



**COUNTY OF NEVADA
COUNTY EXECUTIVE OFFICE**

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

MEETING DATE: September 10, 2019
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Resolution to Amend Various Nevada County Budgets Through the Fourth Consolidated Budget Amendment for the 2018-19 Fiscal Year.

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 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 \$458,101, including release of fund balance in the amount of \$3,056,947 and increase in fund balance in the amount of \$2,598,846.

The majority of the net decrease and increase in fund balances is due to item CW4MH01, which reflects adjustments made by the Auditor-Controller's office to reconcile Mental Health Services Act (MHSA) revenue and expenditures in fiscal years 07/08 through 17/18 totaling \$2,054,237.

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:

- CW4AD27 represents the reimbursement to the General Fund from bond proceeds for Operations Center costs incurred prior to the issuance of bonds, and the reclassification of those costs to be capitalized which were incurred in Fiscal Year 2018-19.
- CW4AD28 represents increased Prop 172 revenues and corresponding expenses and transfers to recipients.
- CW4CD32 reflects the transfer of various revenues received in the Road Fund to establish a Road Equipment Internal Services Fund for the future replacement of Roads Equipment.
- CW4CD35 reflects reimbursement to the Penn Valley Capital Project Fund from the Penn Valley Operations & Maintenance Fund for expenses related to the Penn Valley Pipeline project in excess of grant proceeds. The project is complete and all revenue and expenses have been settled.
- CW4MH01 reflects reconciliation of MHSA funds; reduction in the MHSA Admin fund in the amount of -\$2,054,337 and corresponding increase to Behavioral Health Realignment operating fund; no net change in revenue or expenses.

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