



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: September 23, 2025

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution amending various Nevada County budgets through the fourth Consolidated Budget Amendment for the 2024-25 Fiscal Year and releasing \$1,216,135 from the Special Project Continuation Assignment in the General Fund (4/5 affirmative vote required)

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 fourth and final consolidated budget amendment for this fiscal year. The budget amendment reflects activity in a variety of departments.

Here is a summary of budget impacts to the General Fund and department special revenue funds:

Fund Name	Impact	Note
General Fund	-\$1,216,135	Reflects the planned use of Special Project Continuation Assignment balance in the General Fund in order to continue delivering projects previously on the American Rescue Plan Act Expenditure Plan. See item CW4AD91
Department Special Revenue Funds	-\$891,658	Includes \$11,408 additions to funds, and -\$903,066 use of funds – primarily Realignment fund balances intended for support of programs.
Total	-\$2,107,793	

The individual adjustments are denoted on Attachment A. The primary contributors to the use of Department Special Revenue Funds are described below.

- CW4AD10 releases \$169,102 of Dental Self Insurance fund balances to accommodate higher than budgeted dental claims costs.
- CW4AD50 releases \$390,480 of Social Services and Behavioral Health Realignment fund balances to offset changes to State participation levels in various programs.
- CW4AD57 releases \$191,100 of Social Services Realignment fund balances to support higher than anticipated client support costs and staff overtime required to deliver services.

If you have further questions or desire further details, we will be happy to provide them.

Item Initiated by: Erin Mettler, Deputy County Executive Officer/Chief Fiscal Officer

Approved by: Alison Lehman, County Executive Officer