RESOLUTION No. 25-543

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE FIRST CONSOLIDATED BUDGET AMENDMENT FOR THE 2025-26 FISCAL YEAR AND RELEASING BOARD PRIORITIES AND FACILITIES PLANNING ASSIGNMENTS IN THE GENERAL FUND (4/5 AFFIRMATIVE VOTE REQUIRED)

WHEREAS, the Board of Supervisors has determined that various County budgets require revision subsequent to the adoption of the final 2025-26 County budget, and

WHEREAS, the revisions are enumerated in Attachment A; and

WHEREAS, the following funds, enumerated in Attachment A, are estimated as a result of this budget amendment to be releasing fund balance; and

Fund	Fund Name	Net Change
0101	GENERAL FUND	(326,590)
1123	COMMUNITY DEVELOPMENT AGY	(800,625)
1130	FOREST RESERVES	(52,246)
1165	PUBLIC LIBRARY	(100,000)
1481	LRF 2011 - HHSA	(137,855)
1512	MENTAL HLTH SVCS ACT FUND	(1,054,994)
1589	HLTH & HUMAN SVCS AGENCY	(168,625)
1631	PERMNT LOCAL HOUSE ALLOC	(23,363)
1632	WESTN REGION HS TRST FUND	(473,814)
4117	SOLID WASTE - WESTERN	(73,986)
4332	CENTRAL SERVICES	(8,798)
	TOTAL	**(3,220,896)**

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to amend certain departmental estimated revenues and expenses as enumerated in the attached listing and appropriate fund balances outlined above, and to release assignment in the General Fund as follows:

- Board Priorities: $284,590
- Facilities Planning: $42,000

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 18th day of November 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek, and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASEN
Chief Deputy Clerk of the Board of Supervisors

By: Julie Patterson-Hunter

Heidi Hall

Heidi Hall, Chair

Attachment A

FY 2025-26 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to General Fund	Impact to Department Funds	Description
CW1AD01	Facilities Management	0101107024151000	561013	(150,000)	(40,000)	(190,000)	40,000	-	Higher than budgeted facility project costs, offset by reimbursements from departments served.
	Facilities Management	0101107024151000	561551	(135,000)	(425,027)	(560,027)	425,027	-	
	Facilities Management	0101107024154000	521000	80,000	465,027	545,027	(465,027)	-	
Subtotal					-		-	-	
CW1AD02	Capital Facilities Projects	0101108014161000	540300	1,880,326	150,000	2,030,326	(150,000)	-	Higher than budgeted capital facility project costs, offset by reimbursements from departments served; release of $42,000 in Facilities Planning Assignment in the General Fund for Courthouse and Nevada City Veterans Hall projects.
	Library	1165602015831000	538551	15,000	100,000	115,000	-	(100,000)	
	Capital Facilities Projects	0101108014162000	521000	422,840	5,000	427,840	(5,000)	-	
	Capital Facilities Projects	0101108014162000	540300	891,317	37,000	928,317	(37,000)	-	
	Capital Facilities Projects	0101108014161000	561013	-	(75,000)	(75,000)	75,000	-	
	Capital Facilities Projects	0101108014161000	521520	25,000	100,000	125,000	(100,000)	-	
	Capital Facilities Projects	0101108014161000	561551	(45,663)	(175,000)	(220,663)	175,000	-	
Subtotal					**142,000**		**(42,000)**	**(100,000)**	
CW1AD03	Central Services	4332920044121000	540410	-	8,798	8,798	-	(8,798)	Unbudgeted capital equipment lease for mailroom equipment.
Subtotal					**8,798**		-	**(8,798)**	
CW1AD04	Emergency Management	0101207024141000	446700	4,708,030	1,470,000	6,178,030	1,470,000	-	Grant funded project increases for various active projects.
	Emergency Management	0101207024141000	521520	3,445,500	1,470,000	4,915,500	(1,470,000)	-	
Subtotal					**2,940,000**		-	-	
CW1AD12	Behavioral Health Administration	1589401034931000	521520	1,035,303	225,000	1,260,303	-	(225,000)	Higher than budgeted project costs for Crown Point facility improvements.
	Behavioral Health Administration	1589401034931000	538566	-	175,000	175,000	-	(175,000)	
Subtotal					**400,000**		-	**(400,000)**	
CW1AD13	Regional Housing Projects	1631506094511020	540300	-	14,246	14,246	-	(14,246)	Higher than budgeted project costs for Commons Resource Center and Habitat for Humanity projects, relying on housing funds accumulated for these purposes; release of $75,000 in Board Priorities Assignment in the General Fund for emergency sheltering costs, per BOS Objectives discussion 3/25/25.
	Regional Housing Projects	1631506094511030	540300	-	3,403	3,403	-	(3,403)	
	Regional Housing Projects	1631506094511040	540300	-	5,714	5,714	-	(5,714)	
	Regional Housing Projects	1632506094511010	521520	251,186	473,814	725,000	-	(473,814)	
	Housing Services Administration	1589506014517000	521520	1,109,827	75,000	1,184,827	-	(75,000)	
	Housing Services Administration	1589506014517000	561013	(302,196)	(75,000)	(377,196)	-	75,000	
	Other Financing Sources & Uses	0101102062721000	561551	(2,255,265)	75,000	(2,180,265)	(75,000)	-	
Subtotal					**572,177**		**(75,000)**	**(497,177)**	
CW1AD14	Housing Services Administration	1589506014513000	522090	6,843,372	68,625	6,911,997	-	(68,625)	Contract costs related to Lone Oak II project. Anticipated grant funding will be presented to BOS when awarded.
Subtotal					**68,625**		-	**(68,625)**	

Attachment A

FY 2025-26 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to General Fund	Impact to Department Funds	Description
CW1AD15	Adult Behavioral Health	1512401104931000	521520	3,269,432	1,054,994	4,324,426	-	(1,054,994)	Higher than budgeted negotiated contract maximums for services in Behavioral Health programs.
	Adult Behavioral Health	1589401104938505	521520	7,000,483	(300,000)	6,700,483	-	300,000	
	Alcohol & Drug Programs	1589401054937831	521520	7,801,785	810,912	8,612,697	-	(810,912)	
	Alcohol & Drug Programs	1589401054937831	446250	8,984,900	673,057	9,657,957	-	673,057	
	Alcohol & Drug Programs	1589401054937831	474004	1,198,861	137,855	1,336,716	-	137,855	
	Behavioral Health 2011 Rlgn.	1481401304935700	550704	1,023,163	137,855	1,161,018	-	(137,855)	
Subtotal					**2,514,673**		-	**(892,849)**	
CW1AD21	Annual Audit Service	0101101022721000	521520	102,366	9,379	111,745	(9,379)	-	Final contract costs higher than estimates used to develop budget..
Subtotal					**9,379**		**(9,379)**	-	
CW1AD22	Other Financing Sources & Uses	0101102062721000	522090	1,179,721	(305,722)	873,999	305,722	-	Legacy case costs that predate the current Cohen Defense Group contract.
	Conflict Indigent Defense	0101201112731000	521520	996,806	165,000	1,161,806	(165,000)	-	
Subtotal					**(140,722)**		**140,722**	-	
CW1AD23	Conservation	1130604012721000	521520	-	52,246	52,246	-	(52,246)	Establish budget for contracts authorized in prior year RES 25-195.
Subtotal					**52,246**		-	**(52,246)**	
CW1AD50	Solid Waste – Western	4117910017051000	521520	106,474	57,084	163,558	-	(57,084)	New sprinkler system and final building inspections at McCourtney Road Transfer Station.
	Solid Waste – Western	4117910017051000	540300	-	16,902	16,902	-	(16,902)	
Subtotal					**73,986**		-	**(73,986)**	
CW1AD51	Cannabis Compliance	1123207113261000	520010	500	800,625	801,125	-	(800,625)	Released this amount from 1123 fund balance in order to return to state (unused DCC grant funds).
Subtotal					**800,625**		-	**(800,625)**	
CW1AD52	Recreation	0101701023252000	510200	-	40,000	40,000	(40,000)	-	Release of $98,590 in Board Priorities Assignment in the General Fund for Resiliency project costs per BOS Objectives discussion 3/25/25.
	Recreation	0101701023252000	521520	-	35,590	35,590	(35,590)	-	
	Recreation	0101701023252000	522090	-	16,000	16,000	(16,000)	-	
	Recreation	0101701023252000	538551	-	7,000	7,000	(7,000)	-	
Subtotal					**98,590**		**(98,590)**	-	
CW1AD53	Economic Development	0101109023211000	540200	59,990	111,000	170,990	(111,000)	-	Release of $111,000 in Board Priorities Assignment in the General Fund for 25/26 for well monitoring and staff time on North San Juan Fire Suppression project.
Subtotal					**111,000**		**(111,000)**	-	

Attachment A

FY 2025-26 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to General Fund	Impact to Department Funds	Description
CW1AD60	Insurance – Property & Casualty	0101110042751000	520700	349,960	12,709	362,669	(12,709)	-	Annual property insurance premium came in higher than budgeted.
Subtotal					**12,709**		**(12,709)**	**-**	
CW1AD61	County Counsel	0101103016111000	521520	50,000	118,634	168,634	(118,634)	-	Ongoing contracts inadvertently closed at the end of FY 24/25 instead of rolled forward into the new fiscal year.
Subtotal					**118,634**		**(118,634)**	**-**	
GRAND TOTAL					**7,782,720**		**(326,590)**	**(2,894,306)**	

25-2139

NEVADA COUNTY
CALIFORNIA

OFFICE OF THE COUNTY COUNSEL

Katharine L. Elliott, County Counsel
Trevor J. Koski, Assistant County Counsel
Jamie L. Hogenson, Deputy County Counsel
Douglas M. Johnson, Deputy County Counsel
Jennifer R. Walters, Deputy County Counsel
Sims Ely, Deputy County Counsel
R. Clay Stockton, Deputy County Counsel

MEMORANDUM

November 18, 2025

TO: Nevada County Board of Supervisors

FROM: Katharine L. Elliott, County Counsel

RE: REQUEST FOR CLOSED SESSION
(SR 25-2139)

Pursuant to Government Code § 54956.9(d)(1), County Counsel is requesting a closed session to discuss the following existing litigation case: _County of Nevada, et al. vs. Michael Taylor, Case # CU0001683._

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