



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: September 26, 2023

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution amending various Nevada County budgets through the fourth Consolidated Budget Amendment for the 2022-23 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 and final consolidated budget amendment for fiscal year 2022-23. The budget amendment reflects activity in a variety of departments. There is a net decrease in department special revenue funds in the amount of \$416,384, and a net increase in other department special revenue funds in the amount of \$213,258, for a net decrease of \$203,126. There is no change in General Fund balance.

As outlined below, the activity in the General Fund contingency account during the 2022-23 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:

- CW4AD04 reflects higher than budgeted assistance expenditures in Eligibility Services (employment and training, medical insurance, nutrition, and temporary cash assistance), which are offset by increased State and Federal funds.

- CW4AD20 and CW4AD82 reflect adjustments related to Capital Facility improvements, including the Bear River Library, Ranch House and Joseph Center projects; the Facilities department manages the projects on behalf of departments and departments reimburse Facilities for costs.
- CW4AD23 reflects higher than budgeted Prop 172 revenues, and increased transfers to the entities which receive those funds.

Attachment B lists one (1) new capital asset item, which was determined to require capitalization after its purchase, that is included for approval in this budget amendment:

- One (1) Health Access Vending Machine for Public Health: \$9,500

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