



**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 26, 2019
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Resolution Amending Various Nevada County Budgets Through The Second Consolidated Budget Amendment for the 2018-19 Fiscal Year.

RECOMMENDATION: Adopt the Resolution.

FUNDING:

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 a release/use of General Fund in the amount of \$704,400. This is due to two items in particular:

- CW2AD07: Anticipated costs of administering the Senate District 1 Special Election, for which your Board authorized a Letter of Urgency requesting reimbursement at the February 12, 2019 meeting
- CW2AD24: Increased wildfire program costs in the Office of Emergency Services

In addition, there is a release/use of department special revenue funds in the amount of \$351,690, for total use of fund balance in the amount of \$1,056,090; and one fund is increasing fund balance in the amount of \$150.

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	<u>\$ 100,000</u>

The individual adjustments are denoted on Attachment A.

Here are the highlights of the consolidated budget amendment:

- Item CW2AD05 reflects anticipated increases to utility costs that will be allocated to departments via the Energy Services Internal Service Fund (ISF). Departments will be evaluating whether or not they need to amend their budgets as the Fiscal Year progresses. However, this amendment was required at this time to ensure that the ISF has the ability to continue paying utilities on behalf of all departments.
- Item CW2AD07 increases the Elections Department budget to reflect the anticipated costs of administering the Senate District 1 vacancy Special Election. A Letter of Urgency requesting reimbursement for these costs was authorized to be sent to Governor Newsom at the February 12, 2019 Board of Supervisors meeting. At this time, this amendment is shown without an offset. Any reimbursement resulting for these costs will be acknowledged at that time.
- Item CW2AD15 moves Housing Services administration expenses into the Housing Services budget unit and out of the HHS Admin budget unit. This change is required to ensure compliance with grant funding sources.
- Item CW2AD20 reflects Agriculture department increased unclaimed gas tax revenue and expenditures including vehicle replacements and temporary staffing for programs such as noxious weed abatement.
- Item CW2AD24 reflects increased wildfire preparedness and prevention activities in support of the Board Priority to reduce the risk of wildfire.

Attachment B lists two new capital assets that are included for approval in this budget amendment. The items are:

- One (1) Commercial Washer for Wayne Brown Correctional Facility (\$25,703)
- One (1) Backup Power System for Wayne Brown Correctional Facility (\$8,271)

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