



# RESOLUTION No. 23-340

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION ADJUSTING COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2022-2023

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

WHEREAS, the fund balances represent the revised fund balance policy and the Board of Supervisors' desire to ensure the provision of a sustainable level of core services to the public, and assignment of reserves as one-time, for emergencies, economic uncertainties, or planned strategic expenditures; and

WHEREAS, releases and adjustments have been made during Fiscal Year 2022-23 to adjust fund balances; and

WHEREAS, certain fund balance restrictions are estimated to be \$727,227 for Public Safety, \$600,000 for Public Safety Facilities, \$129,279 for Health & Sanitation, \$9,449 for Public Assistance, and \$3,853,347 for General Government.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors desires to change the title of the Economic Development Infrastructure Assignment to Board Priorities Assignment, reduce the State Realignment Assignment by \$325,000 to zero and eliminate the assignment for future use, reduce the COP Payments Assignment by \$100,000 to zero and eliminate the assignment for future use, and add the Justice Services Assignment with a starting balance of \$5,564,000; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor Controller to increase the Commitment for General Government by \$691,475, the Board Priorities Assignment by \$288,000, the Facilities Planning Assignment by \$150,000, the Information Systems Infrastructure Assignment by \$500,000, and decrease the Unassigned-for Economic Uncertainties balance by \$6,768,475; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors desires the following commitments and assignments of the General Fund Fund Balances at June 30, 2023; and

Commitments:

General Purposes 10,627,522

Assignments:

Accumulated Leave Payments	1,650,000
Information Systems Infrastructure	1,400,414
Facilities Planning	3,040,420
PERS Pension Contribution	4,587,000
Civil Litigation	500,000
General Plan Update Costs	750,000
Board Priorities	3,258,659
Justice Services	5,564,000
Use in 2023-24 Budget	1,504,000

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors desires all fund balances not otherwise committed or assigned by resolution or generally accepted accounting principles, estimated to be \$973,759 to be Unassigned - for Economic Uncertainties.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 27th day of June, 2023, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

  
Edward C. Scofield, Chair

6/27/2023 cc: CEO\*  
AC\*  
All Dept. Heads\*