



County Executive Office

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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: January 13, 2026

TO: Board of Supervisors

FROM: Alison Lehman, County Executive Officer

SUBJECT: Resolution amending various Nevada County budgets through the second Consolidated Budget Amendment for the 2025-26 Fiscal Year (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. Typically, this is managed through a quarterly Consolidated Budget Amendment (CBA). However, the implementation of the County's new Enterprise Resource Planning system and the transition from the old system may require CBAs to be brought to the Board for consideration more frequently.

This proposed amendment is the second 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	
Department Special Revenue Funds	-\$379,374	Release of various fund balances.
Total	-\$379,374	



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

- CW2AD01 releases \$200,000 of accumulated 1589 fund balance from patient care revenue to deliver higher than anticipated use of hotel/motel vouchers.
- CW2AD33 releases \$62,500 of 1123 fund balances to repay unspent grant funds. These funds were pre-paid by the Dept. of Cannabis Control for a grant program, a portion of which the department was unable to spend due to citizen eligibility requirements.
- CW2AD34 releases \$71,811 of various Roads CSA and PRD fund balances to ensure budgetary capacity for higher than anticipated road maintenance needs in those zones.

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