services budget to associated with Rood Center bond defeasance (See RES 18-462)
	Other Financing Sources & Uses	0101	10206	272	1000	522090	2,306,548		234,539	2,072,009	234,539	-	
Subtotal Item 25							4,665		234,539		229,874	-	
GRAND TOTAL							5,209,039		4,403,718		-	(805,321)	

Attachment B

Capital Asset Expenditures

Fiscal Year 18-19 First Countywide Budget Amendment (By Account Category)

Other Equipment

<i>Qty.</i>	<i>Description</i>	<i>Office</i>	<i>Fund</i>	<i>SBU</i>	<i>Amount</i>
3	Ballistic Shields for Sheriff Deputy Protection		152 0101	20201	\$ 16,639
1	Sewer-Chewer for Wayne Brown Corr. Facility		153 0101	20301	\$ 14,470
1	Microfilm Reader for Truckee Library		584 1165	60201	\$ 11,552
					<u>\$ 42,661</u>
					Grand Total Capital Asset Expenditures <u><u>\$ 42,661</u></u>