



County Executive Office

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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: December 16, 2025

TO: Board of Supervisors

FROM: Alison Lehman, County Executive Officer

SUBJECT: Resolution adjusting budget commitments and assignments for fiscal year 2025-2026

RECOMMENDATION: Approve resolution

FUNDING: This action shifts the designation of general fund balance assignments to maintain compliance with the Governmental Accounting Standards Board (GASB) Statement 54. It does not impact the overall fund balance or change committed or restricted funds.

BACKGROUND: Each year during budget adoption, the Board authorizes changes to the categories of general fund balance in alignment with intended uses of funds. GASB Statement 54 defines the five categories from most restrictive to least as: Nonspendable, Restricted, Committed, Assigned and Unassigned and prescribes the criteria by which funds should be categorized. This Statement requires the Board to authorize new amounts within the Assigned and Unassigned fund balance category for Fiscal Year 2025-2026. The proposed changes comply with the 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.

Item Initiated by: Erin Mettler, Deputy County Executive Officer

Approved by: Alison Lehman, County Executive Officer

Submittal Date: December 1, 2025

Revision Date: