



RESOLUTION No. 26-018

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE SECOND CONSOLIDATED BUDGET AMENDMENT FOR THE 2025/26 FISCAL YEAR (4/5 AFFIRMATIVE VOTE REQUIRED)

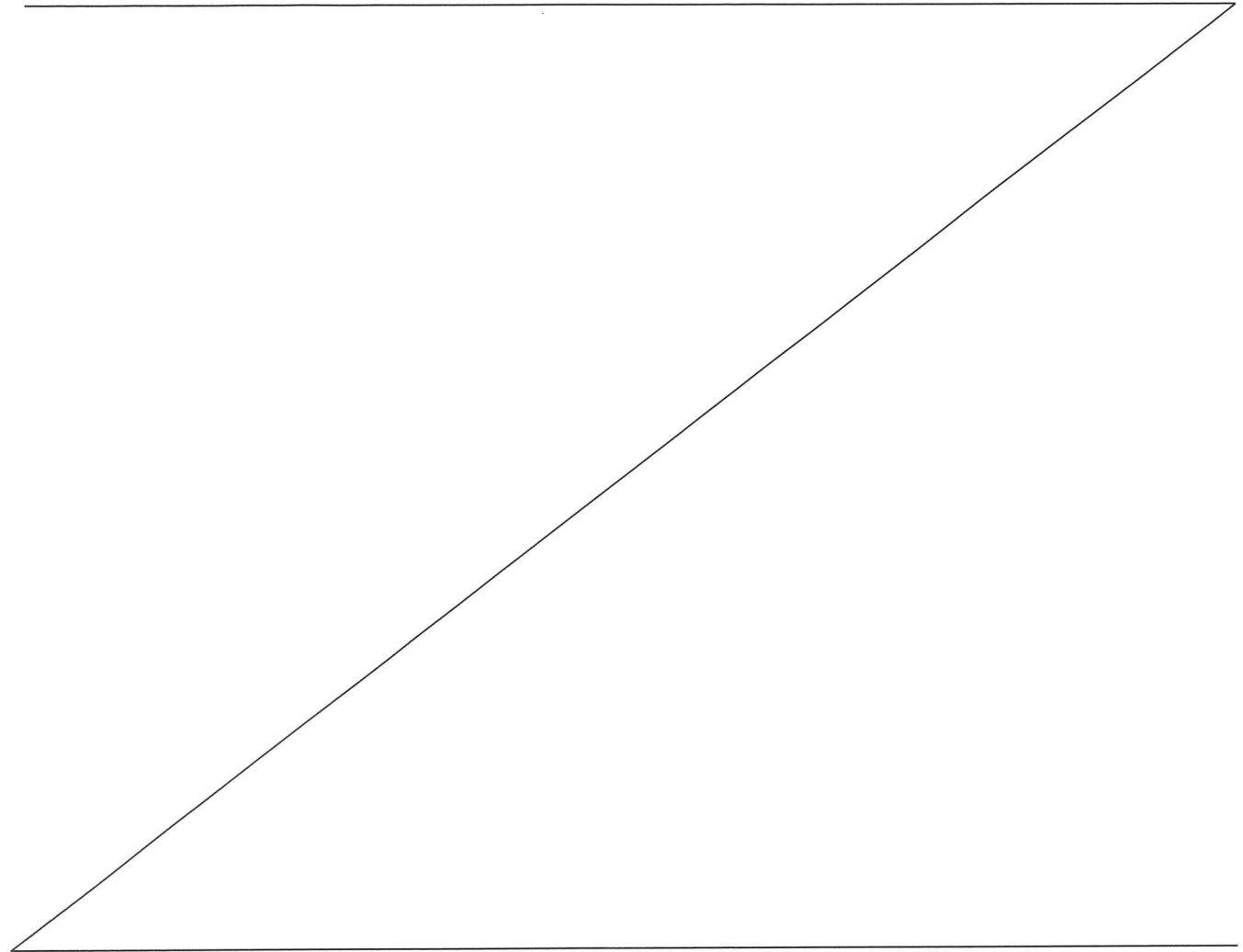
WHEREAS, the Board of Supervisors has determined that various County budgets require revision subsequent to the adoption of the final 2025/26 County budget; and

WHEREAS, the revisions are enumerated in Attachment A; and

WHEREAS, the following funds, enumerated in Attachment A, are to be amended as follows.

Fund	Fund Name	Net Change
FD1000	General Fund	-
FD1123	Community Development Agency (CDA)	(62,500)
FD1165	Public Library	(43,063)
FD1589	Health and Human Services Agency (HHSA)	(200,000)
FD1626	Nevada City Recreation Mitigation	(2,000)
FD3176	Echo Ridge Drive Permanent Road Division (PRD)	(5,000)
FD3213	CSA 13 Zone 2 Tom Ray R and M	(6,500)
FD3220	Cascade Crossing X Permanent Road Division (PRD)	(2,000)
FD3221	Ridgetop at Harmony Ridge	(9,395)
FD3230	CSA 22 Zone 1 Thoroughbred R/M	(5,000)
FD3234	CSA 24 Zone Mountain Lake Estates F and F	(8,900)
FD3263	CSA 24 Zone 1 Oakcrest Ranch	(15,838)
FD3264	CSA 38 Zone 2 Wildwood Ridge	(1,678)
FD3284	American Hill Est. Permanent Road Division (PRD)	(5,000)
FD3287	Higgins Woodridge Permanent Road Division (PRD)	(5,000)
FD3291	Merrill Court Permanent Road Division (PRD)	(5,000)
FD3470	Hidden Glen Permanent Road Division (PRD)	(2,500)
	TOTAL	(379,374)

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.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 13th day of January 2026, 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 MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: 


Lisa Swarthout, Chair

Attachment A

FY 2025-26 2nd Consolidated Budget Amendment Request

Item	Cost Center Title	Org Code	Revenue Category	Spend Category	Current Budget Amount	Budget Debit Amount	Budget Credit Amount	New Budget	Impact to General Fund	Impact to Department Funds	Description
CW2AD01	Behavioral Health Substance Use Disorder (SUD)	FD1589-CC40105-PG4937831	RC46250		9,657,957	-	200,000	9,857,957	-	200,000	Higher use of hotel/motel and client supports than anticipated using patient care revenues. Additional SUD
	Behavioral Health Substance Use Disorder (SUD)	FD1589-CC40105-PG4937831		SC21520	11,416,396	200,000	-	11,616,396	-	(200,000)	
	Behavioral Health Homelessness	FD1589-CC40115-PG4932200		SC30800	30,000	200,000	-	230,000	-	(200,000)	treatment contracts with additional revenues;
	Behavioral Health Homelessness	FD1589-CC40115-PG4932200		SC38023	13,632	1,000,000	-	1,013,632	-	(1,000,000)	Reallocation of certain costs to align with specific funding sources.
	Behavioral Health Homelessness	FD1589-CC40115-PG4932200		SC38026	(1,093,426)	-	1,000,000	(2,093,426)	-	1,000,000	
Subtotal						1,400,000	1,200,000		-	(200,000)	
CW2AD11	Information and General Services (IGS) Admin	FD1000-CC11003-PG5381000		SC10100	1,258,038	289,661	-	1,547,699	(289,661)	-	Reallocation of one staff position from Information Systems to IGS Admin, and associated reimbursement reallocations.
	Information and General Services (IGS) Admin	FD1000-CC11003-PG5381000		SC21400	5,000	3,000	-	8,000	(3,000)	-	
	Information and General Services (IGS) Admin	FD1000-CC11003-PG5381000		SC38016	(1,720,950)	-	292,661	(2,013,611)	292,661	-	
	Information Systems	FD1000-CC11007-PG5311000		SC10100	364,953	-	289,661	75,292	289,661	-	
	Information Systems	FD1000-CC11007-PG5311000		SC38013	500,318	289,661	-	789,979	(289,661)	-	
Subtotal						582,322	582,322		-	-	
CW2AD12	Facilities Management	FD1000-CC10702-PG4156000		SC21000	455,800	43,063	-	498,863	(43,063)	-	Library Madelyn Helling Siding Repair and Replacement not included in adopted budget.
	Facilities Management	FD1000-CC10702-PG4156000		SC38026	(220,663)	-	43,063	(263,726)	43,063	-	
	Library Services	FD1165-CC60201-PG5831000		SC38023	132,117	43,063	-	175,180	-	(43,063)	
Subtotal						86,126	43,063		-	(43,063)	
CW2AD31	Recreation and Resiliency	FD1626-CC70102-PG3271626		SC20010	-	2,000	-	2,000	-	(2,000)	Unanticipated Rec Mitigation Fund costs.
Subtotal						2,000	-		-	(2,000)	
CW2AD32	Community Development Agency (CDA) Admin	FD1123-CC20707-PG3211123		SC38023	350,728	365,000	-	715,728	-	(365,000)	Higher than budgeted office reconfiguration costs in
	Community Development Agency (CDA) Admin	FD1123-CC20707-PG3211123		SC38026	(2,392,386)	-	365,000	(2,757,386)	-	365,000	PY 26 due to project delays.
Subtotal						365,000	365,000		-	-	
CW2AD33	Cannabis	FD1123-CC20711-PG3261000		SC20010	801,125	62,500	-	863,625	-	(62,500)	Unbudgeted return of unspent grant funds.
Subtotal						62,500	-		-	(62,500)	
CW2AD34	Roads CSA and PRD	FD3176-CC30103-PG7013176		SC21120	5,000	5,000	-	10,000	-	(5,000)	Higher than budgeted road maintenance costs, using available fund balances.
	Roads CSA and PRD	FD3213-CC30103-PG7013213		SC21120	5,000	6,500	-	11,500	-	(6,500)	
	Roads CSA and PRD	FD3220-CC30103-PG7013220		SC21120	5,000	2,000	-	7,000	-	(2,000)	
	Roads CSA and PRD	FD3221-CC30103-PG7013221		SC21120	20,000	9,395	-	29,395	-	(9,395)	
	Roads CSA and PRD	FD3230-CC30103-PG7013230		SC21120	5,000	5,000	-	10,000	-	(5,000)	
	Roads CSA and PRD	FD3234-CC30103-PG7013234		SC21120	-	8,900	-	8,900	-	(8,900)	
	Roads CSA and PRD	FD3263-CC30103-PG7013263		SC21120	-	15,838	-	15,838	-	(15,838)	
	Roads CSA and PRD	FD3264-CC30103-PG7013264		SC21120	10,000	1,678	-	11,678	-	(1,678)	
	Roads CSA and PRD	FD3284-CC30103-PG7013284		SC21120	5,000	5,000	-	10,000	-	(5,000)	
	Roads CSA and PRD	FD3287-CC30103-PG7013287		SC21120	5,000	5,000	-	10,000	-	(5,000)	
	Roads CSA and PRD	FD3291-CC30103-PG7013291		SC21120	5,000	5,000	-	10,000	-	(5,000)	
	Roads CSA and PRD	FD3470-CC30103-PG7013470		SC21120	7,500	2,500	-	10,000	-	(2,500)	
Subtotal						71,811	-		-	(71,811)	
CW2AD51	Elections	FD1000-CC10501-PG1073100	RC62000		-	-	45,000	45,000	45,000	-	Higher than budgeted IT costs, offset by State grant funds.
	Elections	FD1000-CC10501-PG1073100		SC38013	108,266	45,000	-	153,266	(45,000)	-	
Subtotal						45,000	45,000		-	-	
CW2AD52	Recorder	FD1000-CC20701-PG1071000		SC38013	502	16,200	-	16,702	(16,200)	-	Unanticipated personnel recruitment costs.
	Uses and Resources	FD1000-CC10206-PG2721206		SC22090	873,999	-	16,200	857,799	16,200	-	
Subtotal						16,200	16,200		-	-	

Attachment A

FY 2025-26 2nd Consolidated Budget Amendment Request

Item	Cost Center Title	Org Code	Revenue Category	Spend Category	Current Budget Amount	Budget Debit Amount	Budget Credit Amount	New Budget	Impact to General Fund	Impact to Department Funds	Description
CW2AD53	Conflict Indigent Defense	FD1000-CC 20111-PG2730111		SC21520	1,161,806	75,000	-	1,236,806	(75,000)	-	Higher than budgeted legacy case invoice costs.
	Uses and Resources	FD1000-CC 10206-PG271206		SC22090	873,999	-	75,000	798,999	75,000	-	
Subtotal						75,000	75,000		-	-	
GRAND TOTAL						2,705,959	2,326,585		-	(379,374)	