



**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 25, 2021  
**TO:** Board of Supervisors  
**FROM:** County Executive Office  
**SUBJECT:** Resolution Amending Various Nevada County Budgets Through the Third Consolidated Budget Amendment for the 2020-21 Fiscal Year and to Release Facilities Planning Assignment in the General Fund in Fiscal Year 2020/21 (4/5 affirmative vote required)

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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 a net increase to the General Fund in the amount of \$967,559 and a net increase in other department funds of \$2,227,084, both largely due to the reversal of COVID-19 impacts on budgets (see comments on CW3AD55 below). Outside of COVID-19, there is a net use of General Funds of approximately \$32,000 and use of other funds of approximately \$216,000.

As outlined below, the activity in the General Fund contingency account during the 2020-21 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:

- CW3AD12 – represents increased costs related to several projects, including Probation Security Cameras, Bost House Remodel, Truckee Facilities, Generator Projects and Animal Shelter Design. These costs are partially offset by increased reimbursement from departments, and some use of General Fund, including the release of 49,500 in Facilities Assignment of General Fund for the Animal Shelter Design project.
- CW3AD20 – represents a change to the FY 20-21 funding plan for Odyssey House renovation costs. CDBG program income must be spent before grant funds, and changes to timing and total cost of the project require this adjustment. Also included are changes to reflect the true account classification of project costs.
- CW2AD55 – reverses out the COVID-19 revenue and expense reductions added to the FY 20-21 adopted budget in anticipation of COVID-related economic impacts. With the exception of Gas Taxes and Federal Marshall revenues, impacts have not manifested as was the concern when the offsets were adopted. For those two impacts, the COVID-related adjustments are being shifted to Roads Admin and Corrections, where the impacts are occurring.

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