



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADJUSTING BUDGET COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2025-2026

WHEREAS, in accordance with Section 29085 of the Government Code, the Nevada County Board of Supervisors desires to commit or assign a portion of General Fund balances for special purposes; and

WHEREAS, Resolution 25-329 adopted budget commitments and assignments in the General Fund for Fiscal Year 2025-2026; and

WHEREAS, to ensure full compliance with Governmental Accounting Standards Board (GASB) Rule 54 governing fund balance reporting and governmental fund type definitions, a shift in the designation of General Fund balance assignments is required; and

WHEREAS, this Resolution does not impact the overall general fund balance.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors desires the following commitments and assignments of the General Fund Balances at June 30, 2026, and that all other available funds be treated as Unassigned.

Commitments:	
General Government	12,530,030
Assignments:	
Accumulated Leave Payments	500,000
Information Systems Infrastructure	1,500,000
Facilities Planning	2,500,000
PERS Liability	6,000,000
Civil Litigation	500,000
Board Priorities	3,087,878
Justice Services	7,266,658
Miscellaneous	1,388,183