



RESOLUTION No. 26-091

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE CONSOLIDATED BUDGET AMENDMENT NO. 4, FOR THE 2025/26 FISCAL YEAR, AND TO RELEASE SPECIAL PROJECT CONTINUATION ASSIGNMENT IN THE GENERAL FUND IN THE AMOUNT OF \$71,560 (4/5 AFFIRMATIVE VOTE REQUIRED)

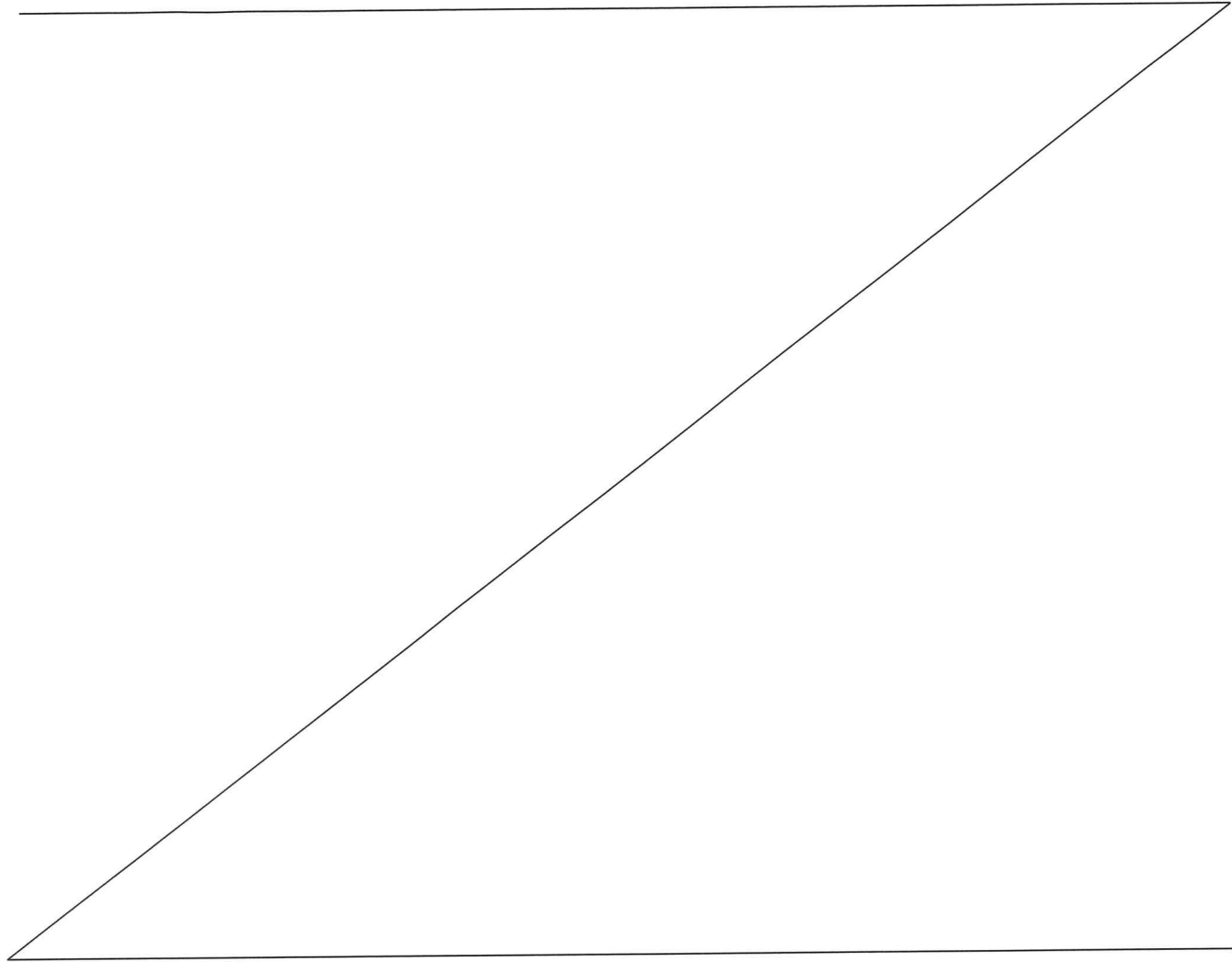
WHEREAS, the Board of Supervisors has determined that various Nevada County budgets require revision subsequent to the adoption of the final 2025/26 County budget, and

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	(71,560)
FD1171	Rural and Small County LAP	(182,640)
	TOTAL	(254,200)

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, appropriate fund balances outlined above, and release Special Project Continuation Assignment in the General Fund in the amount of \$71,560.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of March 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 Consolidated Budget Amendment Request No. 4

Amendment ID	Fund	Cost Center	Spend Category	Revenue Category	Debit Amount	Credit Amount	Impact to General Fund	Impact to Department Funds	Description
BAM-00000039	FD4117 Western Nevada County Solid Waste	C61001 Western Solid Waste		RC45205 - CHWMB-CA INT Waste Management BD (GL 44000)	-	25,000	-	(25,000)	New Household Hazardous Waste grant revenues and associated expenses.
BAM-00000039	FD4117 Western Nevada County Solid Waste	C61001 Western Solid Waste			25,000	-	-	-	
	Subtotal				25,000	-	-	-	
BAM-00000046	FD4332 Central Services	C62004 Central Services		RC58030 - Central Service - Postage Charge (GL 45000)	-	75,000	-	(75,000)	Higher than budgeted postage & copier maintenance costs, offset by associated revenues.
BAM-00000046	FD4332 Central Services	C62004 Central Services		RC58032 - Central Service - Copier Charge (GL 45000)	-	75,000	-	-	
BAM-00000046	FD4332 Central Services	C62004 Central Services			5,000	-	-	-	
BAM-00000046	FD4332 Central Services	C62004 Central Services			85,000	-	-	-	
	Subtotal				85,000	-	-	-	
BAM-00000047	FD1000 General Fund	C62001 Sheriff Administrative Support Services		SC65405 - Structures and Improvements (GL 60000)	-	70,000	(70,000)	-	Increase funding from Rural Counties FD1171 for
BAM-00000047	FD1000 General Fund	C62001 Sheriff Administrative Support Services		SC38133 - InRAund Charges (GL 53033)	-	80,000	(80,000)	-	iring range expenses including PG&E utility
BAM-00000047	FD1171 Rural and Small County LAP	C62001 Sheriff Administrative Support Services		SC78800 - Transfers Out Generic (GL 75000)	-	150,000	150,000	-	expenses and Facilities contract management
BAM-00000047	FD1000 General Fund	C62001 Sheriff Administrative Support Services			300,000	-	-	-	expenses.
	Subtotal				300,000	-	-	(160,000)	
BAM-00000048	FD1000 General Fund	C62001 Sheriff Administrative Support Services		SC21000 - Maintenance Buildings and Improvement (GL 52000)	-	104,200	(104,200)	-	Release Special Project Continuation Assignment in
BAM-00000048	FD1000 General Fund	C62001 Sheriff Administrative Support Services			32,540	-	32,540	-	the General Fund for costs related to the SORDIF
BAM-00000048	FD1171 Rural and Small County LAP	C62001 Sheriff Administrative Support Services			32,540	-	-	-	project.
	Subtotal				136,740	-	(71,660)	(32,640)	
BAM-00000051	FD1589 Health and Human Services Agency (HHS)	C65801 Housing		SC65405 - Structures and Improvements (GL 60000)	-	460,000	-	(460,000)	Adjust existing budget for MORE Program (RES 25-
BAM-00000051	FD1589 Health and Human Services Agency (HHS)	C65801 Housing			460,000	-	-	-	460,000) into Capital Assets.
	Subtotal				460,000	-	-	-	
BAM-00000054	FD1589 Health and Human Services Agency (HHS)	C650103 Adult Services Admin (OSS)		RC40450 - State Public Assist Administration (GL 44000)	-	100,000	-	(100,000)	Unbudgeted one time funding allocation of which
BAM-00000054	FD1589 Health and Human Services Agency (HHS)	C650103 Adult Services Admin (OSS)			100,000	-	-	-	(100,000) is anticipated to be spent in FY 2026.
	Subtotal				100,000	-	-	-	
BAM-00000055	FD1589 Health and Human Services Agency (HHS)	C650105 Eligibility Services (OSS)		RC40450 - State Public Assist Administration (GL 44000)	-	200,000	-	(200,000)	Higher than budgeted State allocation for Fiscal
BAM-00000055	FD1589 Health and Human Services Agency (HHS)	C650105 Eligibility Services (OSS)			66,710	-	-	-	Year 2025-26.
BAM-00000055	FD1589 Health and Human Services Agency (HHS)	C650105 Eligibility Services (OSS)			100,590	-	-	(100,590)	
	Subtotal				200,000	-	-	-	
BAM-00000056	FD1589 Health and Human Services Agency (HHS)	C650104 Children Services (OSS)		RC40450 - State Public Assist Administration (GL 44000)	-	125,000	-	(125,000)	Unanticipated and unbudgeted State allocation.
BAM-00000056	FD1589 Health and Human Services Agency (HHS)	C650104 Children Services (OSS)			125,000	-	-	-	
	Subtotal				125,000	-	-	-	
	GRAND TOTAL				1,441,840	-	(71,660)	(182,640)	