



## COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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### NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

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**MEETING DATE:** June 15, 2021

**TO:** Board of Supervisors

**FROM:** County Executive Office

**SUBJECT:** Resolution Adjusting Budget Commitments and Assignments for Fiscal Year 2020-2021.

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**RECOMMENDATION:** Approve the resolution.

**FUNDING:** Unreserved Fund Balance.

**BACKGROUND:** This resolution commits or assigns portions of General Fund Balance as of June 30, 2021 (see table below Projected 6/30/21 Balance column). These commitments and assignments reflect approved increases and uses in the 2020-21 adopted budget and others approved during Fiscal Year 2020-2021. The fund balances represent the fund balance policy and the Board of Supervisors' desire to ensure the provision of a sustainable level of core services to the public, and assignment of reserves as one-time, for emergencies, economic uncertainties, or planned strategic expenditures.

The assignments being adjusted are shown in the table below in the Additional Reserve Assignments 20/21 column including: an increase in the Economic Development Infrastructure Assignment of \$319,625 which is comprised of a -\$25,000 adjustment to reconcile to 2019-2020 actual transient occupancy tax being less than expected, plus an increase of \$344,625 to add back dollars due to the Combie Road Pipeline project being under budget; increase the Facilities Planning Assignment by \$634,911 to replenish that assignment for dollars spent on projects in FY 2020-2021; increase the Pension Contributions Assignment by \$2,000,000 to replenish that assignment for dollars that were transferred out of the general fund into the pension trust fund in FY 2020-2021; a decrease to the Unassigned-for Economic Uncertainties balance by \$2,954,536 to offset the above increases. All of these changes together result in a net zero change to the general fund balance. Also included in the table below are the proposed changes for FY 2021-2022 and a projection of the assignment balances projected at 6/30/2022.

	<b>Audited 6/30/20 Balance</b>	<b>Adopted Budget Changes 20/21</b>	<b>Additional Changes 20/21</b>	<b>Additional Reserve Assignments 20/21</b>	<b>Projected 6/30/21 Balance</b>	<b>Proposed 21/22 Changes</b>	<b>6/30/22 Estimated Balance</b>
<b>Fund Balance Changes</b>							
Fund Balance Carryover							
Addition/Use of Fund Balance							
Additional Commitments Assignments						(1,861)	
<b>Unassigned - for Economic Uncertainties</b>	7,212	(3,827)	4,676	(2,955)	5,106	(1,861)	3,245
<b>Miscellaneous Assigned</b>	1,722				1,722		1,722
<b>Restricted*</b>							
Public Safety	371				371		371
Public Safety Facilities	600				600		600
Public Assistance	1,660				1,660		1,660
<b>Other Commitments</b>							
General Purpose	7,580				7,580		7,580
<b>Other Assignments</b>							
State Realignment	325				325		325
COP Payments	100				100		100
Accumulated Leave Liability	1,650				1,650		1,650
Information Systems Infrastructure	1,263	300	(973)		590	300	890
Facilities Planning	5,303		(635)	635	5,303		5,303
Pension Contributions	4,587		(2,000)	2,000	4,587		4,587
Civil Litigation	120				120		120
General Plan Update Costs	750				750		750
Economic Development Infrastructure	1,064	866	(350)	320	1,900	839	2,739
<b>Total Other Commitments &amp; Assignments</b>	25,373	1,166	(3,958)	2,955	25,536	1,139	26,675
<b>Total Fund Balance**</b>	34,307	(2,661)	718	-	32,364	(722)	31,642

\*Restricted for a specific purpose by external parties.

\*\*Audited 6/30/20 CAFR balance (000's omitted) = \$38,232; \$1,692 deposited to the IRS 115 Irrevocable Pension Trust + \$2,233 advance to San District are included in CAFR but not included in the \$34,307

**Initiated by:** Martin Polt, Deputy County Executive Officer

**Approved by:** Alison Lehman, County Executive Officer