



## 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 23, 2023

**TO:** Board of Supervisors

**FROM:** County Executive Office

**SUBJECT:** Resolution amending various Nevada County budgets through the third Consolidated Budget Amendment for the 2022-23 fiscal year (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 no net reduction in General Fund balance and a net decrease in department special revenue funds (use of fund balance) in the amount of -\$1,332,081.

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:

- CW3AD52 reflects the use of Vision and Dental Insurance fund balance to accommodate higher than budgeted insurance claims and administrative. Costs increased partly due to staff catching up with services and claims post-covid, and partly due to enhanced benefits that have been implemented over the past several years.

- CW3AD72 reflects an increase of \$480,165 increased CalWORKs assistance payments and offsetting State revenues. This amendment is balanced.
- CW3CD94 reflects an increase in Roads Maintenance costs in the amount of \$205,000 for costs related to snow blower repair (due to heavy winter utilization), additional fuel costs, heavy winter related tire chains, and other heavy winter related costs.
- CW3CD95 reflects a \$620,000 total increase in Fleet Services related to the major repairs and parts for equipment (including the Rolba snow blower), the replacement of the fleet management software and, higher than budgeted fuel costs due to both pricing and increased use due to recent snow events. These increases will ultimately be recovered through rates charged to departments, though use of fund balance is being shown to allow the department to develop a plan that mitigates immediate impacts to departments served.

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

- One (1) flow meter for the McCourtney Road Transfer Station: \$5,255
- One (1) increase to Recorder Automation Admin for map cabinets: \$14,876

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