



County Executive Office

Eric Rood Administrative Center | 950 Maidu Avenue, Suite 220, Nevada City, CA 95959

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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: April 14, 2026

TO: Board of Supervisors

FROM: Alison Lehman, County Executive Officer

SUBJECT: Resolution amending various Nevada County budgets through Consolidated Budget Amendment No. 6 for the 2025-26 Fiscal (4/5 affirmative vote required)

RECOMMENDATION: Approve 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. With the implementation of the County's new Enterprise Resource Planning system and the transition from the old system, we anticipate needing to bring CBAs for consideration potentially on a monthly basis.

This proposed amendment is the sixth 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	\$0	Balanced
Department Special Revenue Funds	-\$1,601,983	Primary contributors are described below.
Total	-\$1,601,983	



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The individual adjustments are denoted on Attachment A. Primary contributors to the total use of fund balance are as follows:

- BAM-00000091: Use of \$176,500 in Road Fund 1114 balance related primarily to system integration activities for the County's new financial system.
- BAM-00000111: Use of \$1,000,000 in Mental Health Services Act Fund 1512 balance to reflect current cost allocation methodologies between this fund and HHSF Fund 1589, which adds \$983,275 as a result.
- BAM-00000115: Use of \$200,454 in CDA Fund 1123 balance for facility space planning activities.
- BAM-00000117: Use of \$402,746 in Library Fund 1165 balance to reimburse the General Fund for costs related to the Truckee Library JPA, per Resolution 24-151.
- BAM-00000119: Use of \$444,000 in Dental Insurance Fund 4498 balance to cover higher than budgeted claim costs.

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
Approved by: Alison Lehman, County Executive Officer