



RESOLUTION No. 24-642

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE FIRST CONSOLIDATED BUDGET AMENDMENT FOR THE 2024/25 FISCAL YEAR, AND RELEASING BOARD PRIORITIES, FACILITIES PLANNING, CIVIL LITIGATION, AND SPECIAL PROJECT CONTINUATION 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 2024/25 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

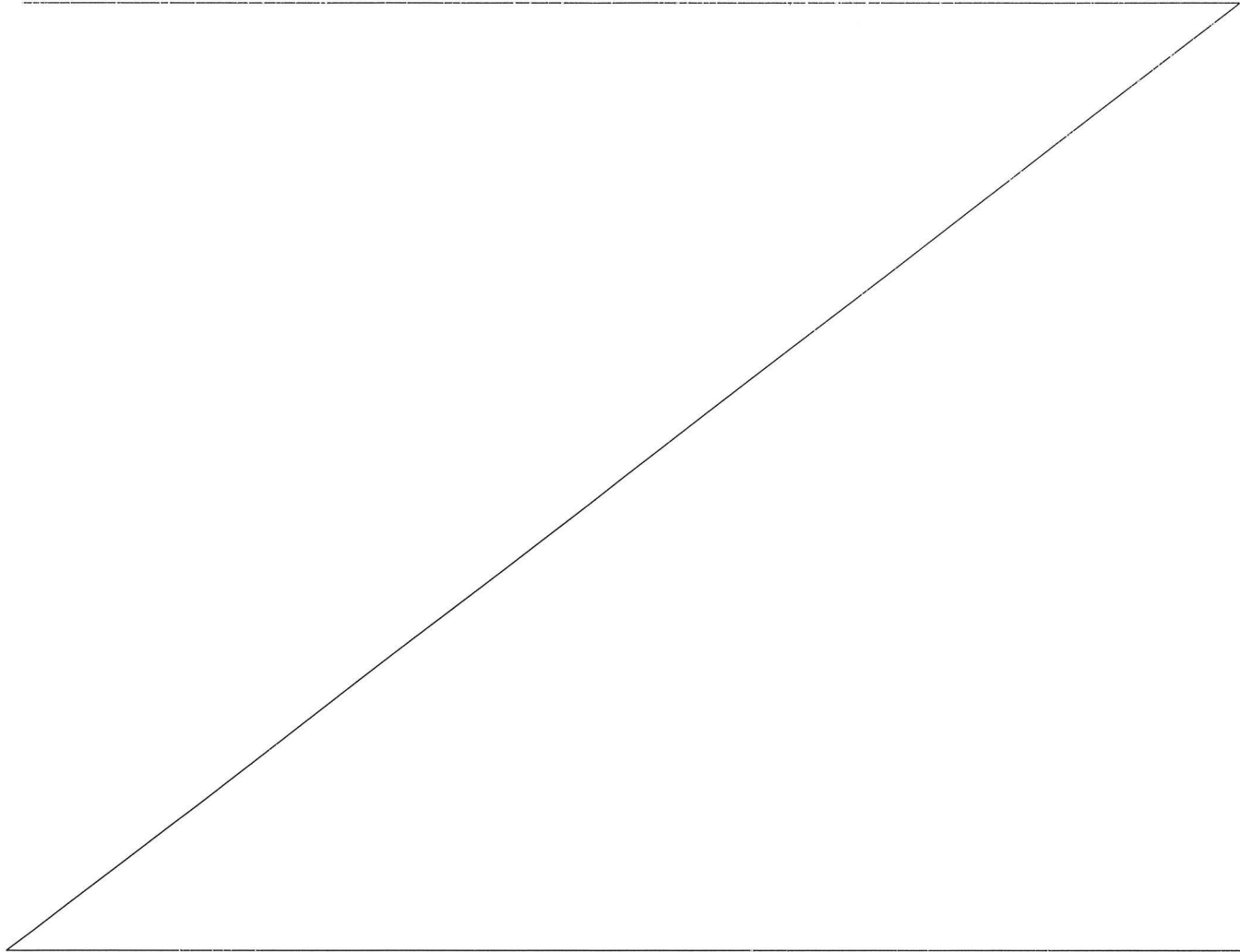
Fund	Fund Name	Net Change
0101	GENERAL FUND	(1,191,380)
1119	PROPERTY MAINT/NUISANCE	(10,500)
1481	LRF 2011 - HHSA	(500,000)
1512	MENTAL HLTH SVCS ACT FUND	(126,000)
1589	HLTH & HUMAN SVCS AGENCY	(245,650)
	TOTAL	(2,073,530)

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

WHEREAS, Attachment B shows a detail of capital assets that are approved in this consolidated budget amendment.

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: \$650,000
- Facilities Planning: \$112,788
- Civil Litigation: \$135,000
- Special Project Continuation: \$293,592



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 10th day of December 2024, by the following vote of said Board:

- Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek, and Hardy Bullock.
- Noes: None.
- Absent: None.
- Abstain: None.
- Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: 


Hardy Bullock, Chair

Attachment A

FY 2024-25 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to GF Contingency	Impact to Budgeted Fund Balance	Description
CW1AD01	Health & Human Services Admin	1589501014912000	522090	710,000	644,295	1,354,295	-	(644,295)	Higher than budgeted Intergovernmental Transfers revenue, with corresponding use of funds.
	Health & Human Services Admin	1589501014912000	446000	1,200,000	644,295	1,844,295	-	644,295	
Subtotal					1,288,590		-	-	
CW1AD02	Eligibility Services Admin	1589501054945001	446050	6,218,400	850,000	7,068,400	-	850,000	Higher than budgeted State revenues, with corresponding increase to service delivery costs.
	Eligibility Services Admin	1589501054945001	521520	3,503,208	850,000	4,353,208	-	(850,000)	
Subtotal					1,700,000		-	-	
CW1AD03	Behavioral Health Administration	1512401034931000	521520	-	33,000	33,000	-	(33,000)	Unbudgeted contract costs, paid for by Mental Health Services Act fund balance.
Subtotal					33,000		-	(33,000)	
CW1AD04	Children's Behavioral Health	1512401044931000	521520	2,704,807	93,000	2,797,807	-	(93,000)	Reallocate contract from HHSA fund 1589 to Mental Health Services Act fund 1512.
	Children's Behavioral Health	1589401044931000	521520	5,838,040	(93,000)	5,745,040	-	93,000	
Subtotal					-		-	-	
CW1AD05	Adult Behavioral Health	1589401104938201	521520	3,904,000	500,000	4,404,000	-	(500,000)	Higher than budgeted contract rates for inpatient services, offset by use of Realignment fund balance.
	Adult Behavioral Health	1589401104938201	474004	359,581	500,000	859,581	-	500,000	
	Behavioral Health 2011 Rlgn.	1481401304931623	550704	4,231,765	500,000	4,731,765	-	(500,000)	
Subtotal					1,500,000		-	(500,000)	
CW1AD06	Behavioral Health Homelessness	1589401154932200	521520	1,921,578	785,310	2,706,888	-	(785,310)	Higher than budgeted contract expenses, partially offset by increased Medication Assisted Treatment program revenues, and previously received MAT program revenues accumulated in fund balance.
	Behavioral Health Homelessness	1589401154932200	445200	1,498,542	446,660	1,945,202	-	446,660	
Subtotal					1,231,970		-	(338,650)	
CW1AD07	Health & Wellness	1589401024923401	446080	813,494	218,536	1,032,030	-	218,536	Higher than budgeted federal revenues, and corresponding increased service delivery costs.
	Health & Wellness	1589401024923401	521520	300	208,000	208,300	-	(208,000)	
	Health & Wellness	1589401024922735	540425	-	600	600	-	(600)	
	Health & Wellness	1589401024922735	540600	-	9,936	9,936	-	(9,936)	
Subtotal					437,072		-	-	
CW1AD11	Capital Facilities Projects	0101108014161000	521520	-	30,000	30,000	(30,000)	-	Various facilities improvement and maintenance projects including Lot 6, Generator, Sheriff Regional Training and Dispatch Center, BioMass Pilot Project, and Animal Shelter repairs. Partially offset by reimbursements. Otherwise releasing assignments in General Fund.
	Capital Facilities Projects	0101108014161000	540300	-	164,000	164,000	(164,000)	-	
	Capital Facilities Projects	0101108014161000	561551	(45,663)	(101,856)	(147,519)	-	101,856	
	Animal Shelter	0101207125387000	521000	2,000	50,000	52,000	(50,000)	-	
Subtotal					142,144		(142,144)	-	

Attachment A

FY 2024-25 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to GF Contingency	Impact to Budgeted Fund Balance	Description
CW1AD12	Emergency Management	0101207024141000	446700	574,130	594,371	1,168,501	594,371	-	Prior year contract costs being realized in current year, and BioMass Pilot Project costs, paid for by assignment in General Fund.
	Emergency Management	0101207024141000	521520	107,500	858,607	966,107	(858,607)	-	
Subtotal					1,452,978		(264,236)	-	
CW1AD13	Central Services	4332920044121000	458032	261,253	125,000	386,253	-	125,000	Higher than budgeted equipment lease costs offset by reimbursement from departments served.
	Central Services	4332920044121000	521700	100,000	125,000	225,000	-	(125,000)	
Subtotal					250,000		-	-	
CW1AD21	Other Financing Sources & Uses	0101102062721000	532200	215,000	600,000	815,000	(600,000)	-	Increase budget to accommodate the extension of fire district consolidation efforts per Res 23-429 and subsequent amendments.
Subtotal					600,000		(600,000)	-	
CW1AD22	Annual Audit Service	0101101022721000	521520	99,384	12,361	111,745	(12,361)	-	Adopted contract was higher than the initial proposal which was used for budget development. Reimbursements from departments recase using new contract cost.
	Annual Audit Service	0101101022721000	561013	(14,016)	(2,640)	(16,656)	2,640	-	
	Annual Audit Service	0101101022721000	561551	(44,054)	(12,732)	(56,786)	12,732	-	
Subtotal					(3,011)		3,011	-	
CW1AD23	Conflict Indigent Defense	0101201112731000	521520	971,430	165,000	1,136,430	(165,000)	-	Higher than budgeted professional services costs due to legacy cases which pre-date the single-entity contract awarded in Res 24-110.
	Other Financing Sources & Uses	0101102062721000	522090	1,009,367	(161,989)	847,378	161,989	-	
Subtotal					3,011		(3,011)	-	
CW1AD50	Recreation	0101701023251000	532205	-	330,000	330,000	(330,000)	-	Establish budget in FY 24/25 for Regional Resilience Grant Program, which was established in prior year per Res 24-183.
	Recreation	0101701023251000	449000	408,000	330,000	738,000	330,000	-	
Subtotal					660,000		-	-	
CW1AD51	Code Compliance	1119207093241000	550700	-	10,500	10,500	-	(10,500)	Establish budget to transfer accumulated vegetation ordinance fine revenues into new fund specifically for that purpose.
Subtotal					10,500		-	(10,500)	
CW1AD52	Surveyor	0101110097111000	453040	196,883	20,000	216,883	20,000	-	Higher than budgeted contract costs offset by revenues paid for said services.
	Surveyor	0101110097111000	521520	170,000	20,000	190,000	(20,000)	-	
Subtotal					40,000		-	-	
CW1AD53	Solid Waste – Western	4117910017051000	521520	58,973	50,000	108,973	-	(50,000)	Releases General Fund assignment for a Litter Abatement Pilot Program, per the 2024 Board Objectives Charter and resource allocation discussion on 3/12/24.
	Solid Waste – Western	4117910017051000	474002	219,654	50,000	269,654	-	50,000	
	Other Financing Sources & Uses	0101102062721000	550702	6,923,034	50,000	6,973,034	(50,000)	-	
Subtotal					150,000		(50,000)	-	

Attachment A

FY 2024-25 1st Consolidated Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to GF Contingency	Impact to Budgeted Fund Balance	Description
CW1AD60	County Counsel	0101103016111000	521520	100,000	135,000	235,000	(135,000)	-	Releases General Fund assignment to accommodate a professional services contract for defense litigation related to the Idaho-Maryland mine matter.
Subtotal					135,000		(135,000)	-	
CW1AD61	Insurance – General Liability	4356920022751000	520700	2,578,100	390,552	2,968,652	-	(390,552)	Higher than budgeted General Liability insurance premium, offset by reimbursements from departments served.
	Insurance – General Liability	4356920022751000	458050	3,996,858	390,552	4,387,410	-	390,552	
Subtotal					781,104		-	-	
GRAND TOTAL					10,412,358		(1,191,380)	(882,150)	

Attachment B

Capital Asset Expenditures

Fiscal Year 24-25 First Countywide Budget Amendment (By Account Category)

Other Equipment

<i>Qty.</i>	<i>Description</i>	<i>Office</i>	<i>Fund</i>	<i>SBU</i>	<i>Amount</i>
1	Health Access Vending Machine	Public Health	1,589	40102	\$ 10,536
					\$ 10,536

Building (Structural Improvement)

<i>Qty.</i>	<i>Description</i>	<i>Office</i>	<i>Fund</i>	<i>SBU</i>	<i>Amount</i>
	Various capitalized facility improvements and repairs	Capital Facilities	0101	10801	\$ 164,000
					\$ 164,000

Grand Total Capital Asset Expenditures \$ 174,536