



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: June 15, 2021

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution Adopting Final Budget Commitments and Assignments for Fiscal Year 2021-2022.

RECOMMENDATION: Approve the resolution.

FUNDING: Unreserved Fund Balance.

BACKGROUND: This resolution commits or assigns portions of General Fund Fund Balance for the 2021-2022 budget year.

During the Budget Hearings, the County Executive Officer recommended to the Board that the County commit or assign funds for specific purposes. The fund balances represent the adopted 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 for one-time expenditures for emergencies, economic uncertainties, or planned strategic expenditures.

This resolution includes an increase in the Information Systems Infrastructure assignment of the General Fund Balance in the 2021-2022 Fiscal Year in the amount of \$300,000 and an increase the Economic Development Infrastructure assignment of General Fund Balance in the 2021-2022 Fiscal Year in the amount of \$839,000, also shown in the table below in the Proposed 21/22 Changes column. Those changes, along with the approved use of -\$1,860,890 of General Fund to balance the budget, results in an overall estimated -\$721,890 net change in General Fund Balance for the year ending June 30, 2022.

	Audited 6/30/20 Balance	Adopted Budget Changes 20/21	Additional Changes 20/21	Additional Reserve Assignments 20/21	Projected 6/30/21 Balance	Proposed 21/22 Changes	6/30/22 Estimated Balance
Fund Balance Changes							
Fund Balance Carryover							
Addition/Use of Fund Balance							
Additional Commitments Assignments						(1,861)	
Unassigned - for Economic Uncertainties	7,212	(3,827)	4,676	(2,955)	5,106	(1,861)	3,245
Miscellaneous Assigned	1,722				1,722		1,722
Restricted*							
Public Safety	371				371		371
Public Safety Facilities	600				600		600
Public Assistance	1,660				1,660		1,660
Other Commitments							
General Purpose	7,580				7,580		7,580
Other Assignments							
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
Total Other Commitments & Assignments	25,373	1,166	(3,958)	2,955	25,536	1,139	26,675
Total Fund Balance**	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