



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

Eric Rood Administrative Center
950 Maidu Avenue
Nevada City, CA 95959
(530) 265-7040
Fax 265-9839
E-MAIL: ceo@co.nevada.ca.us

NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: February 28, 2023

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution amending various Nevada County budgets through the second 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 second consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments. There is no net reduction in General Fund balance and a net decrease in department special revenue funds in the amount of \$1,470,958.

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:

- CW2AD06 and CW2CD07 reflect higher than budgeted State revenues in the Housing and Disability Advocacy and California Department of Aging Access to Technology programs, and corresponding increases to contracts with service providers for the provision of services to be funded by these revenues.

- CW2AD22 reflects a \$20,000 increase in transfers in from OES to the Airport to facilitate their acquisition of a hangar. This acquisition will support the overall and long-term fiscal stability of the Airport through increased rental revenue, further strengthening the viability of this critical public safety resource. The increased transfer from OES is offset by savings in the Information Systems budget unit of the Information and General Services Agency with no net impact on the General Fund.
- CW2CD85 reallocates General Fund that has been budgeted and transferred to Roads Admin, into Fleet to partially offset capital costs associated with bringing Roads-owned equipment into the Fleet Road Equipment program and increasing capital budget for anticipated equipment replacements. This is the biggest contributor to use of department special revenue fund balance (Road Fund \$500,000; Fleet Road Equipment \$540,411). This draw of fund balance is consistent with intended uses and is considered sustainable.

Attachment B lists one (1) new capital asset item and two (2) increases to existing appropriations that are included for approval in this budget amendment:

- One (1) airport hangar for the Airport: \$20,000
- One (1) increase to Fleet Road Equipment for transfer of existing Roads vehicles: \$486,000
- One (1) increase to Fleet Road Equipment for anticipated future equipment needs, to be acquired by the Roads Internal Services Fund (ISF): \$554,411

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