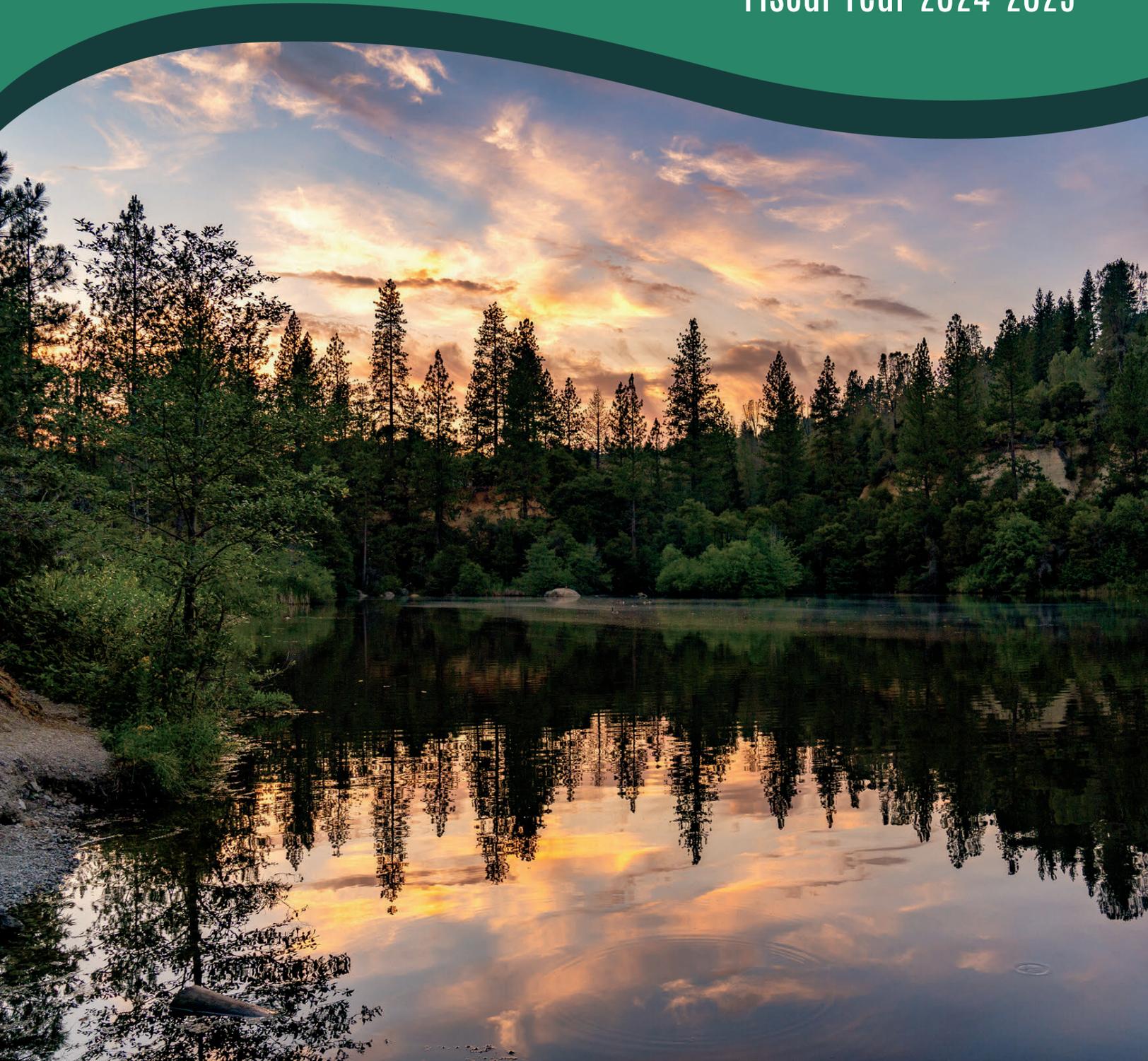




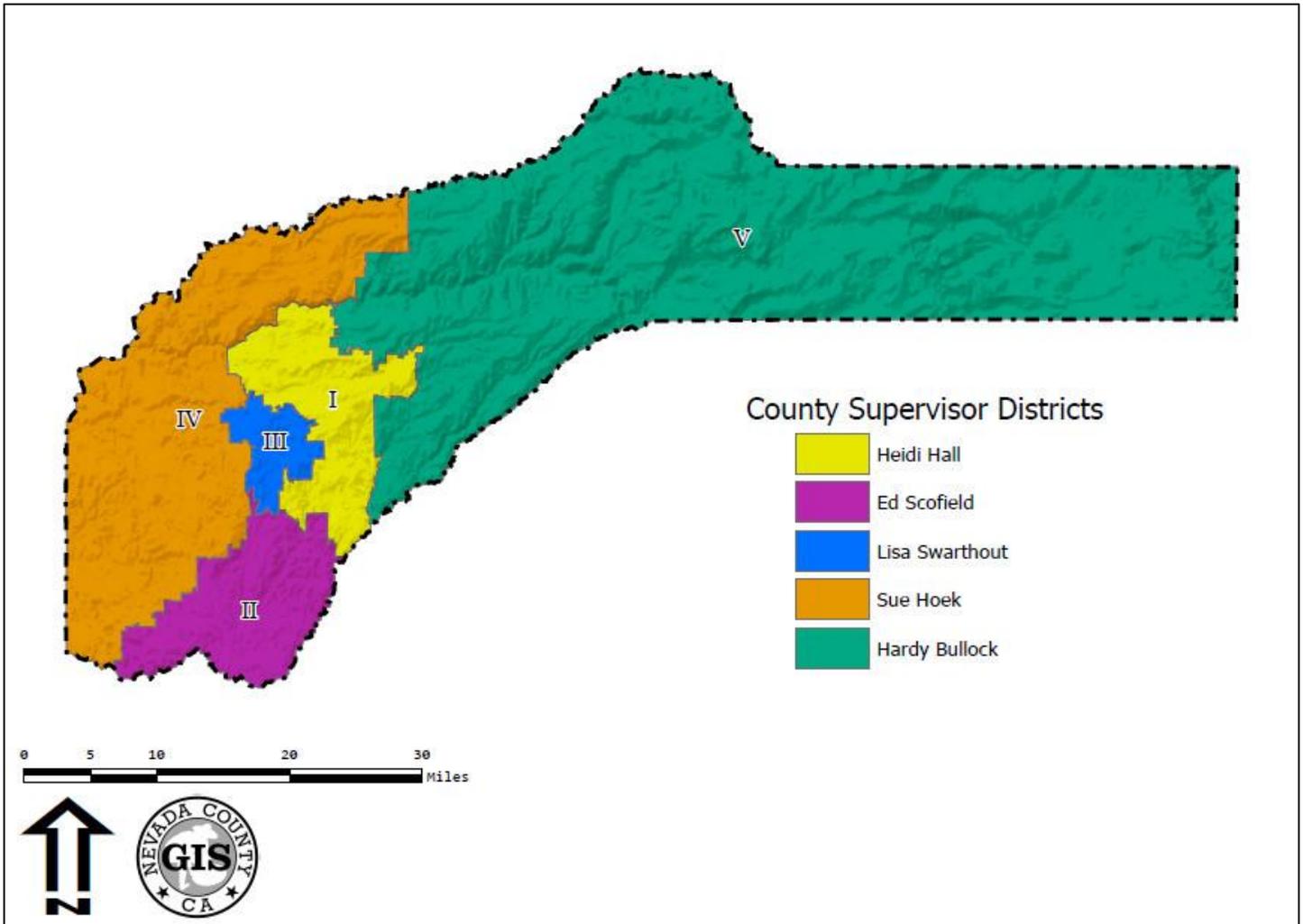
# ADOPTED BUDGET

Fiscal Year 2024-2025



Prepared by the Nevada County Executive Office

# BOARD OF SUPERVISORS – NEVADA COUNTY, CALIFORNIA



**District 1**  
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**July 01, 2023**

*Christopher P. Morill*

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Nevada, California for the Annual Budget beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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# READER’S GUIDE

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**This Reader’s Guide** is to assist you, the reader, to better understand the information contained in Nevada County’s budget document for the Fiscal Year starting July 1, 2024 and ending June 30, 2025. Our goal is to present the information about the County’s budget in a format that meets state and federal guidelines and provides easy readability to the citizens of Nevada County.

**Statement of Philosophy** – The County’s budget is an annual financial and operational plan. It is a clear reflection of County priorities as established by the County Goals and Objectives. Any alteration of the adopted plan requires the approval of the Board of Supervisors. The primary purpose of the annual budget development process and this resulting document is to identify the full scope of services provided by the County and the resources that support them.

**Basis of Budgeting** – In general, the County financial activities are organized into separate funds that are designated for a specific purpose or set of purposes. The fund accounting process allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

A more in-depth description of the basis of budgeting and fund types is included in Section 1 – Executive Summary, beginning on pg. 1-22.

In addition, Section 4 - County Resources, provides schedules that include a list of all county funds and fund type, a list of service budget units (SBU) by fund type and a summary of revenues and expenditures by SBU/Fund.

## FY 2024/2025 Budget Development Calendar

2024 Dates	Key Budget Meetings/Activities/Deliverables
January 17 – 19	Board workshop to set goals and budget priorities
January 31	Budget Kick-Off: Draft Department Objectives and Performance Indicators due to CEO Office
January 31 – March 22	Department budget preparation
January 23	Board of Supervisors adopt Budget Schedule and Policies
March 1 – 22	Budgets due to CEO Office
March 4 – April 12	Department fiscal staff meet with budget team as needed for CEO Office Review
April 29 – May 16	Temporary Ad Hoc Budget Subcommittee Presentations and Review
June 7	Public Copy of Proposed Budget Book available in Board of Supervisors Office
June 18	Public Hearings for Proposed Budget, Rates and Fees held in the Board Chambers
June 25	Board considers adopting Proposed Budget during the regular scheduled Board Meeting held in the Board Chambers

# READER'S GUIDE

**Budget Development Process** – Creating the annual budget for Nevada County is a large project requiring significant collaboration. The CEO is responsible for recommending a proposed budget to the Board of Supervisors for consideration and adoption. During the year, department heads are responsible for managing their budgets at the line item level. The CEO reviews departmental projections for expense and revenue accuracy, consistency with budget policies, and planned attainment of the Board Objectives. The Board of Supervisors Workshop in January provides policy direction for Departments to develop their budget proposals. A Temporary Ad Hoc Budget Subcommittee then reviews the recommendations of the CEO Office analysts and solicits input from department heads on past completion of goals and objectives and planned performance measures. The Board of Supervisors is responsible for adopting the budget, after considering it as a whole, and gauging its success in reflecting County-wide objectives and priorities for the community.

The following graph illustrates this process and how it intersects with the strategic planning process as discussed below.



**Strategic Planning** – Each year, the Board of Supervisors adopts a set of objectives to guide the activity of County programs and services and the allocation of resources. This process begins with a collaborative effort, which incorporates public and County staff input that informs a formal discussion and adoption of a set of Objectives in public meetings.

The Strategic Goals development cycle is intertwined with the budget development cycle, and resource allocation is intrinsically tied to the achievement of these objectives.

# READER'S GUIDE

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The 2024 Board Objectives and a more in-depth discussion of the strategic planning process, and how it relates to the budget development process, is available in Section 1 – Executive Summary, beginning on pg. 1-10.

**Temporary Ad Hoc Budget Subcommittee** – As a recommending body to the CEO, a Temporary Ad Hoc Budget Subcommittee is appointed, and members are provided with a comprehensive review of department requests for service levels, funding, and staffing. The Subcommittee consists of two members of the Board of Supervisors. Also serving as advisors are the elected Auditor-Controller, the CEO and the Deputy CEO/Chief Fiscal Officer. Each department head and appropriate staff appears before the Temporary Ad Hoc Budget Subcommittee to discuss their budget request.

The Temporary Ad Hoc Budget Subcommittee spends over fifty hours in working sessions to review and make recommendations concerning the departments' operating budgets and County reserves. The result is a thoroughly vetted and balanced budget that meets key county priorities and is delivered on schedule.

**Budget Summaries** – Summaries for each Service Budget Unit (SBU) are presented in Sections 2 and 3 of this document. These summaries provide an overview of the revenues and expenses budgeted for FY 2024-25 as well as information about prior years to assist the reader in identifying trends. Note that direct comparisons between years are not always possible due to changes in accounting practices. The Budget Summaries also include changes in the balances of the Funds that comprise that SBU.

**Objectives & Performance Measures** – Each Service Budget Unit presented in Sections 2 and 3 of this budget includes an overview of the mission, service description, previous year's major accomplishments, and departmental objectives and performance measures for the new fiscal year. These major accomplishments, objectives and performance measures are how the strategic planning process is reflected at the departmental level.

Departmental objectives may be strictly tied to Board Objectives or may be broader departmental objectives unique to the department. Departments are required to provide performance measures addressing as many Board and departmental objectives as applicable to their areas of service. These performance measures are monitored throughout the year.

Continuing the County's focus on performance management, the “ **Board Priority Objective**” icon can be found throughout Sections 2 and 3. The icon indicates departmental objectives which coincide with the aforementioned adopted Board Objectives and will be used to track County-wide accomplishments toward those objectives.

**Fund Balances** – When revenues do not equal expenses during a particular fiscal year, the result is a change in Fund Balance. The County maintains a variety of Funds, corresponding to specific restrictions on the use of funds as specified by law or regulation or by the source of funds. The timing of the receipt of funds from various sources does not always coincide with the schedule for expenditure of those funds. When revenue is received which is not scheduled to be expended until the following fiscal year, the budget will show that amount as “Fund Balance Added.” Conversely, if the planned expenses will require using revenue received in a prior year, the budget will show the amount as “Fund Balance Used.” Please refer to the Glossary at the back of this budget book for further description of Funds and the various types of Funds that the County maintains.

# READER'S GUIDE

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**Budget and Fiscal Policies** – As departments prepared their 2024-25 budget requests for consideration by the Temporary Ad Hoc Budget Subcommittee, they were guided by budget and fiscal policies as adopted by the County Board of Supervisors to ensure prudent County fiscal management and the provision of a sustainable level of core services to the public.

The full text of the Budget Policies and other relevant fiscal policies can be found in Section 6 - Appendices.

Policy	Description	In Compliance?
Budget Policies	Guides the development of departmental budget development.	✓
Fund Balance Reserve	Promotes prudent levels of fund balance and reserves to sustain services and planned capital projects with minimal cyclical disruption.	✓
Debt Management	Confirms the commitment of the Board, staff, advisors and other decision makers to adhere to sound financial management practices with regard to debt issuance.	✓
Pension Management	Targets long-term health of County's pension plan and encourages cost stabilization.	✓

**Accountability** – There are several levels of financial accountability mechanisms built into the budget process. Our internal Auditor-Controller, an independently elected official, pre-audits payments to determine appropriateness under County guidelines. Externally, the County hires an independent audit firm to perform an audit of our revenues and expenditures to determine their conformity with generally accepted accounting principles and to make management recommendations based upon their observations. Finally, the Nevada County Civil Grand Jury periodically investigates and reports regarding County operations and finances.

**Fiscal Monitoring Throughout the Year** – After adoption of the budget, the CEO staff reviews and monitors revenues and expenses quarterly and assists departments in fiscal management as necessary. Departments submit an operating analysis to the CEO Office each quarter, and the CEO presents periodic reports to the Board of Supervisors.

**Budget Amendments** – Budget amendments are required in order to increase or decrease revenues or appropriations outside the budget adoption process. During the fiscal year, changes to the budget are necessary to recognize new revenue such as grant awards, or to increase appropriations for unanticipated expenses. In addition, budget amendments can be used to revise the budget downward when planned expenses change or expected revenue does not materialize. The Board of Supervisors must approve these amendments to the adopted budget prior to committing any County resources. Consolidated budget amendments are processed through the CEO and brought before the Board on a quarterly basis.

**Long-term Financial Planning** – The County is committed to prudent fiscal management and engages in long-term planning when possible and appropriate. The long-term planning takes into account

# READER'S GUIDE

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known and anticipated changes to salaries and benefits, revenues, levels of service, Board Objectives, economic indicators, and federal and state policy changes.

**The County Budget Portal** – The County Executive Officer (CEO) and Board of Supervisors strongly desire that the County budget development and adoption process be transparent to Nevada County's citizens and responsive to their input. Nevada County citizens can get up-to-date information about the County's budget development at the County's Budget Portal:

<https://www.nevadacountyca.gov/366/County-Budget>

The Budget Portal makes it easy to see the latest information about the County's fiscal status, and to engage in the budget process. The Budget Portal includes links to:

- Current proposed and/or adopted budget
- Budget-In-Brief (includes a high-level summary of the adopted budget)
- Budget Message from the County Executive Officer
- Board adopted Budget Policies
- Board adopted Road Maintenance and Capital Improvement Plan
- Fee Schedules and more

**Other Document Links** – The County has included links to other key county documents within this budget document. A quick summary of those documents and links follows:

- Board of Supervisor's Objectives and progress reports  
<HTTPS://WWW.NEVADACOUNTYCA.GOV/2827/BOARD-OF-SUPERVISORS-OBJECTIVES>
- Resolution 24-073 adopting 2024 Board Objectives  
<HTTPS://NEVCO.LEGISTAR.COM/LEGISLATIONDETAIL.ASPX?ID=6517809>

**How You Can Get Involved** – Here are some ways you can get involved and learn more about the County and its budget:

- Apply to serve on County advisory boards and commissions. Opportunities can be found at: <HTTPS://WWW.NEVADACOUNTYCA.GOV/3140/COMMITTEE-BOARD-AND-COMMISSION-INFORMATI>
- Write, email, or phone your supervisor. Contact information can be found at: <HTTPS://WWW.NEVADACOUNTYCA.GOV/731/BOARD-OF-SUPERVISORS>
- Apply to be a participant in the County's Citizens Academy that occur twice annually. Opportunities can be found at: <HTTPS://WWW.NEVADACOUNTYCA.GOV/376/CITIZENS-ACADEMY>

**Contact Us** - CEO staff is available to answer your questions regarding the budget process or the budget document. The County of Nevada is committed to effective, efficient and reliable improvements in the budget process, including the use of the Budget Portal. Any comments, suggestions or ideas about the budget website, including how it can be better illustrated or made more useful, should be directed to the County Executive Office at (530) 265-7040 or via e-mail at: [ceo.info@nevadacountyca.gov](mailto:ceo.info@nevadacountyca.gov)

Written comments may be mailed to:

Alison Lehman, County Executive Officer  
County of Nevada  
950 Maidu Avenue  
Nevada City, California 95959

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# SECTION 1 EXECUTIVE SUMMARY



# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

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The County's budget reflects our mission in motion. The Board of Supervisors has set forth eight objectives for staff to focus on this year: emergency preparedness, economic development, broadband, climate resilience, housing, homelessness, recreation and core services.

These objectives and this year's budget reflect what we've heard from residents during public meetings, events and in our 2023 survey; it is responsive to the challenges and opportunities we currently face as a community.

Emergency preparedness remains at the forefront of our minds year-round, with winter storms and wildfires becoming regular every winter and summer. We've continued our dedication to preparedness: our free green waste days disposed of over 250 tons of green waste, we funded 26 Firewise community wildfire preparedness projects and 12 hazardous fuels reduction projects (totaling over \$13.5 million in state and federal funding) are ongoing that will treat over 5,000 acres and 300 road miles.

A joint meeting with our cities, town and first responders on emergency preparedness underscored the unwavering commitment amongst our local elected leaders to work together for the community, as this is one of the biggest challenges we face today. We discussed where we can work together to increase our impact and better serve the public, such as wildfire insurance—an issue that impacts our housing affordability and beyond. Recent insurance increases to the CA FAIR Plan, on top of rising inflation, have created even more uncertainty for our residents.

Under the Board of Supervisors' direction, we continue to work together on alternative housing options, from creating affordable and workforce housing to making building more affordable with master plans. We are in the design phase for building a joint animal shelter with the City of Grass Valley and a regional library with the Town of Truckee. We are also looking forward to the completion of our McCourtney Road Transfer Station renovation project which will improve access to green waste disposal, increase unloading bays and decrease wait times, and add a new area for organic waste disposal.

We remain financially healthy with strong fund balances due to the Board of Supervisors planning and financial policies. However, we recognize that the uncertainty with projected state and federal shortfalls requires discipline and focus. While planning for this year's budget, we have kept a close eye on revenue estimates. We are acting conservatively so that our community can have confidence in our continuity of essential services.

Knowing the fiscal challenges we may face ahead, I'm energized by the County's success in bringing in grant funding to accomplish goals as improving wildfire mitigation efforts and renovating our aging veterans halls to better serve residents. It is an opportunity for more innovation, collaboration and resourcefulness.

For the last nine years, this document has been recognized for its excellence and distinguished budget presentation by the Government Finance Officers Association of the United States and Canada. This recognition is due to the outstanding work of Deputy County Executive Officer Martin Polt who will be retiring this year after 11 years in the role and 19 years at Nevada County. I am appreciative to Martin who has always kept fiscal stability at the forefront of his work. The budget team of Barry Anderson and Sarah Holyhead, along with our temporary budget analysts Danielle Hudson and Mandy Stewart, and



## MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

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the support of our incoming Deputy County Executive Officer Erin Mettler also dedicated countless hours to this year's budget. Thanks also to supporting CEO staff Caleb Dardick, Ariel Lovett, Brittni Inks, Taylor Wolfe, Jenny Comperda, and the many high-performing fiscal personnel throughout the organization.

We also honor the work of the Board of Supervisors' Budget Subcommittee, Chair Hardy Bullock and Vice-Chair Heidi Hall, for their generous commitment of time reviewing budgets with serious scrutiny, careful analysis, and deep caring for the community.

This budget is not simply a financial plan but is a testament to our commitment to adapt and respond to our community's evolving needs.

Respectfully submitted,



Alison Lehman  
County Executive Officer

# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

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## Budget Highlights

Nevada County has continued to be a leader in meeting our community's needs, from providing core services that are fundamental to the missions of county departments including responding to emergencies and supporting community health and safety, to acting on the Board Objectives that have been identified by the County Board of Supervisors as priorities where county resources will be focused in the coming year. To be responsive to these needs, the County has increased staffing in critical service areas and, at the same time, challenged ourselves to do more for our community with the resources that we have.

In our budgeting process, which sets the priorities for the new fiscal year, we have continued to rely on a balanced approach that employs careful fiscal practices and oversight, such as the prudent use of reserves, expenditure reductions where possible, actively pursuing grants and new funding, and a practice of tight vacancy review, so that we can continue to have the resources necessary to maintain core services and meet Board Objectives (see the list of those objectives in the Strategic Planning section of this budget book, page 1-10).

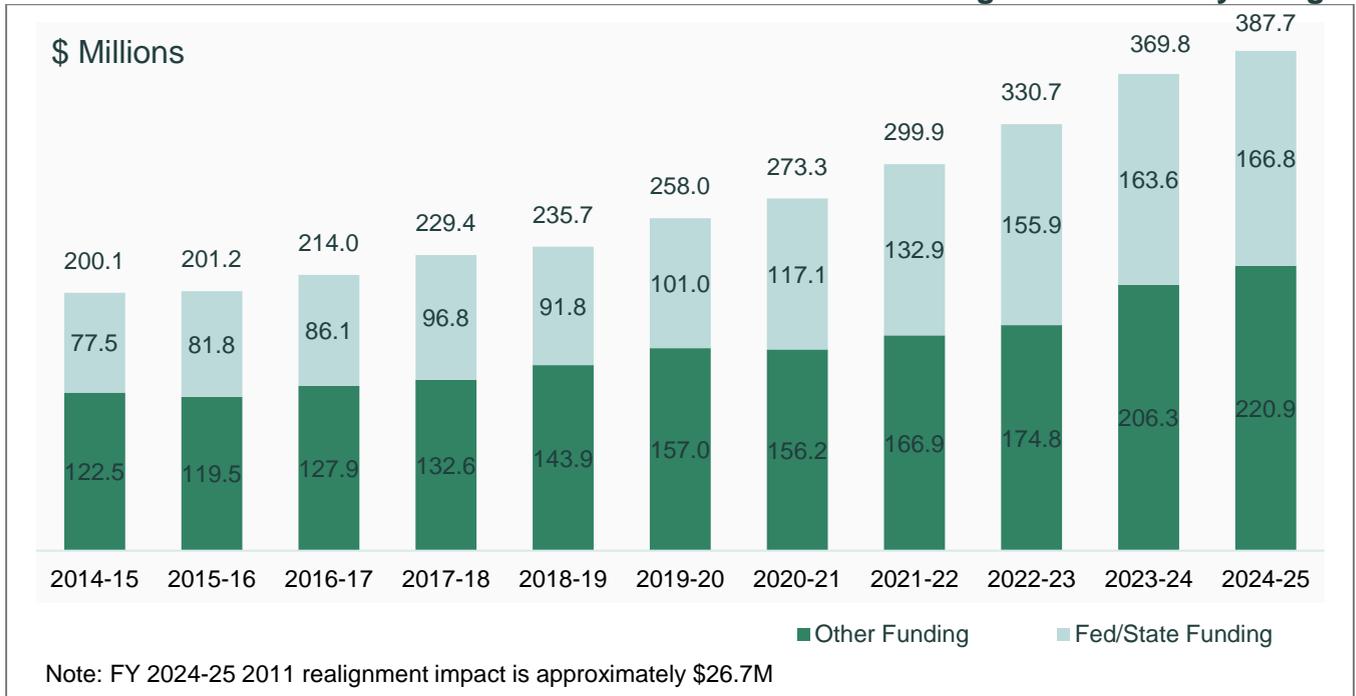
Over the past decade, the Board of Supervisors has consistently supported prudent fiscal policies (the Board's budget policies and other financial management policies can be found in Section 6 - Appendices) allowing for the consistent delivery of excellent services to our citizens while building resources to weather a recession. As a result, Nevada County has remained healthy, and is prepared for uncertainties including shocks from the State and Federal budgets or a nationwide recession.

As with most California counties, state and federal funding is the largest source of funds for the County of Nevada and, being a political subdivision of the State of California, we depend on the health of state finances. Generally, if the state is financially sound then counties have a higher level of financial security, and when the state budget is in crisis, the County feels the pain. The state's budget has taken a recent turn for the worse, going from a surplus as projected in the budget passed in June 2022, to a current projected deficit of around 28 billion dollars for 2024-25. The deficit will be solved with one-time and temporary reductions that aren't expected to be a widespread hit to core county funding and services, but there will be impacts to some programs, including public health and social services.

The 2024-25 Nevada County expenditure budget totals \$387.7 million which is an increase of 4.8% (\$17.9M) over the 2023-24 budget. The largest percent increases are in other charges (18.14%, \$12.3M) and interfund activity (18.21%, \$11.1M). Expenses in the other charges category include cost plan and rate charges for information systems, utilities, and fleet. Interfund activity reflects reimbursements between funds and service budget units for project costs and intra-agency overhead distribution. Also of note, salaries and benefits increased by 8.45% or \$11.8M reflecting the addition of 35.25 full-time positions, and cost increases related to bargaining, health insurance, and retirement costs. The largest increases in full-time staff were in the Health and Human Services Agency to support continued rollout of the state's CalAIM Medi-Cal reform project including payment reform changes in the Behavioral Health department. Social Services also added positions to assist with the high workload volume associated with Medi-Cal benefits. Figure E-1 below provides a historical perspective on the County budget since 2014-15. State and federal funds and related expenditures continue to be a driver of the County budget, funding approximately 43% of the 2024-25 budget.

# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

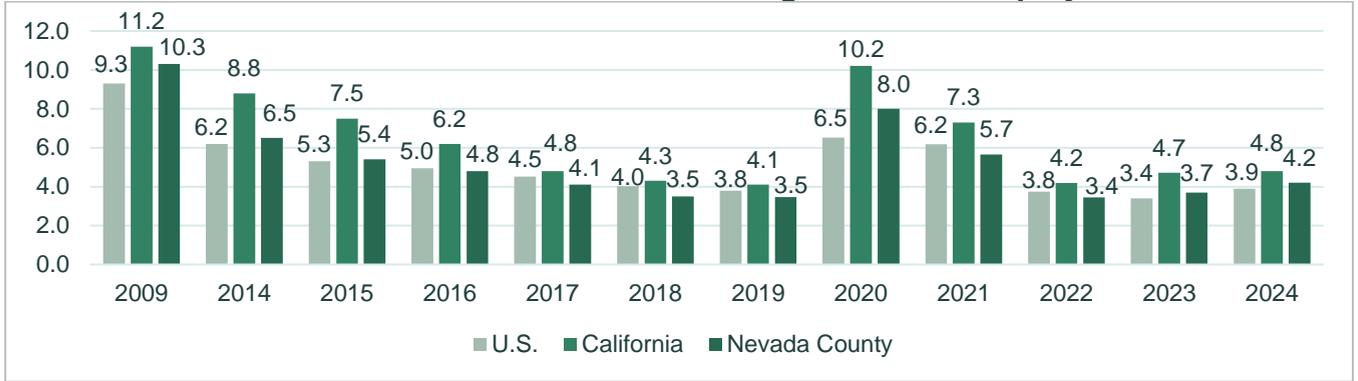
Figure E-1: County Budget



Following a time of heightened unemployment in 2020, unemployment declined and is near historic lows, although potentially seeing a slight rise in 2024. Figure E-2 shows the comparable unemployment rates for the United States, California, and Nevada County. California and Nevada County tend to lag behind changes at the U.S. level. At the end of 2019, unemployment rates were at or close to record lows for the U.S., California, and Nevada County with annual rates at 3.8%, 4.1%, and 3.5% respectively. Following the pandemic and high unemployment in 2020, rates are slightly above historical lows with April 2024 at 3.9% (US), 4.8% (CA), and 4.2% (Nevada County). U.S. economic performance in 2024 has been uneven, with relatively strong employment and economic growth being tempered by headwinds including high interest rates, a struggling real estate market (the County is experiencing reduced property tax and construction related revenues), and global wars and politics. This has created uncertainty about potential Federal Reserve actions to lower interest rates to support the economy, and there is no consensus among economists as to whether we'll see a recession, or a "soft landing" in the U.S. economy in the near to mid-term outlook. The County is not including a recession scenario in our budget, but we are seeing the results of the significant headwinds including reduced revenues and are monitoring the situation closely.

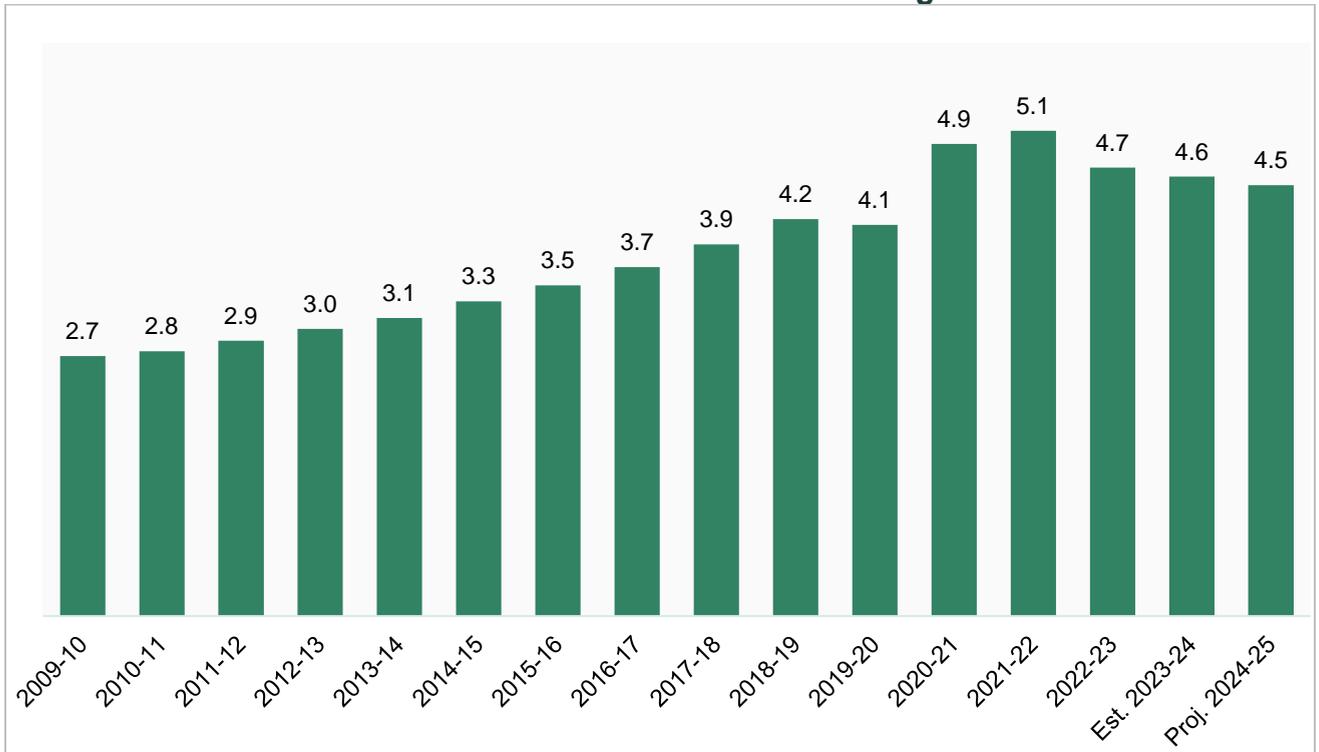
# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

**Figure E-2: Unemployment Rate Trends**



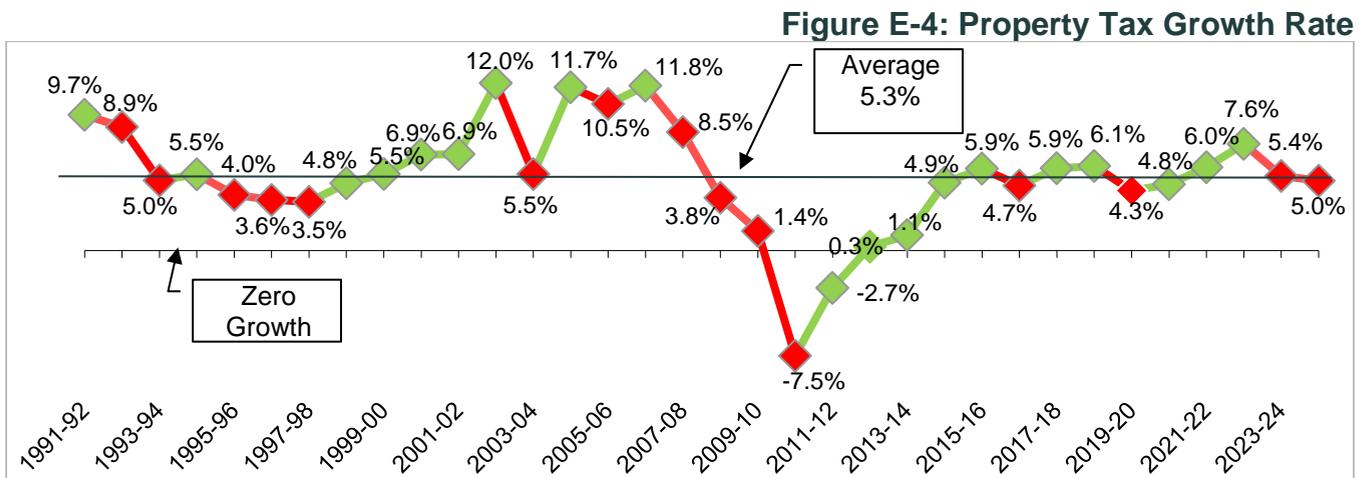
Sales taxes are another indicator of the County’s economic health. For the County general fund, sales tax revenue is a distant second to property tax revenue but, in the overall county budget, sales taxes are important as they are reflected in the budgets of numerous county departments, from realignment revenues in the Health and Human Services Agency and Public Safety, to Transit and Roads department gas taxes and the Library’s voter-adopted sales tax revenue. Figure E-3 below shows sales tax revenues to the general fund and the trends are similar for other departments. Between 2009-10 and 2018-19, there was a slow but steady increase in sales tax revenues as the County recovered from the Great Recession. While remaining largely flat between 2018-19 and 2019-20, sales tax revenue was surprisingly strong during the COVID-19 pandemic years—showing significant growth in 2020-21 and 2021-22. Sales tax revenue has slowly declined since 2021-22, and that trend is projected to continue in 2024-25.

**Figure E-3: Sales Tax Trends**



# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

Property tax is a more stable revenue source than sales tax. It is also by far the largest revenue source for the General Fund. It is usually a buffer against volatile economic swings up or down. That was not the case before and during the Great Recession. Before the recession, there were a couple of years of double-digit increases which presaged four years of the worst decline in property tax revenues. For the last 30 years, the County realized an average growth rate of 5.3% a year in property taxes, and Figure E-4 shows this trend from 1991-92 onward. In 2019-20 the property tax growth rate dipped below the average at 4.3% but then rebounded over the past several years and reached a post-Great Recession high of 7.6% growth in 2022-23. That was partly due to a strong local real estate market fueled by the COVID-19 and the desire to move to our more rural area. The real estate market cooled off in 2023-24, and that trend continues into 2024-25, where we're estimating 5.0% growth, slightly below the long-term average of 5.3%.

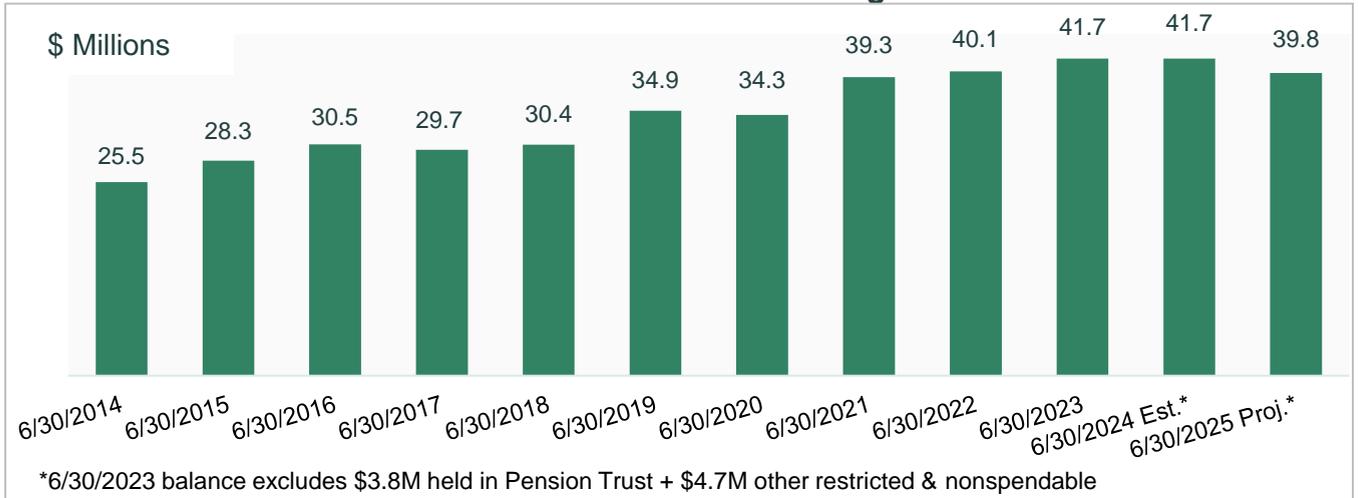


For the last two decades, the County has been able to maintain essential services, even in recessionary times, due to, as mentioned earlier, the fiscally prudent policies established by the Board of Supervisors. These policies work in good times as well as bad. The effect during the good times was to create a healthy General Fund balance to assist the County operations in those more difficult times. Following the County Fund Balance Reserve Policy, the General Fund balance allows for one-time expenditures for emergencies, capital improvements or planned expenditures like funding Board of Supervisors objectives and paying down pension liabilities. The General Fund currently includes a commitment of over \$11 million that may be used as a buffer for a recession, and funds for capital facilities, information systems infrastructure and Board of Supervisors objectives based on recent five-year plans and additional planning in the Board of Supervisors annual workshop that occurred in January 2024. Figure E-5 shows General Fund balance over time with estimated year-end fund balances of \$41.7 million in 2023-24 and \$39.8 million in 2024-25. The budget includes a \$1.9M use of General Fund for one-time purposes including limited term staffing for the Enterprise Resource Planning project and one-time support of Board Priority projects.

The County will continue to closely monitor the General Fund reserves, as there continues to be uncertainty around the economy, as well as the ongoing challenge of expenses increasing at a greater pace than revenues. As stated above, these reserves remain critical to maintaining essential services during uncertain economic times, such as those we are currently experiencing.

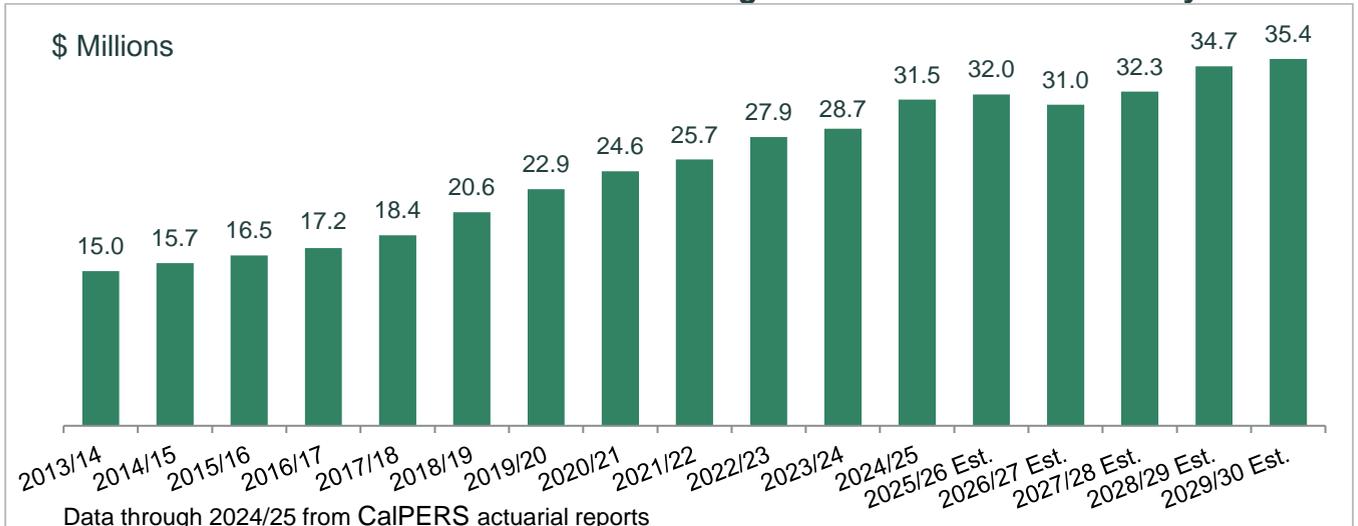
# MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

**Figure E-5: General Fund Balance**



It is imperative that these reserves be maintained at sufficient levels for possible future financial threats. For example, the County continues to be concerned with the on-going increases in pension costs. Those costs increased by \$800 thousand in 2023-24 and \$2.8 million in 2024-25, with costs continuing to increase over the next five years, as shown in Figure E-6. The Board of Supervisors adopted a Pension Management policy in 2016, which calls for continued evaluation of ways to improve the County’s pension health.

**Figure E-6: Total Cost of County Pensions**



The Board’s budget policies have been the foundation for the County’s solid financial status. The Board’s continuing policy hallmark has been to favor long-range financial planning and proactive fiscal management over less prudent, quick and reactive fixes. We expect that these policies will continue to serve us well in these uncertain economic times.





## MISSION

To work with the community to develop sound and innovative public policy, provide strong leadership and deliver excellent services in a fiscally responsible manner.

## VISION

We are dedicated to outstanding public service.

## VALUES

**Customer Satisfaction:** We tailor our products to meet the unique needs of our customers, not presuming that "one size fits all." To do so, we make every effort to understand what customers need and value.

**Collaboration:** We work together across divisions, departments, agencies, and jurisdictional boundaries with cities, districts and other governments to seamlessly serve our citizens/customers. We encourage others to utilize the products and services of our peers throughout the organization.

**Open and Honest Communication:** Communication is a dynamic and ongoing process. We communicate information frequently, accurately, and succinctly. We keep our supervisor and our co-workers informed. We listen and we provide feedback. We communicate only what we know.

**Innovation:** We proactively seek new opportunities to better serve our customers, and continually improve the way we do business to improve our efficiency and quality.

**Integrity:** Our organization and its processes must be ethically grounded. We strive for the success of our organization based on mutual trust and confidence. We are a team and we work together, respecting each individual's contribution and giving credit where it's due.

**Personal Responsibility:** We strive to do our very best in our jobs at all times. We take action when action is required. We don't wait to be told. Our actions provide an example for our co-workers.

**Pride of Ownership:** We are committed to the highest quality and professional excellence in our work. We always do the best we can. We proudly take ownership of what we produce.

**Our Employees:** We provide an environment in which our employees feel safe and supported. We recognize good performance as part of our effort to empower our employees to do their best and seek additional responsibility.

**Our Community:** We help our community choose among our services and programs, by facilitating their understanding of which alternative best matches their values.

**Trust:** We keep our word. We don't make commitments we cannot keep. If a commitment is delayed or interrupted, we notify those affected. We don't surprise them.

**Respect and Civility:** We treat each other with mutual respect. We are civil and respectful even in disagreement. We offer criticism or feedback to others directly and in a positive manner that respects individual dignity. We welcome constructive feedback to ourselves as an opportunity for professional improvement.

**Equity and Inclusion:** We strive to be a community where all residents thrive, visitors feel welcome, and we care for one another despite our differences. There is equal and fair access to resources, opportunities are abundant, and everyone does their part to embrace collective responsibility and take actions that uphold racial and social equity.

# STRATEGIC GOALS AND BOARD OBJECTIVES

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The County of Nevada Board of Supervisors unanimously adopted their 2024 Board Objectives at the February 20, 2024 board meeting via Resolution 24-073. The Board Objectives for 2024 were all carried forward from 2023 and include fiscal stability and core services; emergency preparedness; economic development; broadband; climate resilience; housing; homelessness; and recreation. These objectives represent the focal points for the County's overall organizational strategic goals and strategies. A link to the Board of Supervisors' Objectives and progress reports is provided at the end of this section.



## Fiscal Stability and Core Services

Maintain the County's financial stability and core services.



## Emergency Preparedness

Lead the community in all hazards planning, preparedness, response, and recovery with a focus on wildfire. Do this by focusing on improving countywide evacuation routes and safety, continuing to strengthen early alert and critical communication systems, partnering closely with residents and community partners in emergency preparedness, defensible space, home hardening, green waste disposal, and fire-safe land stewardship.



## Economic Development

Promote economic development by emphasizing resiliency and entrepreneurship; retaining and attracting high quality jobs; investing in major infrastructure projects; and working with local, state and federal partners to support our small business, nonprofit, and tourism sectors.



## Broadband

Equitably expand broadband to support economic development, distance-learning, telework, telemedicine, and general quality of life for all residents by championing the implementation of Nevada County Broadband Strategy Plan policies and last-mile infrastructure projects.



## Climate Resilience

Safeguard Nevada County's economic durability, environmental integrity, and public health and safety by preparing for, adapting to, and mitigating changing climate conditions in a way that reflects our rural quality of life.



## Housing

Coordinate with local jurisdictions, developers, and other partners to facilitate development of, and access, to affordable and workforce housing.



## Homelessness

In partnership with the Continuum of Care, prevent homelessness, address the needs of people experiencing homelessness, and move towards sustainable, ongoing programs.



## Recreation

Promote sustainable recreation in partnership with community providers and other jurisdictions to enhance recreational access, support public health and safety, realize economic opportunities and preserve natural resource assets.

# STRATEGIC GOALS AND BOARD OBJECTIVES

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The strategic planning process by which the Board of Supervisors arrives at its annual Objectives represents a collaborative effort between the Board of Supervisors, county staff, and the community. While the discussion that results in a set of priorities occurs at the annual Board Workshop meetings, which were held January 25, 26 and 27, 2024, the process is by no means limited to once a year nor is it conducted in a vacuum. As demonstrated by the diagram below, the 2024 Board Objectives are the result of an ongoing and collaborative effort that synthesizes the input from a variety of stakeholders including:

- Community members via triennial Community Survey and input at public meetings (see below the link to the most recent Community Survey)
- County senior executive staff
- County departmental staff
- Board of Supervisors public discussion



As the diagram also illustrates, the strategic goals that result from this collaborative process are provided to County departments to be incorporated into the budget where applicable and appropriate. Many departments have a role to play in the accomplishment of the Board Objectives, and they are responsible for identifying strategies for doing so as part of the budget development process. Those strategies, as well as those in support of departmental goals, are reflected throughout the budget narratives in sections 2 and 3 of this document.

# STRATEGIC GOALS AND BOARD OBJECTIVES

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## Performance Measurement

Following the Board's January planning workshop, and subsequent adoption of the Board Objectives, numerous efforts get underway to identify initiatives and performance measures and allocate resources to those objectives. Each department identifies in their budget narratives department level objectives and performance measures that tie to the Board Objectives. Those narratives are reviewed by the Budget Subcommittee and are connected to the expenditure budgets of each department to identify resources devoted to meeting those objectives and performance measures. Below is an example from the narrative document of the Emergency Management budget which demonstrates the department level efforts toward the Emergency Preparedness Board Objective:

### Objective:

- Coordinate and leverage local, state and federal resources and partnerships to prevent, mitigate against, and respond to disasters within Nevada County implementing an all-hazards approach with a focus on wildfire. **■ Board Priority Objective**
  - Complete the Local Hazard Mitigation Plan update.
  - Complete the majority of the Community Wildfire Protection Plan update project and seek state or federal funding to include additional components for the update including an interactive community dashboard.
  - Continue to leverage the Community Wildfire Coordinator as part of the State Fire Safe Council Grant to build momentum and collaboration around wildfire projects.

Furthermore, the County uses an enterprise-wide performance management system to pull together a collective countywide view of all department initiatives and performance measures as related to each Board Objective. A progress report is delivered on a quarterly basis to the Board of Supervisors and made available on the County's website for public review for the purpose of reporting out on the County's efforts to meet the objectives.

In addition, the highlights of the report are formally and publicly presented to the Board of Supervisors twice annually. First, at the Board's annual planning workshop in January each year and, second, at a regular Board of Supervisors public meeting in July as a mid-year update. This report is intended to increase transparency and accountability of the County's work toward meeting the Board's objectives, as well as to guide and direct resources through the budget process and throughout the year to ensure high performance in these key areas. Please see the link provided below for the most current progress report.

## Relevant Links

Board of Supervisor's Objectives and progress reports:

<https://www.nevadacountyca.gov/2827/Board-of-Supervisors-Objectives>

Resolution 24-073 adopting 2024 Board Objectives:

<https://nevco.legistar.com/LegislationDetail.aspx?ID=6517809&GUID=3C47F6DE-7362-4B8E-BAEA-3BE6889E4E8B&Options=Text%7cAttachments%7cOther%7c&Search=24-073>

Community Survey results:

<https://www.nevadacountyca.gov/2438/Nevada-County-National-Citizen-Survey>

# LONG-TERM FINANCIAL PLANNING

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The County is committed to prudent fiscal management and engages in targeted long-term planning when possible and appropriate. The long-term planning considers known and anticipated changes to salaries and benefits, revenues, levels of service, Board Objectives, economic indicators, and federal and state policy changes. The County of Nevada is dedicated to providing a sustainable level of core services to the public, and long-term financial planning activities are guided by this principle, with a focus on several key areas such as overall fiscal health, stable operations, and capital infrastructure needs.

## Fiscal Policies

The County Board of Supervisors has established a solid foundation for long-term financial planning through the adoption of policies to guide prudent County fiscal management, including the Fund Balance Reserve, Debt Management, and Pension Management Policies.

The Fund Balance Reserve policy promotes prudent levels of fund balance and reserves to sustain core services and planned capital projects with minimal cyclical disruption. A core service is defined as that which is essential to the public's health and safety, including roads, jail, law enforcement and required maintenance of effort to leverage state or other sources of revenues for basic public/mental health services and other social services.

The Debt Management Policy serves as a tool in managing the County's finances. The County recognizes that it may need to enter into debt obligations to finance projects and to meet fiscal responsibilities. Debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you-go basis. Accordingly, the Debt Management Policy confirms the commitment of the Board, staff, advisors and other decision makers to adhere to sound financial management practices.

The Pension Management Policy recognizes the ongoing fiscal challenge of pension funding. This policy's primary objective is to institute strong financial management practices and support fiscal prudence by: targeting the long-term health of the County's pension plan, encouraging stabilization, smoothing impacts of pension costs to avoid extreme costs in any given budget year and maintaining budgetary flexibility to meet fiscal requirements in times of stress.

The full text of these policies can be found in Section 6 - Appendices.

## Capital Program

A robust and strategic capital program is an essential element of the County's long-term financial planning. The capital program is discussed in detail in the following Capital Planning of this Executive Summary.

## Forecasting and Recession Planning

The County engages in forecasting activities at the departmental and organization-wide levels as part of the overall long-term financial planning process. Forecasts are based on reasonable assumptions using historical data analysis, incorporating known and anticipated changes, economic indicators and other information available to County fiscal staff. While many variables beyond the County's control, including economic, demographic and policy changes can introduce significant variance to actual outcomes, forecasting still serves a valuable role in the planning process.

The following provides a high-level overview of the long-term general fund forecast and how that intersects with the County's approach to be being prepared for an economic downturn.

# LONG-TERM FINANCIAL PLANNING

## General Fund Long-Term Forecast

The General Fund five-year forecast is focused on major revenue and expense categories and allows for anticipated one-time adjustments in a given fiscal year. The forecast utilizes projected annual growth factors projected out five years based on research, economic forecasts and historical trends. The baseline forecast growth rates are summarized below in Figure 1-1 as average annual factors for the five-year projection.

**Figure 1-1: GF Long-Term Baseline Forecast Growth Rates**

Revenue Growth Factor Assumptions:		Expense Growth Factor Assumptions:	
Property Tax	5.1%	Salaries and Related:	5.8%
Sales Tax:	2.5%	Retirement:	2.4%
Transient Occupancy Tax:	2.5%	Health Benefits:	5.0%
Franchise/Host Fee:	0.0%	Services and Supplies:	2.0%
Penalties and Interest:	0.0%	Other Expenses:	3.9%
Interest Income	0.8%		
Other Revenues	2.0%		

The baseline long-term general fund revenue and expense forecast using the average annual growth factors above, is summarized below in Figure 1-2. The baseline forecast predicts that projected revenues will not keep pace with projected expenditures resulting in a drawdown of the general fund reserves over time. This is a key consideration in county planning where sustained increases in programs or other expenses are being considered. Labor union bargaining and other County planning activities consider this forecast. Active fiscal oversight and looking to reduce expenditures where sensible will be key to maintaining prudent reserves to meet unexpected threats.

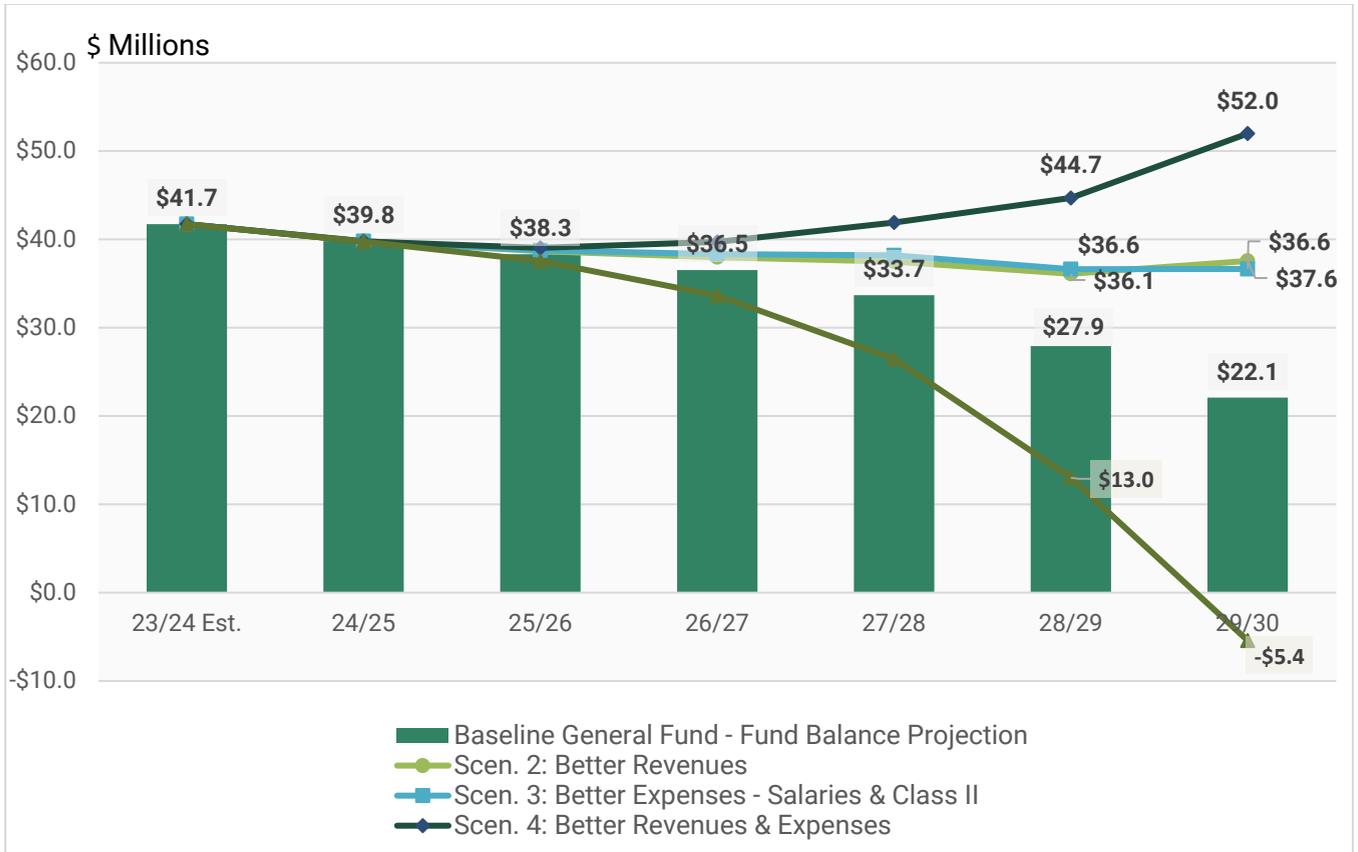
**Figure 1-2: Long-Term Forecast: County General Fund Balance – Baseline Projection**

	Estimated	Projected				
	24/25	25/26	26/27	27/28	28/29	28/29
<b>Scenario 1: Baseline Projection</b>						
<b>GF Beginning Balance</b>	<b>\$41.7</b>	<b>\$39.8</b>	<b>\$38.3</b>	<b>\$36.6</b>	<b>\$33.7</b>	<b>\$28.0</b>
Revenue	\$110.2	\$113.6	\$117.0	\$121.4	\$126.1	\$131.0
Expenses	\$112.1	\$115.1	\$118.8	\$124.3	\$131.8	\$136.8
Net Income (Deficit)	(\$1.9)	(\$1.5)	(\$1.8)	(\$2.8)	(\$5.7)	(\$5.8)
<b>Ending Fund Balance</b>	<b>\$39.8</b>	<b>\$38.3</b>	<b>\$36.6</b>	<b>\$33.7</b>	<b>\$28.0</b>	<b>\$22.1</b>

The General Fund forecast also looks at four alternative scenarios that are shown in the graph below and include different assumptions: 1) increased revenues, 2) reduced expenses, 3) both increased revenues and reduced expenses, and 4) worst case scenario of reduced revenues and increased expenses. The alternatives analysis presented in Figure 1-3 shows the potential range on the impact to the General Fund balances given the uncertainty of future outcomes.

# LONG-TERM FINANCIAL PLANNING

Figure 1-3: General Fund Balance – 5-Year Forecasts



Currently, the County continues to operate in a fairly stable economic environment but still faces the structural challenge of revenues not keeping up with expenses and the uncertainty of an economic downturn. The long-term projections helped shape decisions and control expenses in several areas such as:

- Capital project planning
- Controlling the number of authorized County employees
- Utilizing contracts to provide services, where appropriate
- Instituting a vacancy review process to control the filling of authorized positions

Controlling expenditures assists in building and maintaining fund balances or reserves. These reserves help provide cushion in the case of an economic downturn so that the County can continue to operate and provide core services. Additional measures may be necessary if the baseline long-term forecast is proved accurate and revenues do not keep pace with estimated expenditures.

With the onset of the COVID-19 public health emergency and associated stay-at-home orders, the County assumed that an economic downturn/recession was likely. The County took early action in the form of cost controlling measures and included planned reductions in revenue and expense in the FY 2020-21 adopted budget. However, many of the anticipated impacts did not materialize. Additionally, federal response actions such as the CARES Act and American Rescue Plan Act have helped buffer the

# LONG-TERM FINANCIAL PLANNING

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County from the anticipated recession. Those funds continue to be important in funding a number of County projects. The funds must be spent or obligated by December 31, 2024 and we are actively planning to meet that deadline.

There remains uncertainty in the U.S. and world economies and, although we have not included recession estimates in our baseline County budget for 2024/2025, we remain vigilant in monitoring revenue trends and other key indicators to identify and respond in the event of recession, either in the near or distant future, to ensure that the County has resources necessary to provide core county services. The COVID-19 public health emergency served as a good trial run for the County's ability to react in the face of indicators of recession, controlling expenses and relying on reserves to ensure the continued delivery of core services in the face of economic crisis.

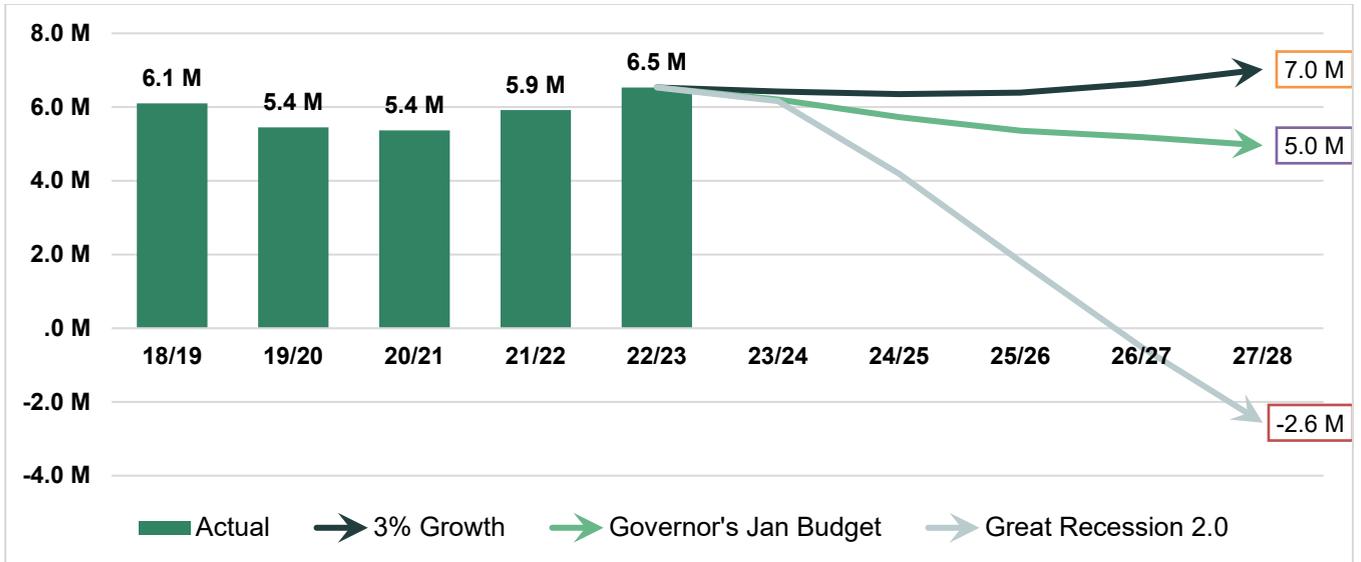
## Other County Long-Term Forecasts

County agencies also utilize long-term forecasts to inform their budgeting and decision-making processes. For example, the Community Development Agency (CDA) focuses on projected revenues, such as for parcel taxes and gas taxes over the short- and medium-term horizon to inform their budget projections as well as strategic operational decisions. In addition, in 2021 CDA completed and implemented a wastewater rate study that projects wastewater rates over the next five years for all county sanitation zones.

Health and Human Services Agency (HHSA) also does long-range forecasting for each of their departments which include revenue and expense projections and overall fund balance health. HHSA receives most of its revenue from state sales tax and motor vehicle license fees, Mental Health Services Act funds, federal Medi-Cal reimbursements, and a variety of state and federal grants. Due to the volatility of the tax and fee-based sources, Agency fiscal staff employ a variety of tools to assist in forecasting revenue and fund balances. It is very typical for the demand of health and human services programs to be at their highest when revenue is at its lowest, so tracking fund balances is critical to overall financial health. The long-range fund balance forecast, shown in Figure 1-4, tracks revenue stream projections against current expenditures and produces a model of fund balance impacts over a seven-year time period. The tool also allows flexibility in modeling financial impacts of new programs, projected recession impacts or other fluctuations.

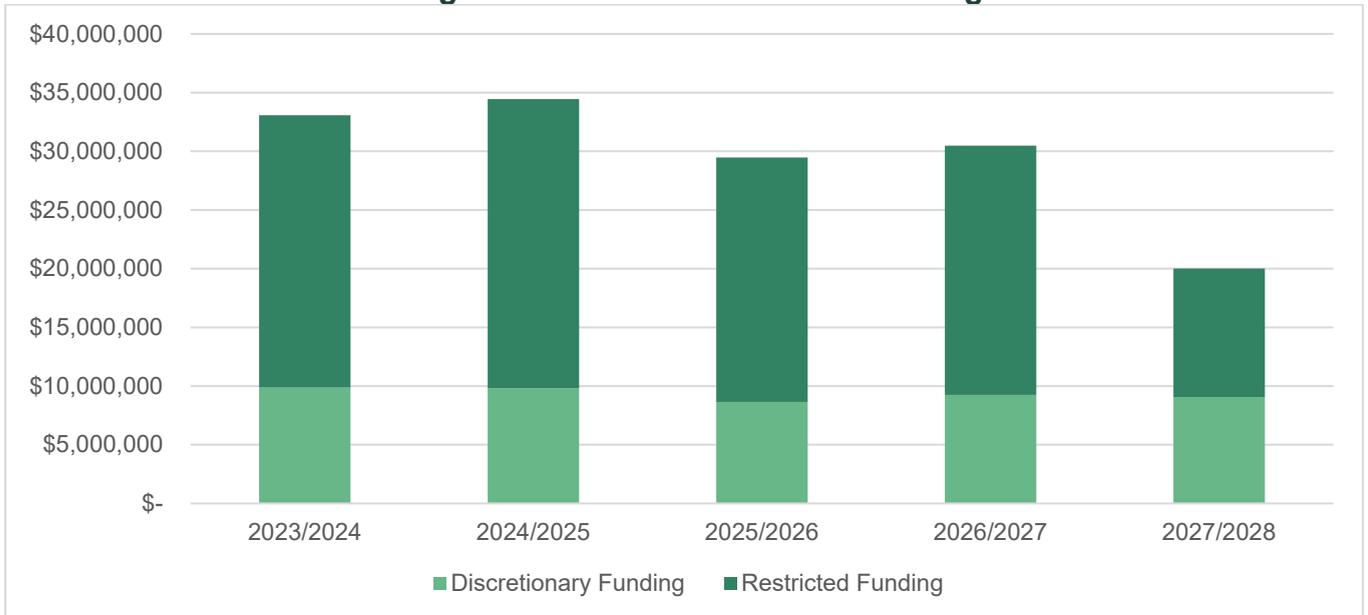
# LONG-TERM FINANCIAL PLANNING

Figure 1-4: HHS Long-Range Fund Balance Forecast\*



\*Funds 1480 - DSS 1991, 1481 - 2011, and 1589 Operating

Figure 1-5: CDA Construction-in-Progress Four-Year Forecast



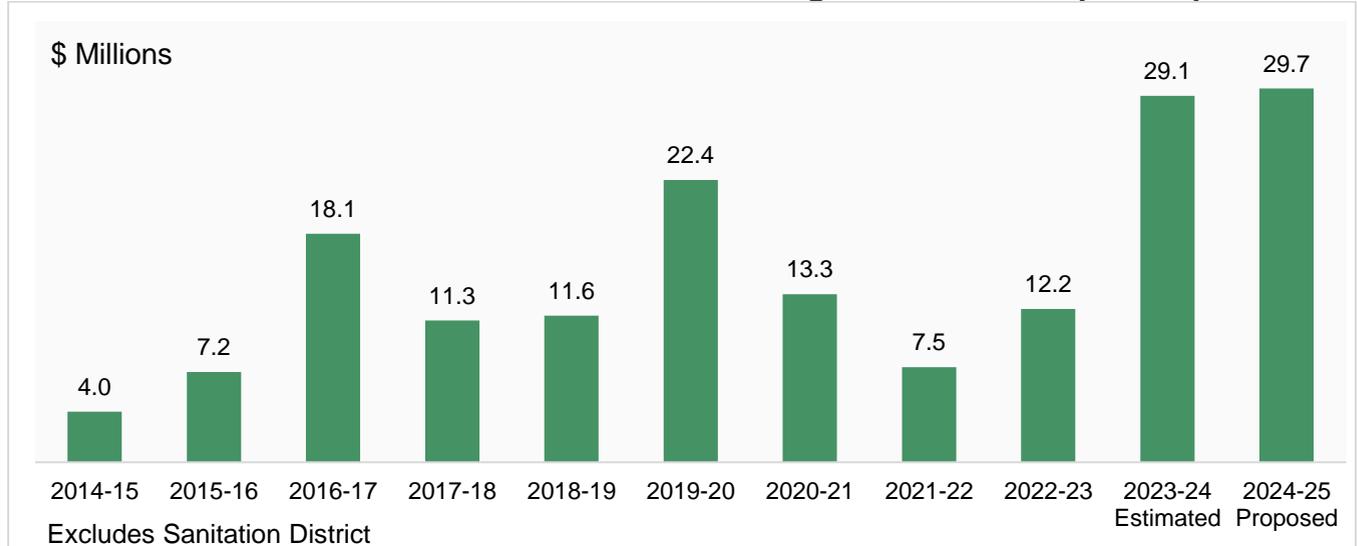
# CAPITAL PROGRAM

The County’s capital program is a key component of financial planning, representing the processes around planning and activities for acquiring, improving, and maintaining the critical infrastructure used to support County operations and the community to ensure quality of services and life in the county both near-term and long-term. The management of the capital program ranges from filling potholes and paving and maintaining roads, to investing in the buildings and information technology required to serve county customers efficiently and with quality.

The process for planning, identifying, choosing, and funding projects is driven primarily by three key planning documents, each of which includes a process of governance to manage projects in those major areas:

- Road Maintenance and Capital Improvement Plan
- Capital Facilities Master Plan
- Information and Communication Technology Strategic Plan

**Figure 1-4: Total Capital Expenditures**



## Road Maintenance and Capital Improvement Plan

Each year a five-year Road Maintenance and Capital Improvement Plan (CIP) is prepared by the Department of Public Works and presented for approval to the County Board of Supervisors. The CIP is a plan for short-range and long-range plans to improve or rehabilitate the County-owned roads and related infrastructure. While the CIP covers a five-year planning period, it is updated each year to reflect ongoing changes. The funding for CIP projects is a mix of federal, state and local sources and the selection of projects for inclusion is driven in large part by anticipated availability of those funds, as well as the overall condition of the County’s road network. Funding for these projects comes from a variety of sources including General Fund, taxes, and state and federal revenue. Senate Bill 1, also known as the Road Repair and Accountability Act of 2017 was key to stabilizing funding for road infrastructure and maintenance by creating a stable and dedicated portion of gas and other taxes for local roads (including Roads Maintenance and Rehabilitation Account (RMRA) funds in Figure 1-5). The Board of Supervisors dedicates a portion of General Fund each year to the core service of maintaining roads. Most of the large bridge and road infrastructure projects are funded by federal dollars. Details of budgets can be found in the budget detail for the Roads and Department of Public Works.

# CAPITAL PROGRAM

The 2024 CIP is summarized below in Figure 1-5 and a more detailed version is available online at the County Budget Portal: [HTTPS://WWW.NEVADACOUNTYCA.GOV/366/COUNTY-BUDGET-PORTAL](https://www.nevadacountyca.gov/366/county-budget-portal)

**Figure 1-5: Capital Improvement Project Summary**

## Capital Project Expenditures

Project	Revenue Impacts*	Expense Impacts	Funding Sources
Bridge Projects	\$1,537,723	\$1,838,802	Federal Grants, General Fund MOE, Gas Tax
Development Fee Projects	\$444,265	\$625,000	Federal Grant, to be supplemented with LTMF in later years, Development Fees
Safety Projects	\$90,000	\$100,000	Gas Tax, Federal Grants
Other	\$1,561,150	\$15,620,527	State Grant, Solid Waste Funds and Rule 20(a)
<b>TOTAL</b>	<b>\$3,633,138</b>	<b>\$18,184,059</b>	

## Maintenance Expenditures

(35% of Total Capital Project Expenditures)

Project	Revenue Impacts*	Expense Impacts	Funding Sources
Roadway Preservation	\$0	\$1,702,722	Gas Tax and RMRA, CSA/PRD
Drainage and Shoulder Maintenance	\$0	\$547,155	Gas Tax and RMRA
Vegetation Control	\$1,000,000	\$1,429,747	Gas Tax, CDBG Grant funds, Brush Clearing Safety Grant funds (FEMA), and RMRA
General Maintenance	\$0	\$6,529,747	Gas Tax, General Fund MOE, RSTP, RMRA, CSA/PRD and Trust Funds
Equipment Program	\$0	\$1,670,000	General Fund MOE, Roads ISF
<b>TOTAL</b>	<b>\$1,000,000</b>	<b>\$11,879,405</b>	

\*Revenue impacts represent grant funds or other sources that would not otherwise be received by the County without the respective project activity.

## Capital Facilities Master Plan

The County's Capital Facilities Master Plan contains a facilities condition assessment of all buildings, the life expectancy of systems and finishes, and the priority of identified projects. The plan provides

# CAPITAL PROGRAM

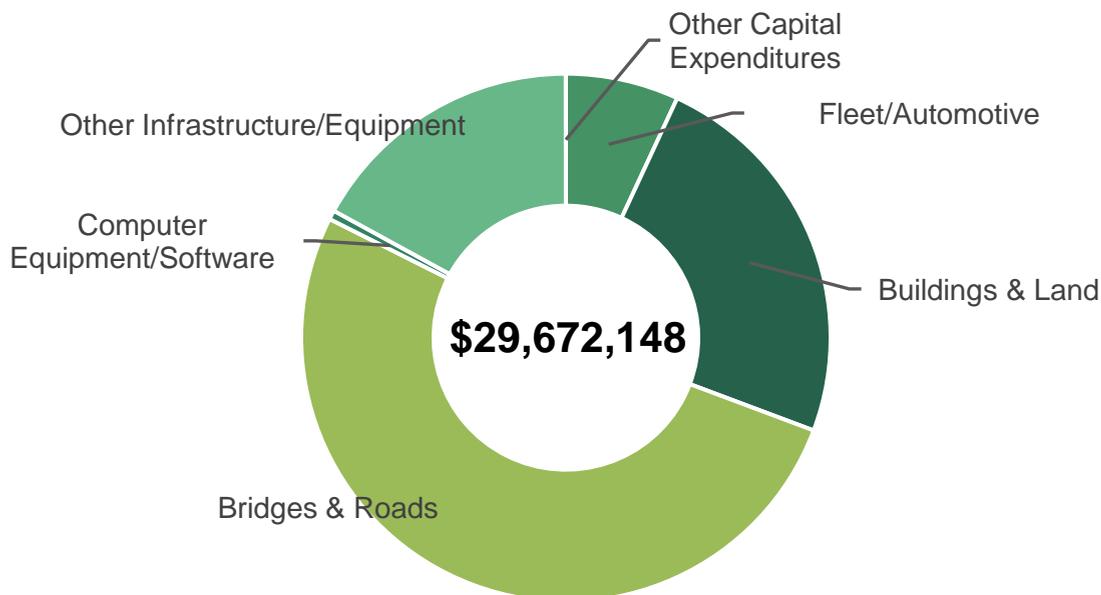
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information on future facility needs and estimated costs. The County has assigned a portion of the General Fund's available fund balance to build toward the funding for future projects. The process of selecting projects for funding is governed by the Capital Projects Subcommittee, a county governance body that includes two members of the Board of Supervisors, county staff and key stakeholders. The Subcommittee is tasked with reviewing all proposed projects for funding streams, current and future budgetary impacts, and continuity with Board priorities, community needs, and infrastructure sustainability and maintenance. The Capital Projects Subcommittee meets regularly throughout the fiscal year to review current and future projects.

Figure 1-4 shows that Capital Expenditures in the major operating funds have ranged from approximately \$4.0 million in fiscal year 2014/2015 to \$22.4 million in fiscal year 2019/2020, and \$29.7 million proposed for 2024/2025. Figure 1-6 shows the breakdown of the various capital expenditures, with the largest being bridges and roads expenditures, followed by building and land. The road and bridge projects include design and construction of three bridge replacements and design and planning for other road improvements (See Roads—Capital Improvement budget for details). The building and land projects include final costs for the McCourtney Road Transfers Station and, and continued work on the Commons Resources homeless navigation center. Funding ranges from General Fund (heavily used for computer equipment/software and some roads funding), state and federal funds and taxes (major road and bridge projects and road maintenance), and departmental special revenues and reimbursements (for building improvements and usage, information systems, and fleet charges). Details of those expenditures and supporting revenues can be found in the various departmental budgets.

A link to the Capital Facilities Plans is available online at the County Budget Portal: <https://www.nevadacountyca.gov/366/County-Budget>

**Figure 1-6: County of Nevada Capital Expenses 2024/2025**



# CAPITAL PROGRAM

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## Information and Communication Technology Strategic Plan

The Information and Communication Technology (ICT) Strategic Plan covers a three-year planning period and is prepared by the Information and General Services agency and presented for approval to the Board of Supervisors. The ICT Strategic Plan's purpose is to provide the overall vision, direction and prioritization for countywide initiatives and issues. The ICT Plan is reviewed annually to reflect ongoing changes as new projects are added, existing projects are modified and completed projects are removed from the plan. This process is facilitated by the Information Systems Steering Board (ISSB). The ISSB meets regularly throughout the fiscal year to review current and future projects. This entails evaluating funding streams, current and future budgetary impacts, and continuity with Board Priorities, community needs, and project sustainability. The funding for the ICT Plan projects is a mix of sources depending on which department initiates the project. Sources of funding may include federal, state, and local sources which are subject to availability. Additionally, the County has assigned a portion of General Fund's available fund balance toward the funding of future projects.

Information Technology Strategic Plans is available online at the County Budget Portal: <https://www.nevadacountyca.gov/366/County-Budget>

## Operational Impacts

Generally Capital Program projects included in the Roads Maintenance and Capital Improvement Plan (CIP) are included in the budget. And, while the CIP is used to develop the budget, it is not always possible to draw a direct line between the amounts shown in the CIP and the budget. The primary reason for this is that grant-funded roads projects typically require the award of a contract before funding will be authorized. As such, the roads program must budget the entirety of anticipated project costs in the year in which contract award is expected, regardless of when actual costs are expected to be incurred. Accordingly, the operational impacts presented in Figure 1-5 above represent the expected true revenue and expense impacts for FY 2024/2025.

Capital Program projects related to the Capital Facilities Master Plan and Information and Communication Technology Strategic Plan are the result of the processes surrounding the ultimate selection of projects, described on the previous page, and as such are not known during the budget development process. Accordingly, dollars are not budgeted for unknown projects. As projects arise through the governance processes and specific costs are identified through those processes, budget is established at the time that these projects are presented to the Board of Supervisors for approval. Once project budgets are established and the projects are underway, the funds are encumbered for the project and the budget appropriation carries through to the end of the project (see more about encumbrances and budgeting in the Basis of Budgeting and Accounting section of this document). Projects that have reached that stage of development and are included in the 2024/2025 budget year include the McCourtney Road Transfer Station final costs (\$3.3M) and housing projects (\$3.4M) including completing construction of the Ranch House permanent housing facility and continuing construction of the Brunswick Commons resource center.

To mitigate the operational impacts of this arrangement, there are two assignments within the County General Fund, which are held in reserve to support these projects. These are the Facilities Planning and Information Systems Infrastructure assignments. More information about these and other assignments can be found in the Fund Balance Policy in Section 6 of this document. In addition to General Fund dollars and assignments, departments use special revenue funds for projects related to their budgets.

# BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

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## Basis of Presentation – Fund Accounting

County financial activities are organized into separate funds that are designated for a specific purpose or set of purposes. Each fund is considered a separate accounting entity, so the operations of each fund are accounted for with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity where appropriate.

The number and variety of funds used by the County promotes accountability but can also make budgeting and finance complex. Therefore, understanding the fund structure is an important part of understanding the County's finances. The three basic fund categories are Governmental Funds, Proprietary Funds and Fiduciary Funds and within each fund category are various fund types. The fund types are described below.

## Fund Types

### Governmental Funds

**General Fund:** The General Fund is the County's primary operating fund and is used to track the revenues and expenditures associated with basic County services that are not required to be accounted for in other funds. The General Fund supports the operations of many County funds through direct contributions, which may include required state "maintenance of effort" payments for certain programs. The General Fund includes cost centers for general government, finance, facilities, and public safety activities, among other activities. These services are funded by general purpose tax revenues and other revenues that are unrestricted. This means that the Board of Supervisors can distribute the funds in a way that best meets the needs of the community as opposed to other funds that are restricted to predefined uses.

**Special Revenue Funds:** Special Revenue funds account for activities supported by revenues that are received or set aside for a specific purpose that are legally restricted.

**Capital Projects Funds:** Capital Project Funds account for financial resources that must be used for the acquisition, improvement or construction of major capital projects.

**Debt Service Funds:** Debt Service Funds are used to account for resources that will be used to pay the interest and principal of long-term debts.

### Proprietary Funds

**Enterprise Funds:** Enterprise Funds account for operations that are financed and operated in a manner similar to private business, where the intent is that the fund will be self-supporting. This requires the expense of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. In the event that these user charges are insufficient to cover the operations of the Enterprise fund, transfers can be made from other fund types to provide additional support.

# BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

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**Internal Service Funds:** Internal Service Funds account for the financing of goods and services provided primarily by one County department to other County departments or agencies, or to other governments, on a cost-reimbursement basis.

## Fiduciary Funds

**Trust and Custodial Funds:** Fiduciary Funds account for resources that the County does not have the authority to spend on its own because the County is holding assets of these funds in a trustee capacity or as an agent for another organizational unit. As such, these funds are not included in the budget appropriation.

## Basis of Budgeting and Basis of Accounting

The basis of budgeting refers to the point at which revenues and expenditures are included in the budget. The basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements and is the basis for preparing the Comprehensive Annual Financial Report (CAFR), following Generally Accepted Accounting Principles (GAAP). The text to follow highlights key elements of the basis of budgeting and where it may differ from the basis of accounting.

Governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds), are budgeted and accounted for on a modified accrual basis with a focus on near-term inflows and outflows of financial resources. Under the modified accrual basis, revenues are recognized when they become both measurable and available, while expenditures are recognized as soon as liabilities are incurred, except for debt service, capital lease obligations, inventories, and prepaid items.

- Year-end encumbrances, representing financial resources committed for goods or services ordered but not yet received, are reported in the year the order is placed for budgetary purposes, but in the year the services or supplies are received for financial reporting purposes.
- Many multi-year capital projects are budgeted on a full cost basis. Year-end remaining capital budgets for active projects are continued to the next fiscal year until completion of the project.

Proprietary funds (Enterprise and Internal Service Funds) are budgeted on a full accrual basis, similar to private-sector businesses, with a focus on total economic resources. Revenues are recognized when they are earned or owed to the County, regardless of timing of payment, and obligations are recognized when incurred.

- Year-end encumbrances are excluded from the fiscal year expenses for the transactions which have not yet occurred.
- Like with governmental funds, multi-year capital projects are often budgeted on a full cost basis and the year-end active project budgets are continued to the next year until completion of the project.
- Capital outlay within enterprise funds are recorded as assets for CAFR but expended on a budget basis.
- Depreciation expenses are included in the CAFR but not included in the budget.
- Principal payments on long-term debt within proprietary funds are applied to the outstanding liability for the CAFR but expended on a budget basis.

# **BASIS OF PRESENTATION, BUDGETING & ACCOUNTING**

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Fiduciary funds include trust and custodial funds. All fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Again, these funds are not included in the budget appropriation.

Please refer to Section 4 County Resources for additional information regarding fund structure (Schedule of Funds), a schedule of Services Budget Units (SBU) by Fund Type as well as a Schedule of Revenue and Expenditures by SBU/Fund.

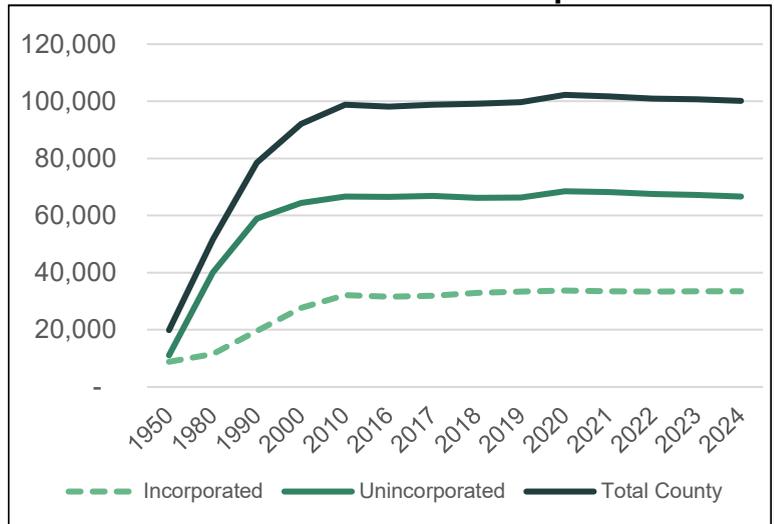
# DEMOGRAPHIC & STATISTICAL PROFILE

Nevada County is located on the western slope of the Sierra Nevada Mountains and is known as the heart of “Gold Country.” The County was incorporated in 1851 and includes unincorporated areas as well as three incorporated cities: Nevada City (the county seat), Grass Valley, and Truckee.

Nevada County is known to provide its residents with an excellent quality of life. The economy is supported by a wide array of industries including manufacturing, retail, technology, agriculture, construction, and health services. Nevada County has an above-average high school graduation rate, accessibility to traditional, charter and private schools, and higher-level education at our recently expanded local Sierra College campus. Infrastructure projects such as the broadband initiative and library technology center, offer opportunities for viable expansion while maintaining a small-town feel.

County demographic information informs the county budget process as departments assess service levels for the coming fiscal year. It is also valuable information in tracking the economic health of the community and informs the priorities and objectives set by the County Board of Supervisors each January.

**Figure 1-7: Population of Incorporated and Unincorporated Areas**



Dept. of Finance, Demographic Research Unit E-5 Report

**Figure 1-8: 2023 Income and Sales Tax Metrics by County**

2023	Per Capita Income	Median Household Income	Total Taxable Transactions (\$Bill.)	Taxable Transactions per Capita
<b>Nevada</b>	46,706	79,395	67.78	1,044,409
<b>Butte</b>	36,374	66,085	156.10	1,526,838
<b>El Dorado</b>	55,455	99,246	104.85	1,070,457
<b>Mendocino</b>	34,977	61,355	69.22	360,094
<b>Napa</b>	54,306	105,809	149.04	1,672,586
<b>Placer</b>	54,004	109,375	411.10	1,984,322
<b>Sutter</b>	34,039	72,654	77.87	908,380
<b>Tehama</b>	33,800	59,029	39.00	292,780
<b>Yuba</b>	30,036	66,693	29.65	69,994

US Census, QuickFacts, 2023 & CDTFA Taxable Sales by County, 2023

A sample of key population and income trends is shown here, however, demographic and statistical information is available online at: <https://www.nevadacountyca.gov/378/Demographics-Statistics>

# NEVADA COUNTY ORGANIZATIONAL CHART



**Board of Supervisors**

**County Executive**

Risk Management

## Elective Offices

Assessor

Auditor-Controller

Clerk-Recorder

- Clerk-Recorder
- Elections

District Attorney

- Victim/Witness

Sheriff-Coroner

- Animal Control
- Corrections
- Court Security
- Operations

Treasurer-Tax Collector

## Appointive Offices

Community Development Agency

Ag Commissioner

Building

Code & Cannabis Compliance

Economic Development

Environmental Health

Farm Advisor

Fleet

Planning

Recreation

Roads and Engineering

Solid Waste

Transit

Human Resources

Health & Human Services Agency

Behavioral Health

Child Support Services

Housing Community Services

Probation

Public Defender

Public Health

Social Services

Information & General Services

- Information Systems
- Purchasing
- Central Services
- Collections
- Cable TV
- Animal Shelter

Facilities

- Facilities Management
- Airport

Library

Office of Emergency Services

Clerk of the Board

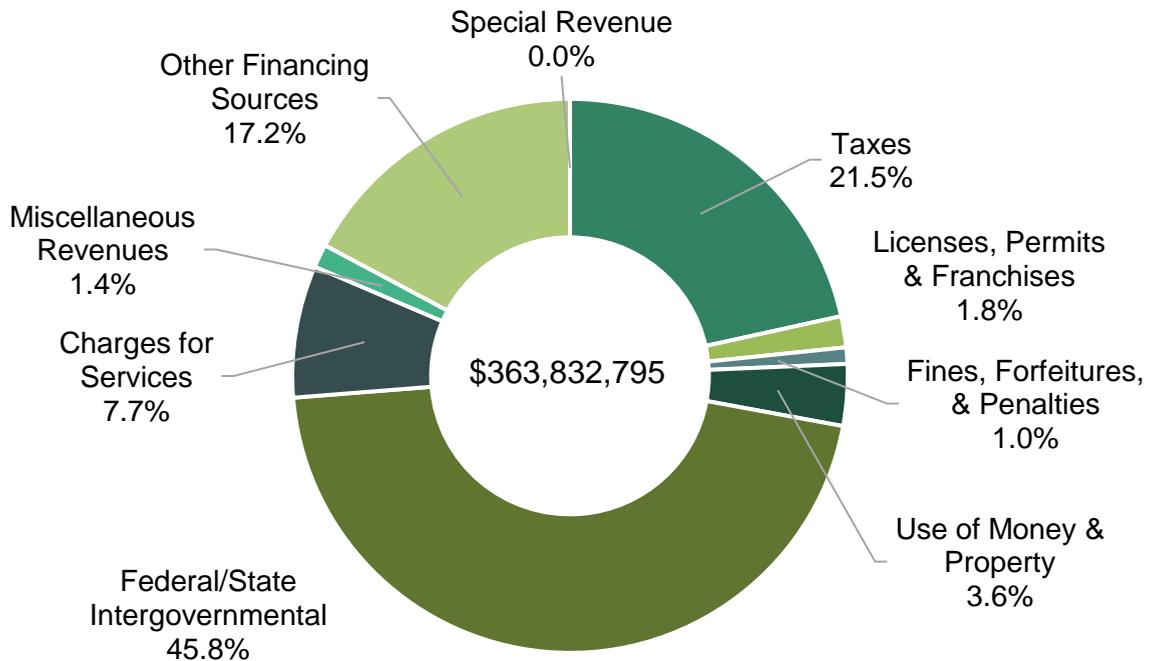
County Counsel

Commissions, Boards & Committees

*Note: Colors represent departments with related programs and customer bases.*

# REVENUES BY SOURCE

<b>Revenues</b>	<b>22/23 Actual</b>	<b>23/24 Adopted</b>	<b>23/24 Estimated</b>	<b>24/25 Proposed</b>	<b>24/25 Adopted</b>
Taxes	72,248,844	76,133,989	74,167,596	78,379,924	78,379,924
Licenses, Permits & Franchises	5,619,372	6,173,581	6,453,800	6,596,466	6,596,466
Fines, Forfeitures, & Penalties	4,120,803	3,228,419	3,644,721	3,485,034	3,485,034
Use of Money & Property	13,034,940	11,657,623	12,743,318	13,070,813	13,070,813
Federal/State Intergovernmental	132,945,757	163,554,468	162,187,650	166,763,261	166,763,261
Charges for Services	24,722,020	26,800,862	25,943,927	28,036,135	28,036,135
Miscellaneous Revenues	11,922,089	4,177,944	5,377,290	4,959,213	4,959,213
Other Financing Sources	47,928,307	57,772,199	55,518,921	62,541,949	62,541,949
Special Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>312,542,132</b>	<b>349,499,085</b>	<b>346,037,223</b>	<b>363,832,795</b>	<b>363,832,795</b>



# GENERAL FUND DISCRETIONARY REVENUES

The following chart provides a historical picture of General Fund Discretionary Revenues. Unlike other county funding, which is required to be spent on specific programs, these revenues are considered discretionary because they are available for the Board to allocate to various programs and services.

However, approximately one third is spent to leverage funding for programs with specific spending requirements, or to maintain State funding for some programs. The remainder funds programs not mandated by the state or Local Municipal Services such as Public Safety, Tax Collection, and Community Development.

Fiscal Year	Property and Related Taxes	Sales Taxes	Franchise Fees	Interest	Motor Vehicle In-lieu	Other	Total
04/05	\$27.57	\$3.53	\$0.80	\$0.34	\$0.01	\$1.66	\$33.91
05/06	\$30.76	\$2.86	\$0.82	\$0.43	\$0.00	\$2.20	\$37.07
06/07	\$34.25	\$3.65	\$0.97	\$0.83	\$0.03	\$2.58	\$42.31
07/08	\$36.46	\$3.41	\$1.01	\$0.96	\$0.00	\$2.19	\$44.03
08/09	\$37.25	\$2.79	\$1.05	\$0.39	\$0.00	\$1.95	\$43.43
09/10	\$37.63	\$2.72	\$1.03	\$0.05	\$0.00	\$2.13	\$43.56
10/11	\$35.13	\$2.78	\$1.04	\$0.09	\$0.18	\$2.04	\$41.26
11/12	\$33.79	\$2.89	\$1.04	\$0.12	\$0.04	\$1.70	\$39.58
12/13	\$34.34	\$3.01	\$2.42	\$0.03	\$0.04	\$1.68	\$41.52
13/14	\$34.67	\$3.24	\$2.57	\$0.06	\$0.04	\$1.71	\$42.29
14/15	\$36.49	\$3.30	\$2.52	\$0.09	\$0.03	\$3.34	\$45.77
15/16	\$38.34	\$3.47	\$2.59	\$0.15	\$0.03	\$2.18	\$46.76
16/17	\$40.53	\$3.66	\$2.73	\$0.37	\$0.04	\$2.28	\$49.61
17/18	\$42.44	\$3.89	\$2.84	\$0.48	\$0.04	\$2.28	\$51.97
18/19	\$44.62	\$4.16	\$2.86	\$1.01	\$0.04	\$2.43	\$55.12
19/20	\$46.54	\$4.10	\$3.04	\$0.67	\$0.07	\$2.64	\$57.06
20/21	\$49.71	\$4.95	\$3.23	\$1.13	\$0.06	\$2.91	\$62.10
21/22	\$52.83	\$5.67	\$3.30	\$0.48	\$0.10	\$3.62	\$66.00
22/23	\$56.90	\$4.70	\$3.51	\$1.00	\$0.11	\$4.56	\$70.78
23/24	\$58.64	\$4.61	\$3.66	\$1.10	\$0.11	\$4.42	\$72.54
24/25	\$61.20	\$4.51	\$3.82	\$1.15	\$0.11	\$4.53	\$75.33

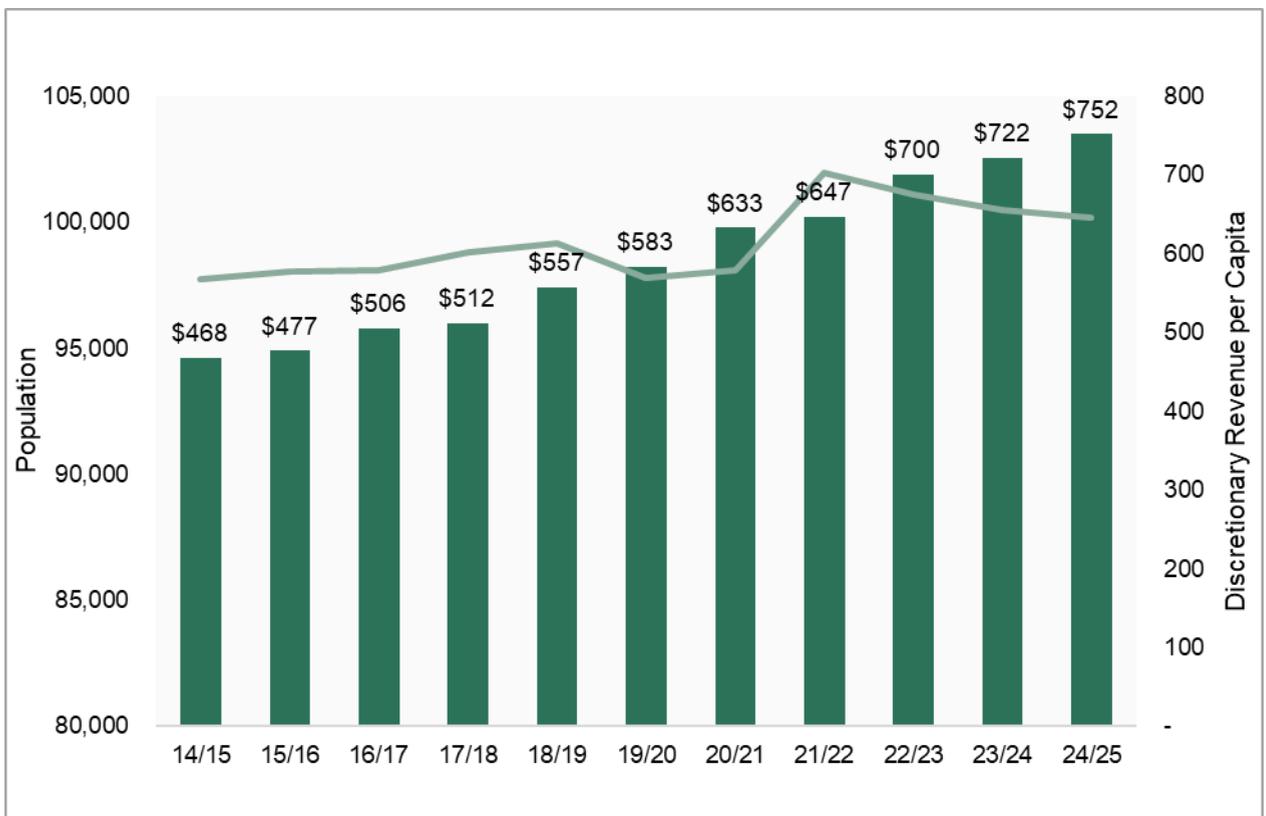
(Expressed in millions)

Notes:

- (1) Increases in Taxes and reduction in Motor Vehicle in-lieu in 04/05 are due in part to State of California MVLF/Property Tax swap.
- (2) Increase in Franchise Fees 12/13 due to expanded agreement with Waste Management of Nevada County.

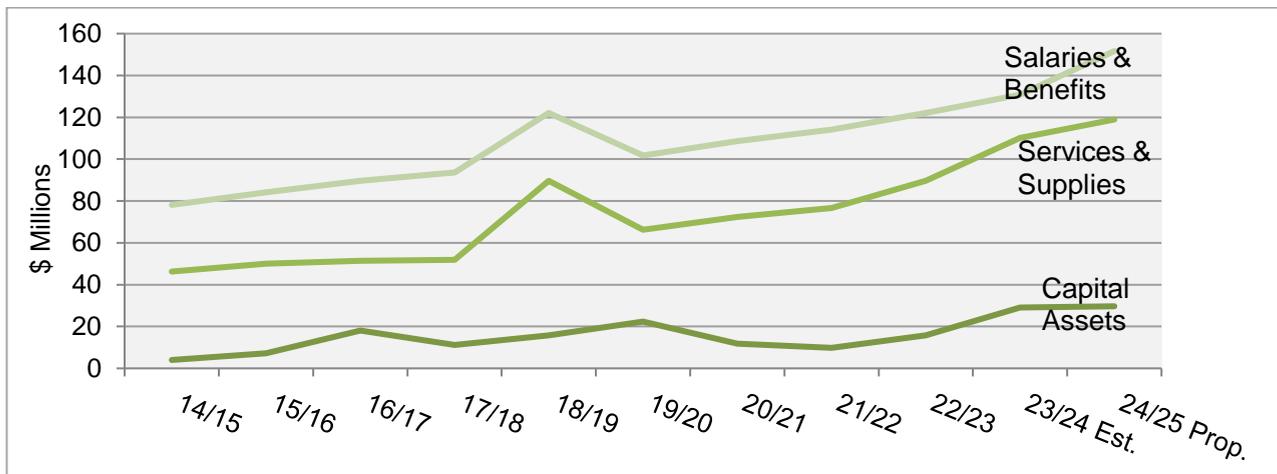
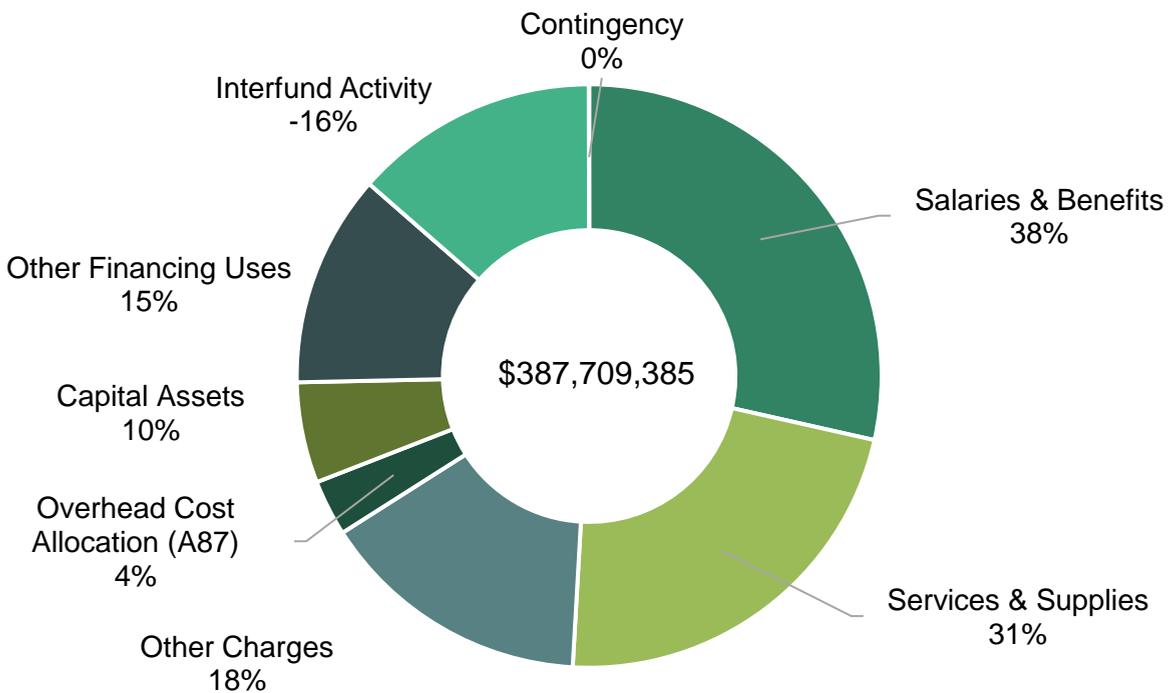
# DISCRETIONARY REVENUE PER CAPITA

From 14/15 to 20/21, population remained mostly flat except for a small rise and then fall from 17/18 to 19/20, and then passed 100,000 for the first time in 21/22. After 21/22, population declined, threatening to drop below 100,000 by 25/26. In 14/15 one-time revenue resulted in an increase in per capita revenue. Over the past several years, discretionary revenue has been steadily improving, while the population has declined, resulting in consistently increasing discretionary revenue per capita. Discretionary revenue is projected to grow at a modest pace of 2.5% in 23/24 and 4% in 24/25. A recession scenario is not built into the projection but is a risk that the County is preparing for.



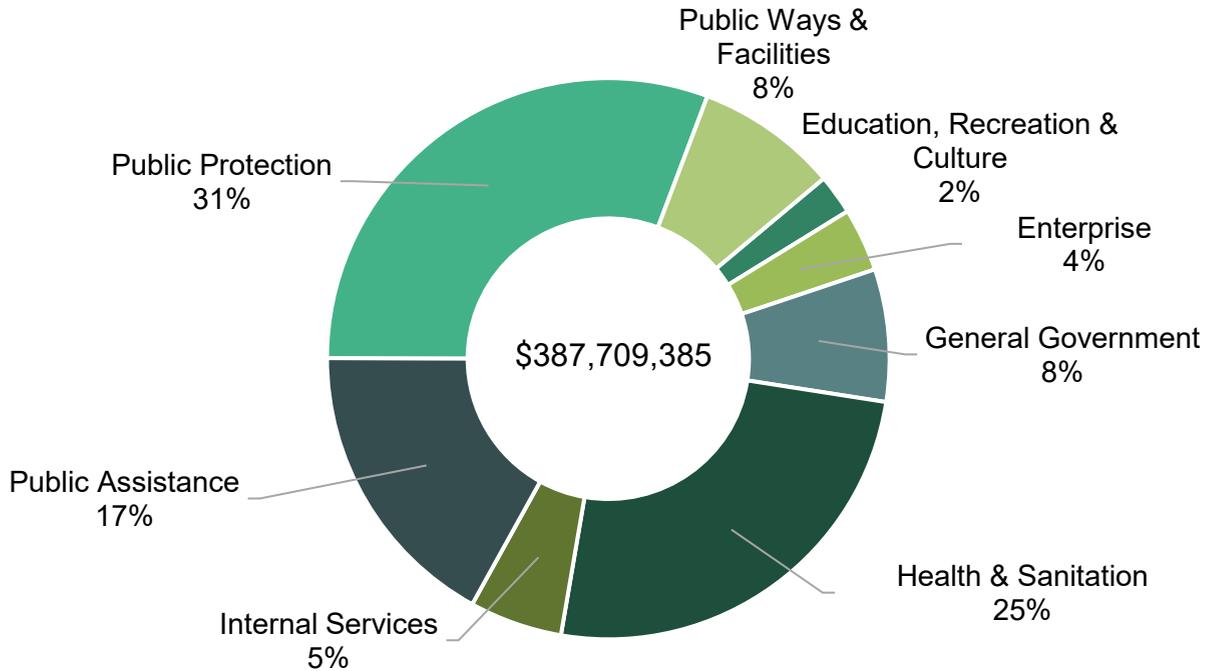
# EXPENDITURES BY COST CATEGORY

	22/23	23/24	23/24	24/25	24/25
<b>Expenses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Adopted</b>
Salaries & Benefits	122,035,721	139,826,681	130,775,064	151,647,372	151,647,372
Services & Supplies	89,639,084	115,148,529	110,108,102	118,942,822	118,942,822
Other Charges	64,918,193	67,824,879	69,212,575	80,128,075	80,128,075
Overhead Cost Allocation (A87)	14,197,716	15,458,915	15,211,068	16,490,308	16,490,308
Capital Assets	15,706,285	35,182,879	29,107,143	29,672,148	29,672,148
Other Financing Uses	43,872,888	57,146,610	55,169,362	62,682,897	62,682,897
Interfund Activity	(53,106,167)	(60,871,058)	(59,369,331)	(71,954,237)	(71,954,237)
Contingency	-	100,000	-	100,000	100,000
<b>Total Expenses</b>	<b>297,263,719</b>	<b>369,817,435</b>	<b>350,213,983</b>	<b>387,709,385</b>	<b>387,709,385</b>



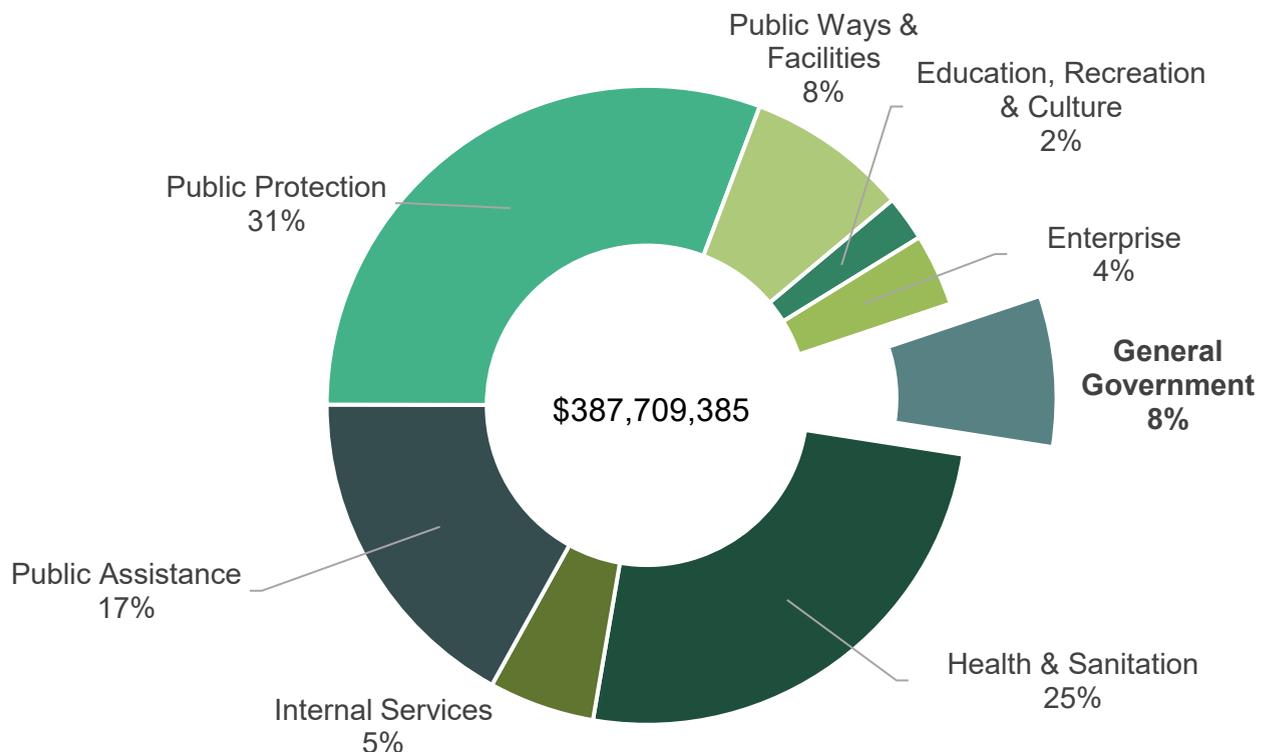
# EXPENDITURES BY FUNCTION

General Government	29,587,000
Public Protection	119,015,998
Public Ways & Facilities	31,616,977
Health & Sanitation	97,805,905
Public Assistance	65,903,261
Education, Recreation & Culture	8,914,478
Enterprise	14,155,315
Internal Services	20,710,451
	<b><u>387,709,385</u></b>



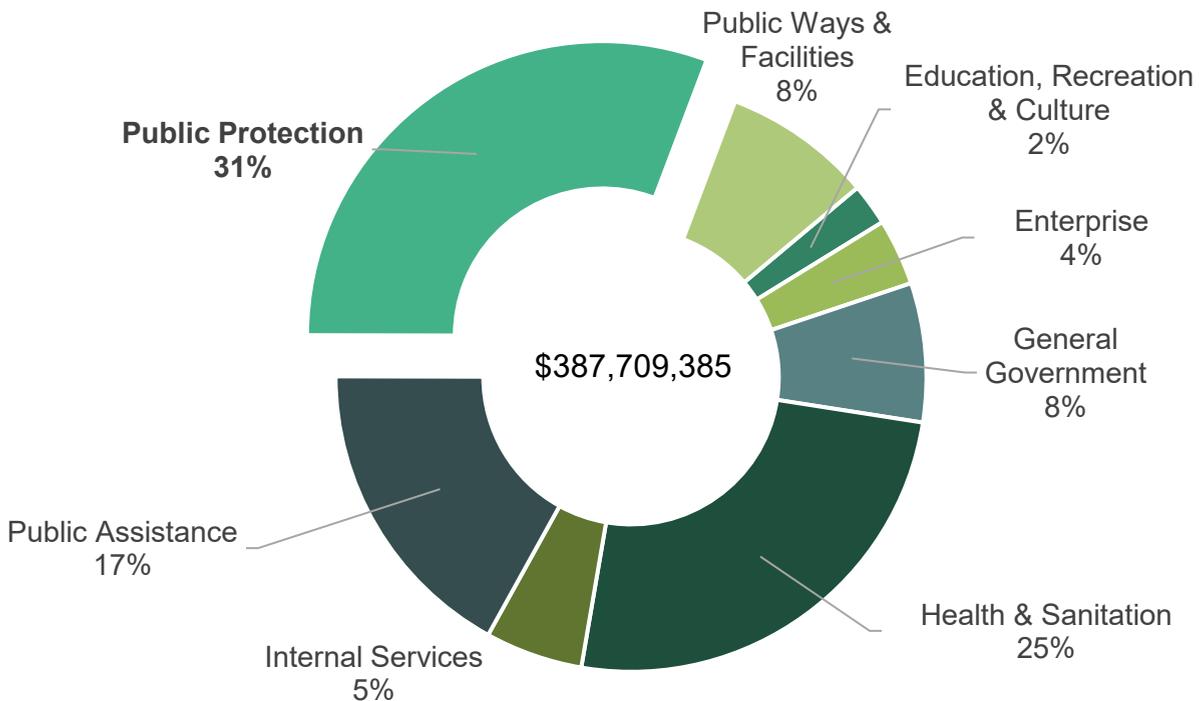
# GENERAL GOVERNMENT

Clerk of the Board	10101	2,507,374	Capital Facilities Projects	10801	461,083
Annual Audit Services	10102	41,314	Crim. Just. Temp Fac. Constr.	10803	100,262
County Executive Office	10103	3,402,211	Capital Projects	10805	62,236
Assessor	10201	4,267,602	Economic Development	10902	950,852
Auditor-Controller	10202	3,016,770	Assessment Appeals Board	11001	10,059
Treasurer/Tax Collector	10203	1,767,361	Info. & General Svcs Admin	11003	133,929
Purchasing	10204	666,796	Ins.-Property & Casualty	11005	30,000
Collections	10205	71,279	Risk Management Admin.	11004	324,047
Other Fin. Sources & Uses	10206	(9,673,990)	Historical Landmarks	11006	3,746
Trial Court Funding	10207	1,427,673	Information Systems	11007	4,513,117
Provision for Contingency	10212	100,000	Geographic Info. Systems	11008	-
Building Debt Financing	10214	2,850,455	Surveyor	11009	208,288
Legal Counsel	10301	2,124,468	Cable TV Services	11010	184,382
Personnel Services	10401	2,404,168	Transit Self-Insurance	11012	95
Elections	10501	2,796,120	Insurance - Worker's Comp.	11015	21,008
Facilities Management	10702	4,349,652	Other Debt Financing	11016	464,643
					<b>29,587,000</b>



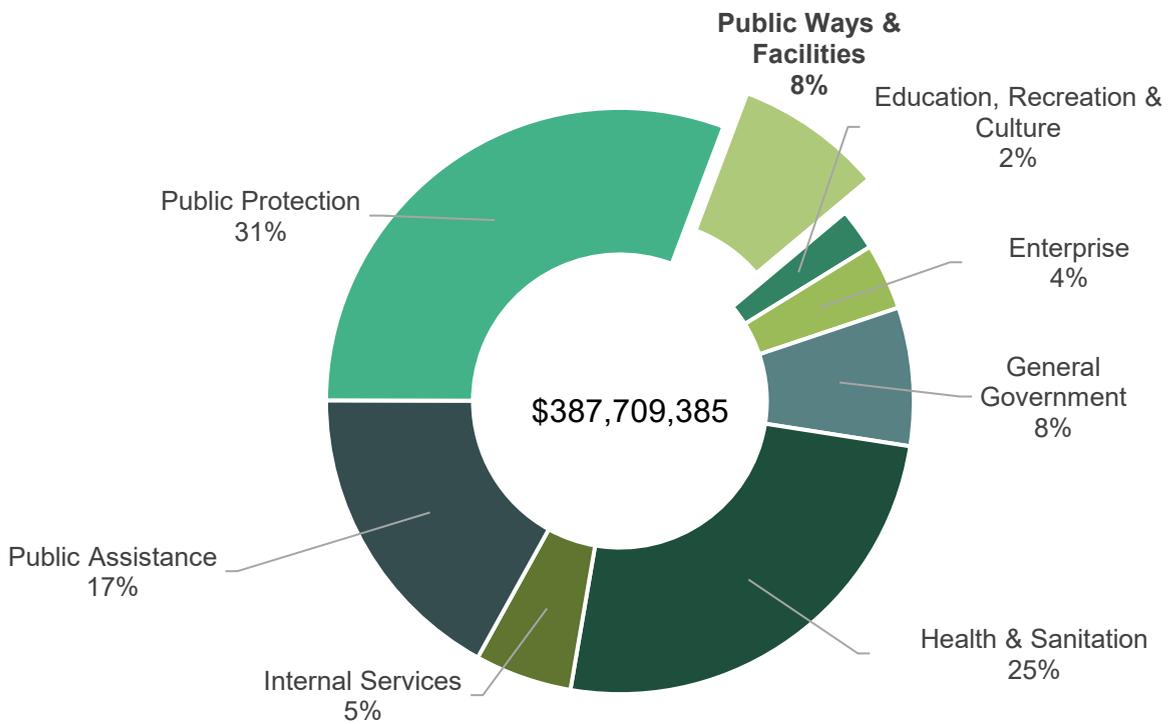
# PUBLIC PROTECTION

Court Security	20101	2,141,786	Corrections	20301	15,743,907
Grand Jury	20102	220,172	Inmate Medical Services	20302	4,438,182
District Attorney	20103	6,648,887	Truckee Operations	20304	2,377,490
Public Defender	20107	3,509,664	Juvenile Hall	20310	0
Child Support Services	20109	3,703,501	Probation	20320	10,423,203
Conflict Indigent Defense	20111	978,145	Agriculture Services	20601	1,668,069
Dispute Resolution	20112	15,000	Building Inspection	20602	2,627,668
2011 Rlgn.-Low Level Offender/Parole	20113	0	Recorder	20701	1,270,835
2011 Realignment-Adult PRCS	20114	3,825,445	Emergency Management	20702	4,086,907
2011 Rlgn.-Trial Court Security	20115	1,158,470	Animal Control	20704	980,668
2011 Rlgn.-DA PRCS/Parole	20116	72,572	Fish & Wildlife	20705	8,380
2011 Rlgn.-Pub. Def. PRCS/Parole	20117	72,572	CDA Administration	20707	261,418
2011 Rlgn.-Juv. Just. YOBG/Re-Entry	20118	417,064	Planning	20708	2,845,340
Sheriff Services	20201	29,132,727	Code Compliance	20709	1,975,844
2011 Rlgn.-Law Enforcement Serv.	20202	1,396,598	Public Safety Augment.	20710	10,319,248
2011 Rlgn.-Juvenile Justice LLESS	20203	879,943	Cannabis Compliance	20711	2,127,979
Dispatch Services	20204	2,540,314	Animal Shelter	20712	1,148,000
					<b><u>119,015,998</u></b>



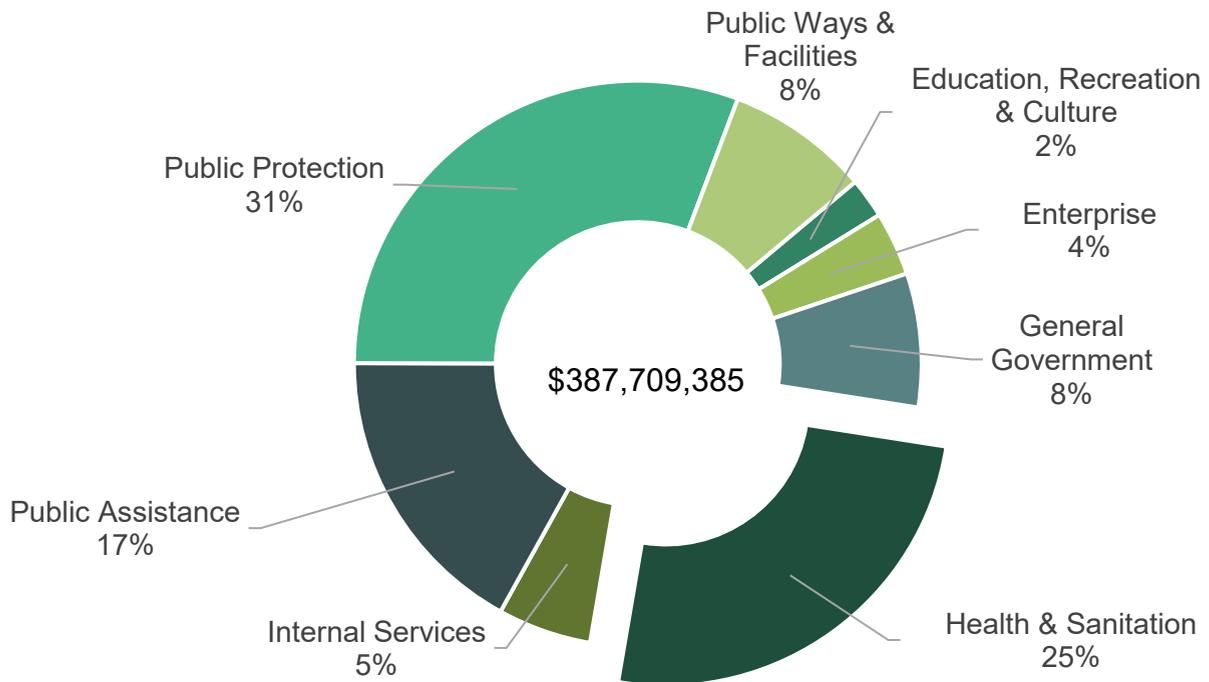
# PUBLIC WAYS & FACILITIES

Dept. of Public Works Admin	30100	-
Roads-Administration	30101	2,428,253
Mitigation Funds	30102	554,248
CSA/PRD	30103	813,224
Roads Engineering	30104	3,393,866
Roads Maintenance	30107	9,085,961
Electrical Service Availability	30120	-
Roads Capital Improvements	30154	15,341,425
		<b>31,616,977</b>



# HEALTH & SANITATION

Public Health Admin.	40101	1,792,745	Behavioral Health Rlgn.	40119	4,526,940
Health & Wellness	40102	2,596,164	Environmental Health Rlgn.	40120	255,493
Behavioral Health Admin.	40103	2,688,057	Public Health Rlgn.	40121	1,183,680
Children's Behavioral Health	40104	14,088,749	Juvenile Hall Realignment	40122	0
Alcohol & Drug Programs	40105	9,934,776	Vector Control	40123	118,770
Emergency Medical & Prep.	40107	1,591,923	Health CCS Realignment	40129	233,155
Environmental Health	40108	3,513,690	Behavioral Health 2011 Rlgn.	40130	7,356,921
Adult Behavioral Health	40110	28,412,880	SB 163 Wraparound Program	40140	559,348
Public Health Client Services	40114	6,193,928	Solid Waste - Oil	40401	0
Behavioral Health Homelessness	40115	3,359,129	Solid Waste Contract Admin.	40402	433,989
Social Services Rlgn.	40118	8,965,568			<b>97,805,905</b>

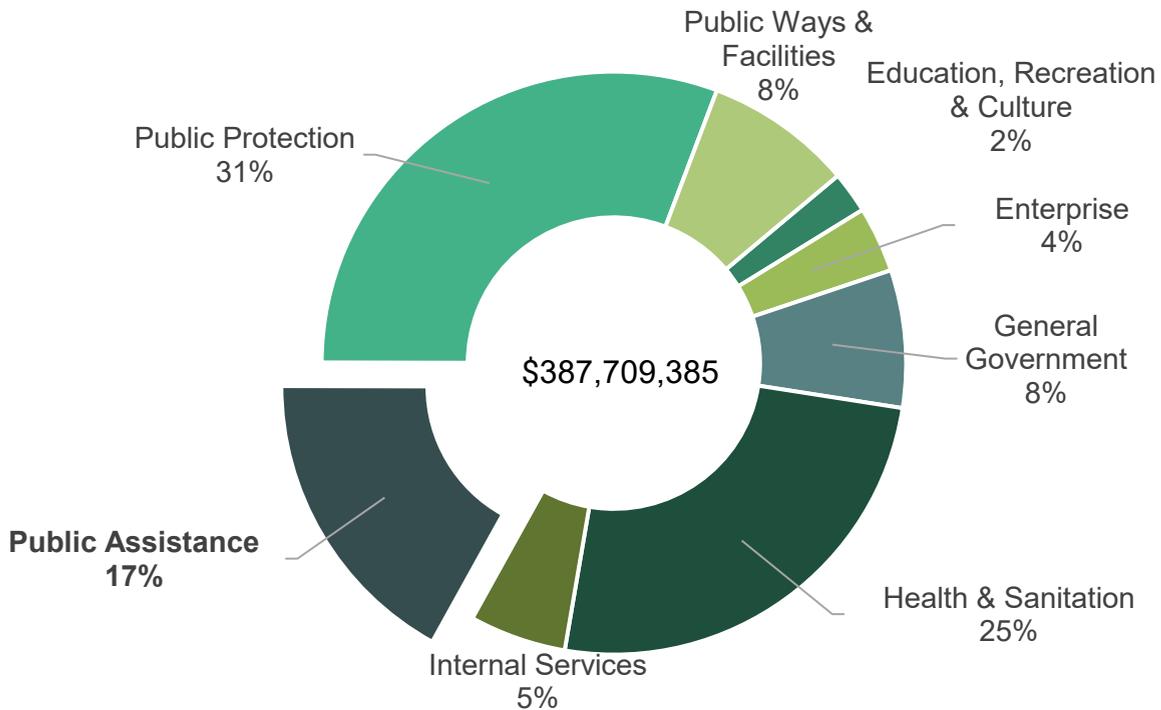


# PUBLIC ASSISTANCE

Health & Human Serv. Admin.	50101	5,125,985
Social Services Admin.	50102	500
Adult Services Administration	50103	3,895,274
Child Welfare Services Admin.	50104	6,275,939
Eligibility Services Admin.	50105	19,151,348
Child Welfare Serv. Assistance	50204	5,366,020
Eligibility Services Assistance	50205	5,858,000
In-Home Supportive Services	50206	3,757,360

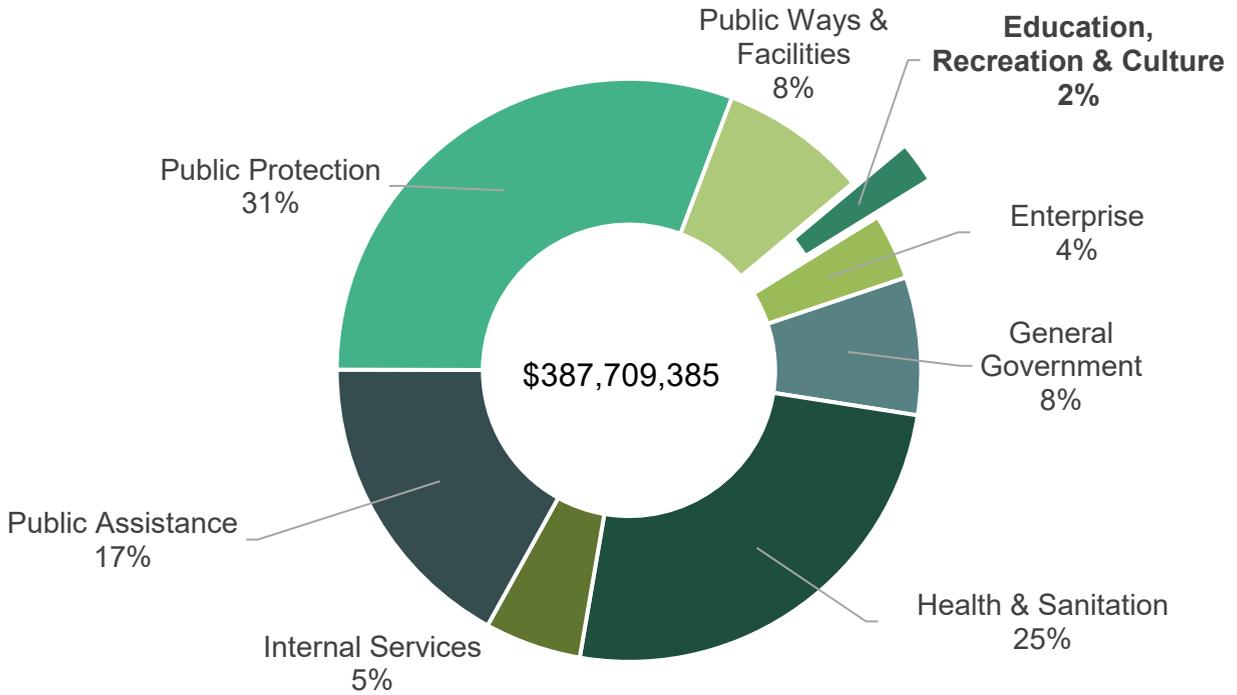
Social Services 2011 Rlgn.	50207	6,452,698
Veterans Services	50501	752,876
Housing & Comm. Serv. Admin.	50601	6,418,063
Community Services	50602	-
Homebuyer Assistance	50604	-
Housing Dev/Rehabilitation	50605	-
Victim/Witness Assistance Center	50608	559,966
Regional Housing Projects	50609	2,289,232

**65,903,261**



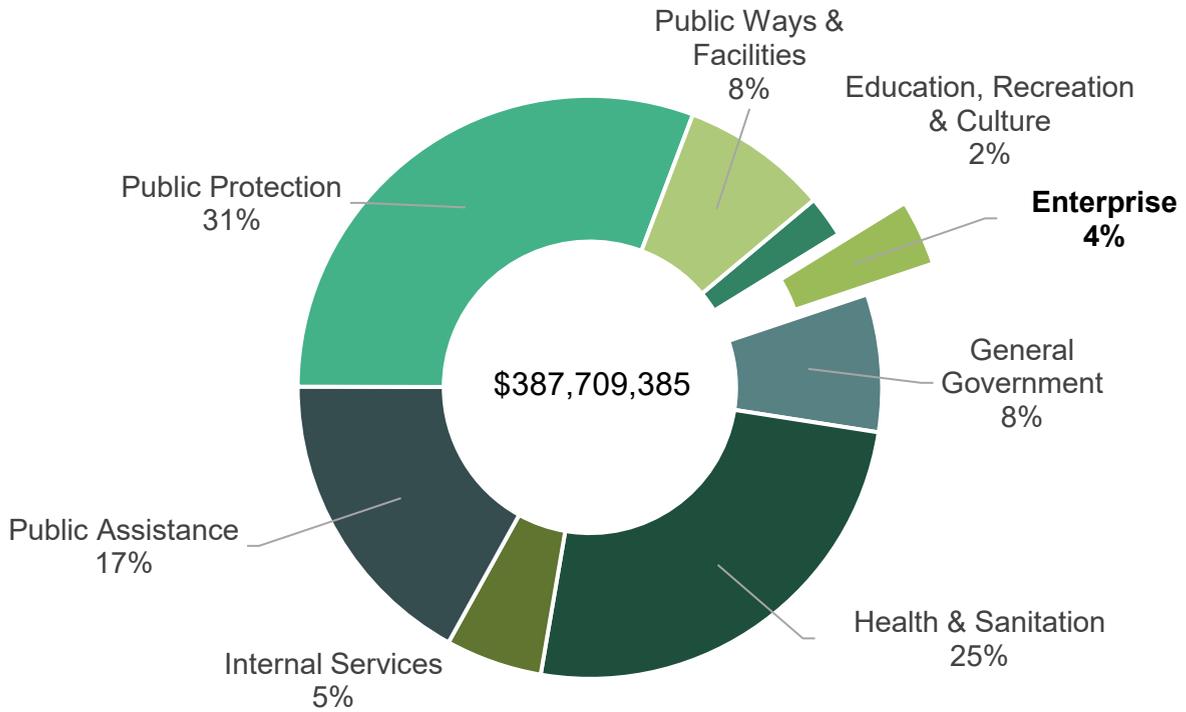
# EDUCATION, RECREATION & CULTURE

Library Services	60201	7,011,950
Farm Advisor	60301	95,664
Conservation	60401	57,000
Recreation Mitigation Fees	70101	3,742
Recreation	70102	1,746,122
		<b><u>8,914,478</u></b>



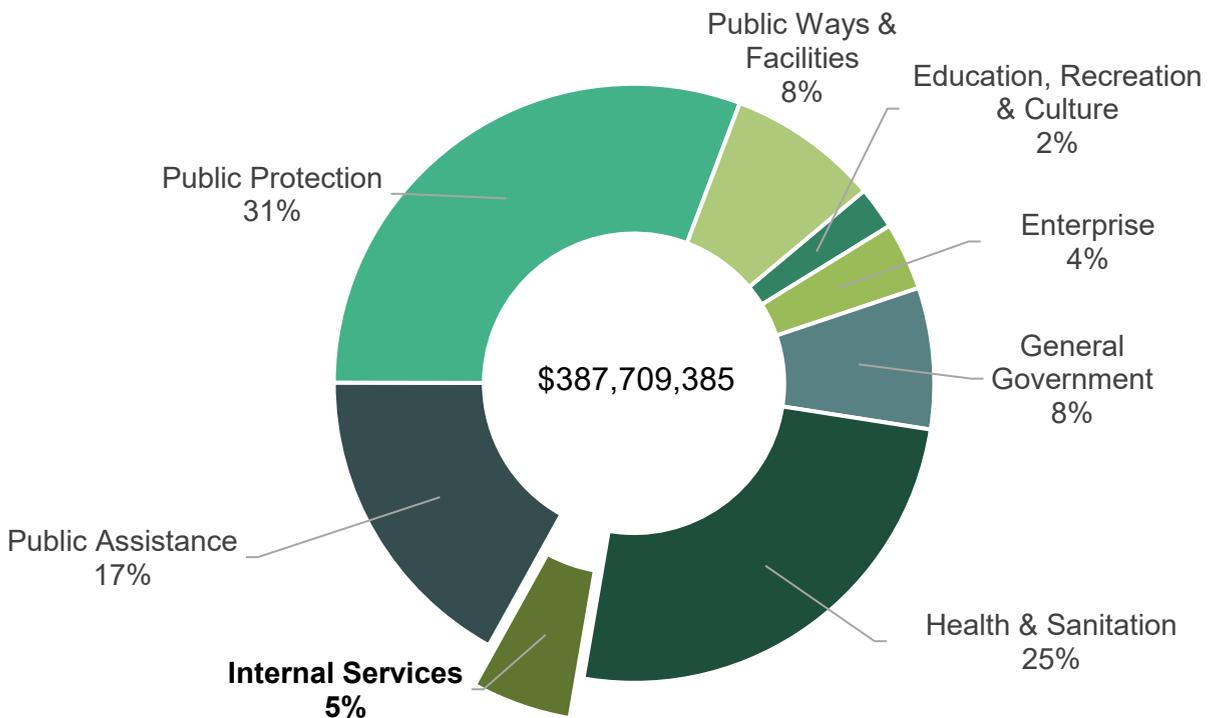
# ENTERPRISES

Solid Waste -Western	91001	5,285,632
Solid Waste -Eastern	91002	306,807
Transit Services	91003	6,702,860
Airport	91004	<u>1,860,016</u>
		<b><u>14,155,315</u></b>



# INTERNAL SERVICES

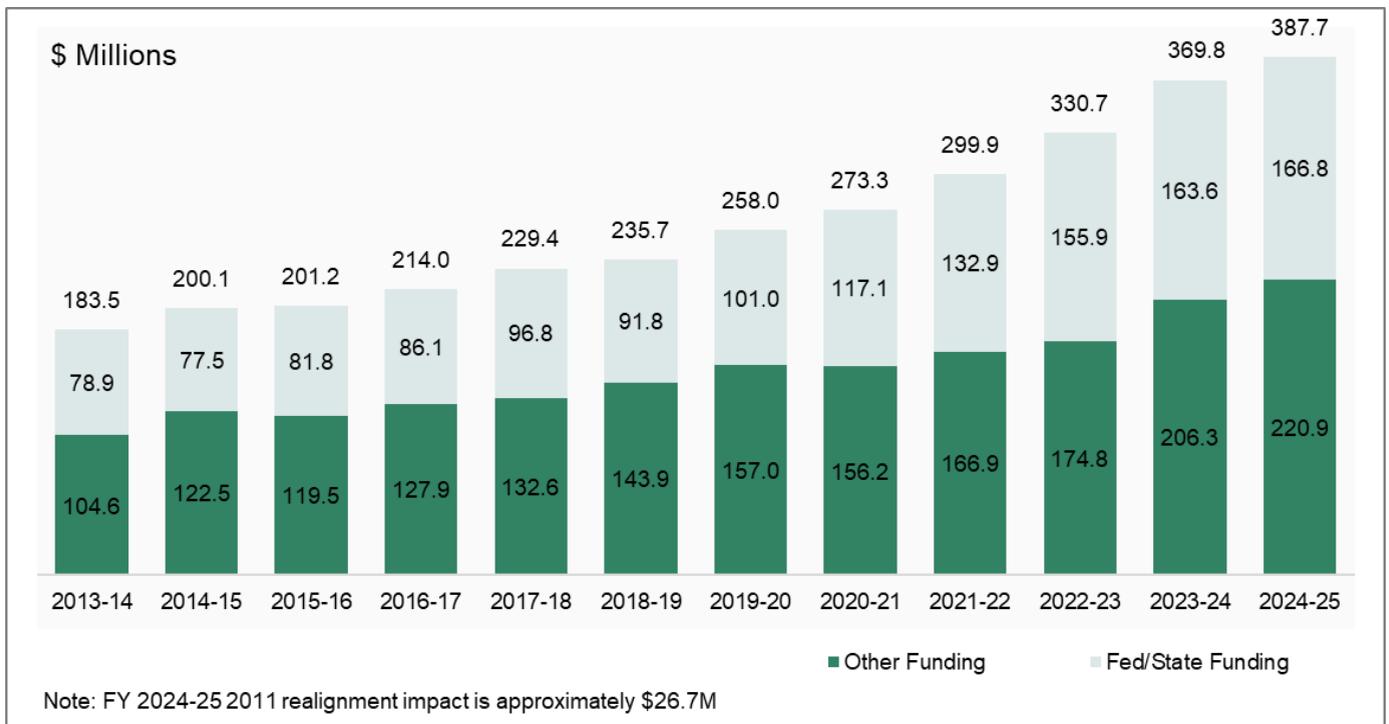
Fleet Management	92001	3,343,272
Insurance - General Liability	92002	4,053,177
Insurance - Benefits	92003	1,938,108
Central Services	92004	704,081
Fleet Services	92005	4,792,784
Energy Services Program	92006	2,029,057
Fleet Road Equipment	92007	<u>3,849,972</u>
		<b><u>20,710,451</u></b>



# HISTORICAL BUDGET TREND

The budget for 2024-25 totals \$387,709,385. The total budget increase from 2023-24 to 2024-25 is projected to be approximately \$18 million (4.8%). The following graph presents the historical trend in the County's budget. Starting in 2012-13 the County began budgeting for 2011 Realignment, which results in increased budgets as funds are deposited to special revenue funds, transferred out as expenses to operating funds, and then directly expended from those funds. In 2024/25 the

impact of 2011 realignment is expected to be \$26.7 million versus \$12.1million in 12/13. State and federal funding and related programs and services continue to be a significant driver of the County budget, funding 43% expenses in 2024/25.

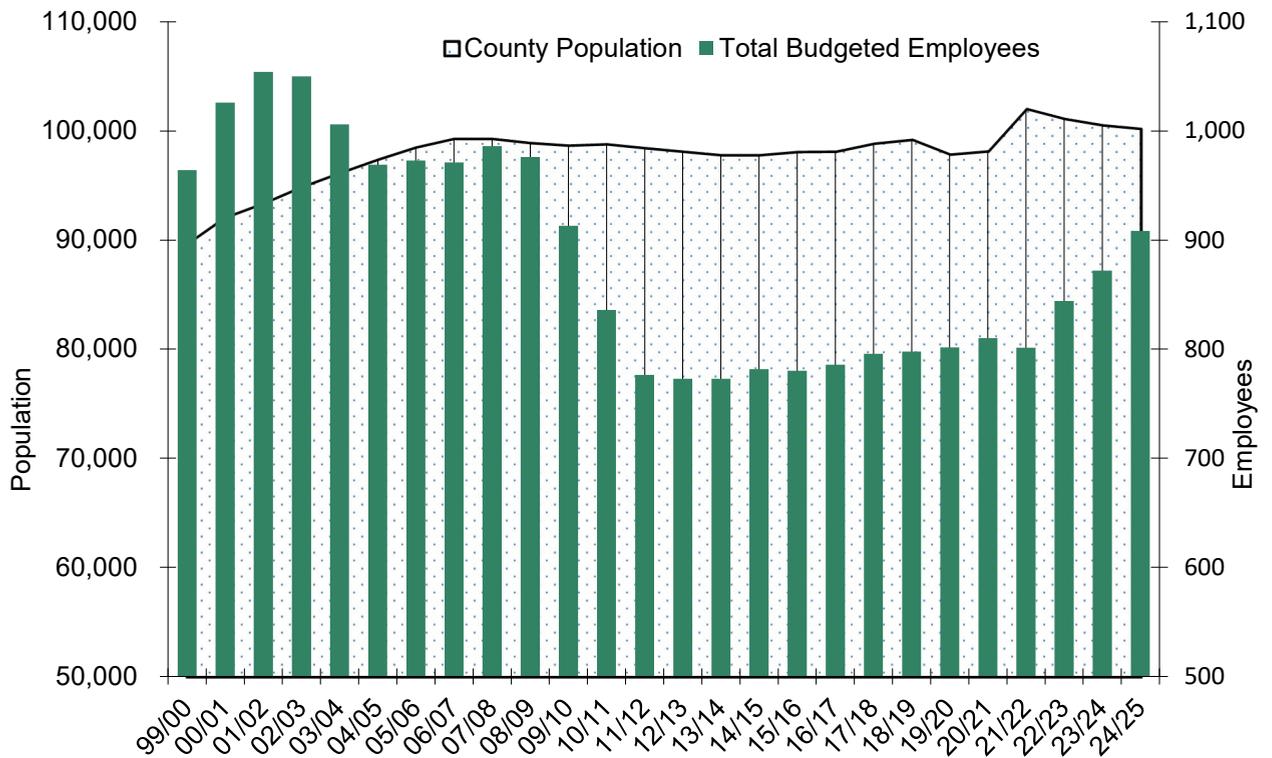


# COUNTY STAFFING RELATIVE TO POPULATION GROWTH

## Total Staffing\*

22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed
842	872	882	908

\*Includes Sanitation District



# BUDGET SUMMARY BY FUND

	June 30, 2024					June 30, 2025
	Fund Number	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
GENERAL FUND	0101	41,725,857	110,173,024	112,076,911	(1,903,887)	39,821,970
AMERICAN RESCUE PLAN	1111	2,448,615	-	2,448,615	(2,448,615)	-
FISH & GAME	1113	20,827	1,100	8,380	(7,280)	13,547
ROADS	1114	8,984,850	28,420,471	30,249,505	(1,829,034)	7,155,816
PROPERTY MAINT/NUISANCE	1119	456,699	15,000	112,750	(97,750)	358,949
BUILDING INSPECTION	1123	803,259	2,214,463	2,627,668	(413,205)	390,054
CDA ADMINISTRATION	1123	-	261,418	261,418	-	-
PLANNING	1123	1,134,630	2,758,894	2,845,340	(86,446)	1,048,184
CODE COMPLIANCE	1123	1,389,560	1,854,903	1,863,094	(8,191)	1,381,369
CANNABIS ACTIVITIES	1123	2,284,566	1,286,979	2,127,979	(841,000)	1,443,566
DPW ADMINISTRATION	1123	(420)	-	-	-	(420)
ENVIRONMENTAL HEALTH	1123	787,463	3,281,935	3,422,435	(140,500)	646,963
VECTOR CONTROL	1123	482,524	103,597	118,770	(15,173)	467,351
ENV HEALTH PENALTIES	1124	232,692	30,800	91,255	(60,455)	172,237
CHILD SUPPORT SERVICES	1125	967,641	3,703,501	3,703,501	-	967,641
FOREST RESERVES	1130	87,939	35,826	57,000	(21,174)	66,765
AUTOMATED WARRANT SYSTEM	1141	51,123	585	5,463	(4,878)	46,245
NEV CO ALCO PC 1463.16	1144	274,294	12,632	6,197	6,435	280,729
DRUG EDUCATION TRUST	1145	39,865	1,265	911	354	40,219
ALCOHOL EDU PG PC1463.25	1146	282,563	12,857	29,383	(16,526)	266,037
EMERG MEDICAL SERV ASSMT	1147	71,418	76,100	103,080	(26,980)	44,438
DOMESTIC VIOLENCE PRG	1153	0	13,530	13,530	-	0
MICROGRAPHICS	1154	19,702	21,822	16,086	5,736	25,438
SS# TRUNCATION	1155	18,637	469	197	272	18,909
CHILDREN'S TRUST AB-2994	1156	51,014	11,550	11,550	-	51,014
AUTOMATION	1157	650,290	96,000	214,867	(118,867)	531,423
PUBLIC LIBRARY	1165	8,213,085	7,011,950	7,011,950	-	8,213,085
CIVIL FEE - AB709	1168	43,614	9,200	27,893	(18,693)	24,921
ATTACHMENT ASSMT FEE	1169	84,940	5,200	32,400	(27,200)	57,740
RURAL & SMALL CO L.A.P.	1171	5,525,322	540,000	981,909	(441,909)	5,083,413
CABLE INET & PEG	1190	529,895	122,993	88,795	34,198	564,093
DEFERRED COMP ADMIN	1275	49,763	45,000	41,600	3,400	53,163
CRIM JUST TEMP FAC CONST	1304	379,390	72,303	100,262	(27,959)	351,431
COM CORREC PERFORM INCENT	1322	2,655,216	404,726	661,785	(257,059)	2,398,157
CORRECT'L TRG-PROBATION	1323	3,565	15,584	15,484	100	3,665
CORRECT'L TRG-SHERIFF	1324	19	50,000	50,000	-	19
LDFF - LOC DET FACIL FUND	1333	23,721	94,239	94,239	-	23,721
HEALTH - VRIP	1335	52,409	19,780	18,100	1,680	54,089
RECORDER - VRIP	1336	78,257	11,500	12,837	(1,337)	76,920
INMATE WELFARE FUND	1339	562,265	61,000	136,222	(75,222)	487,043
WORKER'S COMP INS	1350	24,938	2,314	21,008	(18,694)	6,244
WILSON FAMILY TRUST	1355	1,714	-	-	-	1,714
ANIMAL HEALTH FUND	1357	32,397	500	-	500	32,897
SPAY & NEUTER FUND	1358	36,445	300	-	300	36,745
WARD WELFARE FUND - JH	1359	8,647	40	-	40	8,687
DUI LAB FEES PC 1463.14	1369	707	10,030	10,030	-	707
FED ASSET FORFEIT FUND	1450	435,438	2,500	84,323	(81,823)	353,615
PROB ASSET FORFEIT FUND	1452	2,568	20	-	20	2,588
FINGERPRINT IDENT	1453	431,322	3,000	23,394	(20,394)	410,928
DA ASSET FORFEIT FUND	1454	224,470	4,500	4,500	-	224,470
D.A. ENVIRON. ENFORCEMNT	1457	191,063	3,200	3,200	-	191,063

# BUDGET SUMMARY BY FUND

	June 30, 2024			June 30, 2025		
	Fund Number	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
AB 1466 REDACTION	1466	(10,355)	40,000	16,823	23,177	12,822
PUBLIC SAFETY AUGMENT	1468	129,754	10,319,248	10,319,248	-	129,754
SOCIAL SERVICES REALIGNMENT	1480	3,817,570	8,261,248	8,965,568	(704,320)	3,113,250
BEHAVIORAL HEALTH RLMT	1480	5,934,637	3,298,281	4,526,940	(1,228,659)	4,705,978
ENVIRONMENTAL HEALTH RLMT	1480	855,179	305,167	255,493	49,674	904,853
PUBLIC HEALTH RLMT	1480	480,271	955,486	1,183,680	(228,194)	252,077
JUVENILE HALL RLMT	1480	198,256	-	-	-	198,256
CCS REALIGNMENT	1480	367,917	233,155	233,155	-	367,917
2011 BEHAVIORAL HLTH RLMT	1481	8,350,543	7,019,396	7,356,921	(337,525)	8,013,018
2011 SOCIAL SERVICES RLMT	1481	3,648,238	5,542,506	6,452,698	(910,192)	2,738,046
LRF 2011 - PUBLIC SAFETY	1482	4,525,192	7,706,600	7,822,664	(116,064)	4,409,128
DISPUTE RESOLUTION	1486	6,084	15,000	15,000	-	6,084
MENTAL HLTH SVCS ACT FUND	1512	8,382,042	6,776,768	10,158,579	(3,381,811)	5,000,231
HLTH & HUMAN SVCS AGY ADMIN	1589	6,747,406	2,339,789	5,125,985	(2,786,196)	3,961,210
HLTH & HUMAN SVCS AGY SB163	1589	545,227	559,285	559,348	(63)	545,164
HLTH & HUMAN SVCS AGY DSS	1589	714,402	44,292,891	44,292,891	-	714,402
HLTH & HUMAN SVCS AGY BH	1589	2,242,816	48,134,738	48,288,521	(153,783)	2,089,033
HLTH & HUMAN SVCS AGY PH	1589	8,451,923	11,056,793	11,753,580	(696,787)	7,755,136
HLTH & HUMAN SVCS AGY HOUSING	1589	(1,373,474)	6,847,503	6,387,443	460,060	(913,414)
HLTH & HUM SVCS AGY VET SVC	1589	240,578	752,876	752,876	-	240,578
TOBACCO EDUCATION PROGRAM	1603	44,091	151,400	150,000	1,400	45,491
TOBACCO PROGRAM PROP 56	1604	292	150,300	150,000	300	592
HOUSING & COMMUNITY SVC	1607	215	-	-	-	215
CALHOME PROGRAM INCOME	1608	1,308,839	36,428	-	36,428	1,345,267
HOME PROGRAM INCOME	1611	2,424,494	113,900	30,620	83,280	2,507,774
NC RECREAT MITIG	1626	127,606	17,820	2,068	15,752	143,358
GV RECREAT MITIG	1627	104,163	25,243	1,280	23,963	128,126
TR RECREAT MITIG	1628	7,422	1,911	394	1,517	8,939
PERMNT LOCAL HOUSE ALLOC	1631	129,584	472,848	518,793	(45,945)	83,639
WESTN REGION HS TRST FUND	1632	2,445,086	393,063	1,770,439	(1,377,376)	1,067,710
YOUTH OFFENDER BLOCK GRNT	1639	1,160,835	426,866	458,668	(31,802)	1,129,033
LAW ENFRMNT SVCS - JJCPA	1640	681,745	523,491	554,028	(30,537)	651,208
LAW ENFORCEMENT SVC FUND	1642	1,549,256	180,000	460,502	(280,502)	1,268,754
SB823 DJJ REALIGN	1643	790,409	250,000	56,500	193,500	983,909
CDBG REHAB REVOLVING LOAN	1645	110,605	41,034	-	41,034	151,639
GC 76104.6 STATE DNA ACT	1675	376,683	2,000	17,130	(15,130)	361,553
ANTI-DRUG ABUSE/GANG DIV	1679	177,392	1,000	30,000	(29,000)	148,392
ST ASSET FORFEITURE	1680	360,938	1,000	22,000	(21,000)	339,938
GENERAL FUND GRNTS SHRF	1720	233,916	220,396	423,520	(203,124)	30,792
TRANSIT RISK MGMT	1785	89,061	2,000	95	1,905	90,966
GOV'T DEBT SERVICE	3150	16,115	448,528	464,643	(16,115)	0
OPS CENTER PROJECT	3158	39,736	22,500	62,236	(39,736)	0
AIRPORT	4116	1,116,155	1,787,793	1,860,016	(72,223)	1,043,932
SOLID WASTE - WESTERN	4117	58,157	2,797,921	5,285,632	(2,487,711)	(2,429,554)
SOLID WASTE - EASTERN	4118	48,438	312,300	306,807	5,493	53,931
TRANSIT	4281	303,702	6,609,620	6,609,620	-	303,702
TRANSIT	4282	(10)	-	-	-	(10)
TRANSIT LCTOP GRANT	4283	99,133	1,900	93,240	(91,340)	7,793
FLEET MANAGEMENT	4290	5,686,722	3,141,608	3,343,272	(201,664)	5,485,058
FLEET SERVICES	4291	(58,293)	4,792,784	4,792,784	-	(58,293)
FLEET ROAD EQUIP	4292	1,399,567	3,215,416	3,849,972	(634,556)	765,011

## BUDGET SUMMARY BY FUND

	June 30, 2024					June 30, 2025
	Fund Number	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
ENERGY SERVICES	4331	679,598	2,029,057	2,029,057	-	679,598
CENTRAL SERVICES	4332	220,260	704,081	704,081	-	220,260
VISION SELF-INSURANCE	4352	16,196	512,043	361,891	150,152	166,348
UNEMPLOYMENT INSURANCE	4355	(205,190)	275,722	178,274	97,448	(107,742)
GEN LIABILITY SELF-INS	4356	(23,832)	4,014,478	4,053,177	(38,699)	(62,531)
DENTAL SELF-INSURANCE	4498	159,669	1,546,703	1,397,943	148,760	308,429
Various CSA/PRD Funds	Var.	3,889,851	758,124	813,224	(55,100)	3,834,751
Various Mitigation Funds	Var.	1,320,301	516,187	554,248	(38,061)	
			<b>363,832,795</b>	<b>387,709,385</b>	<b>(23,876,590)</b>	
Independent Authority Total			15,000,164	15,888,340	(888,176)	
			<b>378,832,959</b>	<b>403,597,725</b>	<b>(24,764,766)</b>	

# CHANGES IN GENERAL FUND BALANCE (000 OMITTED)

	<b>Audited 6/30/23 Balance</b>	<b>Adopted Budget Changes 23/24</b>	<b>Additional Changes 23/24</b>	<b>Additional Reserve Assignments 23/24</b>	<b>Projected 6/30/24 Balance</b>	<b>Proposed 24/25 Changes</b>	<b>6/30/25 Estimated Balance</b>
<b>Fund Balance Changes</b>							
Fund Balance Carryover							
Addition/Use of Fund Balance							
Additional Commitments Assignments							
<b>Unassigned - for Economic Uncertainties</b>	7,294	(1,504)	1,402	(2,174)	5,018	(2,416)	2,602
<b>Miscellaneous Assigned</b>	3,054				3,054		3,054
<b>Other Commitments</b>							
General Purpose	10,628				10,628	580	11,208
<b>Other Assignments</b>							
Accumulated Leave Liability	1,650				1,650		1,650
Information Systems Infrastructure	1,400	300			1,700	550	2,250
Facilities Planning	3,040		(1,067)	1,000	2,973		2,973
Pension Contributions	4,587				4,587		4,587
Civil Litigation	500		(85)	85	500		500
General Plan Update Costs	750				750		750
Justice Services	5,564			795	6,359		6,359
Board Priorities	3,259	1,204	(250)	294	4,507	(618)	3,889
<b>Total Other Commitments &amp; Assignments</b>	31,378	1,504	(1,402)	2,174	33,654	512	34,166
<b>Total Fund Balance*</b>	41,726	-	-	-	41,726	(1,904)	39,822

\*Represents funds that are available for use or expenditure

Excludes funds Restricted for a specific purpose by external parties (\$5.4M total including \$3.8M in pension trust fund and other including GAAP restricted).

Excludes non-spendable funds such as prepaid items and advances to other funds (\$3.1M total).

<b>General Fund Summary</b>						
<u>6/30/24 Projected Balance</u>	<u>FY 23/24 Carryover</u>	<u>24/25 Revenue</u>	<u>24/25 Expense</u>	<u>24/25 Net Change</u>	<u>6/30/25 Projected Balance</u>	
41,726	-	110,173	112,077	(1,904)	39,822	

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**SECTION 2**  
**BUDGET SUMMARIES BY**  
**OFFICE/AGENCY/DEPARTMENT**



**ASSESSOR**  
Rolf Kleinhans, Assessor



Assessor (10201) \$ 4,267,602

**Total \$ 4,267,602**



## Assessor Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,402	18,000	17,000	16,800	16,800	-6.7%
Miscellaneous Revenues	495	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,648,441	4,174,395	3,999,137	4,250,802	4,250,802	1.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,665,337</b>	<b>4,192,395</b>	<b>4,016,137</b>	<b>4,267,602</b>	<b>4,267,602</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	2,909,294	3,323,052	3,153,520	3,417,549	3,417,549	2.8%
Services & Supplies	307,512	323,105	314,388	395,682	395,682	22.5%
Other Charges	112,437	124,847	126,838	110,592	110,592	-11.4%
Overhead Cost Plan (A87)	336,095	421,391	421,391	343,779	343,779	-18.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,665,337</b>	<b>4,192,395</b>	<b>4,016,137</b>	<b>4,267,602</b>	<b>4,267,602</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	4,267,602	4,267,602	-	*
			<b>4,267,602</b>	<b>4,267,602</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Assessor (10201)

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## **Mission Statement:**

Our Mission is to foster positive community relationships through excellence in public service; to provide fair and equitable implementation of California property tax laws; to deliver timely and accurate property assessments; and to educate property owners of their rights and responsibilities.

## **Service Description:**

The constitutionally mandated Assessor's Office discovers and values all taxable in Nevada County in accordance with California property tax law.

- We maintain public assessment data and other pertinent information, including parcel maps and boundary data relating to school, fire, and special districts.
- Our administrative duties include managing exemption programs for homeowners, veterans, churches, and other qualified non-profit entities.

## **Accomplishments in Fiscal Year 2023-2024:**

- Successfully closed the 2023-2024 FY Assessment Roll for a net assessed taxable value of \$25.7 billion, a \$1.5 billion (6.26%) increase over the prior fiscal year.
  - Processed over 9,000 appraisal events.
  - Proactively placed 5,300 properties on Proposition 8 value reductions to reflect a decline in market value, reducing the number of individual claimants as well as the associated staff time to process.
  - Processed 81 calamity claims due to the 2023 snowstorms, providing \$6 million in assessed value relief to storm victims.
  - Prepared 5,056 annual business, vessel, and aircraft valuations.
  - Processed 313 exemption applications for nonprofit organizations.
  - Processed 503 disabled veteran exemption claims.
- Resolved 49 appeals before the Assessment Appeals Board.
- Completed 18 business assessment audits as mandated by the State.
- Increased efficiency and productivity via technology and systems use.
  - Implemented online interactions and submissions for numerous web-based forms, including new construction, change of address, boat registration and Proposition 8 value reduction reviews.
  - Transferred 663 Possessory Interest valuations from Excel spreadsheets to the Megabyte Property Tax System.
- Implemented the principles of developing a High Performance Organization (HPO)
- Created a condensed version of the 3-day training course on developing a High Performance Organization (HPO).
  - Presented this condensed training to all Assessor and Treasurer/Tax Collector staff.
  - Completed 5 microbusiness projects following HPO guidelines.

## Assessor (10201)

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- Managed the voter-approved Proposition 19 ballot measure and completed the valuations for the second reporting period of 7/1/22 to 6/30/23.
  - Processed 263 property transfers and certification requests as called for under Proposition 19 regulations.
  - To Date, full implementation of Prop 19 has created an additional 670 new work items for office staff.
  - The base year transfer provisions of Prop 19 have resulted in a loss of assessed value to Nevada County totaling approximately \$123 million through the period ending 06/30/2023.
  - Reinststitute mailing of value notices to all secured property taxpayers.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Successfully close 2024/25 Assessment roll in Megabyte property tax system.
  - Value approximately 8,000 new appraisal events consisting of property transfers, new construction, Proposition 8 reductions, Proposition 19 exclusions, calamity claims and other miscellaneous appraisal events.
  - Review and adjust valuations on 8,000 existing Proposition 8 parcels.
  - Process 5,400 annual business, vessel, and aircraft valuations.
- Complete 18 business assessment audits as mandated by the State.
- Continue to promote efficiency in service through use of technology and systems.
  - Fully implement the Direct Enrollment Program in the Megabyte Property Tax System for processing simple property transfers. Allowing more efficient enrollment of assessed values on thousands of properties.
  - Improve customer service by continuing to increase the number of forms and applications available for online submission through our website.
- Enhance retention of and improve the overall experience of the Assessor's Office staff.
  - Carefully review all staff performance and promote when appropriate.
  - Continue on-going training as mandated by the State.
  - Continuing integration of HPO principals through training, program implementation (Leadership at All Levels) and relevant microbusiness projects.



# Assessor (10201)

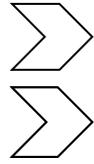
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,402	18,000	17,000	16,800	16,800	-6.7%
Miscellaneous Revenues	495	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,648,441	4,174,395	3,999,137	4,250,802	4,250,802	1.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,665,337</b>	<b>4,192,395</b>	<b>4,016,137</b>	<b>4,267,602</b>	<b>4,267,602</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	2,909,294	3,323,052	3,153,520	3,417,549	3,417,549	2.8%
Services & Supplies	307,512	323,105	314,388	395,682	395,682	22.5%
Other Charges	112,437	124,847	126,838	110,592	110,592	-11.4%
Overhead Cost Plan (A87)	336,095	421,391	421,391	343,779	343,779	-18.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,665,337</b>	<b>4,192,395</b>	<b>4,016,137</b>	<b>4,267,602</b>	<b>4,267,602</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	4,267,602	4,267,602		-	
		<b>4,267,602</b>	<b>4,267,602</b>		-	

**Analyst Comments:**



## AUDITOR-CONTROLLER

Gina Will, Auditor-Controller



Auditor-Controller (10202)

\$ 3,016,770

**Total \$ 3,016,770**



## Auditor/Controller Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,519	1,500	1,384	11,600	11,600	673.3%
Charges for Services	262,814	44,750	45,285	52,820	52,820	18.0%
Miscellaneous Revenues	30,458	34,000	31,714	32,600	32,600	-4.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,230,732	2,511,042	2,495,225	2,919,750	2,919,750	16.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,525,523</b>	<b>2,591,292</b>	<b>2,573,608</b>	<b>3,016,770</b>	<b>3,016,770</b>	<b>16%</b>
<b>Expenses</b>						
Salaries & Benefits	2,153,197	2,302,393	2,251,022	2,716,988	2,716,988	18.0%
Services & Supplies	310,159	235,847	269,637	239,394	239,394	1.5%
Other Charges	65,995	55,052	56,449	63,888	63,888	16.1%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,827)	(2,000)	(3,500)	(3,500)	(3,500)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,525,524</b>	<b>2,591,292</b>	<b>2,573,608</b>	<b>3,016,770</b>	<b>3,016,770</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	3,016,770	3,016,770	-	*

<b>3,016,770</b>	<b>3,016,770</b>	<b>-</b>
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\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Auditor/Controller (10202)

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## **Mission Statement:**

The mission of the Auditor-Controller's Office is to safeguard and report on Nevada County's fiscal resources with a commitment to accuracy, integrity, transparency, and service.

## **Service Description:**

Services performed by the Auditor-Controller's Office are mandated by Federal, State, or local law. They include but are not limited to establishing accounting policy and procedures, accounting and reporting, budget oversight, maintenance of the county general ledger, and audits.

The Auditor-Controller serves as the chief accounting officer of the County. The office provides oversight of the policies by monitoring the procedures that are established to maintain adequate level of internal controls to safeguard the County's assets and ensure compliance through periodic review and audit. The Auditor-Controller and staff actively participate in the State Association of County Auditors (SACA) and serve on numerous committees, boards, and teams to provide accounting expertise and oversight.

The office operates with a staff of 14 under the direction of the Auditor-Controller to provide services in four main functional areas:

### Accounts Payable

- Controls expenses by reviewing, validating, and reconciling invoices and claims for payment.
- Generates payments of over \$350 million annually to vendors for authorized goods and services of the County and Special Districts.
- Administers County purchasing credit card program ensuring internal control and policy compliance.

### General Accounting

- Accounts for revenues, assets and liabilities such as fixed assets, accounts receivable/payable and long-term debt.
- Maintains nearly 500 funds and sub-funds, nearly 14,000 general ledger accounts, and processes over 35,000 journal transactions annually.
- Oversees the preparation of the annual Countywide Cost Allocation Plan, prepares Annual Comprehensive Financial Report for the County, Sanitation District, and Finance Authority as well as coordinates the annual independent audit of each entity.
- Monitors financial transactions and collects annual budgets and audited financial statements of all independent special districts.

### Payroll

- Processes 26 bi-weekly payrolls of \$125 million of salary and benefits annually for the County's 938 permanent and temporary employees.
- Maintains position control ensuring that employees paid are authorized.
- Administers benefit and tax deductions, remittances, and required reporting.

### Property tax administration and accounting

- Establishes the county property tax rates and calculates the county property tax bills.
- Apportions over \$314 million in levied property taxes to taxing entities throughout the County.
- Processes property tax refunds and property tax roll corrections.

## Auditor/Controller (10202)

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### Accomplishments in Fiscal Year 2023-24:

- Implemented Gravity a system that automates the annual financial report compilation and publishing process. It complies with GASB 34 and GFOA reporting requirements creating accurate and transparent financial statements efficiently and cost effectively. The solution provides automatic mapping of the general ledger based on rules to generate all required statements, notes, and disclosures.
- Prepared for next phases of Enterprise Resource Planning (ERP) replacement. Completed an upgrade of the County's existing over 20-year-old financial management system which provides improved security and stabilizes the underlying environment until implementation of the replacement. Completed the reengineering study which documents existing process workflows and identifies process improvement requirements for the new modern system. Collaborated with ERP team to issue requests for proposals for a new system and served on system selection committee.
- Empowered departments and special districts to be good stewards of public funds by continuing to provide training, act as a resource, and review and update internal controls. Amended the Credit Card and Disbursement Policies. Provided training on credit card custodian and cardholder responsibilities, property tax direct charge processes, financial year-end adjustments, and best practices for federal grant management compliance to well over 150 County and Special District employees.
- Implemented GASB 96 requiring that the underlying asset and liability for subscription-based IT arrangements (SBITAs) be reported in the financial statements increasing transparency and disclosure for the contracts. Utilized software for organizing subscription data, creating schedules, and journal entries. Coordinated and collaborated with departments to identify and report on twenty-eight SBITAS.
- Earned the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the 16<sup>th</sup> consecutive year for the 2021-22 Annual Comprehensive Financial Report (ACFR).

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Priority will be given to implementing a modern Enterprise Resource Planning system to replace the County's over 20-year-old financial management system with a financial system "go live" goal of July 1, 2025, and a payroll system "go live" goal of January 1, 2026. **■ Board Priority Objective**
  - Collaborate with departments and special districts on reporting requirements to design and implement an effective, adaptable, and expandable chart of accounts.
  - Reengineer, implement, and test each process needed to complete core financial management functions for accounts payable, general accounting and financial reporting, fixed asset and debt management, revenue receipting, treasury management, and payroll.
  - Run parallel processes to evaluate and compare transactional results and financial reports to ensure system integrity before "go live".
- Enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.
  - Reinstate internal audit functions.
  - Evaluate that County's processes and procedures to improve grant and contract management are meeting objectives. **■ Board Priority Objective**

## Auditor/Controller (10202)

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- Maintain best practice accounting methods and standards in County financial reporting
  - Implement Government Accounting Standards Board (GASB) statement number 101 which updates the recognition and measurement guidance for compensated absence reporting.
    - **Board Priority Objective**

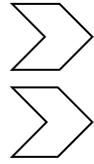
## Auditor/Controller (10202)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,519	1,500	1,384	11,600	11,600	673.3%
Charges for Services	262,814	44,750	45,285	52,820	52,820	18.0%
Miscellaneous Revenues	30,458	34,000	31,714	32,600	32,600	-4.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,230,732	2,511,042	2,495,225	2,919,750	2,919,750	16.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,525,524</b>	<b>2,591,292</b>	<b>2,573,608</b>	<b>3,016,770</b>	<b>3,016,770</b>	<b>16%</b>
<b>Expenses</b>						
Salaries & Benefits	2,153,197	2,302,393	2,251,022	2,716,988	2,716,988	18.0%
Services & Supplies	310,159	235,847	269,637	239,394	239,394	1.5%
Other Charges	65,995	55,052	56,449	63,888	63,888	16.1%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,827)	(2,000)	(3,500)	(3,500)	(3,500)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,525,524</b>	<b>2,591,292</b>	<b>2,573,608</b>	<b>3,016,770</b>	<b>3,016,770</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	3,016,770	3,016,770	-		
		<b>3,016,770</b>	<b>3,016,770</b>	<b>-</b>		

**Analyst Comments:**



**CLERK OF THE BOARD**  
Jeffrey Thorsby, Chief of Staff/Clerk of the Board



<input type="checkbox"/> Clerk of the Board (10101)	\$	2,507,374
<input type="checkbox"/> Assessment Appeals Board (11001)	\$	10,059
	<b>Total \$</b>	<b>2,517,433</b>



## Clerk of the Board Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,913	3,050	2,550	2,100	2,100	-31.1%
Miscellaneous Revenues	226	250	830	250	250	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,135,730	2,266,441	2,123,398	2,515,083	2,515,083	11.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,137,869</b>	<b>2,269,741</b>	<b>2,126,778</b>	<b>2,517,433</b>	<b>2,517,433</b>	<b>11%</b>
<b>Expenses</b>						
Salaries & Benefits	1,686,154	1,756,814	1,588,176	1,925,702	1,925,702	9.6%
Services & Supplies	248,664	256,058	285,202	311,778	311,778	21.8%
Other Charges	115,172	112,026	130,832	133,672	133,672	19.3%
Overhead Cost Plan (A87)	149,031	238,152	238,152	235,041	235,041	-1.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(61,150)	(93,309)	(82,185)	(88,760)	(88,760)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,137,870</b>	<b>2,269,741</b>	<b>2,160,177</b>	<b>2,517,433</b>	<b>2,517,433</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	<b>(1)</b>	<b>-</b>	<b>(33,399)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	2,517,433	2,517,433	-	*
			<b>2,517,433</b>	<b>2,517,433</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

## Clerk of the Board (10101)

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### **Mission Statement:**

Provide the Board of Supervisors, County departments, and citizens with professional and courteous service; easy access to public records; guidance through the process to facilitate open participation in the decision and policymaking of County government; and to advocate for the immediate, intermediate and long-term interests of the County, its residents and general public.

### **Service Description:**

The Board of Supervisors / Clerk of the Board Office includes two office divisions: Board of Supervisors and Clerk of the Board that are managed by an appointed Chief of Staff/Clerk of the Board.

The Board of Supervisors (BOS) is the governing, legislative and policy body of county government and serves as the governing body of the Nevada County Sanitation District No. 1 and the Nevada County Housing Authority. The Board of Supervisors provides direct constituent coordination, community building, and works on emerging issues of importance to the community and region.

As the governing body for the County, the BOS provides three general core functions:

- **Executive Function:** Provides policy direction to the County Executive Officer (CEO) for the operation and administration of County departments for the provision of local governmental services, and determines the County's annual budget allocation which includes approving contracts for public services, projects and other specialized services, as well as providing compensation for all County officials and employees.
- **Legislative Function:** Adopts local laws (referred to as ordinances), adopts general and special taxes per voter approval, and serves as the lead advocates for the County's interest to federal and state delegates, and administrative and regional bodies.
- **Quasi-Judicial Function:** Provides a quasi-judicial function as the decision maker responsible for final determinations in administrative hearings and public hearings in areas such as conditional use permits, variances, and zoning changes, among others.

The Clerk of the Board (COB) provides administrative and operational support for the Board of Supervisors and its legislative bodies, such as the Assessment Appeals Board, municipal advisory councils, and committees and commissions. Their duties range from preparing and posting meeting agendas and minutes to processing claims against the County, accepting appeals, maintaining historical archives of Board resolutions and ordinances, and processing public records requests. The COB also serves as the state Fair Political Practices Commission (FPPC) filing officer for statement of economic interests (Form 700s) for county committees/commissions and special districts.

The Board of Supervisors' analyst staff helps the Board of Supervisors carry out their duties, interfacing with constituents, conducting research and providing public policy analysis, coordinating with stakeholders around issues in their districts, performing legislative advocacy, and staffing two municipal advisory councils as well as the Nevada County Historical Landmarks Commission.

### **Accomplishments in Fiscal Year 2023-24:**

- BOS appointed its first Chief of Staff/Clerk of the Board to elevate its policy support capacity and further integrate its office throughout the organization and community.
- BOS staff helped co-manage the County's Climate Objective which included hiring the County's first CivicSpark Fellow, hosting the County's 2<sup>nd</sup> Sustainability Summit, obtaining several large grants including the Regional Resilience Grant Program funding of \$650,000 for the development of the

## Clerk of the Board (10101)

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County's Climate Action Adaptation Plan amongst other activities, and supporting the Climate Resilience Ad Hoc Subcommittee and the Energy Action Plan Community Workgroup.

- District 1 Supervisor Heidi Hall was appointed to and serves as the Chair to the National Association of Counties (NACo) Public Lands Open Space Recreation Policy Subcommittee. District 1 Supervisor Heidi Hall was also appointed to and serves as the Chair to the California State Association of Counties (CSAC) Agriculture, Environment and Natural Resources Policy Committee.
- BOS provided substantial advocacy on critical issues at the federal and state levels that included:
  - Hosting Congressman Kevin Kiley multiple times in eastern and western Nevada County that have included follow-up on issues associated with the Nevada County Airport and Broadband.
  - Hosting State Senator Marie Alvarado-Gil in eastern county with the Town of Truckee and Truckee Fire Protection District.
  - Coordinating with State Assembly member Megan Dahle on educational issues, including presenting certificates of achievements to the Nevada County Youth Commission.
  - Supporting Director of Behavioral Health during multiple state senate hearings on Senate Bill 43 (Eggman) and changes associated with Mental Health Services Act (MHSA).
- Chief Deputy Clerk of the Board was elected as the Treasurer of the California Clerk of the Board of Supervisors Association (CCBSA).
- COB partnered with County Counsel to transition and launch all county codes to Muni-Code which was made available on the County's website for improved transparency and public access.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Ensure County records and legislative history are preserved and maintained, increase online and public access to official county documents, and seek solutions to streamline business processes and reduce paper documents.
  - Digitize and preserve all Board minutes, ordinances, resolutions, and other historical documents from 1856 to the present.
  - Implement beginning phase of Ladris artificial intelligence project in partnership with Information General Services Agency.
- Improve the County's agenda development process.
  - Evaluate and implement strategies, in coordination with the County Executive Office, to improve processes that decrease department submittal error rates to 5% per agenda and late submittals to 3% annually.
- Support the Board of Supervisors' capacity and ability to provide policy making decisions to the County Executive Officer and County departments through policy analysis and research functions.
  - Provide supplemental objective background and analysis on key priority public policy issues as requested or flagged by the BOS or individual members.
- Support and coordinate efforts to support the passage of legislation and administrative rulemaking that alleviates the crisis of the availability and affordability of commercial and residential wildfire insurance at the federal and state levels.
- Support advocacy efforts of the Board of Supervisors to advance key legislative policy priorities, funding for county projects, and programmatic resources as needed. **■ Board Priority Objective**

## Clerk of the Board (10101)

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- Support the District 1 Supervisor as the County's representative to CSAC and as the appointed Chair of the Agriculture, Environment, and Natural Resources Policy Committee.
  - Support the District 4 Supervisor as the County representative to RCRC.
  - Support the District 1 Supervisor as the County's representative to NACo, and appointed Chair of the Public Lands Open Recreation Policy Subcommittee on Payments and member of the Rural Action Caucus.
  - Manage the County's legislative affairs program in close coordination with the County Executive Office including working with our state and federal advocates and regional partners.
  - Coordinate the County's annual applications for project funding through federal and state earmarks.
- Support the advancement of Board objectives. **■ Board Priority Objective**
    - Work in partnership with the County Executive Office to co-manage the implementation of the Climate Resilience Objective and its applicable initiatives.
    - Work in partnership with the Nevada County Broadband Workgroup implementing Nevada County Broadband Strategy Plan policies to promote the expansion of rural broadband infrastructure.
    - Support efforts and cross-jurisdictional partnership with Placer County to identify and implement strategies that promote economic development and mitigate peak period recreation visitation impacts.
    - Support the Community Development Agency on the implementation of the North San Juan Fire Suppression Project.
    - Support actions for the Recreation and Resilience Master Plan and convene the CCC and any other working groups that may become necessary to address sustainable tourism and related issues.

# Clerk of the Board (10101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,913	3,050	2,550	2,100	2,100	-31.1%
Miscellaneous Revenues	226	250	830	250	250	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,127,310	2,257,047	2,114,676	2,505,024	2,505,024	11.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,129,449</b>	<b>2,260,347</b>	<b>2,118,056</b>	<b>2,507,374</b>	<b>2,507,374</b>	<b>11%</b>
<b>Expenses</b>						
Salaries & Benefits	1,686,154	1,756,814	1,588,176	1,925,702	1,925,702	9.6%
Services & Supplies	241,883	247,929	277,745	303,650	303,650	22.5%
Other Charges	115,172	112,026	130,832	133,672	133,672	19.3%
Overhead Cost Plan (A87)	147,391	236,887	236,887	233,110	233,110	-1.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(61,150)	(93,309)	(82,185)	(88,760)	(88,760)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,129,449</b>	<b>2,260,347</b>	<b>2,151,455</b>	<b>2,507,374</b>	<b>2,507,374</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	-	-	<b>(33,399)</b>	-	-	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,507,374	2,507,374	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		<b>2,507,374</b>	<b>2,507,374</b>	<b>-</b>		

**Analyst Comments:**

# Assessment Appeals Board (11001)

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## **Mission Statement:**

The mission of the Nevada County Assessment Appeals Board is to conduct an impartial hearing process to ensure all real property and personal property within the county is fairly assessed according to applicable California law.

## **Service Description:**

The duties of the Assessment Appeals Board, which consists of three members and two alternates, are to:

- Lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll.
- Determine the full value and, where appealed, the base year value of the property that is the subject of the hearing.
- Hear and decide penalty assessment and to review, equalize, and adjust escaped assessment on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.1.
- Determine the allocation of value to property that is the subject of the hearing.

The Clerk of the Board provides administrative assistance to the Assessment Appeals Board. Specifically, the Clerk receives and processes property tax assessment appeal applications, prepares notices, schedules assessment appeal hearings in accordance with legal requirements, attends Assessment Appeals Board meetings, prepares and distributes minutes and official records related to assessment appeals, and processes the actions of the Appeals Board.

## **Accomplishments in Fiscal Year 2022-23:**

- During Fiscal Year 2022-23, the goal to schedule hearings for at least 50% of valid assessment appeals within one year of application was met and passed, as was the goal to schedule 100% of assessment appeals within two years of application, unless extended by waiver.
  - 63 assessment appeals were received and processed.
  - Five hybrid and two fully in-person board meetings were held.
  - Board action was taken on 21 applications, including the approval of 8 stipulations.
  - One waiver to extend the two-year period to conduct a hearing was received and approved.
  - 31 applications were withdrawn by, before, or at an appeal hearing.
- Maintained a full board and one regular alternate member for Fiscal Year 2022-23. All clerks and board members are in compliance with state Board of Equalization training requirements as prescribed by state Revenue and Taxation Code.
- The Clerk to the Assessment Appeals Board (Deputy Clerk to the Board of Supervisors) attended the California Association of Clerks and Election Officials' (CACEO) New Laws Workshop with topics including Assessment Appeal Board legislative and policy updates and 2023 chaptered laws.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Ensure all assessment appeals filed by county taxpayers are considered and resolved by the Assessment Appeals Board in a timely manner.
  - Schedule 100% of assessment appeals within two years of application, unless a waiver agreement to extend the two-year period to conduct a hearing is received and approved.
  - Schedule hearings for at least 50% of valid assessment appeals within one year of application.

## Assessment Appeals Board (11001)

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- Ensure responsiveness to emerging issues, new laws and requests from the Assessment Appeals Board.
- Identify needed updates to Nevada County's Local Rules to align with updated technology.
  - Address and clarify the use of electronic and digital signatures, in accordance with county policy and guidance from the state Board of Equalization.
  - Updates will be considered by the Assessment Appeals Board and then forwarded to the Board of Supervisors for adoption.
- Continue to promote community understanding of the role and purpose of the Assessment Appeals Board.
  - Utilize varying methods of outreach to continue efforts to fill the outstanding vacant alternate position on the Assessment Appeals Board.
  - Make certain the web-based resources meet the needs of Nevada County taxpayers, including easy access to applicable forms, relevant procedures, and clear deadlines.



# Assessment Appeals Board (11001)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	8,420	9,394	8,722	10,059	10,059	7.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,420</b>	<b>9,394</b>	<b>8,722</b>	<b>10,059</b>	<b>10,059</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,781	8,129	7,457	8,128	8,128	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,640	1,265	1,265	1,931	1,931	52.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>8,420</b>	<b>9,394</b>	<b>8,722</b>	<b>10,059</b>	<b>10,059</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

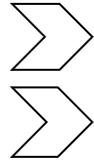
**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	10,059	10,059	-
		<b>10,059</b>	<b>10,059</b>	<b>-</b>

Analyst Comments:



**CLERK-RECORDER**  
Natalie Adona, Couty Clerk-Recorder



<input type="checkbox"/> Clerk-Recorder (20701)	\$	1,270,835
<input type="checkbox"/> Elections (10501)	\$	2,796,120
	<b>Total \$</b>	<b>4,066,955</b>



## Clerk-Recorder Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	21,133	22,831	20,439	23,561	23,561	3.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	17,032	-	14,054	13,969	13,969	NA
Federal/State Intergovernmental	114,360	460,000	435,000	235,000	235,000	-48.9%
Charges for Services	1,191,266	1,122,412	794,958	1,198,859	1,198,859	6.8%
Miscellaneous Revenues	(4,937)	1,153	49,664	47,750	47,750	4041.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,101,347	2,244,619	2,032,927	2,456,797	2,456,797	9.5%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,440,200</b>	<b>3,851,015</b>	<b>3,347,042</b>	<b>3,975,936</b>	<b>3,975,936</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	1,450,153	1,697,210	1,534,383	1,736,461	1,736,461	2.3%
Services & Supplies	1,110,675	1,338,689	843,666	1,258,700	1,258,700	-6.0%
Other Charges	296,530	589,852	369,388	500,399	500,399	-15.2%
Overhead Cost Plan (A87)	357,165	608,543	608,543	797,606	797,606	31.1%
Capital Assets	342,025	-	-	-	-	NA
Other Financing Uses	15,606	-	-	-	-	NA
Interfund Activity	(4,800)	(229,598)	(61,019)	(226,211)	(226,211)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,567,354</b>	<b>4,004,696</b>	<b>3,294,961</b>	<b>4,066,955</b>	<b>4,066,955</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>(127,153)</b>	<b>(153,681)</b>	<b>52,081</b>	<b>(91,019)</b>	<b>(91,019)</b>	
<b>Staffing:</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	3,806,145	3,806,145	-	*
MICROGRAPHICS	1154	19,702	21,822	16,086	5,736	25,438
SS# TRUNCATION	1155	18,637	469	197	272	18,909
AUTOMATION	1157	650,290	96,000	214,867	(118,867)	531,423
RECORDER - VRIP	1336	78,257	11,500	12,837	(1,337)	76,920
AB 1466 REDACTION	1466	(10,355)	40,000	16,823	23,177	12,822
			<b>3,975,936</b>	<b>4,066,955</b>	<b>(91,019)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Recorder (20701)

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## **Mission Statement:**

To perform professionally the duties of the Nevada County Clerk-Recorder with integrity, a spirit of innovation, accessibility, transparency, and efficient use of taxpayer resources while emphasizing outstanding customer service.

## **Service Description:**

Process, secure, and maintain official records and vital records (defined as Birth, Death, and Marriage records) in a timely and accurate manner to ensure compliance with local, state, and federal laws while providing exceptional customer service and easy access to all official records.

## **Accomplishments in Fiscal Year 2023-24:**

- Implemented phase two of AB1466, that require the County Recorder to identify and remove unlawful restrictive covenants from recorded documents between 1928-1979.
  - Collaborated with title companies and other interested parties as necessary to facilitate identification of unlawful restrictive covenants.
  - Implemented a new fee to cover the cost of the redaction program.
  - Educated the public about the availability of the modification plan.
  
- Continued advancing the project plan to digitize and index official records and vital records from 1856-1979.
  - Scan vital records (birth, death, and marriages) and other record types.
  - Align digital images with the existing index in Acclaim.
  - Continue redacting personal identifying information from all recorded documents going forward.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Implement phase three of AB 1466
  - Identify and modify documents that may contain unlawful restrictive covenants from before 1928.
  - Re-bind our books simultaneously with the restrictive covenants redaction prior to 1928.
  - Create a Request for Proposals for a vendor available to do both processes simultaneously, in order to comply with AB 1466 before the deadline.
  
- Advance the project plan to digitize and index official records from 1856-1979.
  - Scan vital records (birth, death, and marriages) and other record types.
  - Align digital images with the existing index in Acclaim.
  - Continue redacting personal identifying information from all recorded documents going forward.

# Recorder (20701)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	21,133	22,831	20,439	23,561	23,561	3.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	17,032	-	14,054	13,969	13,969	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	738,300	790,397	733,958	726,609	726,609	-8.1%
Miscellaneous Revenues	(5,012)	1,153	49,664	47,750	47,750	4041.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	371,239	224,797	345,607	367,927	367,927	63.7%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,142,693</b>	<b>1,039,178</b>	<b>1,163,722</b>	<b>1,179,816</b>	<b>1,179,816</b>	<b>14%</b>
<b>Expenses</b>						
Salaries & Benefits	751,837	810,909	748,074	869,379	869,379	7.2%
Services & Supplies	260,885	190,964	178,512	150,886	150,886	-21.0%
Other Charges	49,951	279,685	105,175	281,500	281,500	0.6%
Overhead Cost Plan (A87)	146,491	140,899	140,899	195,281	195,281	38.6%
Capital Assets	49,876	-	-	-	-	NA
Other Financing Uses	15,606	-	-	-	-	NA
Interfund Activity	(4,800)	(229,598)	(61,019)	(226,211)	(226,211)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,269,846</b>	<b>1,192,859</b>	<b>1,111,641</b>	<b>1,270,835</b>	<b>1,270,835</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>(127,153)</b>	<b>(153,681)</b>	<b>52,081</b>	<b>(91,019)</b>	<b>(91,019)</b>	
<b>Staffing:</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,010,025	1,010,025		-	
MICROGRAPHICS	Fund # 1154	21,822	16,086		5,736	
SS# TRUNCATION	Fund # 1155	469	197		272	
AUTOMATION	Fund # 1157	96,000	214,867		(118,867)	
RECORDER - VRIP	Fund # 1336	11,500	12,837		(1,337)	
AB 1466 REDACTION	Fund # 1466	40,000	16,823		23,177	
		<b>1,179,816</b>	<b>1,270,835</b>		<b>(91,019)</b>	

**Analyst Comments:**

# Elections (10501)

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## **Mission Statement:**

To perform the duties of the Nevada County Registrar of Voters with professionalism, integrity, a spirit of innovation, accessibility, transparency, and efficient use of taxpayer resources, while emphasizing outstanding customer service.

## **Service Description:**

Prepares and conducts federal, state, and local elections in accordance with, and not limited to, the California Elections Code, the Help America Vote Act (HAVA), and other applicable laws and regulations. Elections operations consist of five distinct categories:

### **1. Campaign and Candidate Services**

- Prepare, proof, and distribute a candidate handbook.
- Administer, accept, and process candidate filing paperwork.
- Support processes for candidates to comply with campaign regulations.

### **2. Vote-by-Mail, Vote Center Ballot, and Sample Ballot Processing**

- Design, proof, and deploy mock election, sample, Vote-by-Mail, and Election Day ballots.
- Mail all active registered voters a ballot, starting at 29 days before an election.
- Collect, process, and count Vote-by-Mail, Early Voting, and Election Day ballots.

### **3. Warehouse/Drayage Operations**

- Conduct logic and accuracy testing required for California Secretary of State pre-certification.
- Follow chain of custody procedures and other physical and digital security measures necessary to ensure the integrity of the election.
- Deploy supplies to meet the needs of all voters, including reasonable accommodations for voters with disabilities and for voters requiring language services.

### **4. Vote Center Services**

- Site and equip vote centers with the staff and supplies needed to offer excellent in person voter services.
- Conduct a suitability survey for every voting location to ensure compliance with the Americans with Disabilities Act.
- Recruit and train vote center workers and Field Election Deputies on election laws and conduct.

### **5. Voter Registration and Outreach**

- Maintain election management system software.
- Maintain an accurate record of voter files, including accurate processing of voter registration applications.
- Conduct outreach and education, including voters with language and accessibility needs.

## **Accomplishments in Fiscal Year 2023-24:**

- Streamlined mail ballot sorting operations.
  - Implemented a new mail sorting machine that provides automatic and manual signature verification options, in collaboration with the Nevada County Information and General Services Department.

## Elections (10501)

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- Updated the County's Election Administration Plan
  - Updated and implemented the Nevada County Election Administration Plan, as required by Elections Code Section 4005.
  - Convened all advisory committees to elicit feedback and improvements for upcoming elections.
  - Refreshed and reconvened the Voter Education and Outreach Committee, made up of educational and media leaders throughout Nevada County.
- Conducted an elections tabletop exercise.
  - Organized a countywide elections tabletop exercise to test departmental contingency plans, in collaboration with the California Secretary of State, Nevada County Information and General Services Departments, Nevada County Executive Office, and law enforcement partners.
- Improved elections communications for the 2024 presidential election cycle.
  - Onboarded a Communications Consultant for the election cycle, which streamlined multiple platforms of communications and outreach.
  - Increased community outreach and presence in traditional and social media outlets.
  - Offered the public with more robust information available on the Elections website.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Upgrade our Vote Center technology.
  - Solicit a Request for Proposals for an e-pollbook system for our Vote Centers.
  - Pursue state reimbursement opportunities, provided for improvements in election technology.
- Continued improvement of elections communications in preparation for the 2024 presidential election cycle.
  - Onboard a Communications Consultant to continue to grow our traditional and social media outreach.
  - Pursue ongoing and new opportunities for voter education and outreach in the community, including and not limited to Spanish speaking voters.
  - Update and streamline the information available on the Elections website.
- Complete project to certify a new election management system.
  - Complete the pilot to certify a new election management system for statewide use. This will be the second round of the pilot for the election management system.
  - Solicit a Request for Proposals for a new election management system, in collaboration with the Nevada County Purchasing Department and Information and General Services Department.
  - Apply for state reimbursement of funds, provided for in existing standard agreements.
- Relocate our ballot processing operation and our warehouse storage location to the new county building.
  - Partner with multiple departments and vendors to ensure the safe movement of voting equipment.
  - Invest in a secure ballot processing area that includes: locking cages, security cameras, and employee key access points.



# Elections (10501)

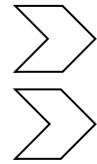
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	114,360	460,000	435,000	235,000	235,000	-48.9%
Charges for Services	452,966	332,015	61,000	472,250	472,250	42.2%
Miscellaneous Revenues	75	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,730,107	2,019,822	1,687,320	2,088,870	2,088,870	3.4%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,297,507</b>	<b>2,811,837</b>	<b>2,183,320</b>	<b>2,796,120</b>	<b>2,796,120</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	698,316	886,301	786,309	867,082	867,082	-2.2%
Services & Supplies	849,790	1,147,725	665,154	1,107,814	1,107,814	-3.5%
Other Charges	246,578	310,167	264,213	218,899	218,899	-29.4%
Overhead Cost Plan (A87)	210,675	467,644	467,644	602,325	602,325	28.8%
Capital Assets	292,149	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,297,507</b>	<b>2,811,837</b>	<b>2,183,320</b>	<b>2,796,120</b>	<b>2,796,120</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,796,120	2,796,120	-		
		<b>2,796,120</b>	<b>2,796,120</b>	<b>-</b>		

**Analyst Comments:**



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director

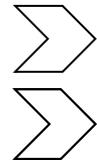


<input type="checkbox"/> Community Development Agency Admin (20707)	\$ 261,418
<input type="checkbox"/> Department of Public Works Admin (30100)	\$ -
	<b>\$ 261,418</b>
<b>AGRICULTURAL COMMISSIONER</b>	
<b>Chris de Nijs, Agricultural Commissioner</b>	
<input type="checkbox"/> Agriculture Services (20601)	\$ 1,668,069
<input type="checkbox"/> Fish & Wildlife (20705)	\$ 8,380
	<b>\$ 1,676,449</b>
<b>BUILDING</b>	
<b>George Shureck, Director</b>	
<input type="checkbox"/> Building Inspection (20602)	\$ 2,627,668
	<b>\$ 2,627,668</b>
<b>CODE AND CANNABIS COMPLIANCE</b>	
<b>Matt Kelley, Director</b>	
<input type="checkbox"/> Code Compliance (20709)	\$ 1,975,844
<input type="checkbox"/> Cannabis Compliance (20711)	\$ 2,127,979
	<b>\$ 4,103,823</b>
<b>ECONOMIC DEVELOPMENT</b>	
<b>Kimberly Parker, Program Manager</b>	
<input type="checkbox"/> Economic Development (10902)	\$ 950,852
	<b>\$ 950,852</b>
<b>ENVIRONMENTAL HEALTH</b>	
<b>Amy Irani, Director</b>	
<input type="checkbox"/> Environmental Health (40108)	\$ 3,513,690
<input type="checkbox"/> Vector Control (40123)	\$ 118,770
<input type="checkbox"/> Environmental Health Realignment (40120)	\$ 255,493
	<b>\$ 3,887,953</b>
<b>FARM ADVISOR</b>	
<b>Dan Macon, Farm Advisor</b>	
<input type="checkbox"/> Farm Advisor (60301)	\$ 95,664
	<b>\$ 95,664</b>
<b>FLEET</b>	
<b>Josh Hylinski, Fleet Services Manager</b>	
<input type="checkbox"/> Fleet Services (92005)	\$ 4,792,784
<input type="checkbox"/> Fleet Management (92001)	\$ 3,343,272
<input type="checkbox"/> Fleet Road Equipment (92007)	\$ 3,849,972
	<b>\$ 11,986,028</b>



# COMMUNITY DEVELOPMENT AGENCY (cont.)

Trisha Tillotson, Director



## PLANNING

**Brian Foss, Director**

<input type="checkbox"/> Planning (20708)	\$ 2,845,340
	<b>\$ 2,845,340</b>

## RECREATION

**Erika Seward, Senior Administrative Analyst**

<input type="checkbox"/> Recreation (70102)	\$ 1,746,122
<input type="checkbox"/> Recreation Mitigation Fees (70101)	\$ 3,742
	<b>\$ 1,749,864</b>

## ROADS AND ENGINEERING

**George Shureck, Interim Public Works Director**

<input type="checkbox"/> Roads Administration (30101)	\$ 2,428,253
<input type="checkbox"/> Roads - Engineering (30104)	\$ 3,393,866
<input type="checkbox"/> Roads - Capital Improvements (30154)	\$ 15,341,425
<input type="checkbox"/> Roads - Maintenance (30107)	\$ 9,085,961
<input type="checkbox"/> CSA / PRD (30103)	\$ 813,224
<input type="checkbox"/> Mitigation Funds (30102)	\$ 554,248
<input type="checkbox"/> Surveyor (11009)	\$ 208,288
	<b>\$ 31,825,265</b>

## SOLID WASTE

**David Garcia, Program Manager**

<input type="checkbox"/> Solid Waste - Administration (40402)	\$ 433,989
<input type="checkbox"/> Solid Waste - Western (91001)	\$ 5,285,632
<input type="checkbox"/> Solid Waste - Eastern (91002)	\$ 306,807
	<b>\$ 6,026,428</b>

## TRANSIT

**Robin Van Valkenburgh, Transit Services Manager**

<input type="checkbox"/> Transit Services (91003)	\$ 6,702,860
<input type="checkbox"/> Transit Risk Management (11012)	\$ 95
	<b>\$ 6,702,955</b>

**Total \$ 74,739,707**

## Community Development Agency Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	7,058,008	7,837,054	7,116,570	8,787,691	8,787,691	12.1%
Licenses, Permits & Franchises	2,792,541	2,749,869	2,669,854	2,650,501	2,650,501	-3.6%
Fines, Forfeitures, & Penalties	570,098	423,758	558,671	396,288	396,288	-6.5%
Use of Money & Property	8,629,864	9,339,093	9,429,637	10,222,757	10,222,757	9.5%
Federal/State Intergovernmental	13,356,230	28,251,707	15,867,842	26,240,282	26,240,282	-7.1%
Charges for Services	8,177,866	8,754,703	8,404,547	7,951,839	7,951,839	-9.2%
Miscellaneous Revenues	7,375,025	93,418	80,885	83,107	83,107	-11.0%
Other Financing Sources	998,242	1,008,962	1,003,884	1,332,112	1,332,112	32.0%
General Fund Transfers	5,536,743	5,747,396	6,119,590	6,614,546	6,614,546	15.1%
General Fund Allocation	1,484,945	2,092,421	2,244,596	3,231,874	3,231,874	54.5%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>55,979,563</b>	<b>66,298,381</b>	<b>53,496,076</b>	<b>67,510,997</b>	<b>67,510,997</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	18,289,025	21,511,192	19,743,023	23,017,883	23,017,883	7.0%
Services & Supplies	18,882,288	24,557,639	21,630,821	22,536,568	22,536,568	-8.2%
Other Charges	10,985,123	9,528,122	10,717,240	13,063,655	13,063,655	37.1%
Overhead Cost Plan (A87)	2,631,993	2,656,379	2,367,090	2,981,774	2,981,774	12.2%
Capital Assets	8,437,785	30,653,178	23,201,114	23,313,494	23,313,494	-23.9%
Other Financing Uses	(5,643,235)	570,681	324,273	400,493	400,493	-29.8%
Interfund Activity	(8,351,224)	(8,681,825)	(9,333,255)	(10,574,160)	(10,574,160)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>45,231,755</b>	<b>80,795,366</b>	<b>68,650,306</b>	<b>74,739,707</b>	<b>74,739,707</b>	<b>-7%</b>
<b>Fund Balance Added (Used)</b>	<b>10,747,807</b>	<b>(14,496,985)</b>	<b>(15,154,230)</b>	<b>(7,228,710)</b>	<b>(7,228,710)</b>	
<b>Staffing:</b>	<b>132.00</b>	<b>135.50</b>	<b>136.50</b>	<b>140.50</b>	<b>140.50</b>	

See next page for fund analysis

## Community Development Agency Summary (cont.)

2024-25 Fund Analysis:	June 30, 2024				June 30, 2025	
	Fund #	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	4,783,436	4,783,436	-	*
AMERICAN RESCUE PLAN	1111	**	-	319,548	(319,548)	**
FISH & GAME	1113	20,827	1,100	8,380	(7,280)	13,547
ROADS	1114	8,001,492	28,420,471	30,249,505	(1,829,034)	6,172,458
PROPERTY MAINT/NUISANCE	1119	456,699	15,000	112,750	(97,750)	358,949
CAPITAL FAC. MITIGATION	1120	-	-	-	-	-
CDA ADMINISTRATION	1123	-	261,418	261,418	-	-
CDA BUILDING INSPECTION	1123	803,259	2,214,463	2,627,668	(413,205)	390,054
CDA CANNABIS COMPLIANCE	1123	2,284,566	1,286,979	2,127,979	(841,000)	1,381,369
CDA CODE COMPLIANCE	1123	1,389,560	1,854,903	1,863,094	(8,191)	1,443,566
CDA ENVIRONMENTAL HEALTH	1123	1,269,987	3,385,532	3,541,205	(155,673)	1,114,314
CDA PLANNING	1123	1,134,630	2,758,894	2,845,340	(86,446)	1,048,184
ENV HEALTH PENALTIES	1124	232,692	30,800	91,255	(60,455)	172,237
HLTH/WELFARE LOCAL TRUST	1480	855,179	305,167	255,493	49,674	904,853
NC RECREAT MITIG	1626	127,606	17,820	2,068	15,752	143,358
GV RECREAT MITIG	1627	104,163	25,243	1,280	23,963	128,126
TR RECREAT MITIG	1628	7,422	1,911	394	1,517	8,939
TRANSIT RISK MGMT	1785	89,061	2,000	95	1,905	90,966
SOLID WASTE - WESTERN	4117	58,157	2,797,921	5,285,632	(2,487,711)	(2,429,554)
SOLID WASTE - EASTERN	4118	48,438	312,300	306,807	5,493	53,931
TRANSIT	4281	325,723	6,609,620	6,609,620	-	325,723
TRANSIT LCTOP GRANT	4283	99,133	1,900	93,240	(91,340)	7,793
FLEET MANAGEMENT	4290	5,686,722	3,141,608	3,343,272	(201,664)	5,485,058
FLEET SERVICES	4291	(58,293)	4,792,784	4,792,784	-	(58,293)
FLEET ROAD EQUIP	4292	1,399,567	3,215,416	3,849,972	(634,556)	765,011
VARIOUS CSA/PRD FUNDS	Var.	3,953,205	777,015	823,327	(46,312)	3,906,893
VARIOUS MITIGATION FUNDS	Var.	1,256,870	497,296	544,145	(46,849)	1,210,021
			<b>67,510,997</b>	<b>74,739,707</b>	<b>(7,228,710)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

\*\* See Budget Summary by Fund in Section 1 for the FY 2024-25 American Rescue Plan (ARPA) Fund analysis.

# CDA Administration (20707)

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## **Mission Statement:**

Provide outstanding public service and assuring public health and safety while advancing the quality of life for a vital Nevada County.

## **Service Description:**

Community Development Agency Administration provides fiscal, administrative, management, long-range planning, and coordination services that support the efforts, authority, and duties for our departments and other areas of focus: Agriculture, Building, Code and Cannabis Compliance, Economic Development, Environmental Health, Farm Advisor, Recreation, Planning and Public Works including, Engineering and County Surveyor functions, Fleet, Roads, Solid Waste, Transit and Wastewater.

## **Accomplishments in Fiscal Year 2023-24:**

- Supported agency-wide efforts to enhance the customer experience of accessing CDA services including improved turnaround of public records requests with more on-line documents available, increasing social media and website posts for CDA news, research for fee deferrals for building permit mitigation fees, and Economic Development services to assist customers.
- Assisted agency on multiple grant opportunities to enhance our core services including grants for our cannabis equity program, climate resiliency, accessory dwelling unit services, transportation, vegetation removal on roadsides, recreation initiatives along with agriculture, solid waste, and environmental health program grants.
- Automated billing and collection notifications for time and material permit fees ensuring permit fees are recouping full cost recovery of these services.
- Supported newer Economic Development, Recreation and Climate Resiliency Board Objectives including fiscal and administrative support for Economic Development and Recreation. Supported other Board Objectives including Fiscal Stability and Core Services, Emergency Preparedness, Broadband, and Housing.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support agency-wide efforts to enhance the customer service experience for accessing CDA services.
  - Continue to enhance on-line services including expanding more permit types and historical documents within our land use software program.
  - Support CDA's Outstanding Public Service team in new efforts for improved customer experience including promoting pre-application meetings, conducting project debriefs on large projects and updating internal policies and procedures.
  - Continue to support public information team for website and social media updates on CDA news.
- Ensure long term fiscal sustainability for all departments. **■ Board Priority Objective**
  - Continue to enhance technology processes and automation when applicable to save staff time costs for labor intensive work.
  - Analyze workload and staffing to shift resources where needed.

## CDA Administration (20707)

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- Research and administer grant funding, when possible, to offset program and administrative costs.
- Work with collection agency and tax collector to collect on overdue permit fees, penalties, and abatements.
- Support fiscal software implementation team to ensure CDA needs are met.
- Support Economic Development Work Plan and Recreation Master Plan initiatives under CDA
  - **Board Priority Objective**
    - Provide fiscal and administrative support to program elements.
    - Seek out grant opportunities to enhance these public improvements.



# CDA Administration (20707)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	156,830	77,296	155,998	112,926	112,926	46.1%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	15,637	20,766	12,089	18,370	18,370	-11.5%
Miscellaneous Revenues	(0)	-	-	-	-	NA
Other Financing Sources	214	-	-	-	-	NA
General Fund Transfers	-	-	-	130,122	130,122	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>172,681</b>	<b>98,062</b>	<b>168,087</b>	<b>261,418</b>	<b>261,418</b>	<b>167%</b>
<b>Expenses</b>						
Salaries & Benefits	2,171,869	2,409,340	2,263,407	2,776,999	2,776,999	15.3%
Services & Supplies	229,420	342,660	302,847	530,816	530,816	54.9%
Other Charges	169,418	210,256	272,716	393,580	393,580	87.2%
Overhead Cost Plan (A87)	211,041	418,114	418,114	534,136	534,136	27.7%
Capital Assets	-	25,000	25,000	25,000	25,000	0.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,605,050)	(3,307,308)	(3,113,165)	(3,999,113)	(3,999,113)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>176,699</b>	<b>98,062</b>	<b>168,919</b>	<b>261,418</b>	<b>261,418</b>	<b>167%</b>
<b>Fund Balance Added (Used)</b>	<b>(4,018)</b>	<b>-</b>	<b>(832)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>18.00</b>	<b>18.00</b>	
<b>2024/25 Fund Analysis:</b>						
				Revenues	Expenses	Fund Balance Added (Used)
CDA ADMINISTRATION	Fund # 1123	261,418	261,418	-	-	-
		<b>261,418</b>	<b>261,418</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Analyst Comments:**

# DPW Administration (30100)

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## **Mission Statement:**

Mission of the Public Works Administration is to provide excellent customer service and to maintain public health and safety within the purview of the six Divisions of Public Works namely: Engineering, Fleet Services, Road Maintenance, Solid Waste, Transit Services, and Wastewater.

## **Service Description:**

Public Works Administration provides direction, planning, organization, fiscal, administrative, management, personnel, risk management, public notification, grant, planning and coordination services that support the efforts, authority, goals and duties of the Department.

## **Accomplishments in Fiscal Year 2023-24:**

- Assisted the various Divisions with capital improvement projects. Significant projects included the annual road rehabilitation/resurfacing program, annual pavement striping and marking, construction of the McCourtney Road Transfer Station (MRTS), design of the Dog Bar over Bear River Bridge Replacement, design of the Hirschdale Road over the Truckee River Bridge Replacement and over the UP Railway Tracks Bridge Rehabilitation, and environmental review of the Edwards Crossing Bridge Replacement.
- Assisted in coordination among internal County staff, other emergency service providers, and the community during emergency conditions including the winter storms (and associated snow and debris removal) and the Donner Pass Road rockslide.
- Provided administrative support in applying for grant funds. These grants include \$400,000 CalFire 3 grant dedicated to vegetation management for fire prevention on County roads and \$11.5 million of Federal bridge grant funds. **■ Board Priority Objective**
- Supported the various Divisions in the circulation and approval process of over 100 items submitted for the Board consideration. Also supported the Solid Waste and Wastewater Commissions in circulation of agenda packets and preparation of meeting minutes.
- Provided administrative support services and coordination with other County departments, regional and local agencies and partners, and the general public on the issuance of Encroachment permits, Transportation permits, and operation of the Adopt a Road Program.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Provide administrative support to the Divisions on annual programs and capital improvement projects.
  - Annual programs include the road rehabilitation/resurfacing, road striping, debris removal, and vegetation management
  - Capital projects include the Nevada County Operations Center (NCOC) Bus Wash Project, construction of the Hirschdale and Dog Bar bridge projects, design of the Edwards Crossing bridge project, construction of the MRTS improvements, continued upgrades to the wastewater facilities, and design of the North San Juan Fire Suppression Project.
- Continue to review and apply for grant funds, including those related to vegetation management for fire prevention and infrastructure improvements. **■ Board Priority Objective**
  - Research and identify opportunities that are aligned with Department functions
  - Process timely applications, coordinating with the CEO's office
  - Assist Divisions that were awarded grants to successfully meet reporting requirements

## DPW Administration (30100)

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- Continue to improve customer experience by providing leadership and administrative assistance.
  - Work with Community Development Agency (CDA) multi-disciplinary teams to evaluate and improve customer experiences
  - Work with scanning vendors to digitize Department permits and records
  - Work on timely processing of permit requests
  - Work on timely response to public requests for various Department services
- Continue to support Commissions and the Board on Public Works staff items.



## DPW Administration (30100)

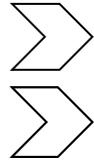
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	354,739	602,289	430,453	619,917	619,917	2.9%
Services & Supplies	48,546	37,291	44,920	42,667	42,667	14.4%
Other Charges	209,028	167,518	256,090	200,607	200,607	19.8%
Overhead Cost Plan (A87)	(14,720)	(63,871)	(64,035)	(9,795)	(9,795)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(597,337)	(743,227)	(667,428)	(853,396)	(853,396)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(256)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
CDA DPW ADMIN	Fund # 1123	-	-	-		
		-	-	-		

**Analyst Comments:**



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## AGRICULTURAL COMMISSIONER

**Chris de Nijs, Agricultural Commissioner**

<input type="checkbox"/> Agriculture Services (20601)	\$	1,668,069
<input type="checkbox"/> Fish & Wildlife (20705)	\$	8,380

**Total \$ 1,676,449**



## Agricultural Commissioner Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	3,274	5,477	967	1,000	1,000	-81.7%
Fines, Forfeitures, & Penalties	17,133	4,600	4,749	3,600	3,600	-21.7%
Use of Money & Property	755	500	645	500	500	0.0%
Federal/State Intergovernmental	682,355	589,957	589,957	713,371	713,371	20.9%
Charges for Services	116,032	116,174	114,640	127,599	127,599	9.8%
Miscellaneous Revenues	922	100	22	100	100	0.0%
Other Financing Sources	5,329	1,654	1,654	4,134	4,134	149.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	541,344	738,071	708,507	818,865	818,865	10.9%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,367,145</b>	<b>1,456,533</b>	<b>1,421,141</b>	<b>1,669,169</b>	<b>1,669,169</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	893,483	989,486	960,098	1,057,480	1,057,480	6.9%
Services & Supplies	258,987	262,776	260,545	334,001	334,001	27.1%
Other Charges	116,707	132,012	123,873	195,217	195,217	47.9%
Overhead Cost Plan (A87)	78,346	86,316	86,316	92,461	92,461	7.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	35,000	-	-	-	-	NA
Interfund Activity	-	(6,777)	(1,694)	(2,710)	(2,710)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,382,524</b>	<b>1,463,813</b>	<b>1,429,138</b>	<b>1,676,449</b>	<b>1,676,449</b>	<b>15%</b>
<b>Fund Balance Added (Used)</b>	<b>(15,378)</b>	<b>(7,280)</b>	<b>(7,997)</b>	<b>(7,280)</b>	<b>(7,280)</b>	
<b>Staffing:</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	1,668,069	1,668,069	-	*
FISH & GAME	1113	20,827	1,100	8,380	(7,280)	13,547
			<b>1,669,169</b>	<b>1,676,449</b>	<b>(7,280)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Agriculture Services (20601)

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## **Mission Statement:**

The Department of Agriculture, Weights and Measures is dedicated to sustaining a healthy, productive agricultural industry, while protecting the environment, the agricultural workforce, and the community. The department builds business and consumer confidence in the marketplace by providing protection through the enforcement of laws and regulations to ensure that the interests of the buyer and seller are protected.

## **Service Description:**

The Department of Agriculture, Weights and Measures is responsible for administering, at a local level, statewide mandated programs which protect the agricultural industry, business trade and commerce, and the consumers of Nevada County. The department enforces laws and their corresponding regulations from the California Food and Agriculture Code, the Business and Professions Code, the Government Code, the Health and Safety Code, as well as local County Ordinances pertaining to agriculture and weights and measures.

The department supports and protects agriculture, businesses, and the community through three core programs:

### Environmental Protection

- Ensure that pesticides are used properly and safely throughout Nevada County.
- Monitor, control and prevent the introduction and/or spread of invasive species.
- In cooperation with USDA, manage human-wildlife conflicts both in a rural and urban setting.

### Consumer Protection

- Enforce quality and marketing standards of produce grown or marketed in California.
- Enforce National and State Organic Program standards.
- Enforce the accuracy of gas pumps, retail scales, electric meters, and any other commercial weighing or measuring device.

### Promotion of Agriculture

- Production of an Annual Crop and Livestock Report specific to Nevada County.
- Inspect certified farmer's markets and their vendors.
- Inspect bee colonies for strength and health to ensure effective pollination.

## **Accomplishments in Fiscal Year 2023-24:**

- Performed over 11,000 inspections as part of the department's Core Services of ensuring regulatory compliance for the protection of Nevada County agriculture, the environment, and/or consumers.
- Created an Agricultural Disaster Access Program to facilitate for commercial crop farm operators access to their operations that are under evacuation orders during times of natural disasters; this program was also built to include legal licensed cannabis operators. **■ Board Priority Objective**
- Published the 2022 Nevada County Annual Crop and Livestock Reporting, including a supplemental report on legal licensed cannabis in Nevada County. **■ Board Priority Objective**
- Provided support to the Nevada County Natural Resource Conservation District in acquiring a \$500,000 Sustainable Agricultural Lands Conservation- Land Use Planning Grant.

## Agriculture Services (20601)

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- Held an in-person outreach class where industry participants learned about pest management activities and the safe and effective use of pesticides.
- The County Agricultural Commissioner was selected to serve as the Executive Secretary for the statewide professional association of County Agricultural Commissioners, as well as was selected to serve on the USDA's National Wildlife Services Advisory Committee.
- Attended and participated in meetings of the following groups to develop relationships and to further enhance communication: Ag Advisory Commission, Beekeepers Association, Cannabis Alliance, Farm Bureau, Food Policy Council, Nevada Irrigation District, Nevada Placer Weed Management Area, Resource Conservation District, Sierra Harvest, The U.S. Forest Service, and many others.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Protect Nevada County agriculture and the environment by preventing the introduction and/or spread of invasive species.
  - Deploy, maintain, and inspect 313 detection insect trap sites to facilitate timely interceptions of invasive pests.
  - Conduct high-risk agriculture inspections on a regular basis at local UPS/FedEx facilities.
  - Inspect all wholesale nurseries to reduce the establishment and spread of invasive pests.
  - Treat 400 of the 500 known noxious weed sites at least once.
- Protect both the people and the environment in Nevada County by ensuring that pesticides are used safely and properly throughout Nevada County.
  - Complete all required inspections per work plan with the California Department of Pesticide Regulation.
  - Continue to expand and improve the Pesticide Use Enforcement program through education to the public, local businesses, school officials, and the agricultural industry.
  - Continue to hold at least one grower outreach class per year focusing on the safe and effective use of pesticides.
- Promote Nevada County Agriculture by ensuring that quality goods are available for our local farmers markets, local restaurants, and retail grocery stores.
  - Inspect all growing grounds of all new certified producers in Nevada County.
  - Conduct at least 14 organic producer spot inspections for compliance with organic regulations.
  - Inspect all Certified Farmers' Markets at least twice to ensure that Certified Producers are selling only products listed on their certificates.
- Promote consumer confidence by enforcing the accuracy of gas pumps, retail scales, electric meters, and all other commercial weighing or measuring devices.
  - Complete all commercial device inspections at frequency that is mandated by state regulations.
  - Inspect all retail gas and diesel motor fuel pumps in Nevada County equipped with debit and credit card reading machines for card skimmers (identify theft).
- Support and promote the department's involvement in the county and state's Cannabis Program.
  - Continue to host at least one grower outreach class targeted to cannabis cultivators on the safe and effective use of pesticides.

## Agriculture Services (20601)

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- Participate in other workshops to discuss the role that the Agricultural Department plays in both the state and local permitting process.
- Continue to hold conversations with the State's Department of Cannabis Control to access the Track and Trace program to gain better data to produce the County's Supplemental Cannabis Crop Report.
- Strengthen our customer service culture to improve the customer experience and ensure the department is fiscally stable.
  - Work with CDA multi-disciplinary teams to evaluate and improve customer experiences.
  - Leverage third-party software and other technology to provide access and the ability to complete all department forms online.
  - Ensure department meets state requirements for Maintenance of Effort to secure funding from Unclaimed Gas Tax

# Agriculture Services (20601)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	3,274	5,477	967	1,000	1,000	-81.7%
Fines, Forfeitures, & Penalties	15,333	4,000	2,511	3,000	3,000	-25.0%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	682,355	589,957	589,957	713,371	713,371	20.9%
Charges for Services	116,032	116,174	114,640	127,599	127,599	9.8%
Miscellaneous Revenues	922	100	22	100	100	0.0%
Other Financing Sources	5,329	1,654	1,654	4,134	4,134	149.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	541,344	738,071	708,507	818,865	818,865	10.9%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,364,590</b>	<b>1,455,433</b>	<b>1,418,258</b>	<b>1,668,069</b>	<b>1,668,069</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	893,483	989,486	960,098	1,057,480	1,057,480	6.9%
Services & Supplies	241,053	254,396	249,665	325,621	325,621	28.0%
Other Charges	116,707	132,012	123,873	195,217	195,217	47.9%
Overhead Cost Plan (A87)	78,346	86,316	86,316	92,461	92,461	7.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	35,000	-	-	-	-	NA
Interfund Activity	-	(6,777)	(1,694)	(2,710)	(2,710)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,364,590</b>	<b>1,455,433</b>	<b>1,418,258</b>	<b>1,668,069</b>	<b>1,668,069</b>	<b>15%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,668,069	1,668,069		-	
		<b>1,668,069</b>	<b>1,668,069</b>		-	

**Analyst Comments:**

## Fish & Wildlife (20705)

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### **Mission Statement:**

To provide advice to the community, consult with the Board of Supervisors about fish and wildlife resource issues, and develop and recommend an annual budget complying with state law on expenditures from the Fish and Wildlife Propagation Fund.

### **Service Description:**

The Nevada County Fish and Wildlife Commission was established by the Board of Supervisors in 1977 and is authorized by the California Fish and Game Code Section 13100. Expenditures from the Propagation Fund can only be used on (a) public education relating to the scientific principles of fish and wildlife conservation; (b) temporary emergency treatment and care of wildlife; (c) purchase or release of fish into waters open to the public; (d) improvements of fish and wildlife habitat; (e) purchase or maintain equipment for the Department of Fish and Game; (f) reasonable administrative cost not to exceed \$3,000.00 a year; and (g) contributions to the secret witness program. The Commission acts to advise and/or consult with the Board of Supervisors about fish and wildlife resource issues and develops and recommends an annual budget.

### **Accomplishments in Fiscal Year 2023-24:**

- The Commission provided a total of \$10,000 in grant funding from the Fish and Wildlife Propagation Fund to local organizations that perform valuable work in supporting the fish and wildlife resources of the County.

Nevada County Climate Action Now- \$500

Sierra Streams- \$2,000

SYCRL- \$1,100

Wolf Creek Alliance- \$2,300

CA Dept of Fish and Wildlife- \$3,000

Wildlife Rehabilitation- \$800

Rotary Club of Truckee- \$300

- The Commission continues to meet with CA Dept of Fish and Wildlife staff to better understand resident deer population numbers in Nevada County.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Respond to requests for services by meeting with local wildlife groups and local citizens.
  - Respond to citizen inquiries within three business days.
- Increase public awareness and civic engagement with the commission.
  - Improve public awareness of the Commission by issuing at least two press releases and holding six public meetings.
  - Improve civic engagement with the Commission by holding at least one public meeting in eastern Nevada County (Truckee).

# Fish & Wildlife (20705)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	1,800	600	2,238	600	600	0.0%
Use of Money & Property	755	500	645	500	500	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,556</b>	<b>1,100</b>	<b>2,883</b>	<b>1,100</b>	<b>1,100</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	17,934	8,380	10,880	8,380	8,380	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>17,934</b>	<b>8,380</b>	<b>10,880</b>	<b>8,380</b>	<b>8,380</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(15,378)</b>	<b>(7,280)</b>	<b>(7,997)</b>	<b>(7,280)</b>	<b>(7,280)</b>	

Staffing: None

**2024/25 Fund Analysis:**

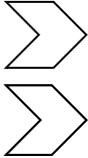
		Revenues	Expenses	Fund Balance Added (Used)
FISH & GAME	Fund # 1113	1,100	8,380	(7,280)
		<b>1,100</b>	<b>8,380</b>	<b>(7,280)</b>

Analyst Comments:



**COMMUNITY DEVELOPMENT AGENCY**

Trisha Tillotson, Director



**BUILDING**

**George Shureck, Director**

Building Inspection (20602) \$ 2,627,668

**Total \$ 2,627,668**



## Building Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	2,255,885	2,277,957	2,203,637	2,182,440	2,182,440	-4.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	5,414	2,200	5,447	3,813	3,813	73.3%
Federal/State Intergovernmental	48,000	-	104,000	-	-	NA
Charges for Services	136	10,350	41	5,150	5,150	-50.2%
Miscellaneous Revenues	16,660	16,560	11,481	14,792	14,792	-10.7%
Other Financing Sources	91,856	3,308	103,033	8,268	8,268	149.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,417,950</b>	<b>2,310,375</b>	<b>2,427,639</b>	<b>2,214,463</b>	<b>2,214,463</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,617,437	1,946,827	1,862,731	1,937,912	1,937,912	-0.5%
Services & Supplies	412,193	236,009	300,321	203,162	203,162	-13.9%
Other Charges	521,688	512,976	452,112	474,851	474,851	-7.4%
Overhead Cost Plan (A87)	180,767	150,016	150,016	169,224	169,224	12.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	(1,166)	48,500	-	-	NA
Interfund Activity	(154,891)	-	(37,481)	(157,481)	(157,481)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,577,194</b>	<b>2,844,662</b>	<b>2,776,199</b>	<b>2,627,668</b>	<b>2,627,668</b>	<b>-8%</b>
<b>Fund Balance Added (Used)</b>	<b>(159,244)</b>	<b>(534,287)</b>	<b>(348,560)</b>	<b>(413,205)</b>	<b>(413,205)</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
CDA BUILDING INSPECTION	1123	803,259	2,214,463	2,627,668	(413,205)	390,054

<b>2,214,463</b>	<b>2,627,668</b>	<b>(413,205)</b>
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## Building (20602)

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### **Mission Statement:**

To safeguard life and limb, health, property, and public welfare of citizens and visitors of Nevada County. This is accomplished by effectively partnering with building professionals, realtors, and homeowners to ensure compliance with minimum housing, building, and safety codes and laws.

### **Service Description:**

The Building Department conducts permit issuance, plan review, and inspection services to meet health and safety regulations under State and County building and land-use development codes. These solution-oriented services help facilitate growth of the local economy and enhance the quality of life for current and future generations.

### **Accomplishments in Fiscal Year 2023-24:**

- Continued to simplify the after-the-fact permitting process based on recommendations from the After-the-Fact Advisory group to help homeowners legitimize unpermitted work without penalty. Updated policies to lessen restrictions to allow homeowners additional options on outbuildings.
- Finalized collaboration with five regional jurisdictions to create and implement the affordable housing master plan. This gives homeowners a cost-effective way to access pre-approved building plans which reduce plan review time and anywhere from \$10,000 to \$20,000 in drawing up plan sets for new home construction.
- Partnered with Health and Human Service Agency, City of Grass Valley, and other stakeholders regarding affordable housing projects, including Ranch House. Currently, performing all inspections and finalizing all building permits.
- Expanded public education and public presence to improve customer service and community outreach with Nevada County Contractors' Association (NCCA), Contractors Association of Truckee Tahoe (CATT), Nevada County Association of Realtors (NCAOR), Nevada County Cannabis Alliance, and the overall community.
- Sustained commitments to employee professional growth and retention. Encouraged High Performing Organization (HPO) leadership at all levels and psychological safety within the department. Supported staff to advance certifications and continuing education.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Remain focused on customer service for all facets of the Department.
  - Expand on an improved customer service training program to foster a solutions-oriented department.
  - Continue to facilitate the department's programs of public education in collaboration with the Nevada County Contractors' Association (NCCA), Contractors Association of Truckee Tahoe (CATT), Nevada County Association of Realtors (NCAOR), Nevada County Cannabis Alliance, and the overall community.
  - Monitor and modify as needed the "After-the-Fact" permitting processes associated with unpermitted land-use improvements to find solutions by reducing restrictions.
  - Enhance collaboration with the CDA Leadership Team and Outstanding Public Service (OPS) Team to develop procedures and methods that will elevate the customer experience.

## Building (20602)

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- Engage with stakeholders and customers to facilitate opportunities to gain feedback and implement improvements to development permitting processes that will streamline and foster economic development opportunities. Extend our improved communication and service delivery with other County departments, City of Grass Valley, City of Nevada City, and Town of Truckee.
  - Support the City of Grass Valley by providing on-call building and plan review services.
  - Engage with the Town of Truckee to investigate options to implement a Memorandum of Understanding or contract to provide shared building inspection and plan review services.
  - Collaborate with the City of Nevada City to conduct predevelopment meetings for moderate and major projects completed in the downtown historical district.
  
- Encourage and expand the use of technology to improve customer service.
  - Monitor scanning contracts with consultants to increase capacity to scan more records under high volumes of documents being processed. Leverage the features of the Accela land-use software to provide automatic notifications to customers to improve overall efficiency.
  - Collaborate with the Outstanding Public Service (OPS) Team and Accela User Group to further implement improvements to the Accela land-use software that will enhance efficiency and the online customer experience.



# Building (20602)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	2,255,885	2,277,957	2,203,637	2,182,440	2,182,440	-4.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	5,414	2,200	5,447	3,813	3,813	73.3%
Federal/State Intergovernmental	48,000	-	104,000	-	-	NA
Charges for Services	136	10,350	41	5,150	5,150	-50.2%
Miscellaneous Revenues	16,660	16,560	11,481	14,792	14,792	-10.7%
Other Financing Sources	91,856	3,308	103,033	8,268	8,268	149.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,417,950</b>	<b>2,310,375</b>	<b>2,427,639</b>	<b>2,214,463</b>	<b>2,214,463</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,617,437	1,946,827	1,862,731	1,937,912	1,937,912	-0.5%
Services & Supplies	412,193	236,009	300,321	203,162	203,162	-13.9%
Other Charges	521,688	512,976	452,112	474,851	474,851	-7.4%
Overhead Cost Plan (A87)	180,767	150,016	150,016	169,224	169,224	12.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	(1,166)	48,500	-	-	NA
Interfund Activity	(154,891)	-	(37,481)	(157,481)	(157,481)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,577,194</b>	<b>2,844,662</b>	<b>2,776,199</b>	<b>2,627,668</b>	<b>2,627,668</b>	<b>-8%</b>
<b>Fund Balance Added (Used)</b>	<b>(159,244)</b>	<b>(534,287)</b>	<b>(348,560)</b>	<b>(413,205)</b>	<b>(413,205)</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
CDA BUILDING INSPECTION	Fund # 1123	2,214,463	2,627,668		(413,205)	
		<b>2,214,463</b>	<b>2,627,668</b>		<b>(413,205)</b>	

**Analyst Comments:**



**COMMUNITY DEVELOPMENT AGENCY**

Trisha Tillotson, Director



**CODE AND CANNABIS COMPLIANCE**

**Matt Kelley, Director**

<input type="checkbox"/> Code Compliance (20709)	\$	1,975,844
<input type="checkbox"/> Cannabis Compliance (20711)	\$	2,127,979

**Total \$ 4,103,823**



## Code and Cannabis Compliance Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	140,219	96,488	124,378	96,500	96,500	0.0%
Fines, Forfeitures, & Penalties	552,911	366,958	528,866	367,613	367,613	0.2%
Use of Money & Property	9,797	7,000	10,233	10,000	10,000	42.9%
Federal/State Intergovernmental	57,955	930,790	781,248	184,421	184,421	-80.2%
Charges for Services	5,175	5,000	2,314	2,314	2,314	-53.7%
Miscellaneous Revenues	10,763	15,000	957	1,000	1,000	-93.3%
Other Financing Sources	-	1,654	-	-	-	-100.0%
General Fund Transfers	2,010,923	2,156,776	2,156,776	2,495,034	2,495,034	15.7%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,787,743</b>	<b>3,579,666</b>	<b>3,604,772</b>	<b>3,156,882</b>	<b>3,156,882</b>	<b>-12%</b>
<b>Expenses</b>						
Salaries & Benefits	1,316,541	1,644,559	1,473,870	1,702,189	1,702,189	3.5%
Services & Supplies	236,606	1,991,378	316,431	526,153	526,153	-73.6%
Other Charges	277,485	579,693	1,066,896	1,626,150	1,626,150	180.5%
Overhead Cost Plan (A87)	219,989	274,669	274,669	430,344	430,344	56.7%
Capital Assets	-	-	-	21,975	21,975	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(67,241)	(135,092)	(135,092)	(202,988)	(202,988)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,983,381</b>	<b>4,355,207</b>	<b>2,996,774</b>	<b>4,103,823</b>	<b>4,103,823</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>804,362</b>	<b>(775,541)</b>	<b>607,998</b>	<b>(946,941)</b>	<b>(946,941)</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
PROPERTY MAINT/NUISANCE	1119	456,699	15,000	112,750	(97,750)	358,949
CDA CANNABIS COMPLIANCE	1123	2,284,566	1,286,979	2,127,979	(841,000)	1,443,566
CDA CODE COMPLIANCE	1123	1,389,560	1,854,903	1,863,094	(8,191)	1,381,369
			<b>3,156,882</b>	<b>4,103,823</b>	<b>(946,941)</b>	

## Code Compliance (20709)

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### **Mission Statement:**

Code Compliance works in partnership with the people of Nevada County to promote and maintain a healthy, safe, and desirable living and working environment. Code Compliance helps maintain or improve the quality of the community by administering a fair and unbiased program to correct violations of codes and ordinances enacted by the Board of Supervisors regarding property, buildings, and structures.

### **Service Description:**

Code Compliance provides outreach and public education on codes, regulations, and laws for all Community Development Agency (CDA) departments. If voluntary compliance is unmet, enforcement actions consistent with department policies and procedures are administered to ensure the health and safety of the public and environment.

### **Accomplishments in Fiscal Year 2023-24:**

- Initiated one nuisance abatement while collaborating with County Council and stakeholders: reducing risk to the public and environment.
- To help expedite the citation collection process, the Code Compliance Division utilized a new County vendor contract to perform third-party collection of outstanding code violation citations.
- Through the administration and funding of the Abandoned Vehicle Abatement (AVA) Program, approximately 156 abandoned vehicles were inspected, and 84 abandoned vehicles were towed and removed from public roadways in FY 2023-24, reducing health and safety risks to the public and environment. The recent user-friendly ability to submit abandoned vehicle complaints online has been successfully utilized by the public.
- Enhanced customer service efforts with CDA including updating the state mandated Hardship Waiver process and form to allow citizens to apply for a 50% reduction in citation amounts for the first citation. Collaborate with County Counsel to strengthen administrative processes to create our hardship waiver process.
- Code Compliance Division Staff identified two egregious properties as candidates for receivership by a willing outside agent. By utilizing receiverships, the County coordinated with an outside agency to resolve the violations under a Superior Court Order.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Update the Nevada County Nuisance Abatement Ordinance.
  - Collaborate with staff and County Counsel to brainstorm improvements and identify areas to update, streamline and revise.
  - Present the ordinance changes to the Board of Supervisors for review, comment, and adoption.
  - Update abatement process documents, website, forms, and auto-generated code and cannabis compliance case letters reflecting changes made.
- Complete two nuisance abatement or receivership projects.
  - Utilizing the recently filled Code Compliance Officer Supervisor position, said staff member will identify and prioritize egregious properties as candidates for a County operated nuisance abatement or for receivership completed by a willing outside agent. By utilizing receiverships, the County will coordinate with an outside agency to resolve the violations under a Superior

## Code Compliance (20709)

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- Court Order. If a property is accepted by an outside agency, County staff time and abatement costs will be dramatically reduced.
- Utilize this nuisance abatement or receivership process to train other staff.
- Conduct site inspections with County Staff and involve stakeholders before and after when appropriate.
- Collaborate with County staff to share results of the nuisance abatements or receivership with the public.
- Continue timely and effective abatement of abandoned vehicles throughout the County.
  - Maintain response time to agency and citizens' concerns/reporting of abandoned vehicles.
  - Ensure initial inspections occur within one week of the received complaint; vehicles that pose health and safety risks will be addressed immediately.
  - Continue to work with AVA Authority members to ensure long-term program sustainability and success with participating members and the State.
- Support CDA Service Initiatives
  - Collaborate with the CDA leadership and CDA's Outstanding Public Service team to evaluate customer experience needs.
  - Evaluate policies and procedures related to preexisting land-use violations holding up the issuance of new land-use permits. Participate in stakeholder and departmental discussions regarding the improvement and streamlining of land use permitting processes.
  - Collaborate with other CDA departments and divisions to evaluate the customer concern and feedback tool for the agency.
  - Participate in debrief meetings with customers in collaboration with other CDA departments to obtain feedback and improve agency processes.



## Code Compliance (20709)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	230	-	-	-	-	NA
Fines, Forfeitures, & Penalties	231,357	87,800	216,093	158,319	158,319	80.3%
Use of Money & Property	9,797	7,000	10,233	10,000	10,000	42.9%
Federal/State Intergovernmental	57,955	53,000	54,886	53,000	53,000	0.0%
Charges for Services	5,175	5,000	2,314	2,314	2,314	-53.7%
Miscellaneous Revenues	10,763	15,000	957	1,000	1,000	-93.3%
Other Financing Sources	-	1,654	-	-	-	-100.0%
General Fund Transfers	1,249,191	1,339,858	1,339,858	1,645,270	1,645,270	22.8%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,564,467</b>	<b>1,509,312</b>	<b>1,624,341</b>	<b>1,869,903</b>	<b>1,869,903</b>	<b>24%</b>
<b>Expenses</b>						
Salaries & Benefits	766,937	1,034,434	882,157	1,060,239	1,060,239	2.5%
Services & Supplies	140,588	281,557	181,886	277,554	277,554	-1.4%
Other Charges	116,738	171,237	126,749	393,200	393,200	129.6%
Overhead Cost Plan (A87)	218,350	224,221	224,221	373,657	373,657	66.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(40,821)	(105,387)	(105,387)	(128,806)	(128,806)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,201,793</b>	<b>1,606,062</b>	<b>1,309,626</b>	<b>1,975,844</b>	<b>1,975,844</b>	<b>23%</b>
<b>Fund Balance Added (Used)</b>	<b>362,674</b>	<b>(96,750)</b>	<b>314,715</b>	<b>(105,941)</b>	<b>(105,941)</b>	
<b>Staffing:</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
PROPERTY MAINT/NUISANCE	Fund # 1119	15,000	112,750		(97,750)	
CDA CODE COMPLIANCE	Fund # 1123	1,854,903	1,863,094		(8,191)	
		<b>1,869,903</b>	<b>1,975,844</b>		<b>(105,941)</b>	

### Analyst Comments:

# Cannabis Compliance (20711)

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## **Mission Statement:**

The Cannabis Compliance Division works in partnership with the community to promote and maintain a safe and environmentally responsible cannabis industry for those that participate in regulated marketplace. Cannabis Compliance helps maintain and improve the quality of the community by administering a fair and unbiased permitting and compliance program.

## **Service Description:**

The Cannabis Compliance Division administers the permitting, compliance, and enforcement of cannabis cultivation and business activities. Our goal is to maintain compliance with local and State laws utilizing public outreach, education, and permitting. Administrative enforcement actions are taken when necessary to ensure and support the health and safety of the public and our environment.

## **Accomplishments in Fiscal Year 2023-24:**

- Working with the Sierra Business Council the Cannabis Compliance Division will be distributing grant funds received from the Department of Cannabis Control (DCC) Grant of \$1.2 million and the GoBiz Equity Cannabis Grant of \$755,896 to equity grant applicants. Staff educated stakeholders and applicants through workshops discussing procedures and allocation of funds. Funds are anticipated to be up to a maximum of \$25,000 and will provide support and assistance to existing cannabis applicants and those who may be interested in entering the regulated cannabis market.
- Awarded a California Department of Cannabis Control Local Jurisdiction Retail Access Grant for \$275,000 that will allow for the development of proposed ordinance for retail storefront and mobile sales. The grant program aims to provide reliable consumer access to regulated, tested cannabis in the legal market, and reduces demand in the illicit market.
- In 2023, staff addressed over 112 complaints of illicit cultivation sites within our community. Staff also completed over 200 Annual Cannabis Permit (ACP) inspections at regulated cannabis sites and continually monitored 156 legally permitted cultivation sites.
- Staff presented at multiple public outreach events to educate community groups and the public on legal cultivation while also educating on signs of illegal cultivation.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Improve summary abatement process.
  - Create policies and procedures to execute the abatement of illegal cannabis grow sites.
  - Continue to conduct abatements for sites that have been identified as egregious and uncooperative to come into compliance.
  - Bring properties into compliance within a reduced timeframe.
- Support cannabis cultivators to navigate the regulated market.
  - Collaborate with the Sierra Business Council on distribution of acquired grant funds in 2023-2024 to equity applicants.
  - Identify opportunities for improvement of grant's distribution process and ways to encourage distribution.
  - Continue to assist cannabis applicants to remain competitive in the regulated market.
- Explore additional grant funding sources to assist the community.

## Cannabis Compliance (20711)

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- Continue to research and identify additional grant opportunities to benefit the County and our stakeholders.
- Locate grants supporting additional enforcement tools and training opportunities to encourage legal cultivation.
- Continue collaborative efforts with local and state agencies to discourage illegal cultivation while promoting legal cultivation.
  - Strengthen relationships with the Nevada County Sheriff's Office as well as state agencies.
  - Coordinate and provide staffing to ensure continued multi-agency enforcement operations.
  - Identify opportunities for improving multi-agency collaboration.
- Staff will work to continue to streamline the review of annual ACPs to reduce staff review time and ensure applicants are held to their conditions of approval and held to compliance.
- Research and purchase a new updated Small Unmanned Aircraft System (sUAS) Drone to be utilized for illegal cannabis enforcement activities.



# Cannabis Compliance (20711)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	139,989	96,488	124,378	96,500	96,500	0.0%
Fines, Forfeitures, & Penalties	321,554	279,158	312,773	209,294	209,294	-25.0%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	877,790	726,362	131,421	131,421	-85.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	761,732	816,918	816,918	849,764	849,764	4.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,223,275</b>	<b>2,070,354</b>	<b>1,980,431</b>	<b>1,286,979</b>	<b>1,286,979</b>	<b>-38%</b>
<b>Expenses</b>						
Salaries & Benefits	549,604	610,125	591,713	641,950	641,950	5.2%
Services & Supplies	96,018	1,709,821	134,545	248,599	248,599	-85.5%
Other Charges	160,747	408,456	940,147	1,232,950	1,232,950	201.9%
Overhead Cost Plan (A87)	1,639	50,448	50,448	56,687	56,687	12.4%
Capital Assets	-	-	-	21,975	21,975	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(26,420)	(29,705)	(29,705)	(74,182)	(74,182)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>781,587</b>	<b>2,749,145</b>	<b>1,687,148</b>	<b>2,127,979</b>	<b>2,127,979</b>	<b>-23%</b>
<b>Fund Balance Added (Used)</b>	<b>441,688</b>	<b>(678,791)</b>	<b>293,283</b>	<b>(841,000)</b>	<b>(841,000)</b>	
<b>Staffing:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
CDA CANNABIS COMPLIANCE	Fund # 1123	1,286,979	2,127,979		(841,000)	
		<b>1,286,979</b>	<b>2,127,979</b>		<b>(841,000)</b>	

**Analyst Comments:**



**COMMUNITY DEVELOPMENT AGENCY**

Trisha Tillotson, Director



**ECONOMIC DEVELOPMENT**

**Kimberly Parker, Program Manager**

Economic Development (10902) \$ 950,852

**Total \$ 950,852**



## Economic Development Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	35,000	35,000	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	50,000	50,000	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	405,068	435,801	583,791	915,852	915,852	110.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>405,068</b>	<b>485,801</b>	<b>633,791</b>	<b>950,852</b>	<b>950,852</b>	<b>96%</b>
<b>Expenses</b>						
Salaries & Benefits	193,754	260,669	223,657	292,971	292,971	12.4%
Services & Supplies	402,980	421,387	407,042	565,518	565,518	34.2%
Other Charges	615,442	101,097	71,648	78,884	78,884	-22.0%
Overhead Cost Plan (A87)	1,648	22,609	11,326	17,300	17,300	-23.5%
Capital Assets	-	-	209,529	62,812	62,812	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(232,811)	(319,961)	(289,411)	(66,633)	(66,633)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>981,012</b>	<b>485,801</b>	<b>633,791</b>	<b>950,852</b>	<b>950,852</b>	<b>96%</b>
<b>Fund Balance Added (Used)</b>	<b>(575,945)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	950,852	950,852	-	*
			<b>950,852</b>	<b>950,852</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Economic Development (10902)

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## **Mission Statement:**

Nevada County's Economic Development office helps expand the potential of local entrepreneurs, businesses, and workforce by engaging an innovative team of partners that spark solutions and create an environment where businesses and people thrive and support our vibrant community.

## **Service Description:**

Economic Development (ED) activities in this budget are funded by the County General Fund and other available funds. The budget provides funding for staff time and to agencies that support business growth, business retention, new business attraction, and promotion of countywide tourism activities. The goal of these activities is to stimulate the local economy and to create and retain jobs.

## **Accomplishments in Fiscal Year 2023-24:**

- Developed a two-year economic development action plan in conjunction with consultant, Integrated Communications Strategies and community input, which was approved by the Board in 2024.
- Supported Community Development Agency on progress with the North San Juan (NSJ) Fire Suppression project, which is intended to allow additional economic opportunities in NSJ.
- Managed contract projects with Sierra Business Council for new and existing business support programs; Nevada County Arts Council's Art in Public Spaces Program; Local Freshies' work with gonevadacounty.com; Donner Summit promotion; and Nevada County Economic Resource Council's fictitious business work.
- Supported projects in South County, Penn Valley Community Center, InConcert Sierra building, and more.
- Applied, managed, and awarded several grants in partnership with various departments, including the Sustainable Agricultural Land Conservation Planning Grant for \$500,000 partnering with the Nevada County Resource Conservation District; Cannabis Local Jurisdiction Retail Access Grant for \$275,000; and ARPA-funded Community Resiliency Grants to 34 eligible entities, of which 24 are now closed. Additionally, secured \$20,000 from the Outdoor Visitor Safety Fund to support marketing and promotion of the Donner Summit area and businesses.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Advance the work of the Community Development Agencies (CDA) Economic Development Office.
  - **Board Priority Objective**
    - Work with the economic partners and county staff to implement the two-year economic development action plan based on Board priorities including exploring a business directory program, marketing program, formalized business retention and expansion program, and exploring financing and incentive options for businesses. Continue a 2024 contract with Integrated Communications Strategies to ensure the elements of the action plan are appropriately moving forward.
    - Work with CDA departments to support economic development activities (e.g., funding, grant work, connection to resources, etc.) for county departments, industry high-growth sectors (including cannabis), and community projects. Build upon the pre-application meetings process and continue to evaluate possible changes for county fees, permits, etc.

## Economic Development (10902)

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- Promote Economic Development. ■ **Board Priority Objective**
  - Increase business technical assistance engagement through the Sierra Business Council contract by building upon the warm handoff process.
  - Develop a How to Do Business in Nevada County section on the economic development webpage.
  - Participate and support the efforts to address workforce issues and training (including youth workforce and the next generation of entrepreneurs).
  - Focus GoNevadaCounty.com and tourism activities on efforts that grow the local economy through tax revenue and transient occupancy tax funding.
  - Collaborate with organizations that can provide valuable data and resources to support the economic work in Nevada County.
  
- Support County projects and initiatives. ■ **Board Priority Objective**
  - Engage with county staff, partners, and policy makers to advocate policies, initiatives, and programs that promote job creation and encourage investment and result in economic advancement in Nevada County.
  - Coordinate with the grant coordinator on funding opportunities that have a high probability of success for economic development projects.
  - Support Soda Springs Visitor Center implementation, Penn Valley Community Center, North San Juan fire Suppression, Art in Public Spaces Program, workforce housing and a best-use study for the courthouse.



# Economic Development (10902)

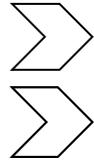
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	54,000	54,000	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	50,000	50,000	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	405,068	435,801	583,791	896,852	896,852	105.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>405,068</b>	<b>485,801</b>	<b>633,791</b>	<b>950,852</b>	<b>950,852</b>	<b>96%</b>
<b>Expenses</b>						
Salaries & Benefits	193,754	260,669	223,657	292,971	292,971	12.4%
Services & Supplies	402,980	421,387	407,042	565,518	565,518	34.2%
Other Charges	615,442	101,097	71,648	78,884	78,884	-22.0%
Overhead Cost Plan (A87)	1,648	22,609	11,326	17,300	17,300	-23.5%
Capital Assets	-	-	209,529	62,812	62,812	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(232,811)	(319,961)	(289,411)	(66,633)	(66,633)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>981,012</b>	<b>485,801</b>	<b>633,791</b>	<b>950,852</b>	<b>950,852</b>	<b>96%</b>
<b>Fund Balance Added (Used)</b>	<b>(575,945)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	Revenues	Expenses			
		950,852	950,852		-	
		<b>950,852</b>	<b>950,852</b>		<b>-</b>	

**Analyst Comments:**



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## ENVIRONMENTAL HEALTH

**Amy Irani, Director**

<input type="checkbox"/> Environmental Health (40108)	\$	3,513,690
<input type="checkbox"/> Vector Control (40123)	\$	118,770
<input type="checkbox"/> Environmental Health Realignment (40120)	\$	255,493

**Total \$ 3,887,953**



## Environmental Health Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	4,469	8,869	2,208	2,325	2,325	-73.8%
Fines, Forfeitures, & Penalties	-	52,000	25,000	25,000	25,000	-51.9%
Use of Money & Property	6,549	4,000	5,822	5,800	5,800	45.0%
Federal/State Intergovernmental	1,012,052	903,583	903,780	955,854	955,854	5.8%
Charges for Services	1,829,351	2,014,573	2,203,465	2,297,737	2,297,737	14.1%
Miscellaneous Revenues	4,832	1,200	-	-	-	-100.0%
Other Financing Sources	200,826	399,133	5,993	229,782	229,782	-42.4%
General Fund Transfers	205,001	205,001	205,001	205,001	205,001	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,263,080</b>	<b>3,588,359</b>	<b>3,351,269</b>	<b>3,721,499</b>	<b>3,721,499</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	2,163,851	2,483,293	2,239,267	2,575,181	2,575,181	3.7%
Services & Supplies	222,751	237,384	200,764	239,037	239,037	0.7%
Other Charges	294,389	443,129	407,239	603,499	603,499	36.2%
Overhead Cost Plan (A87)	386,181	219,208	219,208	116,799	116,799	-46.7%
Capital Assets	-	175,500	-	175,500	175,500	0.0%
Other Financing Uses	251,470	441,293	45,468	280,208	280,208	-36.5%
Interfund Activity	(29,319)	(108,951)	(103,922)	(102,271)	(102,271)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,289,323</b>	<b>3,890,856</b>	<b>3,008,024</b>	<b>3,887,953</b>	<b>3,887,953</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(26,242)</b>	<b>(302,497)</b>	<b>343,245</b>	<b>(166,454)</b>	<b>(166,454)</b>	
<b>Staffing:</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
CDA ENVIRONMENTAL HEALTH	1123	1,269,987	3,385,532	3,541,205	(155,673)	1,114,314
ENV HEALTH PENALTIES	1124	232,692	30,800	91,255	(60,455)	172,237
HLTH/WELFARE LOCAL TRUST	1480	855,179	305,167	255,493	49,674	904,853
			<b>3,721,499</b>	<b>3,887,953</b>	<b>(166,454)</b>	

## Environmental Health (40108)

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### **Mission Statement:**

Promote, Enhance and Protect the health and well-being of all County of Nevada residents and visitors. To fulfill this mission, we collaborate with our local Industry Partners, State and County Public Health Departments along with City Departments and Community organizations.

### **Service Description:**

The Department of Environmental Health (EH) is comprised of three major Divisions: Consumer Protection, Hazardous Materials, and Land Use. EH is a regulatory agency utilizing education and cooperative professional relationships with Industry to protect public health, promote safety, and prevent environmental hazards. EH administers all programs in a professional, efficient, and fiscally responsible manner while improving the health and welfare for all people of Nevada County.

- Consumer Protection consists of the regulation, permitting, and inspection of retail food establishments consisting of schools, bars, restaurants, grocery stores, quick marts, movie theatres, bakeries, cottage food operations, special events, mobile food facilities and farmers markets; recreational pools, spas and natural bathing areas; body art and tattoo facilities; organized campground facilities; hotels and motels; bed and breakfasts; investigation of public accommodation and apartment/rental facility complaints; public drinking water supply sources and small public drinking water systems; and vector control.
- Hazardous Materials consists of the regulation, permitting, and inspection of hazardous material storage and waste generating facilities; solid waste disposal facilities; abandoned mine lands; protection of groundwater and surface-water; and safe storage and disposal of hazardous materials and waste. Includes an after-hours emergency response standby duty program that responds to all hazardous material, sewage, or solid waste spills between the hours of 5pm and 8am. EH serves as the Certified Unified Program Agency (CUPA) responsible for regulating, permitting and inspecting all hazardous materials storage and waste generating facilities; chemical process safety and emergency response; and serves as the Local Oversight Program (LOP) administrator overseeing groundwater remediation activities at contaminated Underground Storage Tank (UST) sites.
- Land Use consists of the regulation, permitting, and inspection of On-Site Soils Evaluations (OSSE), sewage disposal systems (septic); residential well water supply; review of building and planning developmental projects; and management of the Local Area Management Plan requiring annual reporting to the State.

### **Accomplishments in Fiscal Year 2023-24:**

- EH Staff joined the Public Health Emergency Preparedness Interagency Coalition (EPIC) Steering Committee and the Care & Shelter Microbusiness to collaborate on building disaster resilience amongst Nevada County's healthcare network through collaborative planning, joint exercises, resource sharing, and communication. The C & S Microbusiness focuses on emergency shelter operations, training and ensuring County staff coverage during major events.
- Launched the Onsite Soils Evaluation (OSSE) Self-Certification process allowing a septic consultant or homeowner applicant to proceed with the OSSE without EH staff on site helping to prevent delays with customer projects. This new system has been very beneficial and is utilized by most of our septic consultants working in Nevada County.

## Environmental Health (40108)

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- Implemented the inspection and data collection for SB 1383 – Organics Recycling for all Tier I and Tier II facilities located within Nevada County per State mandate. Data collection via an inspection checklist and submittal of information collected to our County Solid Waste division for reporting. Additional review of facilities located in Nevada County that qualify as a Tier I or Tier II facility is ongoing with industry training on requirements for compliance. Completed Memorandums of Understanding for SB 1383 with the City of Grass Valley, City of Nevada City and with Town of Truckee.
- Approved new construction projects for 16 retail food facilities including Bubba's Bagels, NEO, B & C Ace Home & Garden, Winnie Superette, Zanders, Coffeebar Bakery, Gold Country Senior Services, Ace Sushi, Spring Poke & Sushi, The Sweet Spot, Truckee Tavern & Grill, Grass Valley Charter School, Seven Hills Middle School, Java Dream Coffee Roasters, Meze Eatery, and BrewBilt Brewhaus. Four (4) Mobile food facility plan reviews and permits for Casa Baeza, Chelo's Street Tacos, Leaf and Latte, and Soaring Seven. Nine (9) Public swimming pool and spa projects approved for construction or minor remodel included Broad Street Commons, Glenshire Wading Pool, Shady Creek, Crown Point, Pinecrest, Cisco Grove RV Park, Trout Creek, Berryhill Apartments, and Truckee Donner Lodge Spa. Seventy-one (71) temporary food facilities were approved for operation in Nevada County at various community events.
- Continued coordination with the County Agriculture Commissioner (Ag) on the process for inspection and education of fruit vendors that sell cut or non-county grown fruits and vegetables. The Ag and EH Department staff have set an annual pre-vendor meeting to commence each March.
- Led coordination with State Division of Drinking Water and County OES to create County Drought Resiliency Plan per SB 552 requirements. Coordination will continue to evaluate the on-going impacts of drought in our County. Plan is funded by technical grant to support expenses of the State approved consultant, Stantec, to assist with research and documentation.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Customer service improvements via collaboration with Business, Industry, City Commissions and Councils and Community Development Agency (CDA) Department Heads to support CDA initiatives.
  - Align and partner with CDA Leadership and CDA Outstanding Public Service (OPS) Team to assess and pro-actively implement improvements that will streamline EH permitting in line with CDA land use processes.
  - Conduct outreach with business partners to gain insight into areas needing improvement regarding EH processes. Include City business associations, commissions, and councils for recommendations on conducting educational seminars, workshops.
  - Continue to create improved, step-by-step online guidance and educational videos for Industry, and offer free education for programmatic areas in Consumer Protection, Land Use and Hazardous Materials based on industry interest.
- Provide services protecting health and promoting safety for all residents and visitors utilizing education, regulation and cooperative professional relationships with Industry to protect public health, promote safety, and prevent environmental hazards. **■ Board Priority Objective**
  - Respond, investigate and provide support for all public health pandemics, illness outbreaks, natural disasters/fires, power safety shut off events and environmental hazards such as unknown contaminants and situations.

## Environmental Health (40108)

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- Perform inspections of all permitted facilities providing owners and operators with education of regulatory requirements and assistance in implementing the requirements.
- Provide 24/7 emergency response to hazardous materials spills and other defined Environmental Health emergencies.
  
- Introduce an updated and reactivated Food Manager and Food Service training program for Eastern and Western County industry partners. Onsite training classes will be offered by Consumer Protection lead staff and the training curriculum updated to incorporate risk-based training. Courses will be offered on a more frequent basis vs. past course offerings.
  
- Enhance EH employee knowledge and skills and retain employees the Department.
  - Create streamlined, in-house training opportunities by coordinating with CDA Leadership to offer opportunities for cross-department training.
  - Create a series-based educational course for EH staff to focus on the three divisions: Consumer Protection, Hazardous Materials and Land Use.
  - Increase field cross-training with EH staff with on-site facility inspection review and evaluation of skills by supervision.
  
- Improve EH technology to transform field regulatory inspections and improve on-line inspection report availability to the public.
  - Review the process of conversion of Envision Connect (EC) database to the CDA Accela platform and implement the conversion via a fiscally responsible process.
  - Update the EH website with ability for the public to access facility inspection reports and corrective actions.
  - Digitize historical permit files to make more accessible to public.

## Environmental Health (40108)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	4,469	8,869	2,208	2,325	2,325	-73.8%
Fines, Forfeitures, & Penalties	-	52,000	25,000	25,000	25,000	-51.9%
Use of Money & Property	6,549	4,000	5,822	5,800	5,800	45.0%
Federal/State Intergovernmental	789,484	632,365	632,562	684,577	684,577	8.3%
Charges for Services	1,829,351	2,014,573	2,203,465	2,297,737	2,297,737	14.1%
Miscellaneous Revenues	4,832	1,200	-	-	-	-100.0%
Other Financing Sources	200,826	399,133	5,993	229,782	229,782	-42.4%
General Fund Transfers	67,514	67,514	67,514	67,514	67,514	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,903,025</b>	<b>3,179,654</b>	<b>2,942,564</b>	<b>3,312,735</b>	<b>3,312,735</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	2,163,851	2,483,293	2,239,267	2,575,181	2,575,181	3.7%
Services & Supplies	201,239	215,518	179,380	214,864	214,864	-0.3%
Other Charges	263,446	391,562	346,525	551,031	551,031	40.7%
Overhead Cost Plan (A87)	374,248	211,858	211,858	109,581	109,581	-48.3%
Capital Assets	-	140,500	-	140,500	140,500	0.0%
Other Financing Uses	48,279	11,578	11,578	24,804	24,804	114.2%
Interfund Activity	(29,319)	(108,951)	(103,922)	(102,271)	(102,271)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,021,743</b>	<b>3,345,358</b>	<b>2,884,686</b>	<b>3,513,690</b>	<b>3,513,690</b>	<b>5%</b>
<b>Fund Balance Added (Used)</b>	<b>(118,718)</b>	<b>(165,704)</b>	<b>57,878</b>	<b>(200,955)</b>	<b>(200,955)</b>	
<b>Staffing:</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
CDA ENVIRONMENTAL HEALTH	Fund # 1123	3,281,935	3,422,435	(140,500)		
ENV HEALTH PENALTIES	Fund # 1124	30,800	91,255	(60,455)		
		<b>3,312,735</b>	<b>3,513,690</b>	<b>(200,955)</b>		

### Analyst Comments:

# Vector Control (40123)

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## **Mission Statement:**

Promote the public health and safety of Nevada County residents and visitors by effectively and efficiently managing the risks from vectors commonly found in Nevada County and associated vector-borne diseases.

## **Service Description:**

The Department of Environmental Health (EH) implements all aspects of the Vector Control program during the active annual operating season from April through October. Vector technicians perform mosquito larval collection and treatment, maintain fishery, respond to public service requests, and hold mosquito fish giveaway events April through June. In addition to the main area of focus, West Nile Virus (WNV), Vector services also include supporting California Department of Public Health (CDPH) in responding to reports of human illness from tick and flea borne vectors such as Hanta Virus and Plague and outreach in the form of education and public announcements from the County of Nevada Public Health Officer.

## **Accomplishments in Fiscal Year 2023-24:**

- Successfully held five fish give-a-way events for citizens to obtain free gambusia fish for their stationary ponds or water features to assist with WNV prevention.
- Successfully completed Integrated Pest Management plan, assessed over 795 mosquito larval habitat sites, an increase of 6% from prior year, to reduce mosquito populations in the county.
- Increased mosquito surveillance in Eastern County and responded to five requests for mosquito fish deliveries.
- Responded to customer requests through a State of California Public Health Hotline to collect RNA samples from dead birds for WNV testing. Six samples were collected in Nevada County this year with one testing positive.
- Successfully implemented, monitored, and sampled the Sentinel Chicken Flock for WNV. Two positive WNV tests were identified. 1 human case of WNV was reported as well.
- Collaborated with CDPH Vector Biologist increasing surveillance, sampling, and investigation of Plague in Eastern Nevada County. No cases of Plague were reported.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Collaborate with CDPH's Biologist assigned to the Northern California Region, and the Mosquito and Vector Control Association of California (MVCAC) to enhance the Vector Control program.
  - Continue the protection of the public health through a coordinated program of safe, effective and economical use of pesticides or biological (gambusia fish) in the control of mosquitoes.
  - Maintain sentinel chicken flocks and take bi-monthly blood samples and submit to CDPH for detection of vector-borne diseases.
  - Use integrated vector control best management practices when considering treatments for mosquito breeding sites and sources.
  - Maintain ongoing surveillance reporting on the CalSurv Gateway State database for source inspections and application of pesticides.

## Vector Control (40123)

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- Provide services protecting health and promoting knowledge of Vector safety for all residents and visitors utilizing education, website updates and posting guidance at recreational locations throughout Nevada County.
  - Provide updates via public service announcements of emerging vector pathogens or other vector related public health concerns. Fight the Bite is an annual posting for public health and safety.
  - Post public outreach and educational flyers at trailheads and information cards handed out on the trails as tick collections occur.
  - Update EH Departmental website with resource material and education for Western Black Legged Tick (*Ixodes pacificus*) pathways of transmitting Lyme disease and West Nile Virus (WNV) from CDPH or MVCAC.
- Improve on the frequency of meetings and collaboration of the Nevada County Vector Control Task Force to ensure preparedness and coordination of resources.
  - Coordinate Vector Control Task Force meetings with County Public Health Officer and Department staff on a quarterly basis. Meetings will share current status reports for Nevada County from the CDPH Vector Biologist assigned to the Nevada County region and assist with collaborative public outreach and education with County of Nevada Public Health Department.
  - Collaborate with Nevada County Public Health Officer and Staff, Nevada County Agricultural Commissioner, and State and Federal Agencies to maximize efficiency and allocate resources appropriately.
- Complete installation of the new Gambusia mosquito fish tank/breeding program with the assistance of Gambusia Solutions and Nevada County Facilities. The replacement tanks will allow an increased population of fish for public use to control the mosquito population in Nevada County.
  - Facilities has identified location for permanent placement of tanks in 2023.
  - Complete installation of tanks, integrated water, and power connections in 2024.
- Pursue any available grants and maximize the use of grant funds to improve on all aspects of the Vector Control program. **■ Board Priority Objective**
  - Obtain grant funding when opportunities arise via monitoring MVCAC, CDPH and Legislation for funding possibilities.



# Vector Control (40123)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	103,597	103,597	103,597	103,597	103,597	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>103,597</b>	<b>103,597</b>	<b>103,597</b>	<b>103,597</b>	<b>103,597</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	21,512	21,866	21,384	23,973	23,973	9.6%
Other Charges	30,944	51,567	60,714	52,668	52,668	2.1%
Overhead Cost Plan (A87)	9,275	4,900	4,900	7,129	7,129	45.5%
Capital Assets	-	35,000	-	35,000	35,000	0.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>61,730</b>	<b>113,333</b>	<b>86,998</b>	<b>118,770</b>	<b>118,770</b>	<b>5%</b>
<b>Fund Balance Added (Used)</b>	<b>41,867</b>	<b>(9,736)</b>	<b>16,599</b>	<b>(15,173)</b>	<b>(15,173)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
VECTOR CONTROL	Fund # 1123	103,597	118,770	(15,173)
		<b>103,597</b>	<b>118,770</b>	<b>(15,173)</b>

Analyst Comments:

## Environmental Health Realignment (40120)

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**Service Description:**

Funding for Health and Social Services Programs is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by the County in the Health and Welfare Trust Fund, more commonly known as the Realignment Fund. This Service Budget Unit is represented by that portion of the Realignment Fund.

# Environmental Health Realignment (40120)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	222,568	271,218	271,218	271,277	271,277	0.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	33,890	33,890	33,890	33,890	33,890	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>256,458</b>	<b>305,108</b>	<b>305,108</b>	<b>305,167</b>	<b>305,167</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,658	2,450	2,450	89	89	-96.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	203,191	429,715	33,890	255,404	255,404	-40.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>205,850</b>	<b>432,165</b>	<b>36,340</b>	<b>255,493</b>	<b>255,493</b>	<b>-41%</b>
<b>Fund Balance Added (Used)</b>	<b>50,609</b>	<b>(127,057)</b>	<b>268,768</b>	<b>49,674</b>	<b>49,674</b>	

Staffing: None

## 2024/25 Fund Analysis:

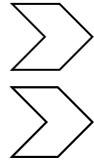
	Revenues	Expenses	Fund Balance Added (Used)
ENVIRONMENTAL HEALTH REALI Fund # 1480	305,167	255,493	49,674
	<b>305,167</b>	<b>255,493</b>	<b>49,674</b>

Analyst Comments:



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## FARM ADVISOR

**Dan Macon, Farm Advisor**

Farm Advisor (60301)

\$ 95,664

**Total \$ 95,664**



## Farm Advisor Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	78,309	85,208	84,856	95,664	95,664	12.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>78,309</b>	<b>85,208</b>	<b>84,856</b>	<b>95,664</b>	<b>95,664</b>	<b>12%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	69,379	77,775	77,423	81,062	81,062	4.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	8,929	7,433	7,433	14,602	14,602	96.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>78,309</b>	<b>85,208</b>	<b>84,856</b>	<b>95,664</b>	<b>95,664</b>	<b>12%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

**Staffing: None**

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	95,664	95,664	-	*
		<b>95,664</b>		<b>95,664</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Farm Advisor (60301)

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## Mission Statement:

To help all segments of the community benefit from University of California scientific advances in agriculture, natural resources, human resources, and youth development.

## Service Description:

This division is a unique example of three levels of government (Nevada County, the University of California, and the United States Department of Agriculture) partnering in the delivery of non-formal, science-based education in agriculture, natural resources, and human resources. University of California Cooperative Extension (UCCE) professionals (farm and home advisors) provide leadership for programs in livestock, natural resource management, horticulture, small farm/ranch economics, beginning farming/ranching, nutrition, health, 4-H youth development, and home gardening and composting.

## Accomplishments in Fiscal Year 2023-24:

- Expanded the Nevada-Placer-Yuba Livestock Disaster Pass Program and added a new program for Nevada County crop and permitted cannabis producers. 28 Nevada County livestock producers and 60 crop producers received training in fire behavior, disaster planning, and the incident command system. **📌 Board Priority Objective**
- More than 200 Nevada County producers and land managers received training in oak woodland restoration, livestock production practices, prescribed fire, and targeted grazing. Additionally, worked with local producers and organizations to explore opportunities for increasing access to local meat processing and procurement systems.
- Partnered with a private landowner, CAL FIRE, and local resource conservation districts to implement a summertime prescribed fire to control invasive barb goatgrass in Nevada County. More than 40 private landowners and agency staff participated in fire preparation and implementation workshops and more than 75 Nevada County residents received hands-on training in pile burning, wildfire preparation, and home hardening through field days and workshops. Additionally, provided forestry and fire workforce development through Sierra College and regional mentoring programs. **📌 Board Priority Objective**
- In Nevada County, 109 adult volunteers delivered youth development and leadership programming to 389 4-H members. Activities included animal science, STEM education, public speaking, and community service. Youth membership increased by more than 14 percent year over year.
- Provided nutrition and school gardening lessons, fact sheets and newsletters, and other healthy living information to 1,008 Nevada County youth and adults.
- More than 100 certified Master Gardener volunteers provided over 33,000 hours of community service, provided more than 107,000 individual contacts with Nevada County residents, providing research-based home gardening and composting information.

## Objectives and Performance Measures for Fiscal Year 2024-25:

- Increase disaster preparation and resiliency for commercial agricultural producers. **📌 Board Priority Objective**
  - Continue to expand Livestock Disaster Pass Program to include additional operations.
  - Expand the Farm Disaster Pass Program to address the needs of crop producers.

## Farm Advisor (60301)

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- Provide three workshops focused on wildfire preparation/mitigation and drought mitigation strategies for commercial farming, ranching, and forestry operations.
- Continue to provide drought and other climate resiliency preparation and mitigation decision support tools for livestock and farming operations.
- Support economic development in Nevada County agriculture and natural resource sectors by improving economic viability. **■ Board Priority Objective**
  - Provide four workshops, short courses, or webinars focused on farm/ranch/forestry economic viability, including two or more business workshops, and one workshop on agriculturally-focused grant programs.
  - Provide workshops, webinars, and one-on-one consultation to new and aspiring targeted grazing businesses, providing practical skills and business management information.
  - Provide 250 consultations for Nevada County farmers, ranchers, and forest landowners.
- Increase the use of sustainable pest, soil, water, and grazing management practices by agricultural producers and small-acreage landowners.
  - Provide four educational workshops on topics including irrigation and water conservation, soil health, pest management, prescribed fire, and grazing management.
  - Provide 100 consultations on sustainable farming, ranching, and forestry practices.
  - Develop six informational articles, log posts, podcast episodes, or extension bulletins on sustainable practices.
- Provide ongoing educational programming for Nevada County residents about home gardening and composting through the Master Gardener program.
  - At least 30 new Master Gardener volunteers will complete new volunteer training.
  - Provide at least 10,000 hours of outreach to Nevada County residents.
  - Present a minimum of 20 workshops and trainings regarding sustainable gardening and composting practices.
  - Provide at least 1,200 consultations on residential gardening, composting, and water-wise landscaping to Nevada County residents.
- Develop competencies and skills for lifelong success for Nevada County youth ages 5-19 through 4H Community Clubs and Summer Camp.
  - Increase youth enrollment by eight percent over 2022-23 levels.
  - Expand existing educational opportunities and develop new activities including Science, Technology, Engineering, Arts, and Mathematics (STEAM) activities.
  - Provide at least 2 trainings for volunteers and junior/teen leaders, in addition to the annual training and certification for adult volunteers.
- Improve youth nutritional status for Nevada County children and their families.
  - Continue to provide direct nutrition and garden education in 21 classrooms, tasting activities, and trainings for students and teachers in qualifying schools.
  - Collaborate in Sierra Harvest's Harvest of the Month Program to provide nutrition information and produce tastings at Bell Hill Academy throughout the school year.
  - Collaborate with Sierra Harvest to support school gardens at Bell Hill Academy and Scotten elementary schools.



# Farm Advisor (60301)

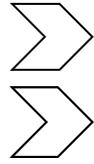
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	78,309	85,208	84,856	95,664	95,664	12.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>78,309</b>	<b>85,208</b>	<b>84,856</b>	<b>95,664</b>	<b>95,664</b>	<b>12%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	69,379	77,775	77,423	81,062	81,062	4.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	8,929	7,433	7,433	14,602	14,602	96.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>78,309</b>	<b>85,208</b>	<b>84,856</b>	<b>95,664</b>	<b>95,664</b>	<b>12%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	95,664	95,664	-		
		<b>95,664</b>	<b>95,664</b>	<b>-</b>		

**Analyst Comments:**



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## FLEET

**Josh Hylinski, Fleet Services Manager**

<input type="checkbox"/> Fleet Services (92005)	\$	4,792,784
<input type="checkbox"/> Fleet Management (92001)	\$	3,343,272
<input type="checkbox"/> Fleet Road Equipment (92007)	\$	3,849,972

**Total \$ 11,986,028**



## Fleet Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	7,914,554	8,931,551	8,530,064	9,462,522	9,462,522	5.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	495	-	-	-	-	NA
Other Financing Sources	377,227	292,289	401,821	687,286	687,286	135.1%
General Fund Transfers	500,000	500,000	1,200,000	1,000,000	1,000,000	100.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,792,276</b>	<b>9,723,840</b>	<b>10,131,885</b>	<b>11,149,808</b>	<b>11,149,808</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	898,705	1,054,050	1,011,503	1,125,563	1,125,563	6.8%
Services & Supplies	5,115,874	5,779,130	5,662,987	6,277,314	6,277,314	8.6%
Other Charges	1,251,538	377,725	310,932	350,851	350,851	-7.1%
Overhead Cost Plan (A87)	556,288	643,879	404,075	482,926	482,926	-25.0%
Capital Assets	1,880,884	2,492,778	2,733,434	3,749,374	3,749,374	50.4%
Other Financing Uses	(1,932,726)	-	-	-	-	NA
Interfund Activity	-	-	(7,709)	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>7,770,564</b>	<b>10,347,562</b>	<b>10,115,222</b>	<b>11,986,028</b>	<b>11,986,028</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>1,021,713</b>	<b>(623,722)</b>	<b>16,663</b>	<b>(836,220)</b>	<b>(836,220)</b>	
<b>Staffing:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
FLEET MANAGEMENT	4290	5,686,722	3,141,608	3,343,272	(201,664)	5,485,058
FLEET SERVICES	4291	(58,293)	4,792,784	4,792,784	-	(58,293)
FLEET ROAD EQUIP	4292	1,399,567	3,215,416	3,849,972	(634,556)	765,011
			<b>11,149,808</b>	<b>11,986,028</b>	<b>(836,220)</b>	

# Fleet Services (92005)

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## **Mission Statement:**

Operating as an internal service fund, Fleet Services' mission is to treat departments as our customers. To provide all customers safe and reliable vehicles and equipment by accomplishing the highest level of service, repairs, specialty equipment outfitting and fabrication in a professional and cost-effective manner.

## **Service Description:**

The Fleet Services Division of the Department of Public Works provides vehicle services to all County departments in a consolidated fashion. Fleet Services provides maintenance and repairs; fueling and carwash services; collision and comprehensive insurance; roadside service and towing; and arranges for preparing vehicles with special equipment, as required.

## **Accomplishments in Fiscal Year 2023-24:**

- Performed standardized service procedures for all classes of equipment, also performed repairs to Transit, Sheriff, Roads, and Sanitation specialized equipment.
- Performed vehicle and equipment scheduled maintenance, smog inspections, opacity tests and safety inspections in a timely fashion for all users.
- Deployed new Motorpool Fleetshare system, MuvMe. A reliable and user-friendly platform resulting in increased pool car utilization.
- Prepared, listed, and sold over 26 surplus vehicles and pieces of equipment.
- Redeployed 6 underutilized vehicles, saving departments money.
- Assisted Frontier Energy with information and data to produce the Nevada County Zero Emission Vehicle Transition Plan, giving us a plan with valuable information for moving forward in fleet electrification.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Provide a high level of vehicle service to all departments and divisions and outside customers to ensure the safe operating condition of all Fleet's vehicles.
  - Interact with all department representatives to ensure their vehicles are adequately maintained and repaired.
  - Perform annual safety inspections and services on all vehicles with a 90% on time record.
- Get the most value out of vehicles at the end of their expected life.
  - Redeployment of older vehicles into less demanding assignments.
  - Sell surplus vehicles at the optimum time to ensure maximum return on investment.
  - Preparing surplus vehicles for sale so the highest sale price may be achieved.
- Implement Fleet Electrification Transition Plan where feasible.
  - Look for grant opportunities for electric charging and hydrogen fuel storage and distribution.
  - Research vehicle and equipment replacement options.
  - Meet with Facilities and other departments to determine charging needs.

## Fleet Services (92005)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,895,193	4,488,289	4,348,274	4,792,784	4,792,784	6.8%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	495	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,895,688</b>	<b>4,488,289</b>	<b>4,348,274</b>	<b>4,792,784</b>	<b>4,792,784</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	898,705	1,054,050	1,011,503	1,125,563	1,125,563	6.8%
Services & Supplies	2,703,287	2,581,799	2,679,530	2,870,639	2,870,639	11.2%
Other Charges	356,219	377,725	310,932	350,851	350,851	-7.1%
Overhead Cost Plan (A87)	531,786	588,710	348,710	433,731	433,731	-26.3%
Capital Assets	30,435	-	5,308	12,000	12,000	NA
Other Financing Uses	(30,435)	-	-	-	-	NA
Interfund Activity	-	-	(7,709)	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,489,998</b>	<b>4,602,284</b>	<b>4,348,274</b>	<b>4,792,784</b>	<b>4,792,784</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>(594,310)</b>	<b>(113,995)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
FLEET SERVICES	Fund # 4291	4,792,784	4,792,784		-	
		<b>4,792,784</b>	<b>4,792,784</b>		<b>-</b>	

**Analyst Comments:**

# Fleet Management (92001)

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## **Mission Statement:**

Operating as an internal service fund, Fleet Management provides vehicles to all departments to meet their needs for resources in the most cost-effective manner.

## **Service Description:**

The Fleet Management Division of the Department of Public Works currently owns and operates a modern fleet of vehicles and equipment for all departments to use. Fleet Management operates a motor pool service, acquires, and disposes of vehicles, and acts as a rental agency to departments providing cost stability to users by establishing rental rates by vehicle category. Fleet Management also manages a vehicle replacement program that includes preparing specifications for vehicle purchases, to ensure future needs continue to be met.

## **Accomplishments in Fiscal Year 2023-24:**

- Provided fleet management consultation covering 192 fleet management owned and an additional 222 vehicles and pieces of equipment to Transit Services, Sanitation, and other departments.
- Maintained adequate fund balance to ensure funding is available for future vehicle replacement needs.
- Provided 33 vehicle purchases for departments within the stated guidelines in the Vehicle Purchase Plan, combining the use of the State contract, cooperative purchasing agreements, and local dealers to ensure vehicles are purchased in the most cost-effective manner.
- Provided recommendations and management strategies for departments that must independently fund their own vehicle replacements.
- Maintained dialogue with vehicle users to ensure Fleet Management understands customer needs.
- Installed and implemented a new Motorpool Fleetshare System, Muvme, including a website and mobile app. The system was installed in 28 vehicles, ensuring fewer vehicles are available to more drivers.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Fleet Management will ensure all future vehicle replacement needs are met for all departments.
  - Maintain adequate fund balance to ensure funding is available for future vehicle replacement needs.
  - Provide purchases for the departments within the stated guidelines in the Vehicle Purchase Plan.
  - Provide recommendations and management strategies for departments that must independently fund their vehicle replacements.
- Continue to improve service for all Departments to meet their vehicle needs in a professional and fiscally responsible manner.
  - Conduct customer service surveys with all fleet customers to ensure their vehicle needs are met.
  - Continue communications with other county fleet managers through quarterly meetings with North American Fleet Association. Fleet will continue to seek training and seminars to learn updated methods of fleet management.

## Fleet Management (92001)

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- Provide all County Departments with vehicles that suit their needs in a cost-effective manner.
  - Maintain open communication with all departments to discuss needs, then provide them with the best possible vehicles, while remaining consistent with the Vehicle Purchase Plan.
  - Combine the use of the State contract, cooperative purchasing agreements, and local dealers to ensure vehicles are purchased in the most cost-effective manner.
  - Communicate with department representatives to ensure vehicle needs will be met while incorporating the ZEV Transition plan.
  
- Research Zero Emission vehicle and equipment implementation following the Nevada County Zero Emission Transition Plan
  - Review data from the consultant for the “ZEV Transition Plan” to determine the requirements and next steps in our transition.
  - Work with stakeholders including Facilities and departments to plan and implement electrification of our fleet, including infrastructure and vehicle purchases.
  - Research and apply for grants, rebates and other funding sources following the guidelines of the ZEV transition plan.



# Fleet Management (92001)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,936,864	2,546,263	2,035,977	2,454,322	2,454,322	-3.6%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	377,227	292,289	401,821	687,286	687,286	135.1%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,314,092</b>	<b>2,838,552</b>	<b>2,437,798</b>	<b>3,141,608</b>	<b>3,141,608</b>	<b>11%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,058,881	1,848,687	1,325,502	1,911,026	1,911,026	3.4%
Other Charges	639,698	-	-	-	-	NA
Overhead Cost Plan (A87)	11,378	46,941	46,941	51,989	51,989	10.8%
Capital Assets	732,502	1,221,787	1,375,901	1,380,257	1,380,257	13.0%
Other Financing Uses	(753,943)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,688,517</b>	<b>3,117,415</b>	<b>2,748,344</b>	<b>3,343,272</b>	<b>3,343,272</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>625,575</b>	<b>(278,863)</b>	<b>(310,546)</b>	<b>(201,664)</b>	<b>(201,664)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
FLEET MANAGEMENT	Fund # 4290	3,141,608	3,343,272	(201,664)
		<b>3,141,608</b>	<b>3,343,272</b>	<b>(201,664)</b>

Analyst Comments:

# Fleet Road Equipment (92007)

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## **Mission Statement:**

Operating as an internal service fund, Fleet Road Equipment provides vehicles and equipment to the Road Maintenance Division to meet their needs for resources in the most cost-effective manner.

## **Service Description:**

The Fleet Road Equipment Division of the Public Works Department currently owns and operates a fleet of vehicles and equipment for the Road Maintenance Division to use. Fleet Road Equipment acquires and disposes of vehicles and equipment and acts as a rental agency to the Road Maintenance Division providing cost stability by establishing rental rates by vehicle category. Fleet Road Equipment also manages a vehicle replacement program that includes preparing specifications for vehicle purchases, to ensure future needs are met as well.

## **Accomplishments in Fiscal Year 2023-24:**

- Maintain 111 vehicles and road equipment. Continued building replacement fund balance, totaling \$2.03 million.
- Established more accurate meter and fixed rate charges to reduce annual fluctuations from year to year.
- Provided 6 purchases within the stated guidelines in the Vehicle Purchase Plan.
- Continue to work with Roads to create a Truck and Equipment replacement list to ensure future replacements are in line with Carb/ARB requirements.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Ensure all future vehicle replacement needs are met for the Road Maintenance Division within the stated guidelines in the Vehicle Purchase Plan.
  - Continue to build fund balance to ensure funding is available for future vehicle replacement needs.
  - Continue to work with Roads and Engineering departments to set dates and requirements for Truck and Equipment replacement.
  - Maintain open communication with Roads to ensure equipment specifications and needs are met.
- Implement Fleet Electrification Transition Plan where feasible.
  - Create working group to research requirements, costs, and timeline of future electrification of Roads fleet.
  - Look for grant opportunities for electric charging and hydrogen fuel storage and distribution.
  - Research vehicle and equipment replacement options.

## Fleet Road Equipment (92007)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,082,496	1,896,999	2,145,813	2,215,416	2,215,416	16.8%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	500,000	500,000	1,200,000	1,000,000	1,000,000	100.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,582,496</b>	<b>2,396,999</b>	<b>3,345,813</b>	<b>3,215,416</b>	<b>3,215,416</b>	<b>34%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,353,706	1,348,644	1,657,955	1,495,649	1,495,649	10.9%
Other Charges	255,620	-	-	-	-	NA
Overhead Cost Plan (A87)	13,124	8,228	8,424	(2,794)	(2,794)	-134.0%
Capital Assets	1,117,947	1,270,991	1,352,225	2,357,117	2,357,117	85.5%
Other Financing Uses	(1,148,348)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,592,048</b>	<b>2,627,863</b>	<b>3,018,604</b>	<b>3,849,972</b>	<b>3,849,972</b>	<b>47%</b>
<b>Fund Balance Added (Used)</b>	<b>990,448</b>	<b>(230,864)</b>	<b>327,209</b>	<b>(634,556)</b>	<b>(634,556)</b>	

Staffing: None

### 2024/25 Fund Analysis:

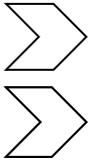
	Revenues	Expenses	Fund Balance Added (Used)	
FLEET ROAD EQUIP	Fund # 4292	3,215,416	3,849,972	(634,556)
		<b>3,215,416</b>	<b>3,849,972</b>	<b>(634,556)</b>

Analyst Comments:



**COMMUNITY DEVELOPMENT AGENCY**

Trisha Tillotson, Director



**PLANNING**

**Brian Foss, Director**

Planning (20708) \$ 2,845,340

**Total \$ 2,845,340**



## Planning Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	70,995	53,714	85,677	71,000	71,000	32.2%
Licenses, Permits & Franchises	9,547	37,836	6,378	26,500	26,500	-30.0%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	631	-	-	-	-	NA
Federal/State Intergovernmental	-	268,949	196,000	401,277	401,277	49.2%
Charges for Services	985,056	655,183	1,237,844	588,929	588,929	-10.1%
Miscellaneous Revenues	191	1,500	1,333	1,500	1,500	0.0%
Other Financing Sources	50,315	47,667	47,667	47,667	47,667	0.0%
General Fund Transfers	1,453,543	1,330,997	1,330,997	1,622,021	1,622,021	21.9%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,570,277</b>	<b>2,395,846</b>	<b>2,905,896</b>	<b>2,758,894</b>	<b>2,758,894</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	1,371,761	1,698,893	1,449,265	1,762,584	1,762,584	3.7%
Services & Supplies	762,768	544,015	870,672	499,379	499,379	-8.2%
Other Charges	279,673	332,836	384,994	417,584	417,584	25.5%
Overhead Cost Plan (A87)	181,178	14,534	14,534	243,849	243,849	1577.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	149,446	10,912	10,912	-	-	-100.0%
Interfund Activity	-	(37,024)	(23,756)	(78,056)	(78,056)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,744,826</b>	<b>2,564,166</b>	<b>2,706,621</b>	<b>2,845,340</b>	<b>2,845,340</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	<b>(174,549)</b>	<b>(168,320)</b>	<b>199,275</b>	<b>(86,446)</b>	<b>(86,446)</b>	
<b>Staffing:</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
CAPITAL FAC. MITIGATION	1120	-	-	-	-	-
CDA PLANNING	1123	1,134,630	2,758,894	2,845,340	(86,446)	1,048,184
			<b>2,758,894</b>	<b>2,845,340</b>	<b>(86,446)</b>	

## Planning (20708)

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### **Mission Statement:**

To apply community land-use policies while striving to meet the needs of individuals and businesses. In meeting these needs, it is our goal to protect the environment in order to ensure that Nevada County remains a desirable place to live, work, and recreate.

### **Service Description:**

The Planning Department reviews and recommends actions on land development and land use in accordance with adopted State and local laws. The Department is divided into two divisions:

Current Planning is responsible for processing all Planning Department land use applications; environmental analysis for public projects; and implementation of the County's General Plan, Zoning Ordinance, Subdivision Ordinances, and California Environmental Quality Act (CEQA) Guidelines. This division is also responsible for providing land use and policy information services to the general public and working professionals by phone or in person at the front counter.

Advance Planning is responsible for General Plan and Zoning Ordinance maintenance, update, and implementation; intergovernmental coordination; special land use projects; and recreation and resource protection in accordance with County policies, ordinances, and Board direction. This division also includes Recreation planning involving administering recreation impact fees and commercial rafting.

### **Accomplishments in Fiscal Year 2023-24:**

- Received and processed 197 discretionary and administrative land use permit applications and reviewed 1,270 comprehensive site plans including rechecks for projects that required corrections.
- Completed permit phases on large community projects including:
  - Rise Gold Mining Project: Environmental Impact Report (EIR)/Use Permit Planning Commission Meeting and Vested Rights Hearings
  - Lake of the Pines Family Pavilion replacement project
  - Deer Creek Tribute Trail Extension
  - Nevada County Loma Rica Office and Storage Building
  - Western Sierra North San Juan Health Clinic Expansion
  - CEQA compliance documents for the North San Juan Fire Suppression System project
  - Update to Truckee and Nevada County Consolidated Fire Protection Districts Mitigation Fees
- Completed all Surface Mining inspections, Financial Assurance Reviews, and monitoring reports per the requirements of SMARA (Surface Mining and Reclamation Act of 1975).
- Completed amendments to the County's Zoning Regulations to remove barriers to the development of housing (ORD 2529) and completed Office of Planning and Research Housing and General Plan reports.
  - Relaxed septic standards for Accessory Dwelling Units (ADU).
  - Created standards to allow for ministerial subdivisions/duplexes pursuant to Senate Bill 9.
  - Updated permitting requirements for community care facilities, transitional and similar housing to be treated like other residential permitting requirements in the same zoning district in compliance with fair housing laws.
  - Updated County's Density Bonus regulations for consistency with state law.

## Planning (20708)

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- Completed and certified the Broadband Programmatic Environmental Impact Report.
- Completed the Mother Lode Regional Accessory Dwelling Unit (ADU) Guidebook and website in collaboration with Mariposa, Calaveras, and Amador Counties. Planning was awarded the national 2024 American Planning Association (APA) Small Town and Rural Division (STaR) John Keller Planning Initiative award of the Counties of Amador, Calaveras, Mariposa and Nevada, and Community Planning Collaborative for the Motherlode ADU was selected for an Honor award, the highest category given by APA.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Provide services and recommendations on actions for land use development in accordance with adopted State and local laws including CEQA, and in accordance with the community's development goals as embodied in the Nevada County General Plan.
  - Work with the incorporated areas related to the physical development of properties within the Sphere of Influences, including finalizing the Regional Early Action Planning (REAP) Grant for the ongoing infrastructure planning and supporting regional partners with preparing infrastructure studies to facilitate future housing growth.
  - Coordinate with the Health and Human Services Agency (HHS) to prepare environmental clearance documents for housing grant activities as necessary.
  - Maintain effective and timely permit processing of land use permits by acting on applications within the mandated time frames.
- Reduce loss of life and property due to wildfires. **■ Board Priority Objective**
  - Maintain the Office of the County Fire Marshal/County Fire Prevention Planner position.
  - Consistently apply the County's Fire Safe Regulations, including the application of Public Resources Code 4290 and 4291, through the review and conditioning of planning projects to the greatest extent allowed by the law.
  - Encourage developers to go above and beyond the minimum Fire Safe Regulations on projects that increase densities or potential fire risks, by identifying and if appropriate improving safe and viable evacuation routes to serve the development and ideally the community at large.
  - Continue to assist local fire protection districts with annual mitigation fee updates.
- Proactively support job-enhancing economic development. **■ Board Priority Objective**
  - Work with the development community to assist with getting their projects to "yes".
  - Encourage potential project developers to utilize the Department's planner consultation and pre-application processes to assist with determining the feasibility of a project and to provide confidence in the process for the applicant prior to submitting a formal application.
  - Maintain a list of approved projects/subdivisions with expiration dates and those that are eligible for an extension of time. Proactively contact project applicants prior to the project expiration date to notify them of their pending expiration date and to encourage them to submit for an extension of time if their project is eligible.
  - Update regulations specific to the development of cellular and broadband facilities, as directed.
- Facilitate the development of and access to affordable and workforce housing development. **■ Board Priority Objective**
  - Assist HHS, the Regional Housing Authority and other developers of affordable or workforce housing to navigate the planning and CEQA process.

## Planning (20708)

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- Finalize and close out the REAP grant program with the State Department of Housing and Community Development.
- Review and develop regulations specific to providing opportunities for alternative housing types, as directed.
- Continue to improve the cannabis permitting program. ■ **Board Priority Objective**
  - Amend the cannabis ordinance based on Board direction to address needs of the industry and neighborhood concerns.
  - Actively work towards approving the backlog of incomplete cannabis Administrative Development Permits (ADPs), by proactively reaching out to stalled applicants and assisting them through the process.
  - Strive to complete the review and approval of the majority of cannabis ADPs within 30-45-days from submittal.
- Address the needs of the homeless population and mitigate impacts on the County.  
■ **Board Priority Objective**
  - Assist HHSa and other community providers with the development of emergency shelters, community and supportive housing and other efforts to house the homeless.
  - Provide support in the preparation of CEQA related documents necessary for developing housing for the homeless for projects initiated by the County or the private sector.
  - Review the County's regulations and policies to ensure the County's requirements for housing for homeless persons do not pose a barrier to the development of achievable housing.

# Planning (20708)

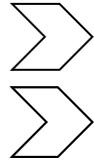
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	70,995	53,714	85,677	71,000	71,000	32.2%
Licenses, Permits & Franchises	9,547	37,836	6,378	26,500	26,500	-30.0%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	631	-	-	-	-	NA
Federal/State Intergovernmental	-	268,949	196,000	401,277	401,277	49.2%
Charges for Services	985,056	655,183	1,237,844	588,929	588,929	-10.1%
Miscellaneous Revenues	191	1,500	1,333	1,500	1,500	0.0%
Other Financing Sources	50,315	47,667	45,352	47,667	47,667	0.0%
General Fund Transfers	1,453,543	1,330,997	1,330,997	1,669,688	1,669,688	25.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,570,277</b>	<b>2,395,846</b>	<b>2,903,581</b>	<b>2,806,561</b>	<b>2,806,561</b>	<b>17%</b>
<b>Expenses</b>						
Salaries & Benefits	1,371,761	1,698,893	1,449,265	1,762,586	1,762,586	3.7%
Services & Supplies	762,768	544,015	870,672	499,379	499,379	-8.2%
Other Charges	279,673	332,836	384,994	417,584	417,584	25.5%
Overhead Cost Plan (A87)	181,178	14,534	14,534	243,849	243,849	1577.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	149,446	10,912	10,912	-	-	-100.0%
Interfund Activity	-	(37,024)	(23,756)	(78,056)	(78,056)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,744,826</b>	<b>2,564,166</b>	<b>2,706,621</b>	<b>2,845,342</b>	<b>2,845,342</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	<b>(174,549)</b>	<b>(168,320)</b>	<b>196,960</b>	<b>(38,781)</b>	<b>(38,781)</b>	
<b>Staffing:</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
CAPITAL FAC. MITIGATION	Fund # 1120	-	-	-		
CDA PLANNING	Fund # 1123	2,806,561	2,845,342	(38,781)		
		<b>2,806,561</b>	<b>2,845,342</b>	<b>(38,781)</b>		

**Analyst Comments:**



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## RECREATION

**Erika Seward, Senior Administrative Analyst**

<input type="checkbox"/> Recreation (70102)	\$	1,746,122
<input type="checkbox"/> Recreation Mitigation Fees (70101)	\$	3,742

**Total \$ 1,749,864**



## Recreation Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,251	1,197	3,933	3,184	3,184	166.0%
Federal/State Intergovernmental	-	157,862	487,862	408,000	408,000	158.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	59,883	34,956	43,363	41,790	41,790	19.6%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	60,477	447,023	324,268	1,018,574	1,018,574	127.9%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>123,611</b>	<b>641,038</b>	<b>859,426</b>	<b>1,471,548</b>	<b>1,471,548</b>	<b>130%</b>
<b>Expenses</b>						
Salaries & Benefits	207,270	262,548	236,228	259,033	259,033	-1.3%
Services & Supplies	548,283	1,098,486	985,009	1,370,019	1,370,019	24.7%
Other Charges	342,387	107,622	81,294	115,098	115,098	6.9%
Overhead Cost Plan (A87)	-	701	701	5,714	5,714	715.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(273,707)	(349,499)	(324,525)	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>824,232</b>	<b>1,119,858</b>	<b>978,707</b>	<b>1,749,864</b>	<b>1,749,864</b>	<b>56%</b>
<b>Fund Balance Added (Used)</b>	<b>(700,621)</b>	<b>(478,820)</b>	<b>(119,281)</b>	<b>(278,316)</b>	<b>(278,316)</b>	
<b>Staffing:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	1,426,574	1,426,574	-	*
AMERICAN RESCUE PLAN	1111	**	-	319,548	(319,548)	**
NC RECREAT MITIG	1626	127,606	17,820	2,068	15,752	143,358
GV RECREAT MITIG	1627	104,163	25,243	1,280	23,963	128,126
TR RECREAT MITIG	1628	7,422	1,911	394	1,517	8,939
			<b>1,471,548</b>	<b>1,749,864</b>	<b>(278,316)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

\*\* See Budget Summary by Fund in Section 1 for the FY 2024-25 American Rescue Plan (ARPA) Fund analysis.

## Recreation (70102)

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### **Mission Statement:**

Promote sustainable recreation in partnership with community providers and other jurisdictions to enhance recreation access, support public health and safety, realize economic opportunities, and preserve natural resources.

### **Service Description:**

Recreation supports the County's General Plan Recreation Element and the established Board Objective. Staff work with community partners, land managers, and independent parks and recreation districts to implement effective strategies in support of our mission. Staff focus primarily on recreational assets in Nevada County's unincorporated areas and seek collaborative opportunities to provide a diverse range of outdoor and organized recreational resources at a regional, district, community, and neighborhood level for residents and visitors.

### **Accomplishments in Fiscal Year 2023-24:**

- Conducted 12 months of analysis and outreach to develop the Nevada County Recreation & Resiliency Master Plan, with consultant Design Workshop; community engagement included 2 public surveys with 2700 responses, 25 in-person activities, and interviews/focus groups with over 90 organizations.
- Invested in recreation infrastructure, education, and access throughout Nevada County:
  - The Outdoor Visitor Safety Fund awarded \$450,000 ARPA and \$400,000 General Fund dollars for 19 projects, including new trails, toilets, dumpsters, parking, and ambassadors.
  - Nevada County Trail Finder app and Go Nevada County weekly travel alerts were published.
  - Annual *Heart of Gold Gravel Race* raised \$90,000 for youth mental wellness non-profits.
  - Callboxes installed at Purdon Crossing and South Yuba River State Park at Bridgeport.
  - Preparation of the final Pines to Mines Trail Environmental Assessment was published by the United States Forest Service (USFS) with a Finding of No Significant Impact.
- Recognized by the California State Association of Counties (CSAC) with the *2023 CSAC Challenge Award* for providing "Collaborative Solutions for Visitor Safety and Outdoor Recreation" in partnership with community partners and collaborative working groups including the South Yuba River Public Safety Cohort and Convene, Champion, and Catalyze sustainability leaders. California State Association of Counties (CSAC).
- Awarded \$88,000 by the Northern Sierra Air Quality Management District for Rood Center wayfinding, trail and parking improvements, and county staff e-bike fleet pilot program.
- Facilitated quarterly meetings and administrative support of western Nevada County recreation and park districts (RPD). Celebrated completion of playground and turf field projects at Oak Tree and Bear River districts, which received county funding support.
- Advocated for public land stewardship of high-use recreation areas with agency partners USFS, Bureau of Land Management, and California State Parks.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Adopt and implement the Nevada County Recreation & Resiliency Master Plan. **■ Board Priority Objective**
  - Develop implementation timeline for shovel-ready and priority projects.
  - Actively solicit and secure grants; leverage County match and resources allocated through ARPA and Outdoor Visitor Safety Fund and AB1600 projects.

## Recreation (70102)

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- Staff and manage collaborative efforts to promote coordination, facilitate cooperation between multi-jurisdictional partners and achieve desired outcomes.
- Coordinate and implement strategies to promote health and safety at river crossings, lakes, trailheads, and other high-use or high-risk areas. **■ Board Priority Objective**
  - Establish a charter for the South Yuba River Public Safety Cohort; facilitate public safety solutions and destination stewardship education to support river access management plan.
  - Lead Donner Summit visitor management coordination; advance visitor center and recreation infrastructure projects with community and agency partners.  
Develop and support tourism marketing plans with the Economic Development Office and *Go Nevada County* to ensure stewardship and natural resource protection.
- Collaborate with other organizations and jurisdictions to leverage resources and optimize efforts to drive outcomes of enhanced recreation access, health and safety, economic development, and resource conservation. **■ Board Priority Objective**
  - Help connect and establish Recreation & Resiliency Hub Network in Nevada County.
  - Manage *Heart of Gold Gravel Race* event coordination with staff and community partners.
- Build capacity and support sustainability for Western County organized recreation by working with partner districts to make them more viable and sustainable. **■ Board Priority Objective**
  - Develop one central Recreation Resource Hub; leverage Recreation Coalition for support.
  - Assist with Prop 68 grant funding, capital project and maintenance funding opportunities, and gap loan requests as needed.
  - Enter into a memorandum of understanding (MOU) for a Joint District Administrator to support park and recreation districts through:
    - Capacity building, e.g., board training and development
    - Administration
    - Improvement of functioning, marketing, coordination, and programming
    - Grant writing and technical assistance
- Develop and secure funding; strengthen advocacy to sustain Recreation priorities. **■ Board Priority Objective**
  - Create financing vehicles or structures that source public, non-profit, and private capital to fund projects identified through Recreation and Resiliency Master Plan.
  - Track expected and actual outcomes of supported projects, including return on investment, to seek monetization opportunities and facilitate equitable monetary and resource participation of local governments, non-profits, and public and private stakeholders.
  - Apply research and strategies to support the growth of Transient Occupancy Tax revenue.
  - Leverage efficiencies with Economic Development and Climate Resiliency Board Objectives



# Recreation (70102)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	157,862	487,862	408,000	408,000	158.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	60,477	447,023	324,268	1,018,574	1,018,574	127.9%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>60,477</b>	<b>604,885</b>	<b>812,130</b>	<b>1,426,574</b>	<b>1,426,574</b>	<b>136%</b>
<b>Expenses</b>						
Salaries & Benefits	207,270	262,548	236,228	259,033	259,033	-1.3%
Services & Supplies	548,283	1,098,486	985,009	1,370,019	1,370,019	24.7%
Other Charges	342,387	107,622	81,294	115,098	115,098	6.9%
Overhead Cost Plan (A87)	-	-	-	1,972	1,972	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(273,707)	(349,499)	(324,525)	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>824,232</b>	<b>1,119,157</b>	<b>978,006</b>	<b>1,746,122</b>	<b>1,746,122</b>	<b>56%</b>
<b>Fund Balance Added (Used)</b>	<b>(763,756)</b>	<b>(514,272)</b>	<b>(165,876)</b>	<b>(319,548)</b>	<b>(319,548)</b>	
<b>Staffing:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	1,426,574	1,426,574	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	319,548	(319,548)		
		<b>1,426,574</b>	<b>1,746,122</b>	<b>(319,548)</b>		

**Analyst Comments:**

## Recreation Mitigation Fees (70101)

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### **Service Description:**

This service budget unit has restricted uses for recreation benefits in the Grass Valley/Nevada City and Twin Ridges Benefit Zones. Funds must be used for capital improvements in parks and recreation areas in which they were generated. The County does not proactively plan for these expenditures but reviews and approves the granting of funds as requested by eligible recreation providers through an annual allocation process.

### **Accomplishments in Fiscal Year 2023-24:**

- Convened bi-annual Recreation Coalition to develop regional framework; coordinated programming and more efficient service delivery to stakeholders and recreation users.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support Recreation Zones in review and planning for Park and Recreation improvements.
- Release Request For Proposals (RFP) to disburse fund balance to eligible recreation providers.

# Recreation Mitigation Fees (70101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,251	1,197	3,933	3,184	3,184	166.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	59,883	34,956	43,363	41,790	41,790	19.6%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>63,134</b>	<b>36,153</b>	<b>47,296</b>	<b>44,974</b>	<b>44,974</b>	<b>24%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	701	701	3,742	3,742	433.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>-</b>	<b>701</b>	<b>701</b>	<b>3,742</b>	<b>3,742</b>	<b>434%</b>
<b>Fund Balance Added (Used)</b>	<b>63,134</b>	<b>35,452</b>	<b>46,595</b>	<b>41,232</b>	<b>41,232</b>	

Staffing: None

**2024/25 Fund Analysis:**

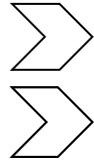
	Revenues	Expenses	Fund Balance Added (Used)
NC RECREAT MITIG Fund # 1626	17,820	2,068	15,752
GV RECREAT MITIG Fund # 1627	25,243	1,280	23,963
TR RECREAT MITIG Fund # 1628	1,911	394	1,517
	<b>44,974</b>	<b>3,742</b>	<b>41,232</b>

Analyst Comments:



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## ROADS AND ENGINEERING

**George Shureck, Interim Public Works Director**

<input type="checkbox"/> Roads Administration (30101)	\$	2,428,253
<input type="checkbox"/> Roads - Engineering (30104)	\$	3,393,866
<input type="checkbox"/> Roads - Capital Improvements (30154)	\$	15,341,425
<input type="checkbox"/> Roads - Maintenance (30107)	\$	9,085,961
<input type="checkbox"/> CSA / PRD (30103)	\$	813,224
<input type="checkbox"/> Mitigation Funds (30102)	\$	554,248
<input type="checkbox"/> Surveyor (11009)	\$	208,288

**Total \$ 31,825,265**



## Roads and Engineering Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	3,724,971	4,122,250	4,190,053	4,258,516	4,258,516	3.3%
Licenses, Permits & Franchises	379,147	323,242	332,286	341,736	341,736	5.7%
Fines, Forfeitures, & Penalties	53	200	56	75	75	-62.5%
Use of Money & Property	213,488	114,402	254,018	241,256	241,256	110.9%
Federal/State Intergovernmental	9,165,597	20,529,881	8,258,323	21,802,746	21,802,746	6.2%
Charges for Services	2,294,355	3,104,966	1,946,239	2,019,962	2,019,962	-34.9%
Miscellaneous Revenues	23,989	24,102	21,243	22,925	22,925	-4.9%
Other Financing Sources	272,475	213,257	67,583	261,735	261,735	22.7%
General Fund Transfers	1,367,276	1,554,622	1,209,633	942,714	942,714	-39.4%
General Fund Allocation	63,850	5,224	43,907	11,405	11,405	118.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>17,505,201</b>	<b>29,992,146</b>	<b>16,323,341</b>	<b>29,903,070</b>	<b>29,903,070</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	5,020,762	5,621,002	5,338,864	6,025,153	6,025,153	7.2%
Services & Supplies	7,689,223	9,856,329	7,070,360	8,149,969	8,149,969	-17.3%
Other Charges	5,377,155	4,836,676	5,815,919	6,683,924	6,683,924	38.2%
Overhead Cost Plan (A87)	511,111	605,624	567,586	592,732	592,732	-2.1%
Capital Assets	2,011,793	13,149,280	1,096,356	15,341,425	15,341,425	16.7%
Other Financing Uses	58,237	119,642	(162,727)	27,045	27,045	-77.4%
Interfund Activity	(4,258,258)	(3,550,963)	(4,457,709)	(4,994,983)	(4,994,983)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>16,410,022</b>	<b>30,637,590</b>	<b>15,268,649</b>	<b>31,825,265</b>	<b>31,825,265</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>1,095,179</b>	<b>(645,444)</b>	<b>1,054,692</b>	<b>(1,922,195)</b>	<b>(1,922,195)</b>	
<b>Staffing:</b>	<b>35.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	208,288	208,288	-	*
ROADS	1114	8,001,492	28,420,471	30,249,505	(1,829,034)	6,172,458
VARIOUS CSA/PRD FUNDS	Var.	3,953,205	777,015	823,327	(46,312)	3,906,893
VARIOUS MITIGATION FUNDS	Var.	1,256,870	497,296	544,145	(46,849)	1,210,021
			<b>29,903,070</b>	<b>31,825,265</b>	<b>(1,922,195)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

## Roads Administration (30101)

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### **Mission Statement:**

To track overhead charges for road fund related activities.

### **Service Description:**

The Administration budget manages overhead revenue and expenditures related to road activities including maintenance, engineering, and the Capital Improvement Program.

### **Accomplishments in Fiscal Year 2023-24:**

- Managed available Road Funds to fully fund high-priority road maintenance, safety activities, and projects.
- Maintained functional cash reserves.
- Managed Road Maintenance and Rehabilitation Account (RMRA, aka SB1) Funds, and reported prior year revenue and expenditures to the state. Incorporated future revenues into the Roads Capital Improvement Program.
- Better defined overhead costs to Road Fund activities.
- Updated internal reimbursement procedures with the state.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Manage all available Road Funds to fully fund high-priority road maintenance, safety activities, and projects.
  - Build and maintain functional cash reserves, ensuring viability of core services for Engineering and Road Maintenance activities.

# Roads Administration (30101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	3,669,923	4,068,927	4,136,270	4,203,670	4,203,670	3.3%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	116,249	61,132	154,868	139,381	139,381	128.0%
Federal/State Intergovernmental	4,480,814	4,686,687	4,580,560	4,651,815	4,651,815	-0.7%
Charges for Services	1,042	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,367,276	1,404,622	704,622	942,714	942,714	-32.9%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>9,635,304</b>	<b>10,221,368</b>	<b>9,576,320</b>	<b>9,937,580</b>	<b>9,937,580</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	514,214	662,143	640,364	871,423	871,423	31.6%
Other Charges	1,103,951	1,332,604	1,326,198	1,666,305	1,666,305	25.0%
Overhead Cost Plan (A87)	455,224	564,709	526,583	569,701	569,701	0.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(454,692)	(441,691)	(545,404)	(679,176)	(679,176)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,618,697</b>	<b>2,117,765</b>	<b>1,947,741</b>	<b>2,428,253</b>	<b>2,428,253</b>	<b>15%</b>
<b>Fund Balance Added (Used)</b>	<b>8,016,607</b>	<b>8,103,603</b>	<b>7,628,579</b>	<b>7,509,327</b>	<b>7,509,327</b>	

Staffing: None

## 2024/25 Fund Analysis:

	Revenues	Expenses	Fund Balance Added (Used)
ROADS ADMIN Fund # 1114	9,937,580	2,428,253	7,509,327
ROADS ENGINEERING Fund # 1114			(2,523,814)
ROADS MAINTENANCE Fund # 1114			(6,845,453)
ROADS CAP IMPROVEMENTS Fund # 1114			30,906
	<b>9,937,580</b>	<b>2,428,253</b>	<b>(1,829,034)</b>

Analyst Comments:

## Roads – Engineering (30104)

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### **Mission Statement:**

Operating under responsible charge of licensed professional engineers, provide design and construction for public facilities, review public improvements constructed by private development, and provide engineering, surveying, and related services to the Public Works Department, other county departments, local and regional agencies, partners, and the general public.

### **Service Description:**

The Engineering Division provides a variety of technical services, support, and planning which includes project design, contract preparation and management, encroachment permit reviews and inspections, traffic analysis, Public Works construction inspections, special road district management, county surveyor services, and land development project review. This budget unit also funds all non-capitalized construction projects listed in the Capital Improvement Plan (CIP).

### **Accomplishments in Fiscal Year 2023-24:**

- Completed management of design and construction contracts on numerous projects, including 2023 Storm Debris Removal Project, 2023 Thermoplastic and MMA Safety Project, Electric Bus Charging Project, 2023 Annual Road Rehabilitation Project, 2023 Annual Roadway Striping Project, and the Donner Pass Rockslide Removal Project.
- Prepared plans, specifications, estimates, right-of-way acquisitions, and awarded projects for 2023-2024 construction projects including 2024 Annual Roadway Striping, 2023 Thermoplastic and MMA Safety Project, 2023 Road Rehabilitation, Transit's Facility Bus Charging Project, North San Juan Fire Suppression System Project, and Transit's Bus Wash Facility.
- Provided project management for multi-year projects during design phases for Transit's Electric Bus Charging Station Project and the McCourtney Road Transfer Station Redesign.
- Coordinated with Cal OES to prepare a right-of-way survey used to assist in brush removal on approximately 70 miles of County roadways.
- Protected roads and bridges infrastructure from damage by issuance of 1,945 encroachment permits onto County roads and 152 transportation permits for over-weight use of the road system.
- Pursued grant funding opportunities for: brush removal through California Housing and Development Community Development Block Grant-Disaster Recovery (CDBG-DR), brush removal through Federal Emergency Management Agency (FEMA); the Rough & Ready Round A-Bout and Bike Lane project through Active Transportation Program (ATP) and Congestion Mitigation Air Quality (CMAQ) funding; and CMAQ funding for the Combie Road Multipurpose Trail project. Final approval was awarded for the three-year / \$3 million CDBG-DR for roadside vegetation removal and the project began Fall 2023.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to maintain and improve the County's infrastructure through implementation of the Capital Improvement Plan (CIP) and pursuit of grant funding.
  - Provide preliminary engineering, environmental and/or construction oversight on planned 2023-2024 projects including McCourtney Road Transfer Station Redesign, North San Juan Fire Suppression System Project, CDBG grant funded Brush Clearing on various County Roads, Transit's NCOC Bus Wash, and Transit's Electric Bus Battery project.

## Roads – Engineering (30104)

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- Provide engineering, project management, and funding for non-capital projects, including 2024 Annual Roadway Striping, Misc. Bridge Repair Project, and 2024 Annual Road Rehabilitation per the CIP.
- Pursue grant funding with a Community Development Block Grant for the North San Juan Fire Suppression System Project.
- Continue to enforce the County's encroachment permit program to protect infrastructure and the travelling public.
  - Provide timely review of encroachment permit applications.
  - Provide engineering inspection services to ensure compliance with County standards.
- Continue to develop and update County road data (traffic volumes, pavement condition, and collision rates) to support the prioritization of resources by the Department of Public Works, Board of Supervisors and the Nevada County Transportation Commission (NCTC).
  - Maintain an accurate and complete database of traffic counts, speed studies, collision histories and pavement evaluation to support transportation planning activities.
  - Respond in a timely manner to public requests for safety investigations.
  - Evaluate regional and local road data for potential trends that may suggest potential safety issues.
- Provide engineering and support services to other county departments, regional and local agencies and partners, and the general public.
  - Assist county departments with consistent application of county policies related to access, impacts and mitigations on development projects.
  - Provide representation at NCTC, Technical Advisory Committee (TAC), and community group meetings.
  - Coordinate with Caltrans and the City of Grass Valley, Nevada City and Truckee on projects and issues that may affect each agency.



## Roads – Engineering (30104)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	379,147	323,242	332,286	341,736	341,736	5.7%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,398,844	2,134,299	1,141,666	109,588	109,588	-94.9%
Charges for Services	390,764	278,252	546,294	410,054	410,054	47.4%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	16,730	11,257	6,528	8,674	8,674	-22.9%
General Fund Transfers	-	150,000	347,702	-	-	-100.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,185,485</b>	<b>2,897,050</b>	<b>2,374,476</b>	<b>870,052</b>	<b>870,052</b>	<b>-70%</b>
<b>Expenses</b>						
Salaries & Benefits	1,061,594	1,203,071	1,211,409	1,315,474	1,315,474	9.3%
Services & Supplies	2,225,677	4,092,180	2,004,907	2,205,598	2,205,598	-46.1%
Other Charges	241,014	200,204	280,505	298,261	298,261	49.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(181,922)	(92,054)	(207,671)	(225,134)	(225,134)	NA
Interfund Activity	(159,734)	(219,697)	(170,670)	(200,333)	(200,333)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,186,629</b>	<b>5,183,704</b>	<b>3,118,480</b>	<b>3,393,866</b>	<b>3,393,866</b>	<b>-35%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,144)</b>	<b>(2,286,654)</b>	<b>(744,004)</b>	<b>(2,523,814)</b>	<b>(2,523,814)</b>	
<b>Staffing:</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
ROADS ENGINEERING	Fund # 1114	870,052	3,393,866		(2,523,814)	
		<b>870,052</b>	<b>3,393,866</b>		<b>(2,523,814)</b>	

**Analyst Comments:**

## Roads – Capital Improvements (30154)

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### **Mission Statement:**

In order to support the Department of Public Work's responsibility to Nevada County road systems, this budget unit funds the delivery of bridge, guardrail and roadway capital improvement projects scheduled in the Capital Improvement Plan through professional engineering and fiscal accountability.

### **Service Description:**

The Engineering Division is responsible for development, design and contract administration of projects scheduled in the Capital Improvement Plan. The purpose of the Capital Improvement Plan budget unit is to track the revenue and expenses for all major bridge, guardrail and roadway projects that are capitalized.

### **Accomplishments in Fiscal Year 2023-24:**

- Funded plans, specifications, and estimates (PS&E) preparation on the following capital projects scheduled for construction during or after FY 2023-2024: Dog Bar Road at Bear River Bridge Replacement, Hirschdale Road at Truckee River Bridge Replacement, Hirschdale Road at Union Pacific Railroad Bridge Reconstruction, Rector Rd at Rock Creek Bridge Replacement, Relief Hill at Humbug Creek Bridge Replacement, North Bloomfield Road at South Yuba River Bridge Replacement, Guardrail Safety Project, and the Rough & Ready Hwy/Ridge Road/Adams Avenue Intersection Improvement Project.
- Completed inspections of the Donner Pass Road Rehabilitation Project and the Guardrail Safety Project.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Fund final design, right of way, and construction for the following CIP capital projects in summer/fall 2024 or spring 2025 on time and within budget:
  - Dog Bar Road Bridge Replacement
  - Hirschdale Road at Truckee River Bridge Replacement
  - Hirschdale Road at Union Pacific Railroad Bridge Reconstruction
- Fund on-going and new project design and plans, specifications, and estimates for the following CIP capital projects:
  - Misc. Bridge Repair Project
  - North Bloomfield Road at South Yuba River Bridge Replacement
  - Rough & Ready Hwy/Ridge Road/Adams Avenue Intersection Improvement Project

## Roads – Capital Improvements (30154)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,547,153	11,784,903	422,839	15,172,770	15,172,770	28.7%
Charges for Services	-	956,391	-	-	-	-100.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	150,000	35,637	199,561	199,561	33.0%
General Fund Transfers	-	-	30,000	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,547,153</b>	<b>12,891,294</b>	<b>488,476</b>	<b>15,372,331</b>	<b>15,372,331</b>	<b>19%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	2,011,793	13,149,280	1,096,356	15,341,425	15,341,425	16.7%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,011,793</b>	<b>13,149,280</b>	<b>1,096,356</b>	<b>15,341,425</b>	<b>15,341,425</b>	<b>17%</b>
<b>Fund Balance Added (Used)</b>	<b>(464,640)</b>	<b>(257,986)</b>	<b>(607,880)</b>	<b>30,906</b>	<b>30,906</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
ROADS CAP IMPROVEMENTS	Fund # 1114	15,372,331	15,341,425	30,906
		<b>15,372,331</b>	<b>15,341,425</b>	<b>30,906</b>

Analyst Comments:

## Roads – Maintenance (30107)

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### **Mission Statement:**

To protect, repair and maintain Nevada County’s road system infrastructure. To provide the highest level of service consistent with available resources and the use of good business practices.

### **Service Description:**

The Road Maintenance Division of the Nevada County Department of Public Works is responsible for the management and maintenance of Nevada County’s road network. This includes, but is not limited to, snow removal, storm damage response, vegetation management, drainage and shoulder maintenance, bridge maintenance and surface preservation.

### **Accomplishments in Fiscal Year 2023-24:**

- Accomplished significant pavement repairs to numerous roads throughout the County. A total of \$1,170,175 and 8,511 crew hours were expended on these repairs in 2023.
- Responded to 701 service requests in calendar year 2023 submitted by customers through the online service request system accessed through Nevada County’s website.
- Performed roadside vegetation management to provide clear line of sight, safe emergency response and evacuation routes and wildfire fuel reduction. For calendar year 2023, road crews worked 8,088 man-hours on vegetation management. Our efforts provided weed control on 221 miles and brushing on 31.7 miles of County roads with a total cost of \$1,014,558. **■ Board Priority Objective**
- Forged partnership with U.S. Forest Service and secured five-year permit for snow removal equipment staging area at no cost to the County. Divested previous commercial lease and saved \$3,500 annually.
- Road Maintenance Division garnered Nevada County’s Team-of-the-Year Award for 2023 for the 24-hour storm response and snow removal during atmospheric river events in late December 2022 - January 2023 and the 19-day continuous stretch from February 24 - March 15, 2023. Teams cleared downed trees, clogged culverts, ditches, mudslides, snow removal and sanding/brining operations for these several weeks.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Maintain a roadside vegetation management program to provide clear line of sight, wildfire fuel reduction, and safe emergency response and evacuation routes. **■ Board Priority Objective**
  - Clear brush and other vegetation on County road right-of-way as part of the Vegetation Management Plan for approximately 20 road miles in 2024.
- Complete road preparation work in advance of the 2024 Road Rehabilitation Plan.
  - Provide pavement maintenance as needed, to include pothole repairs, base failure repairs and crack sealing.
  - Conduct snow removal operations, and maintenance on bridges, shoulders and drainage.
  - Replace roadside safety signs as identified by residents and our comprehensive sign evaluation program.
- Be responsive to work service requests and deliver outstanding customer service.

## Roads – Maintenance (30107)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	53	200	56	75	75	-62.5%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	738,399	1,923,632	2,112,925	1,868,233	1,868,233	-2.9%
Charges for Services	423,421	336,370	242,455	352,200	352,200	4.7%
Miscellaneous Revenues	784	1,000	-	-	-	-100.0%
Other Financing Sources	223,745	20,000	-	20,000	20,000	0.0%
General Fund Transfers	-	-	127,309	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,386,403</b>	<b>2,281,202</b>	<b>2,482,745</b>	<b>2,240,508</b>	<b>2,240,508</b>	<b>-2%</b>
<b>Expenses</b>						
Salaries & Benefits	3,959,168	4,417,931	4,127,455	4,709,679	4,709,679	6.6%
Services & Supplies	3,656,081	3,853,723	3,593,090	3,830,911	3,830,911	-0.6%
Other Charges	3,989,915	3,251,556	4,163,111	4,666,040	4,666,040	43.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(5,069)	-	(5,067)	(5,195)	(5,195)	NA
Interfund Activity	(3,643,832)	(2,889,575)	(3,741,635)	(4,115,474)	(4,115,474)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>7,956,262</b>	<b>8,633,635</b>	<b>8,136,954</b>	<b>9,085,961</b>	<b>9,085,961</b>	<b>5%</b>
<b>Fund Balance Added (Used)</b>	<b>(6,569,859)</b>	<b>(6,352,433)</b>	<b>(5,654,209)</b>	<b>(6,845,453)</b>	<b>(6,845,453)</b>	
<b>Staffing:</b>	<b>29.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
ROADS MAINTENANCE	Fund # 1114	2,240,508	9,085,961		(6,845,453)	
		<b>2,240,508</b>	<b>9,085,961</b>		<b>(6,845,453)</b>	

**Analyst Comments:**

## CSA/PRD (30103)

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### **Mission Statement:**

To provide road maintenance not otherwise provided by county government based on available resources and consistent with county standards and/or fire service standards.

### **Service Description:**

The Engineering Division of the Department of Public Works is responsible for the management of Nevada County's special road districts. The staff manages funds that provide road maintenance, snow removal, fire and emergency services for the 36 County Service Area and Permanent Road Division zones.

### **Accomplishments in Fiscal Year 2023-24:**

- Provided 1,517 hours of road maintenance activities, including asphalt repairs, sign replacement and repairs, shoulder repairs, storm water damage repairs, drainage repairs, vegetation removal and winter snow removal. Constructed roadway improvements in CSA 38 Zone 2 (Wildwood Ridge) and CSA 1A Zone 1 (Wolf Creek Road).
- Coordinated with homeowners to review project funding for roadway design, discuss funding issues, improvements and long-term goals for CSA 22 (Thoroughbred Loop) CSA Canyon Creek, CSA 24 Zone 1 (Mountain Lakes Estates), CSA 13 Zones 1,2,3 (Wolf Drive), PRD Long Valley, PRD Merrell Court, PRD Dark Horse, and PRD Indian Trails.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Maintain quality and safety of roads for each of the 36 special districts.
  - Conduct funded road maintenance activities such as long-term pavement management, asphalt, sign and storm water damage repairs, and vegetation and snow removal.
  - Continue communication with homeowners on long-term goals.

# CSA/PRD (30103)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	55,047	53,323	53,783	54,846	54,846	2.9%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	71,667	38,566	66,524	66,526	66,526	72.5%
Federal/State Intergovernmental	386	360	333	340	340	-5.6%
Charges for Services	566,954	581,286	592,506	602,912	602,912	3.7%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	32,000	32,000	25,418	33,500	33,500	4.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>726,055</b>	<b>705,535</b>	<b>738,564</b>	<b>758,124</b>	<b>758,124</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	641,920	619,696	371,216	742,306	742,306	19.8%
Other Charges	29,175	29,558	28,580	30,063	30,063	1.7%
Overhead Cost Plan (A87)	42,458	29,658	29,665	7,855	7,855	-73.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	32,000	32,000	25,418	33,000	33,000	3.1%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>745,552</b>	<b>710,912</b>	<b>454,879</b>	<b>813,224</b>	<b>813,224</b>	<b>14%</b>
<b>Fund Balance Added (Used)</b>	<b>(19,497)</b>	<b>(5,377)</b>	<b>283,685</b>	<b>(55,100)</b>	<b>(55,100)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
VARIOUS CSA/PRD FUNDS	Fund # Var.	758,124	813,224	(55,100)
		<b>758,124</b>	<b>813,224</b>	<b>(55,100)</b>

Analyst Comments:

## Mitigation Funds (30102)

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### **Service Description:**

Development Fees are collected from road mitigation areas via the Local Traffic Mitigation Fee (LTMF) and Regional Traffic Mitigation Fee (RTMF) programs and quarries via tonnage fees. These fees are used to fund transportation planning and road and infrastructure maintenance and improvement projects. Funds are held in these accounts until sufficient amounts are available to perform the necessary work.

### **Accomplishments in Fiscal Year 2023-24:**

- Zone 1 Western Nevada County Fund 1400 balance increased \$310,058, for a total balance of \$1,117,177 at the start of FY 23/24. Fund balance is accumulating to support future road projects identified in the annual Capital Improvement Plan (CIP).
- Ridge Rock Quarry Fund 1325 is replenishing after funding \$63,501 repairs on Pleasant Valley Road between fiscal years 2020–2022.
- You Bet Road Maintenance Fund 1419 financed \$203,477 of repairs on You Bet Road in fiscal year 22/23 and is replenishing for future needs.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Utilize LTMF fund balance to support beginning design of future projects based upon the new regional traffic model completed by Nevada County Transportation Commission (NCTC) which may include:
  - Shoulder Widening and Safety Improvement Project – Countywide
  - Multipurpose trails/bike trails on Ridge Road and Combie Road

## Mitigation Funds (30102)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	25,572	14,704	32,626	35,349	35,349	140.4%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	832,236	816,336	442,002	457,913	457,913	-43.9%
Miscellaneous Revenues	23,205	23,102	20,693	22,925	22,925	-0.8%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>881,013</b>	<b>854,142</b>	<b>495,321</b>	<b>516,187</b>	<b>516,187</b>	<b>-40%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	527,934	516,987	318,070	328,080	328,080	-36.5%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	6,139	4,056	4,137	1,794	1,794	-55.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	213,228	179,696	24,593	224,374	224,374	24.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>747,301</b>	<b>700,739</b>	<b>346,800</b>	<b>554,248</b>	<b>554,248</b>	<b>-21%</b>
<b>Fund Balance Added (Used)</b>	<b>133,712</b>	<b>153,403</b>	<b>148,521</b>	<b>(38,061)</b>	<b>(38,061)</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
RIDGE ROCK QUARRY PROJ	Fund # 1325	5,507	10,376	(4,869)
ZONE 1 WESTERN NEV CO	Fund # 1400	477,199	519,178	(41,979)
ZONE 2 EASTERN NEV CO	Fund # 1401	14,590	14,591	(1)
YOU BET RD MAINTENANCE	Fund # 1419	18,891	10,103	8,788
		<b>516,187</b>	<b>554,248</b>	<b>(38,061)</b>

Analyst Comments:

# Surveyor (11009)

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## **Mission Statement:**

To provide the County with the technical expertise of a professional surveyor to process land development projects in a professional, timely and fiscally responsible manner.

## **Service Description:**

The surveyor is responsible for technical review and processing of land division maps, survey maps, property descriptions and accompanying documents.

## **Accomplishments in Fiscal Year 2023-24:**

- Renewed an on-call county surveyor contract.
- Monitored County Surveyor workload and evaluated costs for performance.
- Reviewed record maps, parcel maps, right-of-way maps, and subdivision maps for conformance with the Subdivision Map Act.
- Processed easement abandonments.
- Researched right-of-way for multiple public records requests and department projects.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to review land use submittals in a timely and efficient manner.
  - Review applications within timelines established by state law and county ordinances.
  - Accomplish completeness review on all submissions within 20 working days.
  - Respond to all inquiries within two working days.
  - Review PG&E permits.

# Surveyor (11009)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	79,938	136,331	122,982	196,883	196,883	44.4%
Miscellaneous Revenues	-	-	550	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	63,850	5,224	43,907	11,405	11,405	118.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>143,788</b>	<b>141,555</b>	<b>167,439</b>	<b>208,288</b>	<b>208,288</b>	<b>47%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	123,397	111,600	142,713	171,651	171,651	53.8%
Other Charges	13,101	22,754	17,525	23,255	23,255	2.2%
Overhead Cost Plan (A87)	7,290	7,201	7,201	13,382	13,382	85.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>143,788</b>	<b>141,555</b>	<b>167,439</b>	<b>208,288</b>	<b>208,288</b>	<b>47%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2024/25 Fund Analysis:**

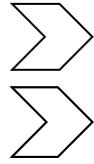
		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	208,288	208,288	-
		<b>208,288</b>	<b>208,288</b>	-

Analyst Comments:



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## SOLID WASTE

**David Garcia, Program Manager**

<input type="checkbox"/> Solid Waste - Administration (40402)	\$	433,989
<input type="checkbox"/> Solid Waste - Western (91001)	\$	5,285,632
<input type="checkbox"/> Solid Waste - Eastern (91002)	\$	306,807

**Total \$ 6,026,428**



## Solid Waste Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	303,726	195,435	448,991	374,356	374,356	91.6%
Federal/State Intergovernmental	50,647	48,392	274,980	83,160	83,160	71.8%
Charges for Services	2,609,234	2,451,457	2,475,361	2,495,526	2,495,526	1.8%
Miscellaneous Revenues	5,196,091	-	1,345	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	17,183	219,654	219,654	NA
General Fund Allocation	335,898	381,094	499,267	371,514	371,514	-2.5%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,495,595</b>	<b>3,076,378</b>	<b>3,717,127</b>	<b>3,544,210</b>	<b>3,544,210</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	382,935	403,834	416,877	640,685	640,685	58.7%
Services & Supplies	520,581	583,724	876,085	585,647	585,647	0.3%
Other Charges	963,560	1,296,189	1,067,169	1,464,083	1,464,083	13.0%
Overhead Cost Plan (A87)	71,872	136,886	136,886	123,464	123,464	-9.8%
Capital Assets	1,745,565	11,740,583	18,336,794	3,329,078	3,329,078	-71.6%
Other Financing Uses	(1,405,118)	-	-	-	-	NA
Interfund Activity	(131,935)	(123,023)	(171,363)	(116,529)	(116,529)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,147,459</b>	<b>14,038,193</b>	<b>20,662,448</b>	<b>6,026,428</b>	<b>6,026,428</b>	<b>-57%</b>
<b>Fund Balance Added (Used)</b>	<b>6,348,136</b>	<b>(10,961,815)</b>	<b>(16,945,321)</b>	<b>(2,482,218)</b>	<b>(2,482,218)</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	433,989	433,989	-	*
SOLID WASTE - WESTERN	4117	58,157	2,797,921	5,285,632	(2,487,711)	(2,429,554)
SOLID WASTE - EASTERN	4118	48,438	312,300	306,807	5,493	53,931
			<b>3,544,210</b>	<b>6,026,428</b>	<b>(2,482,218)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

## Solid Waste Administration (40402)

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### **Mission Statement:**

To ensure safe, cost-effective disposal of solid waste, organic waste, hazardous materials and recycling in western Nevada County, and to ensure diversion requirements are met as set forth by state regulations.

### **Service Description:**

The Solid Waste Administration Division is responsible for the contractual oversight of all solid waste and hazardous materials disposal, recycling services, and facilities management in Western Nevada County.

The Division manages the contract related to solid waste activities in Western Nevada County to include residential, commercial and recycling curbside collection for approximately 25,000 customers. In addition, the division provides contractual oversight for the operations of the McCourtney Road, Washington, and North San Juan Transfer Stations. The McCourtney Road Transfer Station (MRTS), as the County's primary transfer facility, averages approximately 12,000 customers and receives approximately 7,300 tons of solid waste per month, including recycling, green waste, construction and demolition material, and household hazardous waste.

### **Accomplishments in Fiscal Year 2023-24:**

- In partnership with the City of Grass Valley, worked with contractor R3 Consulting Group, Inc., to continue to develop the County's Senate Bill (SB) 1383 organic waste programs. This included coordinating with the Environmental Health Department to develop commercial inspection and enforcement programs and working with food diversion organizations and commercial generators to facilitate food recovery programs in Nevada County. Also developed and implemented an education and outreach campaign for both residential and commercial customers in coordination with Waste Management (WM).
- Entered into an agreement with Zero Footprint (ZFP) to achieve SB1383 procurement targets.
- Negotiated a Franchise Agreement Amendment to address SB1383 collection program's implementation and rates.
- Worked with WM to address and improve operational efficiencies during construction of the MRTS Improvement Project.
- Initiated Franchise Fee Nexus Study to determine best use of Solid Waste Franchise Fees in compliance with requirements.
- Managed CalRecycle grant and payment programs including the CalRecycle Oil Payment Program (OPP) for used oil and oil filter collection/recycling programs and education; Beverage Container Recycling City/County Payment Program (CCPP) promoting increased recycling of beverage containers and reducing beverage container litter in the waste stream; and, \$100,000 of Household Hazardous Waste grant to enhance and promote Household Hazardous Waste programs in Nevada County.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Monitor solid waste contracts to ensure the franchised contractor is complying with the various components of the contract. Components include the County's recycling diversion rate, effectiveness of refuse and recycling collection for residential and commercial customers, facility operations and capital improvements.

## Solid Waste Administration (40402)

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- For residential and commercial collection, track the performance in areas including number of complaints, quality of customer service responses, safety record, efficiency of curbside pickup (number of missed pickups) and report out at operations meetings.
- Review recycling programs using monthly diversion reports to measure against the overall diversion goals and the State mandated diversion target for the County, expressed in a pounds-per-person, per-day measurement.
- Evaluate and report transfer station operations and curbside service based on customer complaints and compliments, traffic queuing/wait times, service delays, site maintenance/litter at operations meetings.
- Monitor contractor's efforts regarding state mandates for AB 341, the multifamily recycling program, AB 1826 the commercial organics recycling program, and SB 1383, organic waste diversion regulations.
  - Utilize reports detailing service levels and participation of multifamily dwellings.
  - Utilize volume reports to compare trash disposal pre and post program implementation.
  - Develop and initiate weekly curbside collection programs for organic (food) waste, as mandated by SB 1383.
- Effectively manage Calrecycle grant and payment programs.
  - Procure goods and services to facilitate grant and funding programs per Calrecycle guidelines.
  - Coordinate with program partners to ensure effective use of funding.
  - Secure funding and ensure all reporting requirements are met.



# Solid Waste Administration (40402)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	16,037	48,392	87,163	62,475	62,475	29.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	335,898	381,094	499,267	371,514	371,514	-2.5%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>351,935</b>	<b>429,486</b>	<b>586,430</b>	<b>433,989</b>	<b>433,989</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	160,405	163,698	163,675	175,364	175,364	7.1%
Services & Supplies	54,050	125,586	236,815	149,885	149,885	19.3%
Other Charges	121,264	114,586	160,324	105,038	105,038	-8.3%
Overhead Cost Plan (A87)	16,216	25,616	25,616	3,702	3,702	-85.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>351,935</b>	<b>429,486</b>	<b>586,430</b>	<b>433,989</b>	<b>433,989</b>	<b>1%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	433,989	433,989	-		
		<b>433,989</b>	<b>433,989</b>	<b>-</b>		

**Analyst Comments:**

# Solid Waste Western (91001)

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## **Mission Statement:**

To provide safe, cost-effective management of the closed McCourtney Road Landfill ensuring regulatory compliance and effective environmental stewardship and facilitate capital improvements associated with the closed landfill and the McCourtney Road Transfer Station.

## **Service Description:**

The Solid Waste Division is responsible for providing maintenance and regulatory compliance of the Transfer Station facility and the closed McCourtney Road Landfill. Additionally, this budget maintains a parcel charge billing system for non-residential and residential parcels.

## **Accomplishments in Fiscal Year 2023-24:**

- Since breaking ground on the McCourtney Road Improvement Project:
  - Imported 30,000 CY (+/-) of fill material.
  - Completed dynamic compaction.
  - Completed 95% of the utility undergrounding and drainage work.
  - Concrete work (i.e., forms, rebar, and pouring the building pad and loadout bay).
  - Started to erect pre-manufactured building.
  - Planned completion of Phase 1 of the project in July 2024.
- Implemented AB32 Surface Emission Monitoring (SEM) and Source Emission testing at the flare to ensure 99% destruction of methane.
- The Landfill Maintenance Technician became certified as a Water Distribution Operator, which is a new requirement of the McCourtney Road Transfer Station/Landfill Facility. This facility is classified as nontransient-noncommunity water system, based on the number of employees, etc., under Title 22 of the California Code of Regulations.
- Since the completion of the Leachate Storage and V-Ditch Projects, in 2013 and 2020 respectively, more than 3.3 million gallons of leachate have been trucked annually from the tank system at an estimated savings of approximately \$973,000 including \$34,000 this year; and diverted stormwater from inflow into the leachate collection system at conservative estimated savings of approximately \$76,000 based on the current leachate disposal cost.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Finalize construction of the McCourtney Road Transfer Station Redesign Capital Improvements Project and begin operation of the upgraded facility.
- Continue to update and maintain the Landfill Operations Manual. This manual serves as a comprehensive guide for existing and future employees and outlines the various day-to-day operations and procedures necessary to keep the facility in compliance with regulatory and permitting requirements.
- Continue training and purchase equipment to allow the Landfill Technician to perform gas monitoring, routine testing and compiling of data to ensure ongoing regulatory and permitting compliance.

## Solid Waste – Western (91001)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	300,462	193,529	447,085	370,768	370,768	91.6%
Federal/State Intergovernmental	34,610	-	187,817	20,685	20,685	NA
Charges for Services	2,341,120	2,169,290	2,186,814	2,186,814	2,186,814	0.8%
Miscellaneous Revenues	5,196,091	-	1,345	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	17,183	219,654	219,654	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>7,872,282</b>	<b>2,362,819</b>	<b>2,840,244</b>	<b>2,797,921</b>	<b>2,797,921</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	222,530	240,136	253,202	465,321	465,321	93.8%
Services & Supplies	186,359	178,151	359,280	139,199	139,199	-21.9%
Other Charges	844,302	1,179,103	904,345	1,356,545	1,356,545	15.0%
Overhead Cost Plan (A87)	56,292	105,011	105,011	112,018	112,018	6.7%
Capital Assets	1,745,565	11,740,583	18,336,794	3,329,078	3,329,078	-71.6%
Other Financing Uses	(1,405,118)	-	-	-	-	NA
Interfund Activity	(131,935)	(123,023)	(171,363)	(116,529)	(116,529)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,517,994</b>	<b>13,319,961</b>	<b>19,787,269</b>	<b>5,285,632</b>	<b>5,285,632</b>	<b>-60%</b>
<b>Fund Balance Added (Used)</b>	<b>6,354,288</b>	<b>(10,957,142)</b>	<b>(16,947,025)</b>	<b>(2,487,711)</b>	<b>(2,487,711)</b>	
<b>Staffing:</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>3.30</b>	<b>3.30</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
		Revenues	Expenses			
SOLID WASTE - WESTERN	Fund # 4117	2,797,921	5,285,632		(2,487,711)	
		<b>2,797,921</b>	<b>5,285,632</b>		<b>(2,487,711)</b>	

### Analyst Comments:

The Solid Waste-Western fund will show as negative but will have a positive cash position. The Board of Supervisors approved a General Fund loan for cash flow purposes during the McCourtney Road Transfer Station improvement project period.

# Solid Waste Eastern (91002)

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## **Mission Statement:**

To provide solid waste support services in eastern Nevada County.

## **Service Description:**

The Solid Waste Division administers the Refuse Collection Franchise Agreement in Eastern Nevada County and oversees the Hirschdale Landfill post-closure program. The Division will continue to bill approximately 860 property owners in the unincorporated areas of Eastern Nevada County through our parcel charge system. The fees are collected by Nevada County and paid to the Tahoe-Truckee Sierra Disposal Company for residential refuse collection, recycling, and disposal activities. The Solid Waste Division also provides solid waste support services to the Town of Truckee and the unincorporated portion of Eastern Nevada County.

## **Accomplishments in Fiscal Year 2023-24:**

- Completed the fee study, received Proposition 218 voter approval for local tax increase initiative to update service rates and implemented new solid waste parcel charge rates. 🗳️ **Board Priority Objective**
- Facilitated safe and cost-effective solid waste and recycling services for Eastern Nevada County by monitoring the collection and recycling services of Tahoe-Truckee Sierra Disposal Company to ensure proper implementation of the new agreement for excellent service and ample recycling opportunities.
- Coordinated with the Town of Truckee and Placer County on solid waste and recycling activities including attending the quarterly meetings at the Eastern Regional Material Recovery Facility (ERMRF).

## **Objectives and Performance Measures for Fiscal Year 2024-25**

- Continue to facilitate safe, cost-effective solid waste and recycling services to Eastern Nevada County residents and businesses.
  - Monitor the post-closure maintenance program at Hirschdale Landfill to ensure compliance with state requirements and make adjustments as needed.
  - Work towards obtaining permanent closure status from the California Department of Resources Recycling and Recovery (CalRecycle) for the Hirschdale Landfill site.
- Continue to coordinate with the Town of Truckee and Placer County on solid waste and recycling activities in Eastern Nevada County.
  - Attend the quarterly meetings at the Eastern Regional Material Recovery Facility (ERMRF).

## Solid Waste – Eastern (91002)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,264	1,906	1,906	3,588	3,588	88.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	268,114	282,167	288,547	308,712	308,712	9.4%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>271,378</b>	<b>284,073</b>	<b>290,453</b>	<b>312,300</b>	<b>312,300</b>	<b>10%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	280,172	279,987	279,990	296,563	296,563	5.9%
Other Charges	(2,006)	2,500	2,500	2,500	2,500	0.0%
Overhead Cost Plan (A87)	(635)	6,259	6,259	7,744	7,744	23.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>277,531</b>	<b>288,746</b>	<b>288,749</b>	<b>306,807</b>	<b>306,807</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>(6,153)</b>	<b>(4,673)</b>	<b>1,704</b>	<b>5,493</b>	<b>5,493</b>	

Staffing: None

### 2024/25 Fund Analysis:

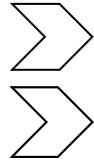
		Revenues	Expenses	Fund Balance Added (Used)
SOLID WASTE - EASTERN	Fund # 4118	312,300	306,807	5,493
		<b>312,300</b>	<b>306,807</b>	<b>5,493</b>

Analyst Comments:



# COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



## TRANSIT

**Robin Van Valkenburgh, Transit Services Manager**

<input type="checkbox"/> Transit Services (91003)	\$	6,702,860
<input type="checkbox"/> Transit Risk Management (11012)	\$	95

**Total \$ 6,702,955**



## Transit Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	3,262,043	3,661,090	2,840,840	4,458,175	4,458,175	21.8%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	14,869	5,512	14,486	8,400	8,400	52.4%
Federal/State Intergovernmental	2,339,624	4,822,293	4,271,692	1,656,453	1,656,453	-65.7%
Charges for Services	322,891	376,234	412,554	396,252	396,252	5.3%
Miscellaneous Revenues	2,061,199	-	1,141	1,000	1,000	NA
Other Financing Sources	-	-	326,133	93,240	93,240	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,000,626</b>	<b>8,865,129</b>	<b>7,866,846</b>	<b>6,613,520</b>	<b>6,613,520</b>	<b>-25%</b>
<b>Expenses</b>						
Salaries & Benefits	1,695,917	2,134,402	1,836,803	2,242,216	2,242,216	5.1%
Services & Supplies	2,364,697	3,089,295	4,255,415	3,131,824	3,131,824	1.4%
Other Charges	566,652	430,393	406,358	459,327	459,327	6.7%
Overhead Cost Plan (A87)	239,363	140,261	140,261	168,018	168,018	19.8%
Capital Assets	2,799,544	3,070,037	800,001	608,330	608,330	-80.2%
Other Financing Uses	(2,799,544)	-	382,120	93,240	93,240	NA
Interfund Activity	(675)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,865,955</b>	<b>8,864,388</b>	<b>7,820,958</b>	<b>6,702,955</b>	<b>6,702,955</b>	<b>-24%</b>
<b>Fund Balance Added (Used)</b>	<b>3,134,671</b>	<b>741</b>	<b>45,888</b>	<b>(89,435)</b>	<b>(89,435)</b>	
<b>Staffing:</b>	<b>16.00</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
TRANSIT RISK MGMT	1785	89,061	2,000	95	1,905	90,966
TRANSIT	4281	325,733	6,609,620	6,609,620	-	325,733
TRANSIT	4282	(10)	-	-	-	(10)
TRANSIT LCTOP GRANT	4283	99,133	1,900	93,240	(91,340)	7,793
			<b>6,613,520</b>	<b>6,702,955</b>	<b>(89,435)</b>	

## Transit Services (91003)

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### **Mission Statement:**

The mission of the Transit Services Division of the Department of Public Works is to provide safe, convenient, reliable, and affordable fixed route transit and specialized paratransit services to the residents of Western Nevada County.

### **Service Description:**

The Transit Services Division of the Department of Public Works provides public transit services in Western Nevada County. The Transit Division is comprised of two transit service types, fixed route bus as provided by Nevada County Connects, and contracted Americans with Disabilities Act (ADA) and On-Demand Dial-A-Ride (DAR) as provided by Nevada County Now (Paratransit Services).

Funding for transit is provided by State of California Local Transportation Funds (LTF) and State Transit Assistance (STA) which are allocated to the Nevada County Transportation Commission (NCTC), the Regional Transportation Planning Agency, who then disburses the funds by formula to Nevada County, the Town of Truckee, Grass Valley, and Nevada City. Funding allocated to the County, Grass Valley and Nevada City is pooled based on a Joint Powers Agreement for provision of transit services throughout western Nevada County.

Nevada County Connects operates four local and three regional fixed bus routes serving the communities of Grass Valley, Nevada City, Alta Sierra, Penn Valley, Rough & Ready, Lake Wildwood, North San Juan, and Lake of the Pines as well as Auburn.

Nevada County Now provides three distinct paratransit services within the local fixed route Nevada County Connects service area.

- ADA Paratransit: an advanced reservation based accessible service specifically for those who, due to a mental or physical disability, are unable to independently use or navigate the fixed route bus system. This service is federally mandated, and the service area is within  $\frac{3}{4}$  of a mile of the local fixed route bus system.
- Supplemental Zone ADA Paratransit: this service exceeds federal mandates and is provided on a space available basis to ADA riders up to an additional  $\frac{3}{4}$  of a mile beyond the regular ADA zone.
- On-demand Dial-A-Ride (Senior 65+ and qualified disabled persons): this service is open to residents 65 or older and ADA certified persons within the normal ADA zone. This is an on-demand service which operates on a space available basis.

### **Accomplishments in Fiscal Year 2023-24:**

- Completed the purchase of, and received two 35-foot battery electric Gillig low-floor buses.
- Completed the construction and installation of one Chargepoint CP250 Power Block and Express Plus 150kW single port charger at the Nevada County Operations Center (NCOC) to support the implementation of battery electric buses.
- Executed the purchase of one Heliox 50kW DC Mobile Charger and completed the infrastructure improvements required to connect charger to NCOC grid.

## Transit Services (91003)

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- Continued operating regular full service across fixed route and paratransit services and expanded On-demand Dial-A-Ride to include ADA certified disabled persons. This consistency has resulted in a 17 percent increase in ridership in FY2022-23 and a current year, FY2023-24 increase of 10 percent over FY2022-23.
- Purchased and installed a contactless fare payment system in all Nevada County Connects fixed route buses (tap-to-pay: credit/debit cards or Apple Pay/Google Pay).

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Improve and increase transit access and accessibility.
  - Implement previously approved 30-minute service on Route 1 serving Nevada City and Grass Valley.
  - Review and revise routing to serve new low-income housing developments.
    - **Board Priority Objective**
  - Continue developing and, marketing Dial-A-Ride (DAR) zone service, evaluate benefits of expanding DAR up to 3 miles beyond the ADA service area.
- Address fixed route bus stop accessibility.
  - Review ADA Accessibility report and prioritize stop improvements based on usage levels.
  - Improve information accessibility through the installation of new signs and wayfinding.
  - Continue partnership with FREED and the Accessible Transportation Coalition Initiative – Mobility Action Partners Coalition committee to identify ongoing accessibility challenges.
  - Update accessibility in at least five percent of all fixed route bus stops.
- Capital Improvements.
  - Complete the purchase and installation of up to five 150kW dual-port pedestal chargers at the Nevada County Operations Center.
  - Obtain necessary funding to complete the construction of an automated bus wash facility at the Nevada County Operations Center.
  - Complete the purchase and implementation of a new Computer Aided Dispatching (CAD)/Automated Vehicle Location (AVL) system for fixed route and paratransit services.
- System performance.
  - Meet or exceed an On-time Performance rate of 80 percent.
  - Increase fixed route and paratransit ridership by 10 percent over prior year.
  - Meet or exceed 10 percent farebox recovery rate for fixed route bus service.



# Transit Services (91003)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	3,262,043	3,661,090	2,840,840	4,458,175	4,458,175	21.8%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	13,110	4,512	12,486	6,400	6,400	41.8%
Federal/State Intergovernmental	2,339,624	4,822,293	4,271,692	1,656,453	1,656,453	-65.7%
Charges for Services	322,891	376,234	412,554	396,252	396,252	5.3%
Miscellaneous Revenues	2,061,199	-	1,141	1,000	1,000	NA
Other Financing Sources	-	-	326,133	93,240	93,240	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>7,998,867</b>	<b>8,864,129</b>	<b>7,864,846</b>	<b>6,611,520</b>	<b>6,611,520</b>	<b>-25%</b>
<b>Expenses</b>						
Salaries & Benefits	1,695,917	2,134,402	1,836,803	2,242,216	2,242,216	5.1%
Services & Supplies	2,364,697	3,089,295	4,255,415	3,131,824	3,131,824	1.4%
Other Charges	566,652	430,393	406,358	459,327	459,327	6.7%
Overhead Cost Plan (A87)	239,005	140,002	140,002	167,923	167,923	19.9%
Capital Assets	2,799,544	3,070,037	800,001	608,330	608,330	-80.2%
Other Financing Uses	(2,799,544)	-	382,120	93,240	93,240	NA
Interfund Activity	(675)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,865,597</b>	<b>8,864,129</b>	<b>7,820,699</b>	<b>6,702,860</b>	<b>6,702,860</b>	<b>-24%</b>
<b>Fund Balance Added (Used)</b>	<b>3,133,270</b>	<b>-</b>	<b>44,147</b>	<b>(91,340)</b>	<b>(91,340)</b>	
<b>Staffing:</b>	<b>16.00</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
TRANSIT ADMIN	Fund # 4281	6,609,620	6,609,620	-	-	
TRANSIT PROP 1B	Fund # 4282	-	-	-	-	
TRANSIT LCTOP	Fund # 4283	1,900	93,240	(91,340)	(91,340)	
		<b>6,611,520</b>	<b>6,702,860</b>	<b>(91,340)</b>	<b>(91,340)</b>	

**Analyst Comments:**

## Transit Self-Insurance (11012)

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### **Service Description:**

The purpose of this special revenue fund is to pay the unpredictable costs of judgments against Nevada County as a result of incidents and accidents related to the operation of the Nevada County Connects Public Fixed Route Transit System and the legal/investigative/adjusting costs associated with those incidents and accidents.

Nevada County Transit Services Division is required by the California Transit Insurance Pool (CaTIP), which carries our liability coverage, to be “fully funded,” that is, ready and able to pay our required share of the costs of incident and accident investigations and judgments as they occur. Nevada County Transit has a \$25,000 self-insured retention (SIR), meaning that the first \$25,000 in costs and judgments related to any single incident is the responsibility of Nevada County.

# Transit Self-Insurance (11012)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,759	1,000	2,000	2,000	2,000	100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,759</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>100%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	358	259	259	95	95	-63.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>358</b>	<b>259</b>	<b>259</b>	<b>95</b>	<b>95</b>	<b>-63%</b>
<b>Fund Balance Added (Used)</b>	<b>1,401</b>	<b>741</b>	<b>1,741</b>	<b>1,905</b>	<b>1,905</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
TRANSIT RISK MGMT	Fund # 1785	2,000	95	1,905
		<b>2,000</b>	<b>95</b>	<b>1,905</b>

Analyst Comments:



# COUNTY COUNSEL

Katharine L. Elliott



<input type="checkbox"/> County Counsel (10301)	\$	2,124,468
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<b>Total</b>	<b>\$</b>	<b>2,124,468</b>
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## County Counsel Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	67,160	36,000	92,522	36,000	36,000	0.0%
Miscellaneous Revenues	4,464	-	8,065	48,986	48,986	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,817,889	2,042,380	1,759,813	2,039,482	2,039,482	-0.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,889,513</b>	<b>2,078,380</b>	<b>1,860,400</b>	<b>2,124,468</b>	<b>2,124,468</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	1,989,404	2,210,179	1,990,385	2,460,731	2,460,731	11.3%
Services & Supplies	278,646	268,269	271,965	280,309	280,309	4.5%
Other Charges	37,337	39,930	43,797	43,335	43,335	8.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(415,874)	(439,998)	(445,747)	(659,907)	(659,907)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,889,513</b>	<b>2,078,380</b>	<b>1,860,400</b>	<b>2,124,468</b>	<b>2,124,468</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	2,124,468	2,124,468	-	*
			<b>2,124,468</b>	<b>2,124,468</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

## County Counsel (10301)

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### **Mission Statement:**

The Nevada County Counsel's Office is committed to providing the highest quality legal representation and advice, in a timely and responsive manner, to assist the County, its governing Board of Supervisors, and other County officials and departments to promote the public interest, achieve programmatic and strategic goals, and protect financial resources.

### **Service Description:**

The County Counsel's Office provides legal advice and representation to the Board of Supervisors, all County departments, including elected officials, dependent districts, County commissions, the Grand Jury, and certain small public entities. The County Counsel's Office defends or initiates all civil actions on behalf of the County. The office directly serves the County through the Board of Supervisors and works to serve the needs and goals of the Board.

Major service areas include:

- Provide legal guidance and assistance to all County departments; drafting and reviewing contracts, agenda items, opinions, and other legal documents;
- Represent the County in contractual, financial, regulatory, and transactional matters;
- Advise and represent the County in a wide variety of civil actions including writs, administrative hearings, lawsuits, Dependency cases, Conservatorships, Code Compliance, and all claims.

County Counsel continues to represent the County competently, thoughtfully, and justly in all legal matters and is diligent in its role as legal counsel.

### **Accomplishments in Fiscal Year 2023-24:**

- Assisted in the drafting and review of over 637 Board of Supervisor Items (Resolutions and Ordinances); reviewed 123 Defense and Indemnification Agreements for Planning; obtained 4 Gun Violence Restraining Orders; generally oversaw 10 Bail Bonds, 4 Administrative Hearings, 38 new Claims, and 6 new lawsuits against the County, with the successful conclusion of 8 lawsuits.
- Provided legal advice and general counsel to Behavioral Health and Child Welfare Services on various projects including the Mobile Crisis Unit, Truckee Warming Shelter, and renewal of the Court Appointed Special Advocates (CASA) project.
- Completed the revising and restructuring of the Nevada County Administrative Code, General Code, Land Use and Development, and Sanitation District Code ensuring all codes complied with State and Federal regulations.
- Presented Brown Act and Ethics training in collaboration with LAFCo.
- Assisted with all proceedings related to Idaho-Maryland Mine project application including proceedings before the Planning Commission and before the Board of Supervisors, including the hearing on the Petition for Vested Rights.
- Assisted in the organization and implementation of the Nevada County Youth Commission (NCYC) including the drafting of the Bylaws and Brown Act training.

## County Counsel (10301)

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- Assisted in the work leading up to the Memorandum of Understanding between the County of Nevada, Rough & Ready Fire Protection District, Penn Valley Fire Protection District and Nevada County Consolidated.
- Handled extensive Public Records Act requests and provided training to County Departments and Commissions on the recent updates to the Public Records Act.
- Assisted in creating a Joint Powers Agreement for a New Library Facility in the Truckee Area with the Town of Truckee
- Organized the filing of a complaint against PG&E with the California Public Utilities Commission related to a local landmark referred to as “Hell’s Half Acre”.
- Continued to participate in the National Opioid Litigation, receiving \$49,659 for FY 23/24.
- Was awarded fees (\$9,146) for Nevada County’s filing for Intervenor Compensation with the California Public Utilities Commission against PG&E related to the “Lobo and McCourtney Fires”.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to provide legal advice to all County departments including: **■ Board Priority Objective**
  - Advice related to emergency preparedness.
  - Continue to ensure compliance with legislative changes mandating new requirements and policy revisions.
  - Assist with the implementation of various programs related to Broadband.
  - Complete the transition to Municode for the Nevada County Codes.
  - Continue to respond to Public Record Act requests
- Working with the Court and Behavioral Health on the implementation of the State’s new Community Assistance, Recovery, and Empowerment (CARE) Act and the expansion of the Conservatorship law (SB43).
- Continue representing Health and Human Services in Conservatorships, Probates, Laura’s Law cases, LPS, Juvenile, and Child Welfare Services cases. **■ Board Priority Objective**
- Provide legal advice to Housing and Community Services related to federal and state funding in order to offer affordable housing. **■ Board Priority Objective**
- Continue to participate in the Statewide Litigation Overview Committee on behalf of California State Association of Counties (CSAC). **■ Board Priority Objective**
- Continue to work closely with Risk Management in their program review and transition.



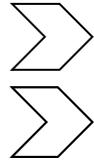
# County Counsel (10301)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	67,160	36,000	92,522	36,000	36,000	0.0%
Miscellaneous Revenues	4,464	-	8,065	48,986	48,986	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,817,889	2,042,380	1,759,813	2,039,482	2,039,482	-0.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,889,513</b>	<b>2,078,380</b>	<b>1,860,400</b>	<b>2,124,468</b>	<b>2,124,468</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	1,989,404	2,210,179	1,990,385	2,460,731	2,460,731	11.3%
Services & Supplies	278,646	268,269	271,965	280,309	280,309	4.5%
Other Charges	37,337	39,930	43,797	43,335	43,335	8.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(415,874)	(439,998)	(445,747)	(659,907)	(659,907)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,889,513</b>	<b>2,078,380</b>	<b>1,860,400</b>	<b>2,124,468</b>	<b>2,124,468</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,124,468	2,124,468	-		
		<b>2,124,468</b>	<b>2,124,468</b>	<b>-</b>		

**Analyst Comments:**



**COUNTY EXECUTIVE OFFICE**  
Alison Lehman, County Executive Officer



<input type="checkbox"/> County Executive Office (10103)	\$	3,402,211
	<b>Total \$</b>	<b>3,402,211</b>



## County Executive Office Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,840	-	-	-	-	NA
Charges for Services	13	-	-	-	-	NA
Miscellaneous Revenues	6,705	-	38,358	77,889	77,889	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,649,810	2,921,227	2,989,026	3,324,322	3,324,322	13.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,660,368</b>	<b>2,921,227</b>	<b>3,027,384</b>	<b>3,402,211</b>	<b>3,402,211</b>	<b>16%</b>
<b>Expenses</b>						
Salaries & Benefits	2,204,878	2,425,598	2,476,384	2,885,169	2,885,169	18.9%
Services & Supplies	508,061	486,377	469,958	460,313	460,313	-5.4%
Other Charges	199,438	144,185	185,016	199,291	199,291	38.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(219,395)	(134,933)	(103,403)	(142,562)	(142,562)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,692,983</b>	<b>2,921,227</b>	<b>3,027,955</b>	<b>3,402,211</b>	<b>3,402,211</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>(32,615)</b>	<b>-</b>	<b>(571)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	3,402,211	3,402,211	-	*
			<b>3,402,211</b>	<b>3,402,211</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# County Executive Office (10103)

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## **Mission Statement:**

The mission of the County Executive Office is to effectively manage taxpayer resources by providing strong leadership and successful working relationships between the Board of Supervisors, the public and staff.

## **Service Description:**

The County Executive Office is responsible to the Board of Supervisors for the administration of all County offices, departments, institutions, and special districts under the County's jurisdiction so they can provide excellent public services.

The County Executive Office serves internal customers such as the Board of Supervisors, County employees, County Management Team, departments, task forces as well as external customers and partners such as the citizens of Nevada County, City of Grass Valley, City of Nevada City, Town of Truckee, other government agencies, non-profits, local media, and businesses.

### Administration

- Oversees all appointed senior executives and departmental operations.
- Acts as liaison to a variety of standing and ad hoc committees, task forces, and commissions.
- Facilitates organizational development, public outreach, and community engagement.

### Board of Supervisors Support

- Aligns County resources with Board-established goals and priorities.
- Coordinates quarterly reporting on Board of Supervisors' objectives.

### County Budget and Finance

- Responsible for the development and adoption of the County's final budget.
- Develops and administers 18 non-departmental budget units.
- Support countywide programs & objectives with fiscal/administrative guidance and performance monitoring.

### Communication and Community Engagement

- Provide public information year-round and during emergencies to residents, stakeholders, and the media.
- Encourage civic engagement in public meetings, planning processes, and educational activities.

## **Accomplishments in Fiscal Year 2023-24:**

- Worked with County departments to implement Board of Supervisor's policy and legislative priorities and communicate important outcomes and results quarterly. For example, supported the launch of the Board's newest objective, Climate Resiliency.
- Prepared annual Legislative Platform for Board adoption, which guides County advocacy at the state and federal level for the Board's top priorities. State advocacy focused on items from Behavioral Health initiatives to affordable fire insurance coverage. Federal advocacy covered the breadth of issues from securing Congressionally directed spending for wildfire mitigation projects to lobbying for workforce housing funding.

## County Executive Office (10103)

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- Provided fiscal stewardship and oversight by tracking budgets, working with departments to address fiscal needs, overseeing American Rescue Plan Act funding and uses, and monitoring fiscal trends. One key strategy included the Vacancy Review process (instituted by the County Executive Office in 2002) to evaluate countywide reorganization opportunities as they arise.  
■ **Board Priority Objective**

- Supported the Board's establishment of the Youth Commission with the appointment of 17 student commissioners to serve as a bridge between youth and the Board.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Support the Board of Supervisors in developing policy and legislative priorities.
  - Conduct annual Board workshop to provide information and receive policy and legislative direction.
  - Work with County departments to implement the Board of Supervisors' policy and legislative priorities and communicate outcomes and results quarterly.
- Advocate and promote County legislative priorities at federal, state, and local levels.
  - Prepare the County's Legislative Platform for 2025.
  - Partner with other jurisdictions to identify areas of collaboration, improve services, lower costs, and improve economic competitiveness.
  - Coordinate with County's legislative advocates to address critical needs at the state and federal levels.
- Sustain core services, program efficiencies, and budgetary savings.
  - Coordinate final American Rescue Plan Act expenditures.
  - Collaborate with departments to monitor service levels related to staffing and organizational changes.
  - Encourage the continued use of current County technology and applications to develop improved business practices and create efficiencies across the organization.
  - Key participant in the Enterprise Resource Planning (ERP) system implementation.
- Train staff to have a broader knowledge of organizational budgets, finance, and services.
  - Conduct at least two fiscal and administration collaboration team meetings and streamline at least two fiscal/budget processes through this team's activities.
  - Train at least two County staff in the interim budget analyst program.
  - Hold budget training sessions to provide staff with budget development and fiscal management skills.
- Encourage citizen engagement in County government through education about the Board's objectives, County operations, and the challenges and opportunities of public service.
  - Host the Citizens Academy in fall 2024 and spring 2025 to provide residents with the opportunity to learn about County government operations, encourage civic engagement and service on local boards and commissions.
  - Manage the County Public Information Team to promote County programs and services and engage the community through proactive outreach.
- Implement best practices for high performing organizations by supporting employee and organizational development. ■ **Board Priority Objective**

## County Executive Office (10103)

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- Expand acting and special project assignments to promote professional development opportunities.
- Promote tuition reimbursement and professional development programs to boost employee engagement, retention, and succession planning.
- Support community-based organizations and County departments in applying for new grant funding to further board objectives and enhance quality of life for Nevada County residents.
  - Develop systems to share relevant grant opportunities and resources with the community and promote collaboration between and among County departments and community-based organizations.
  - Continue master contract with grant writers to support county departments and community programs with grant application development.

# County Executive Office (10103)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,840	-	-	-	-	NA
Charges for Services	13	-	-	-	-	NA
Miscellaneous Revenues	6,705	-	38,358	77,889	77,889	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,649,810	2,921,227	2,989,026	3,324,322	3,324,322	13.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,660,368</b>	<b>2,921,227</b>	<b>3,027,384</b>	<b>3,402,211</b>	<b>3,402,211</b>	<b>16%</b>
<b>Expenses</b>						
Salaries & Benefits	2,204,878	2,425,598	2,476,384	2,885,169	2,885,169	18.9%
Services & Supplies	508,061	486,377	469,958	460,313	460,313	-5.4%
Other Charges	199,438	144,185	185,016	199,291	199,291	38.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(219,395)	(134,933)	(103,403)	(142,562)	(142,562)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,692,983</b>	<b>2,921,227</b>	<b>3,027,955</b>	<b>3,402,211</b>	<b>3,402,211</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>(32,615)</b>	<b>-</b>	<b>(571)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	3,402,211	3,402,211		-	
		<b>3,402,211</b>	<b>3,402,211</b>		-	

**Analyst Comments:**



**DISTRICT ATTORNEY**  
Jesse Wilson, District Attorney



<input type="checkbox"/> District Attorney (20103)	\$	6,648,887
<input type="checkbox"/> Victim Witness (50608)	\$	559,966
<input type="checkbox"/> 2011 Realignment-PRCS/Parole (20116)	\$	72,572
	<b>Total \$</b>	<b>7,281,425</b>



## District Attorney Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	11,201	13,400	13,400	13,400	13,400	0.0%
Fines, Forfeitures, & Penalties	50,830	10,100	20,100	10,100	10,100	0.0%
Use of Money & Property	7,658	5,460	7,760	7,760	7,760	42.1%
Federal/State Intergovernmental	698,683	691,121	740,550	824,222	824,222	19.3%
Charges for Services	1,312	-	850	1,500	1,500	NA
Miscellaneous Revenues	3,573	-	-	-	-	NA
Other Financing Sources	1,041,613	1,065,204	1,041,369	1,062,096	1,062,096	-0.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,314,083	4,967,451	4,334,849	5,362,347	5,362,347	7.9%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,128,954</b>	<b>6,752,736</b>	<b>6,158,878</b>	<b>7,281,425</b>	<b>7,281,425</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	5,020,819	5,687,881	5,021,568	6,169,823	6,169,823	8.5%
Services & Supplies	567,152	540,944	619,557	616,681	616,681	14.0%
Other Charges	202,416	208,271	199,813	190,886	190,886	-8.3%
Overhead Cost Plan (A87)	410,429	462,778	462,778	401,280	401,280	-13.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	72,923	73,635	73,635	93,649	93,649	27.2%
Interfund Activity	(196,457)	(220,773)	(220,773)	(190,894)	(190,894)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,077,283</b>	<b>6,752,736</b>	<b>6,156,578</b>	<b>7,281,425</b>	<b>7,281,425</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>51,671</b>	<b>-</b>	<b>2,300</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>29.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	7,177,593	7,177,593	-	*
DOMESTIC VIOLENCE PRG	1153	-	13,530	13,530	-	-
DUI LAB FEES PC 1463.14	1369	707	10,030	10,030	-	707
DA ASSET FORFEIT FUND	1454	224,470	4,500	4,500	-	224,470
D.A. ENVIRON. ENFORCEMNT	1457	191,063	3,200	3,200	-	191,063
LRF 2011 - PUBLIC SAFETY	1482	-	72,572	72,572	-	-
			<b>7,281,425</b>	<b>7,281,425</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# District Attorney (20103)

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## **Mission Statement:**

The mission of the Office of the District Attorney is to protect the public and promote security in the community through the vigorous enforcement of the law, in a fair, impartial, and expeditious pursuit of justice. As servants of the law, we seek to hold offenders accountable and seek to have the rights of victims observed.

## **Service Description:**

The Nevada County District Attorney has offices in both Nevada City and Truckee. The District Attorney's Office reviews investigations conducted by law enforcement agencies, participates in joint investigations or, when appropriate, conducts their own investigations. Deputy District Attorneys initiate criminal proceedings and prosecute felony, misdemeanor, and juvenile cases. In addition, the Office of the District Attorney pursues the civil commitment of Sexually Violent Predators, Mentally Disordered Offenders as well as the Civil Forfeiture of profits derived from criminal enterprise. The District Attorney's Office actively participates in community outreach, education, law enforcement training and alternative courts designed to enhance efficiency in the criminal justice system and improve outcomes for our community.

## **Accomplishments in Fiscal Year 2023-24:**

- Continued the ongoing commitment to public safety and prosecution activities including:
  - The review of 3229 law enforcement referrals
  - Facilitated 20 multi-disciplinary interviews for victims of sexual and physical abuse.
  - Conducted forensic examinations on 158 digital devices.
  - Authored 6 search warrants including those related to cell phone providers, social media accounts, and search engine sites.
  - Initiated 60 investigations.
  - Managed 3689 transactions to create discovery packages for 94 different defense attorneys.
  - Participated in numerous joint investigations including homicide robbery, sexual assault, and internet crimes against children's cases with local law enforcement.
- Established a new program to manage \$2M of Victim Restitution with Professional Credit including referrals, disbursement and tracking with the absence of a county revenue software system.
- Secured grant funding to establish a vertical prosecution unit for Violence Against Women to address the most severe Domestic Violence cases; applied for a \$220K grant to establish a multidisciplinary Family Justice Center co-locating services for victims of crime.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Build upon the current goals and practices in the misdemeanor prosecution team.
  - Require that all misdemeanor reports be reviewed for filing within 30 days of receiving the report from the law enforcement agency.
  - Expand and promote the pre-file diversion program for the appropriate cases.
  - Establish weekly meetings between the misdemeanor prosecution team and the misdemeanor supervising attorney.
- Prepare for the implementation of Assembly Bill 2778, Race-Blind Charging per the Department of Justice guidelines.
  - Design the process and procedures.
  - Staff to ensure Nevada County District Attorney's Office is ready to implement the legislative requirements on January 1, 2025.

## District Attorney (20103)

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- Engage and educate the community in Nevada County on the mechanics of the criminal justice system and the services that are provided by the District Attorney's office.
  - Create a District Attorney Citizens Academy – Nevada County citizens will learn about the District Attorney's Office, it's role within the criminal justice system and the services that are provided to the community.
  - Provide transparency to the community to provide insight on the types of crime in the county and the prosecution processes and impact to Nevada County.
  - Develop the academy curriculum and provide at least one session.
- Develop a robust recruitment process with Human Resources to fill all attorney vacancies.
  - Develop processes for successful recruitments.
  - Work with local law schools to build a relationship and create an ongoing partnership for paid positions for law clerks.



# District Attorney (20103)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	50,659	10,000	20,000	10,000	10,000	0.0%
Use of Money & Property	7,607	5,430	7,730	7,730	7,730	42.4%
Federal/State Intergovernmental	236,198	188,860	230,015	390,405	390,405	106.7%
Charges for Services	1,312	-	850	1,500	1,500	NA
Miscellaneous Revenues	3,573	-	-	-	-	NA
Other Financing Sources	1,041,613	1,065,204	1,041,369	1,062,096	1,062,096	-0.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,189,083	4,814,500	4,192,552	5,177,156	5,177,156	7.5%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>5,530,045</b>	<b>6,083,994</b>	<b>5,492,516</b>	<b>6,648,887</b>	<b>6,648,887</b>	<b>9%</b>
<b>Expenses</b>						
Salaries & Benefits	4,724,696	5,316,522	4,650,209	5,778,320	5,778,320	8.7%
Services & Supplies	465,957	424,614	504,527	540,971	540,971	27.4%
Other Charges	118,374	113,252	105,874	138,594	138,594	22.4%
Overhead Cost Plan (A87)	365,017	444,949	444,949	360,784	360,784	-18.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	17	5,430	5,430	21,112	21,112	288.8%
Interfund Activity	(196,457)	(220,773)	(220,773)	(190,894)	(190,894)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,477,604</b>	<b>6,083,994</b>	<b>5,490,216</b>	<b>6,648,887</b>	<b>6,648,887</b>	<b>9%</b>
<b>Fund Balance Added (Used)</b>	<b>52,441</b>	<b>-</b>	<b>2,300</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	6,631,157	6,631,157	-		
DUI LAB FEES PC 1463.14	Fund # 1369	10,030	10,030	-		
DA ASSET FORFEIT FUND	Fund # 1454	4,500	4,500	-		
D.A. ENVIRON. ENFORCEMNT	Fund # 1457	3,200	3,200	-		
		<b>6,648,887</b>	<b>6,648,887</b>	<b>-</b>		

**Analyst Comments:**

## Victim/Witness Assistance Center (50608)

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### **Mission Statement:**

The Nevada County Victim Witness Assistance Center (VWAC) Program works to reduce the trauma, frustration, and inconvenience experienced by victims, witnesses, and family members affected by crime. We provide a wide variety of services to victims of crime and their families, and support victims and witnesses throughout the criminal justice process. We efficiently provide comprehensive services for victims and witnesses of crime and create an environment that will aid in the full restoration of the victim.

### **Service Description:**

The VWAC team provides comprehensive services to victims and witnesses of crime per Penal Code section 13835 and Article I, Section 28 of the California Constitution. Support services are offered to victims and witnesses of a crime, upon request, regardless of case filing status. All identified victims are informed of the available services and are aided in accessing those services. Services may include crisis intervention, emergency assistance, resource referrals, case status updates, notification of future court proceedings, assistance applying for state victim compensation, court accompaniment, liaison with the Courts and prosecuting Deputy District Attorney and assistance with the restitution process.

### **Accomplishments in Fiscal Year 2023-24:**

- Provided comprehensive services to all victims of reported crime in the Nevada County community as assigned and/or upon request. Advocated for victims of crime, providing 8,811 collective services to 1,237 victims. Provided notification of rights and services to all victims of crime under the Crime Victim's Bill of Rights and Marsy's Law.
- Worked with a volunteer liaison, creating a Nevada County Courtroom Companion Dog (NC-CCD) Program. Networked with law enforcement agencies from across the state and nationally to determine best practices for developing policies and procedures.
- Generated and provided the State of California's Office of Emergency Services biannual statistics and quarterly federal grant reports.
- Facilitated 20 interviews with local law enforcement in the multi-disciplinary interview center for minor victims of sexual and physical abuse in Eastern and Western Nevada County.
- Advanced the Mass Victimization Crisis Response and Victimization Assistance Plan. Updated content and participated in training and collaboration with local, state-wide and national agencies and partners.
- Participated in the National Crime Victims' Rights Week with local media including radio interviews, *The Union* and transit bus advertisement. Received the California Victims Compensation Board (CalVCB) Proclamation certificate, reaffirming and recognizing Nevada County's commitment to serving victims of crime.
- Updated the MOUs with local law enforcement agencies, community partners and neighboring counties.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Further develop the Mass Victimization Crisis Response and Victimization Plan for Nevada County.
  - Revise and update MOUs with local law enforcement agencies, community partners and the Nevada County Office of Emergency Services.

## Victim/Witness Assistance Center (50608)

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- Identify additional regional organizations with which to partner.
- Document and publish the plan.
- Finalize the development and implementation of the Nevada County Courtroom Companion Dog (NC-CCD) Program.
  - Complete Handler Agreements.
  - Design and create NC-CCD dog vests identifying Nevada County Victim Witness Assistance Center as the benefactor of the program.
- Expand community engagement and increase awareness regarding victims' rights.
  - Participate in outreach efforts, including National Crime Victims' Rights Week, National Night Out and publication in local media.
  - Cultivate partnerships with CASA, Community Beyond Violence, Child Welfare Services, local law enforcement entities and similar.
- Better inform victims on the use of the alternative programs in the courts, the positive implications the programs have on recidivism and the overall impact these programs have on a community.
  - Revise the alternative sentencing literature.
- Expand victim services and provide opportunities for justice-minded individuals to explore victim advocacy as a career option.
  - Expand the development of an internship program.
  - Retain at least one intern during the fiscal year.



# Victim/Witness Assistance Center (50608)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	11,201	13,400	13,400	13,400	13,400	0.0%
Fines, Forfeitures, & Penalties	172	100	100	100	100	0.0%
Use of Money & Property	51	30	30	30	30	0.0%
Federal/State Intergovernmental	388,090	432,547	440,821	361,245	361,245	-16.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	125,000	152,951	142,297	185,191	185,191	21.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>524,514</b>	<b>599,028</b>	<b>596,648</b>	<b>559,966</b>	<b>559,966</b>	<b>-7%</b>
<b>Expenses</b>						
Salaries & Benefits	296,123	371,359	371,359	391,503	391,503	5.4%
Services & Supplies	101,195	116,330	115,030	75,710	75,710	-34.9%
Other Charges	84,042	95,019	93,939	52,292	52,292	-45.0%
Overhead Cost Plan (A87)	43,103	16,290	16,290	40,431	40,431	148.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	51	30	30	30	30	0.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>524,514</b>	<b>599,028</b>	<b>596,648</b>	<b>559,966</b>	<b>559,966</b>	<b>-7%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	546,436	546,436	-		
DOMESTIC VIOLENCE PRG	Fund # 1153	13,530	13,530	-		
		<b>559,966</b>	<b>559,966</b>	<b>-</b>		

**Analyst Comments:**

## 2011 Realignment PRCS/Parole (20116)

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### **Mission Statement:**

The mission of the Office of the District Attorney is to protect the public and promote security in the community through the vigorous enforcement of the law, in a fair, impartial, and expeditious pursuit of justice. As servants of the law, we seek to hold offenders accountable and seek to have the rights of victims observed.

### **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort, including legislation involving persons subject to state parole and the Post-release Community Supervision Act of 2011 (Title 2.05 (commencing with Section 3450) of Part 3 of the Penal Code). This realignment includes re-directing responsibility to local jurisdictions for non-violent, non-serious, non high-risk sex offenders, who were previously eligible for commitment to state prison and state parole. Funds in this budget unit are part of the District Attorney and Public Defender Account. Administration of the funds is statutorily directed through AB109 and AB118 and includes reimbursement for District Attorney involvement in revocation proceedings for realigned offenders.

## 2011 Realignment PRCS/Parole (20116)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	74,395	69,714	69,714	72,572	72,572	4.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>74,395</b>	<b>69,714</b>	<b>69,714</b>	<b>72,572</b>	<b>72,572</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,310	1,539	1,539	65	65	-95.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	72,855	68,175	68,175	72,507	72,507	6.4%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>75,165</b>	<b>69,714</b>	<b>69,714</b>	<b>72,572</b>	<b>72,572</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>(770)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

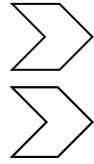
### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	72,572	72,572	-
		<b>72,572</b>	<b>72,572</b>	<b>-</b>

Analyst Comments:



**Grand Jury**  
Deborah Heller, Foreperson



<input type="checkbox"/> Grand Jury (20102)	\$	220,172
	<b>Total \$</b>	<b>220,172</b>



# Grand Jury Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	113	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	148,975	183,852	184,145	220,172	220,172	19.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>149,087</b>	<b>183,852</b>	<b>184,145</b>	<b>220,172</b>	<b>220,172</b>	<b>20%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	82,163	83,131	82,251	98,102	98,102	18.0%
Other Charges	24,983	42,324	43,497	51,156	51,156	20.9%
Overhead Cost Plan (A87)	41,941	58,397	58,397	70,914	70,914	21.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>149,087</b>	<b>183,852</b>	<b>184,145</b>	<b>220,172</b>	<b>220,172</b>	<b>20%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Staffing: None**

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	220,172	220,172	-	*
			<b>220,172</b>	<b>220,172</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Grand Jury (20102)

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## **Mission Statement:**

The principal role of the Grand Jury is to investigate the operations of county agencies, special districts, schools, and other entities that receive public money. The Grand Jury is the “watch dog” charged with protecting the interests of the citizens of Nevada County.

## **Service Description:**

The Grand Jury is a judicially appointed body of 19 citizens. The Presiding Judge of the Nevada County Superior Court supervises the activities of the Jury. The Grand Jury reviews the day-to-day operational aspects of the county, municipalities, and special districts within the county and reports its findings in public reports. Reports include recommendations to improve the efficiency and effectiveness of local government and save taxpayer dollars. Issues examined are chosen by the jurors based on citizen-initiated complaints, prior Grand Jury reports, and on the will of the jurors. Reports are made public via press releases and on the Jury’s website at <http://nccourt.net/divisions/grand-jury.shtml>.

## **Accomplishments in Fiscal Year 2023-24:**

- Maintained Basic Jury Services:
  - To date the Jury has performed over 9 inquiries and investigations, including the receipt and processing of more than 12 citizen complaints.
  - Conducted a review of the County’s detention facilities.
  - Published a 2022-2023 Consolidated Annual Final Report.
- Completed the Migration to County-owned and supported PCs and productivity tools.
  - Migrated to Teams video conferencing.
  - All jurors now using County-owned and supported PCs.
- Completed Juror Training
  - All new jurors completed Grand Jury fundamentals training.
  - Nevada County ethics training completed by all required jurors.
  - Grand Jury Report Writing training completed by 10 jurors.
- Improved Jury processes and procedures:
  - Efficiency gains achieved by migrating to County-provided information services support and common laptop productivity tools.
  - Produced an adopted a new version of the Jury Procedures Manual.
  - Enhanced partnership with Nevada County Chapter of the California Grand Jury Association.
- Sustained the Jury Outreach, Recruiting, and Education Programs:
  - Honored by the Nevada County Board of Supervisors, Grass Valley City Council and the Truckee City Council with “February is Grand Jury Month” proclamations.
  - Developed and published new Juror Recruitment material in conjunction with Nevada County Chapter of the California Grand Jury Association.
  - Participated in the Center for Non-Profit Leadership’s Volunteer Fair and The Union Newspaper’s Home and Garden Show.

# Grand Jury (20102)

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## Objectives and Performance Measures for Fiscal Year 2024-2025:

- Respond to Citizen Complaints.
  - Acknowledge all citizens' complaints within one week of receipt.
  - Release investigative reports as dictated by significant findings and recommendations for change related to citizen complaints.
- Inspect all detention facilities in the county by June 30, 2025, releasing reports on any significant findings.
- Monitor the general efficiency and effectiveness of local government entities.
  - Monitor the meetings of the County Board of Supervisors and the councils of Grass Valley, Nevada City, and the Town of Truckee, for current actions and trends.
  - Conduct inquiries and investigations and prepare reports to address assessments of the effectiveness and efficiency of the various government entities within Nevada County.
- Consolidated Annual Final Report.
  - Initiate preparation of the Consolidated Annual Final Report, including all Reports of 2023-2024 Grand Jury for handoff to the 2024-2025 jurors for completion with related responses.
- Increase outreach activities to recruit new jurors.
  - Sponsor booths at Union Home and Garden Show and other Nevada County events.
  - Place advertisements in multiple local publications (e.g., Union, Sierra Sun, Moonshine Ink).
  - Work with California Grand Jury Association's Nevada County chapter to identify and engage in ad hoc opportunities to recruit future jurors.
- Resolve any outstanding issues with jury room access.



# Grand Jury (20102)

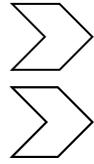
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	113	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	148,975	183,852	184,145	220,172	220,172	19.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>149,087</b>	<b>183,852</b>	<b>184,145</b>	<b>220,172</b>	<b>220,172</b>	<b>20%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	82,163	83,131	82,251	98,102	98,102	18.0%
Other Charges	24,983	42,324	43,497	51,156	51,156	20.9%
Overhead Cost Plan (A87)	41,941	58,397	58,397	70,914	70,914	21.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>149,087</b>	<b>183,852</b>	<b>184,145</b>	<b>220,172</b>	<b>220,172</b>	<b>20%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	220,172	220,172	-		
		<b>220,172</b>	<b>220,172</b>	<b>-</b>		

**Analyst Comments:**



# HUMAN RESOURCES

Steven Rose, Director



<input type="checkbox"/> Personnel Services (10401)	\$	2,404,168
<input type="checkbox"/> Insurance Benefits (92003)	\$	1,938,108
	<b>Total \$</b>	<b>4,342,276</b>



## Human Resources Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	19,197	14,352	14,816	14,812	14,812	3.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,407,061	2,110,156	1,963,153	2,319,656	2,319,656	9.9%
Miscellaneous Revenues	41,638	45,000	45,000	45,000	45,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,104,001	2,267,780	2,324,761	2,362,568	2,362,568	4.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,571,897</b>	<b>4,437,288</b>	<b>4,347,730</b>	<b>4,742,036</b>	<b>4,742,036</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	1,514,013	1,552,884	1,520,829	1,607,837	1,607,837	3.5%
Services & Supplies	917,802	1,225,341	1,353,453	1,286,246	1,286,246	5.0%
Other Charges	1,819,532	1,694,636	1,851,201	1,756,060	1,756,060	3.6%
Overhead Cost Plan (A87)	37,917	8,551	8,551	22,683	22,683	165.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(152,251)	(320,090)	(286,300)	(330,550)	(330,550)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,137,013</b>	<b>4,161,322</b>	<b>4,447,734</b>	<b>4,342,276</b>	<b>4,342,276</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>(565,116)</b>	<b>275,966</b>	<b>(100,004)</b>	<b>399,760</b>	<b>399,760</b>	
<b>Staffing:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	2,362,568	2,362,568	-	*
DEFERRED COMP ADMIN	1275	49,763	45,000	41,600	3,400	53,163
VISION SELF-INSURANCE	4352	16,196	512,043	361,891	150,152	166,348
UNEMPLOYMENT INSURANCE	4355	(205,190)	275,722	178,274	97,448	(107,742)
DENTAL SELF-INSURANCE	4498	159,669	1,546,703	1,397,943	148,760	308,429
			<b>4,742,036</b>	<b>4,342,276</b>	<b>399,760</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Personnel Services (10401)

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## **Mission Statement:**

The Human Resources Department (HR) supports the County of Nevada by advancing the future of the organization through strategic services to County departments. The department provides for the recruitment and retention of a highly qualified workforce through talent acquisition processes, competitive compensation, classification, and employee benefits structures and a continuous cultivation of excellence through ongoing performance planning, coaching, and evaluation. Human Resources strives to deliver exceptional, innovative services that establish Nevada County as the employer of choice. Nevada County HR is recognized both Nationally and, in the State, as an innovative and thought leader paving the future of HR.

## **Service Description:**

The Human Resources Department provides a full range of consultation and resolution services and negotiations with the County's unions. Services include recruitment, testing and selection, classification and compensation, benefits administration, personnel actions, employee, and labor relations including collective bargaining, organizational development, training, employee recognition, and personnel policy development and administration.

## **Accomplishments in Fiscal Year 2023-24:**

- Deployed ATTRACT, a robust NeoGov recruitment module, integrating Target Solutions, IGS training, UC Davis Supervisory Training, and other programs under the umbrella of LEARN.
- Received several awards as a leading Human Resources Department.
  - Selected as the Public HR Agency in California in 2023 by the prestigious CalGovHR.
  - Selected as an Employer of Choice two years in a row by Gallagher International.
  - Top 50 HR teams in the Northern Hemisphere by 2023 ONCON ICON AWARDS.
- Staff serves on National Boards, ICMA, PHSRA and HR.Com Advisory Board; HR Director elected as the President of the County HR Directors State Association.
- Leading in Diversity, Equity and Inclusion trained over 295 staff members on our Ally Bystander training.
- Conducted successful labor negotiations with two represented bargaining units and two unrepresented groups.
- The Internship program reached an incredible milestone of hosting over 196 interns, with a cumulative of 71,745 hours and garnered over \$1.7M in partner funding for interns' salaries.
- Launched the Mentorship pilot program which included pairing two mentors and mentees for a 6-month program providing for increased career network and exposure, professional development for career advancement opportunities, supervisory training and development, and creating a culture of growth to help promote production and employee engagement.
- Launched a three-tier High Performance Organization Leadership Academy and provided three-day LEADING EDGE HPO training to 128 employees.
- Continued to utilize Reduced Time to Hire program with days to fill jobs averaging 45, down from 120.

## Personnel Services (10401)

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### Objectives and Performance Measures for Fiscal Year 2024-25:

- Assist departments with hiring high quality and capable employees.
  - Revise the current employee evaluation system to align with our recruiting competencies which will allow for better development and coaching throughout the year. All Department Heads Evaluations began a 6-month pilot program in December. The new process aligns with our HPO model to grow and develop staff. The next group is the Confidential Unit consisting of 30 employees.
  
- Strive to promote a continuous learning organization through various training programs.
  - Create career development tracks by job families around which employees see how they can achieve their professional, educational, and career goals.
  - Augment training programs to include additional supportive supervision courses for our first line and mid-level managers.
  - Build out a training program that aligns with leadership philosophy such as additional continuous process improvement and Leading-Edge modules.
  
- Prepare the County to become a high-performance organization (HPO).
  - Develop a bench of In-house Facilitation Expertise.
  - Establish a workgroup to provide the skills/tools/standard operating procedures (SOPs) needed to effectively manage, motivate, and lead.
  - Incorporate more Organizational Development-HPO learnings into senior executive/leadership meetings.
  
- Provide highly effective human resources consulting and administrative services to County managers and employees.
  - Reframe performance management system to allow for more frequent feedback in the form of coaching and collaboration with employees.
  - Continue to provide consultation to supervisory and management staff relating to performance issues and staff development.
  - Conduct negotiations with four represented and two unrepresented labor groups in the spring to obtain the successor of Memoranda of Understanding.



# Personnel Services (10401)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	41,638	45,000	45,000	45,000	45,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,104,001	2,267,780	2,324,761	2,362,568	2,362,568	4.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,145,639</b>	<b>2,312,780</b>	<b>2,369,761</b>	<b>2,407,568</b>	<b>2,407,568</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,514,013	1,552,884	1,520,829	1,607,837	1,607,837	3.5%
Services & Supplies	678,240	988,618	1,058,044	1,047,386	1,047,386	5.9%
Other Charges	96,326	87,368	69,960	79,495	79,495	-9.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(152,251)	(320,090)	(286,300)	(330,550)	(330,550)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,136,328</b>	<b>2,308,780</b>	<b>2,362,533</b>	<b>2,404,168</b>	<b>2,404,168</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>9,311</b>	<b>4,000</b>	<b>7,228</b>	<b>3,400</b>	<b>3,400</b>	
<b>Staffing:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,362,568	2,362,568	-		
DEFERRED COMP ADMIN	Fund # 1275	45,000	41,600	3,400		
		<b>2,407,568</b>	<b>2,404,168</b>	<b>3,400</b>		

**Analyst Comments:**

## Insurance – Benefits (92003)

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**Service Description:**

Vision, dental, and unemployment self-insurance services for Nevada County employees.

## Insurance – Benefits (92003)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	19,197	14,352	14,816	14,812	14,812	3.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,407,061	2,110,156	1,963,153	2,319,656	2,319,656	9.9%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,426,258</b>	<b>2,124,508</b>	<b>1,977,969</b>	<b>2,334,468</b>	<b>2,334,468</b>	<b>10%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	239,562	236,723	295,409	238,860	238,860	0.9%
Other Charges	1,723,206	1,607,268	1,781,241	1,671,248	1,671,248	4.0%
Overhead Cost Plan (A87)	37,917	8,551	8,551	22,683	22,683	165.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,000,686</b>	<b>1,852,542</b>	<b>2,085,201</b>	<b>1,932,791</b>	<b>1,932,791</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>(574,427)</b>	<b>271,966</b>	<b>(107,232)</b>	<b>401,677</b>	<b>401,677</b>	

Staffing: None

### 2024/25 Fund Analysis:

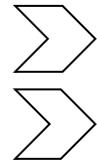
		Revenues	Expenses	Fund Balance Added (Used)
VISION SELF-INSURANCE	Fund # 4352	512,043	358,346	153,697
UNEMPLOYMENT INSURANCE	Fund # 4355	275,722	178,274	97,448
DENTAL SELF-INSURANCE	Fund # 4498	1,546,703	1,396,171	150,532
		<b>2,334,468</b>	<b>1,932,791</b>	<b>401,677</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director

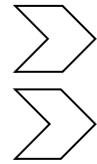


<input type="checkbox"/> Health & Human Services Admin (50101)	\$ 5,125,985
<input type="checkbox"/> SB 163 California Wraparound (40140)	\$ 559,348
	<b>\$ 5,685,333</b>
<b>BEHAVIORAL HEALTH</b>	
<b>Phebe Bell, Director</b>	
<input type="checkbox"/> Behavioral Health Administration (40103)	\$ 2,688,057
<input type="checkbox"/> Children's Behavioral Health (40104)	\$ 14,088,749
<input type="checkbox"/> Alcohol & Drug Programs (40105)	\$ 9,934,776
<input type="checkbox"/> Adult Behavioral Health (40110)	\$ 28,412,880
<input type="checkbox"/> Behavioral Health Homelessness (40115)	\$ 3,359,129
<input type="checkbox"/> Behavioral Health Realignment (40119)	\$ 4,526,940
<input type="checkbox"/> Behavioral Health 2011 Rlgn. (40130)	\$ 7,356,921
	<b>\$ 70,367,452</b>
<b>CHILD SUPPORT SERVICES</b>	
<b>Mike Dent, Director</b>	
<input type="checkbox"/> Child Support Services (20109)	\$ 3,703,501
	<b>\$ 3,703,501</b>
<b>HOUSING COMMUNITY SERVICES</b>	
<b>Mike Dent, Director</b>	
<input type="checkbox"/> Housing and Community Services Administration (50601)	\$ 6,418,063
<input type="checkbox"/> Regional Housing Projects (50609)	\$ 2,289,232
	<b>\$ 8,707,295</b>
<b>PROBATION</b>	
<b>Jeff Goldman, Chief Probation Officer</b>	
<input type="checkbox"/> Probation (20320)	\$ 10,423,203
<input type="checkbox"/> 2011 Realignment - Adult PRCS (20114)	\$ 3,825,445
<input type="checkbox"/> 2011 Realignment - YOBG/Re-Entry (20118)	\$ 417,064
<input type="checkbox"/> 2011 Realignment - LLESS (20203)	\$ 879,943
	<b>\$ 15,545,655</b>



# HEALTH & HUMAN SERVICES AGENCY (cont.)

Ryan Gruver, Director



## PUBLIC DEFENDER

**Keri Klein, Public Defender**

<input type="checkbox"/> Public Defender (20107)	\$ 3,509,664
<input type="checkbox"/> 2011 Realignment - PD PRCS/Parole (20117)	\$ 72,572
	<b>\$ 3,582,236</b>

## PUBLIC HEALTH

**Kathy Cahill, Director**

<input type="checkbox"/> Public Health Administration (40101)	\$ 1,792,745
<input type="checkbox"/> Health & Wellness (40102)	\$ 2,596,164
<input type="checkbox"/> Emergency Medical & Preparedness (40107)	\$ 1,591,923
<input type="checkbox"/> Public Health Client Services (40114)	\$ 6,193,928
<input type="checkbox"/> Public Health Realignment (40121)	\$ 1,183,680
<input type="checkbox"/> Health CCS Realignment (40129)	\$ 233,155
	<b>\$ 13,591,595</b>

## SOCIAL SERVICES

**Rachel Peña, Director**

<input type="checkbox"/> Social Services Admin (50102)	\$ 500
<input type="checkbox"/> Adult Services Admin (50103)	\$ 3,895,274
<input type="checkbox"/> In-Home Supportive Services (50206)	\$ 3,757,360
<input type="checkbox"/> Child Welfare Services Admin (50104)	\$ 6,275,939
<input type="checkbox"/> Child Welfare Services Assist (50204)	\$ 5,366,020
<input type="checkbox"/> Eligibility Services Admin (50105)	\$ 19,151,348
<input type="checkbox"/> Eligibility Services Assist (50205)	\$ 5,858,000
<input type="checkbox"/> Veterans Services (50501)	\$ 752,876
<input type="checkbox"/> Social Services Realignment (40118)	\$ 8,965,568
<input type="checkbox"/> Social Services 2011 Realignment (50207)	\$ 6,452,698
	<b>\$ 60,475,583</b>

**Total \$ 181,658,650**

## Health & Human Services Agency Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<b>% Change From Prior Adopted</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	81,757	70,661	83,889	87,209	87,209	23.4%
Use of Money & Property	1,173,761	636,106	1,028,605	666,093	666,093	4.7%
Federal/State Intergovernmental	98,545,005	118,275,853	120,290,962	120,698,491	120,698,491	2.0%
Charges for Services	2,062,352	2,189,176	2,728,335	2,853,199	2,853,199	30.3%
Miscellaneous Revenues	1,719,760	721,744	992,860	1,369,536	1,369,536	89.8%
Other Financing Sources	26,423,592	31,463,536	26,436,949	36,686,779	36,686,779	16.6%
General Fund Transfers	1,587,188	1,397,332	1,397,332	1,692,555	1,692,555	21.1%
General Fund Allocation	4,946,355	5,805,572	5,000,334	6,097,754	6,097,754	5.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>136,539,770</b>	<b>160,559,980</b>	<b>157,959,266</b>	<b>170,151,616</b>	<b>170,151,616</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	41,226,288	48,525,734	44,415,667	53,491,337	53,491,337	10.2%
Services & Supplies	43,648,216	57,853,543	48,643,427	61,719,373	61,719,373	6.7%
Other Charges	36,558,161	40,205,404	39,236,310	46,066,956	46,066,956	14.6%
Overhead Cost Plan (A87)	4,895,713	4,983,267	4,993,437	4,815,402	4,815,402	-3.4%
Capital Assets	3,059,194	4,000,885	1,625,152	3,652,272	3,652,272	-8.7%
Other Financing Uses	26,675,123	32,328,062	30,158,659	36,339,308	36,339,308	12.4%
Interfund Activity	(18,331,500)	(22,723,963)	(20,927,424)	(24,425,998)	(24,425,998)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>137,731,195</b>	<b>165,172,932</b>	<b>148,145,228</b>	<b>181,658,650</b>	<b>181,658,650</b>	<b>10%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,191,425)</b>	<b>(4,612,952)</b>	<b>9,814,038</b>	<b>(11,507,034)</b>	<b>(11,507,034)</b>	
<b>Staffing:</b>	<b>308.85</b>	<b>309.85</b>	<b>313.35</b>	<b>324.85</b>	<b>324.85</b>	

See next page for fund analysis

## Health & Human Services Agency Summary (cont.)

**2024-25 Fund Analysis:**

		June 30, 2024			June 30, 2025	
		Projected	FY 24/25	FY 24/25	FY 24/25	Projected
	Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	0101	*	12,186,402	12,186,402	-	*
CHILD SUPPORT SERVICES	1125	967,641	3,703,501	3,703,501	-	967,641
NEV CO ALCO PC 1463.16	1144	274,294	12,632	6,197	6,435	280,729
DRUG EDUCATION TRUST	1145	39,865	1,265	911	354	40,219
ALCOHOL EDU PG PC1463.25	1146	282,563	12,857	29,383	(16,526)	266,037
EMERG MEDICAL SERV ASSMT	1147	71,418	76,100	103,080	(26,980)	44,438
CHILDREN'S TRUST AB-2994	1156	51,014	11,550	11,550	-	51,014
COM CORREC PERFORM INCENT	1322	2,655,216	404,726	661,785	(257,059)	2,398,157
CORRECT'L TRG-PROBATION	1323	3,565	15,584	15,484	100	3,665
HEALTH - VRIP	1335	52,409	19,780	18,100	1,680	54,089
WARD WELFARE FUND - JH	1359	8,647	40	-	40	8,687
PROB ASSET FORFEIT FUND	1452	2,568	20	-	20	2,588
HLTH/WELFARE LOCAL TRUST	1480	10,600,395	12,748,170	14,909,343	(2,161,173)	8,439,222
LRF 2011 - HHSA	1481	11,998,783	12,561,902	13,809,619	(1,247,717)	10,751,066
LRF 2011 - PUBLIC SAFETY	1482	8,935,189	5,077,114	5,195,024	(117,910)	8,817,279
MENTAL HLTH SVCS ACT FUND	1512	8,382,042	6,776,768	10,158,579	(3,381,811)	5,000,231
HLTH & HUMAN SVCS AGENCY	1589	17,568,878	113,983,875	117,160,644	(3,176,769)	14,392,109
TOBACCO EDUCATION PRG	1603	44,091	151,400	150,000	1,400	45,491
TOBACCO PROGRAM PROP 56	1604	292	150,300	150,000	300	592
HOUSING & COMMUNITY SVC	1607	215	-	-	-	215
CALHOME PROGRAM INCOME	1608	1,308,839	36,428	-	36,428	1,345,267
HOME PROGRAM INCOME	1611	2,424,494	113,900	30,620	83,280	2,507,774
PERMNT LOCAL HOUSE ALLOC	1631	129,584	472,848	518,793	(45,945)	83,639
WESTN REGION HS TRST FUND	1632	2,445,086	393,063	1,770,439	(1,377,376)	1,067,710
YOUTH OFFENDER BLOCK GRNT	1639	1,160,835	426,866	458,668	(31,802)	1,129,033
LAW ENFRMNT SVCS - JJCPA	1640	681,745	523,491	554,028	(30,537)	651,208
SB823 DJJ REALIGN	1643	790,409	250,000	56,500	193,500	983,909
CDBG REHAB REVOLVING LOAN	1645	110,605	41,034	-	41,034	151,639
			<b>170,151,616</b>	<b>181,658,650</b>	<b>(11,507,034)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Health & Human Services Admin (50101)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

## **Service Description:**

The Health and Human Services Agency (HHS) encompasses several departments and divisions who work together to develop and implement programs providing vital services to help residents meet basic needs and flourish. These include: Behavioral Health, Child Support Services, Housing & Community Services, Probation, Public Defender, Public Health, and Social Services & Veterans Services. HHS works closely with public and private partners to coordinate services and to develop and implement strategies for addressing current and emergent needs at three locations in Western Nevada County and at the Joseph Center in Truckee.

The Administrative Division supports Agency-wide activities through budget development, financial forecasting, contract development, personnel administration, grant application, reporting, and audits, as well as compliance with the Health Insurance Portability and Accountability Act (HIPAA) and other administrative support to department programs to ensure sustainable high-quality services are provided to County residents.

## **Accomplishments in Fiscal Year 2023-24:**

- Fiscal Stability & Core Services
  - Monitored legislation related to HHS Services (particularly in Behavioral Health) to analyze impacts, identify opportunities, and focus advocacy efforts.
  - Advocated to improve legislation of concern to HHS through professional association leadership, Board of Supervisors advocacy and more.
  - Utilized the modeling tools developed in previous years to analyze sustainability of staffing changes, state legislation, program changes and more.
  - Continued to apply for and draw down grants to advance Board of Supervisors' Priorities.
  - Developed an expenditure and sustainability process for the highest and best use of opioid settlement funds.
- Affordable Housing
  - Continued developing affordable housing, including construction of the Commons Resource Center, Ranch House expansion, Empire Mine Courtyards, and more.
  - Worked collaboratively with the Community Development Agency to identify policies and other opportunities to advance housing development, including studying workforce housing opportunities, applying for grant funding and more.
- Efforts to Address Homelessness
  - Collaborated with the Continuum of Care (CoC) to provide critical shelter and supportive services for the unhoused. Engaged with key partners in Eastern County to stand up an extreme weather shelter while continuing to support similar services in North San Juan and Grass Valley.
  - Worked with Behavioral Health to further implement a CalAIM funded extension of the HOME Team to improve service connection and treatment for people experiencing homelessness.
  - Commenced renovations on the Commons Resource Center which will serve as a Day Resource Center adjacent to the Hospitality House Shelter and the Brunswick Commons housing complex.

## Health & Human Services Admin (50101)

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- Emergency Preparedness
  - Worked with CEO, IGS and others to identify unmet needs in assisting HHSA customers to prepare for the impacts of wildfires and other natural disasters.
  - Developed technology solutions to facilitate support of vulnerable populations in emergencies and evacuations.
- CalAIM Implementation
  - Coordinated implementation of CalAIM by convening departments, managed care plans and external stakeholders to analyze needs, pursue opportunities and meet applicable deadlines and requirements such as data sharing agreements.
- Joined Partnership HealthPlan of California (PHC)
  - Provided leadership and coordination among ten regional counties to initiate transition from the “Regional Model” of Medi-Cal Managed Care, to a Community Organized Health System model.
  - Coordinated the necessary actions, including two Board of Supervisor Ordinances, to join PHC. As of January 1, 2024, Nevada County’s approximately 30,000 Medi-Cal recipients transitioned to PHC.
- Efforts to address disparities and promote diversity, equity and inclusion
  - Launched a Diversity, Equity, and Inclusion Action Team within HHSA tasked with developing a work plan to address disparities.
  - Supported external the Equity and Inclusion Leadership Alliance
  - Participated in the Diversity, Equity, Inclusion, Connection and Belonging workgroup.
  - Created a Health Equity position in Public Health

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Maintain HHSA and the County’s financial stability and core services. **■ Board Priority Objective**
  - Monitor legislation at a state and federal level and analyze impacts to inform operational decisions and inform advocacy efforts.
  - Utilize modeling tools to plan for future conditions, sustain programs and drive spending decisions.
  - As state deficits become clear, utilize modeling tools to anticipate and respond to impacts.
  - Continue applying for grants and funding opportunities to advance Board of Supervisors and Agency priorities.
  - Leverage opportunities of state reforms such as CalAIM to diversify and sustain funding.
- Coordinate with local jurisdictions, developers, and other partners to facilitate development of, and access, to affordable and workforce housing. **■ Board Priority Objective**
  - Continue development of affordable housing, permanent supportive housing, and facilitating access to housing for HHSA customers, low-income individuals and people experiencing homelessness.
  - Study models for advancing workforce housing and middle-income housing development.
  - Work with Community Development Agency staff on policy and land-use solutions to spur development of housing in the market.
  - Participate in the Board of Supervisors Ad Hoc committee on housing to identify workforce housing solutions and analyze the best structure for county housing services.

## Health & Human Services Admin (50101)

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- In partnership with Continuum of Care, prevent homelessness, address the needs of people experiencing homelessness, and move towards sustainable, ongoing programs.
  - **Board Priority Objective**
    - Identify homeless programs that should be incorporated into HHSA core services, and work towards the funding and administrative structure needed to sustain them.
    - Continue utilizing and improving coordinated entry data in order to have real-time, actionable information, and a workable list of people needing services.
    - Work to maximize funding available through the CoC, attend CoC meetings, and ensure implementation of the shared Homeless Action Plan.
    - Complete renovations to the Commons Resource Center to provide homeless navigation services.
    - Develop a sustainable extreme weather sheltering model to address homelessness needs in Truckee, North San Juan, and Nevada City/Grass Valley.
    - Bring focus to regional equity for Truckee and North San Juan.
  
- Expand the implementation of CalAIM, to improve health outcomes for county residents, address gaps in healthcare services, and leverage opportunities to address Board of Supervisors Priorities.
  - **Board Priority Objective**
    - Broaden the focus of CalAIM implementation efforts to incorporate all HHSA departments, other county departments, and community organizations as appropriate.
    - Explore models such as an integrated HHSA approach, and a hub-model to streamline and facilitate participation of smaller programs/departments.
    - Coordinate with the Sheriff's Office on jail-inreach and other CalAIM opportunities to address issues in the jail and the intersection of HHSA and Sheriff Services.
    - Work closely with Partnership Health Plan to coordinate implementation of new services.
  
- Support Agency and community efforts to respond to the Opioid crisis.
  - Work with HHSA Departments and community organizations to support prevention strategies, treatment, and Harm Reduction work including Narcan, Fentanyl Test Strips and more.
  - Implement the expenditure and sustainability plan for opioid settlement funds, in alignment with existing stakeholder engagement processes.
  
- Provide leadership in efforts to address disparities and promote diversity, equity and inclusion.
  - Ensure a representative workforce that is equipped with the tools and training to support our diverse customers.
  - Identify and track data that sheds light on disparities, and ensure strategies are developed and implemented to eliminate disparities.
  - Work with community partners to support community programs and initiatives that create a more equitable and welcoming community.

# Health & Human Services Admin (50101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	317,666	150,000	232,232	150,000	150,000	0.0%
Federal/State Intergovernmental	1,648,653	143,221	1,361,024	1,362,419	1,362,419	851.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	1,062,509	500,000	697,755	697,248	697,248	39.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	130,122	130,122	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,028,828</b>	<b>793,221</b>	<b>2,291,011</b>	<b>2,339,789</b>	<b>2,339,789</b>	<b>195%</b>
<b>Expenses</b>						
Salaries & Benefits	3,973,856	4,654,775	4,485,295	5,222,706	5,222,706	12.2%
Services & Supplies	1,359,303	1,561,146	1,442,842	2,403,333	2,403,333	53.9%
Other Charges	275,614	1,042,691	872,776	3,561,610	3,561,610	241.6%
Overhead Cost Plan (A87)	329,268	240,994	240,994	398,646	398,646	65.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(5,140,978)	(5,997,549)	(5,614,840)	(6,460,310)	(6,460,310)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>797,063</b>	<b>1,502,057</b>	<b>1,427,067</b>	<b>5,125,985</b>	<b>5,125,985</b>	<b>241%</b>
<b>Fund Balance Added (Used)</b>	<b>2,231,765</b>	<b>(708,836)</b>	<b>863,944</b>	<b>(2,786,196)</b>	<b>(2,786,196)</b>	
<b>Staffing:</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>32.00</b>	<b>32.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	2,339,789	5,125,985		(2,786,196)	
		<b>2,339,789</b>	<b>5,125,985</b>		<b>(2,786,196)</b>	

**Analyst Comments:**

## **SB 163 California Wraparound (40140)**

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

### **Service Description:**

The California Wraparound (also known as SB 163) program allowed the county flexible use of State foster care dollars to provide eligible youth with family-based service alternatives to group home care. The program was realigned by the state in 2011, and the County uses Protective Services Subaccount funds to continue to serve youth at risk of group home placement. Wraparound is a family-centered, strength-based, needs-driven process for creating individualized services and supports for youth and their families. The program “wraps” home and school-based services around children locally, instead of placing them in locked group homes. The goal of these services is to keep children at home, in school and out of trouble, and to help them learn skills and behaviors to successfully be integrated within our community.

# SB 163 California Wraparound (40140)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	461,383	563,622	550,602	559,285	559,285	-0.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>461,383</b>	<b>563,622</b>	<b>550,602</b>	<b>559,285</b>	<b>559,285</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	526,546	560,000	560,000	560,000	560,000	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	3,069	3,622	3,622	(652)	(652)	-118.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>529,615</b>	<b>563,622</b>	<b>563,622</b>	<b>559,348</b>	<b>559,348</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>(68,232)</b>	<b>-</b>	<b>(13,020)</b>	<b>(63)</b>	<b>(63)</b>	

Staffing: None

## 2024/25 Fund Analysis:

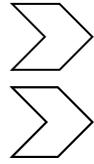
		Revenues	Expenses	Fund Balance Added (Used)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	559,285	559,348	(63)
		<b>559,285</b>	<b>559,348</b>	<b>(63)</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## BEHAVIORAL HEALTH

**Phebe Bell, Director**

<input type="checkbox"/> Behavioral Health Administration (40103)	\$ 2,688,057
<input type="checkbox"/> Children's Behavioral Health (40104)	\$ 14,088,749
<input type="checkbox"/> Alcohol & Drug Programs (40105)	\$ 9,934,776
<input type="checkbox"/> Adult Behavioral Health (40110)	\$ 28,412,880
<input type="checkbox"/> Behavioral Health Homelessness (40115)	\$ 3,359,129
<input type="checkbox"/> Behavioral Health Realignment (40119)	\$ 4,526,940
<input type="checkbox"/> Behavioral Health 2011 Rlgn. (40130)	\$ 7,356,921

**Total \$ 70,367,452**



## Behavioral Health Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	9,391	7,061	12,409	12,409	12,409	75.7%
Use of Money & Property	204,588	157,855	242,994	128,493	128,493	-18.6%
Federal/State Intergovernmental	33,511,228	48,081,733	48,409,963	50,732,261	50,732,261	5.5%
Charges for Services	1,577,013	1,793,399	2,142,556	2,310,841	2,310,841	28.9%
Miscellaneous Revenues	343,838	22,244	155,921	143,188	143,188	543.7%
Other Financing Sources	7,976,312	9,559,213	5,574,583	11,866,959	11,866,959	24.1%
General Fund Transfers	311,786	61,786	61,786	61,786	61,786	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>43,934,156</b>	<b>59,683,291</b>	<b>56,600,212</b>	<b>65,255,937</b>	<b>65,255,937</b>	<b>9%</b>
<b>Expenses</b>						
Salaries & Benefits	8,250,764	10,903,363	9,494,883	12,546,643	12,546,643	15.1%
Services & Supplies	28,657,876	37,114,090	30,939,161	42,073,703	42,073,703	13.4%
Other Charges	6,914,330	10,184,116	8,307,436	9,900,358	9,900,358	-2.8%
Overhead Cost Plan (A87)	1,146,588	1,320,884	1,324,274	1,175,810	1,175,810	-11.0%
Capital Assets	-	-	10,055	-	-	NA
Other Financing Uses	8,056,145	9,691,454	8,252,918	12,204,807	12,204,807	25.9%
Interfund Activity	(4,170,557)	(7,835,347)	(6,725,003)	(7,533,869)	(7,533,869)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>48,855,145</b>	<b>61,378,560</b>	<b>51,603,724</b>	<b>70,367,452</b>	<b>70,367,452</b>	<b>15%</b>
<b>Fund Balance Added (Used)</b>	<b>(4,920,989)</b>	<b>(1,695,269)</b>	<b>4,996,488</b>	<b>(5,111,515)</b>	<b>(5,111,515)</b>	
<b>Staffing:</b>	<b>63.75</b>	<b>63.75</b>	<b>65.75</b>	<b>70.75</b>	<b>70.75</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
NEV CO ALCO PC 1463.16	1144	274,294	12,632	6,197	6,435	280,729
DRUG EDUCATION TRUST	1145	39,865	1,265	911	354	40,219
ALCOHOL EDU PG PC1463.25	1146	282,563	12,857	29,383	(16,526)	266,037
HLTH/WELFARE LOCAL TRUST	1480	5,934,637	3,298,281	4,526,940	(1,228,659)	4,705,978
LRF 2011 - HHSA	1481	8,350,543	7,019,396	7,356,921	(337,525)	8,013,018
MENTAL HLTH SVCS ACT FUND	1512	8,382,042	6,776,768	10,158,579	(3,381,811)	5,000,231
HLTH & HUMAN SVCS AGENCY	1589	2,242,816	48,134,738	48,288,521	(153,783)	2,089,033
			<b>65,255,937</b>	<b>70,367,452</b>	<b>(5,111,515)</b>	

# Behavioral Health Administration (40103)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The Behavioral Health Department provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

## **Service Description:**

The Behavioral Health Department (BH) provides services to individuals with serious emotional disturbances, serious mental illnesses, and substance use disorders. This is the administrative budget unit, which is comprised of three sub-units: General Administration, Quality Assurance, and Clerical.

### General Administration

- Ensure department operations are stable and fiscally sound so that the community receives sustainable, quality behavioral health services.
- Provide leadership to the department so that staff have the training, resources and knowledge they need to do their jobs effectively.
- Remain knowledgeable about state and federal legislation, regulations and budget proposals in order to position the department for success.
- Oversee the Mental Health Services Act (MHSA) program including providing fiscal and programmatic leadership.

### Quality Assurance

- Maintain all department operations in accordance with state and federal regulations and develop strategies to improve the quality of care and services.
- Monitor internal and contracted services for compliance with state expectations.
- Develop an annual Quality Improvement Plan and work with staff and providers to continually examine relevant data and look for opportunities to improve care.
- Support the department in ongoing improvement in providing culturally competent and accessible care.

### Clerical

- Support all aspects of department work to ensure the efficient and effective administration of services.
- Conduct monthly billing and claiming processes.
- Support functioning of the clinical services and operational needs within the department.

## **Accomplishments in Fiscal Year 2023-24:**

- Operationalized a significant change in the payment mechanisms for Behavioral Health Services from cost-based reimbursement to fee for services. Worked with the fiscal team to develop rate structures for all contractors and supported providers with fiscal projection tools and technical assistance.
- Implemented a new Electronic Health Record (EHR) including converting data from the previous system and simultaneously changing the billing code structure of the system. Partnered with IGS to provide the technical support needed for this labor-intensive process. Trained staff and contractors in using this new system. Provided extensive trouble shooting of the system to ensure necessary functionality.

## Behavioral Health Administration (40103)

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- Supported the department in the ongoing implementation of CalAIM including securing the final \$154,393 of incentive dollars for successfully meeting critical milestones and rolling out documentation reform, initial data sharing strategies, and other quality improvement mandates.
- Participated in significant advocacy efforts through California Behavioral Health Directors Association and California State Association of Counties to shape legislative and administrative change initiatives. Supported rural exemptions, client-focused program design and full funding by the state of new mandates through testimony, presentations and participations in state advisory groups.
- Provided leadership support to the Nevada County Stepping Up Initiative, including convening meetings with key criminal justice partners, and continuing to utilize a data driven approach to understanding the intersection of behavioral health and the legal system. Worked on the Incompetent to Stand Trial penalty process through both statewide advocacy and by assisting in designing a local response.
- Began the process of designing a data sharing strategy for Behavioral Health. Joined the CalMHSA Connex program while also establishing a system for direct data sharing with the health plans. Developed a deeper understanding of the data sharing landscape and explored various solutions for the department.
- Continued to support having a stable, quality workforce through partnership with Human Resources in utilizing incentives and creative marketing strategies. Added a Clinical Administrator position to assist with the significant administrative workload in the Department with the goal of making existing leadership positions more sustainable.
- Continued to invest in the fiscal stability of the department by applying for and managing 24 grants representing approximately \$23 million above and beyond normal funding streams.
- Addressed issues of diversity, equity and inclusion through partnering with a consultant to coach department leadership in bringing this lens to the work we do. Completed an equity analysis for a number of department performance measures to ensure fair access to quality care.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Ensure the fiscal stability of the department during a time of significant changes:
  - Develop tools for better tracking and analyzing department fiscal standing.
  - Develop productivity tools for internal and contracted staff and coach providers towards more revenue generation.
  - Ensure all services are maximizing Medi-Cal billing opportunities including developing a full understanding of the Current Procedural Terminology (CPT) and Procedure code systems and translating those codes into meaningful guidance for staff.
  - Support providers who currently do not bill Medi-Cal in becoming certified and developing the capacity to bill for their services.
  - Analyze the ongoing viability of Enhanced Care Management funding versus moving those programs to traditional Medi-Cal billing.
- Analyze Behavioral Health Services Act (BHSA) impacts and develop strategies to sustain critical services:

## Behavioral Health Administration (40103)

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- Communicate any changes to current funding patterns and contracts to community partners in a timely way.
- Maximize maintenance of existing programs wherever possible.
- Develop strategies to address new funding opportunities including a comprehensive plan for expending housing funds.
- Begin planning for possible infrastructure investment opportunities through the BHSA bond measure funds.
- Ensure complete and effective utilization of Electronic Health Record (EHR) system.
  - Ensure all state reporting requirements are met and develop dashboards and reports that provide better insight into services.
  - Develop a long-term staffing plan to ensure adequate technical and billing system support for the department between internal and external resources.
- Develop effective strategies for data sharing that allow the department to stay in compliance with state mandates and offer the department the capacity for real time data sharing across systems.
  - Participate fully in the CalMHSA Connex program and understand the opportunities and limitations of this system.
  - Work with Partnership Health Plan to receive Admissions, Discharge and Transfer data in order to effectively identify shared clients.
- Ensure the department is successful in meeting new state Performance Measure expectations.
  - Develop an understanding of the formulas used to create the measures and develop a strategy for identifying, accessing and analyzing data to create future year measures.
  - In areas where the department is under the minimum performance level, develop strategies for improving performance including working with providers outside of the Specialty Mental Health network.
- Design processes for full implementation of all new state initiatives to ensure both compliance with regulations but also maximization of opportunities to benefit Nevada County residents.
  - Develop an implementation plan for Care Court through a collaborative planning process, including analyzing workload impacts and staffing needs.
  - Monitor implementation of Mobile Crisis benefit and related opportunities for 988 expansion to create a more comprehensive crisis system.
  - Monitor and analyze the California Community Based Continuum Demonstration opportunity to determine which aspects will be beneficial to Nevada County residents.
- Address issues of inequity in the county behavioral health care system.
  - Analyze service data for possible inequities due to race, ethnicity, age, socio-economic status, or other variables utilizing enhanced data analysis functions of the new EHR.
  - Provide training opportunities to staff to deepen their awareness of racism and improve their capacity to provide culturally appropriate services.
- Coordinate with criminal justice partners to address the goals of the Stepping Up initiative.
  - Convene key partners and ensure a data-driven approach to understanding the system gaps and successes, including regular monitoring of the number of people found Incompetent to Stand Trial (IST).
  - Continue to advocate for a more equitable approach to IST bed utilization challenges.

## **Behavioral Health Administration (40103)**

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- Develop an implementation plan for jail in-reach and behavioral health linkages in coordination with the Sheriff's office and other key partners.



# Behavioral Health Administration (40103)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	192,652	150,000	229,003	114,502	114,502	-23.7%
Federal/State Intergovernmental	5,739,955	3,594,447	6,276,616	3,066,653	3,066,653	-14.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	320,133	-	133,523	-	-	NA
Other Financing Sources	32,753	82,855	60,869	13,991	13,991	-83.1%
General Fund Transfers	250,000	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,535,494</b>	<b>3,827,302</b>	<b>6,700,011</b>	<b>3,195,146</b>	<b>3,195,146</b>	<b>-17%</b>
<b>Expenses</b>						
Salaries & Benefits	2,476,058	3,121,112	2,976,355	2,849,864	2,849,864	-8.7%
Services & Supplies	3,459,383	2,620,669	3,966,633	1,121,176	1,121,176	-57.2%
Other Charges	2,633,636	2,798,330	2,432,996	2,527,605	2,527,605	-9.7%
Overhead Cost Plan (A87)	848,589	618,403	617,755	583,646	583,646	-5.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	47,736	-	-	-	-	NA
Interfund Activity	(3,048,106)	(5,453,031)	(4,547,145)	(4,394,234)	(4,394,234)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,417,295</b>	<b>3,705,483</b>	<b>5,446,594</b>	<b>2,688,057</b>	<b>2,688,057</b>	<b>-27%</b>
<b>Fund Balance Added (Used)</b>	<b>118,199</b>	<b>121,819</b>	<b>1,253,417</b>	<b>507,089</b>	<b>507,089</b>	
<b>Staffing:</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>17.00</b>	<b>17.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
MENTAL HLTH SVCS ACT FUND	Fund # 1512	913,975	406,886	507,089		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	2,281,171	2,281,171	-		
		<b>3,195,146</b>	<b>2,688,057</b>	<b>507,089</b>		

**Analyst Comments:**

# Children's Behavioral Health (40104)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The *Behavioral Health Department* provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

## **Service Description:**

The Children's Behavioral Health service budget unit makes services available to youth, children and families of the community through direct provision and contracted providers. These services include:

Outpatient Services: behavioral healthcare for children and youth with significant mental health needs

- Assessment, case management, and individual and family therapy
- Psychiatric care and medication management
- Support with social skill development through group activities

Prevention Services: early identification of children with mental health needs

- School based screening programs
- Trauma screenings for children referred for care
- Early psychosis identification and care

Intensive Services: higher level of care for children and families struggling to thrive

- Acute psychiatric inpatient care and residential treatment
- Crisis assessments
- Home-based Wraparound services

Children's System of Care: integrated care for children with complex needs touching multiple systems

- Ongoing partnership with Child Welfare, Probation and School partners to ensure early identification of children and families in need of support
- Utilization of family-centered multi-agency team meetings to design comprehensive plans for children and their families

## **Accomplishments in Fiscal Year 2023-24:**

- Provided specialty mental health services to over 500 children, youth and families including parenting groups, pro-social skill development activities and therapeutic outdoor activities.
- Continued to partner closely with local schools around mental health needs so that over 200 children and youth were supported at their school sites.
- Strengthened grant-funded on-campus Functional Behavior Analysis team to coordinate with specialty mental health services in eight school districts by adding monthly collaboration and cross-disciplinary training with behavioral health team.
- Improved ability to identify children and youth with significant mental health needs through use of an early psychosis screening tool and anxiety/depression screening. Partnered with UC Davis to assess 14 youth who screened positive for early psychosis, with four youth currently receiving coordinated specialty care, and provided critical depression screenings for over 350 youth.

## Children's Behavioral Health (40104)

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- Improved department capacity to provide specialized care including facilitating an eating disorder task force, renewing a contract with a registered dietician, creating new linkages to urgent residential treatment for youth suffering from eating disorders, improving support for LGBTQ+ youth by training staff within that specialty, and hiring a second full-time bilingual therapist (whom we had provided training and supervision as a Master's student) to ensure ongoing access to Spanish language care.
- Supported the community in the aftermath of 8 critical incidents involving unexpected deaths and other community crisis stressors by bringing trained staff onsite to provide group and individual crisis intervention services. Provided community mental health referral information and education by participating in outreach events at Foster Youth Services event and Sierra Academy of Expeditionary Learning.
- Piloted referral process under new CalAIM eligibility requirements so that every infant/child detained by Child Welfare Services (CWS) and placed in Nevada County would receive services from Children's Behavioral Health (CBH). After initial quarter, brought teams together to elicit feedback and address barriers to strengthen this process. Served 57% of children/youth detained by CWS and placed in Nevada County. Participated in collaborative improvement efforts to ensure this rate continues to climb.
- Strengthened the department's ability to identify and treat trauma in children. Trained eight additional staff in modalities for addressing trauma in children 0-5 and youth 6-21. Provided specialized treatment to over 50 children under the age of six for the second year in a row.
- Developed less-intensive levels of care such as groups and classes in the community and on campus for over 110 youth who are eligible for County services but do not need or want individual therapy, including an art group, mountain bike group, baking/crafts, self-image group, T5 therapeutic boxing, pickleball group, summer rehab camp, mindful coping, writing, drumming, and The Council which is a strengths-based group provided on the school campus, designed to support the healthy development of adolescent and pre-teen boys and young men.
- Expanded music therapy services through a partnership with Bright Futures for Youth/NEO. This allows CBH clients along with their therapist to have access to the well-equipped music room to use music as part of their therapy. This also provides a bridge for youth to access this community resource independently more readily.
- Guided Children's team and partners through implementation of a new Electronic Health Record (EHR). Worked with clinical providers, including contractors, to ensure all were fully trained and functional in the new system, and supported staff in maximizing productivity in the new system.

### Objectives and Performance Measures for Fiscal Year 2024-25

- Continue efforts to develop a Children's System of Care approach in Nevada County.
  - Sustain critical collaborative approaches to care including weekly SMART Team meetings, Family Stabilization Collaborative and Leadership Team meetings.
  - Work with Child Welfare staff to better understand data utilized by the state for penetration rate analyses and ensure improved access to care for all qualified children.
  - Develop a strategy for providing behavioral health linkage services to children placed by Probation in the Placer County juvenile hall.

## Children's Behavioral Health (40104)

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- Prevent young people from developing life-long or untreated debilitating mental illness by building capacity in the Early Psychosis Intervention program.
  - Develop outreach materials and presentation for local community partners to identify likely candidates for this programming.
  - Successfully serve 15-20 young people with these services, including coordinating care between the UC Davis and Victor treatment teams.
  - Participate in analysis of current model of providing early psychosis programming and develop program that is both fiscally sustainable and likely to meet the expectations of BH CONNECT.
  
- Strengthen the department's ability to identify and treat trauma in children.
  - Implement state-identified trauma screening for all children who are referred to the department.
  - Train at least three staff in modalities for addressing trauma, especially in very young children.
  - Implement trauma informed clinical supervision groups on site for three evidence-based trauma treatment practices.
  
- Continue to deepen department capacity to provide specialized care.
  - Strengthen strategies for serving youth with eating disorders by ongoing coordination of the multi-agency eating disorder task force and maintaining contracts with dietitians and residential treatment options that are appropriate for local youth. Engage Partnership Health Plan in serving this population effectively. Ensure at least one clinician is trained in specialized modalities for treating this population.
  - Support LGBTQ+ youth by hiring and training staff who can relate to and support these youth.
  - Advance clinician training and provide treatment to at least 50 children under the age of six.
  
- Ensure families have access to comprehensive and intensive care when needed.
  - Identify and address the complex challenges children and families face through increasing utilization of case management and rehabilitation services so that relevant issues such as access to stable housing, physical health care and other needs are addressed.
  - Assess children regularly for the appropriateness of their level of care and refer at least 95 families for wraparound or family preservation services so that children receive the intensive care they need.
  - Continue to support wraparound services in Truckee so that a sustainable case load is developed, so that this higher level of services remains available to this community.

## Children's Behavioral Health (40104)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	4,196,409	11,143,520	11,099,863	10,895,212	10,895,212	-2.2%
Charges for Services	44,320	30,000	1,321	-	-	-100.0%
Miscellaneous Revenues	-	-	154	-	-	NA
Other Financing Sources	2,667,869	1,666,858	820,449	2,345,758	2,345,758	40.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,908,598</b>	<b>12,840,378</b>	<b>11,921,787</b>	<b>13,240,970</b>	<b>13,240,970</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	2,281,598	3,320,511	2,699,613	3,476,441	3,476,441	4.7%
Services & Supplies	5,725,563	8,619,211	6,985,826	8,657,749	8,657,749	0.4%
Other Charges	1,194,786	2,134,052	1,901,851	2,068,382	2,068,382	-3.1%
Overhead Cost Plan (A87)	27,336	156,487	157,325	142,472	142,472	-9.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	586	-	-	74,808	74,808	NA
Interfund Activity	(130,820)	(325,000)	(366,377)	(331,103)	(331,103)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>9,099,049</b>	<b>13,905,261</b>	<b>11,378,238</b>	<b>14,088,749</b>	<b>14,088,749</b>	<b>1%</b>
<b>Fund Balance Added (Used)</b>	<b>(2,190,451)</b>	<b>(1,064,883)</b>	<b>543,549</b>	<b>(847,779)</b>	<b>(847,779)</b>	
<b>Staffing:</b>	<b>17.90</b>	<b>17.90</b>	<b>17.90</b>	<b>17.90</b>	<b>17.90</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
MENTAL HLTH SVCS ACT FUND	Fund # 1512	2,331,793	3,179,572		(847,779)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	10,909,177	10,909,177		-	
		<b>13,240,970</b>	<b>14,088,749</b>		<b>(847,779)</b>	

### Analyst Comments:

# Alcohol and Drug Programs (40105)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The *Behavioral Health Department* provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

## **Service Description:**

This unit provides a full range of Substance Use Disorder (SUD) services to Medi-Cal beneficiaries of Nevada County, including perinatal and adolescent beneficiaries. Under the new Organized Delivery System (ODS) model for Drug Medi-Cal, Behavioral Health is the managed care plan for substance use disorder services for all County Medi-Cal beneficiaries. County staff provide outreach, engagement, screening, assessment, and care coordination. Contract providers deliver a wide range of treatment services including:

- Outpatient Treatment
- Intensive Outpatient Treatment
- Withdrawal Management
- Narcotic Treatment Program
- Medication Assisted Treatment (MAT)
- Residential Treatment
- Recovery Residences/Transitional Housing
- Recovery Services
- Case Management/Care Coordination
- Primary Prevention Services

## Administration

- Resolve access challenges in a complex delivery system so that clients are able to easily access care with limited barriers.
- Track state policy changes and advocate for the needs of small counties in collaboration with other partners around the state.
- Manage complex contracts, ensuring providers have the information and resources they need to provide quality services and that services are provided in accordance with all regulations and in alignment with financial limitations.

## Cross-Agency Collaboration

- Improve health outcomes and quality of life for beneficiaries by coordinating with housing services, health care services, vocational supports, and other community services.
- Provide care coordination services to support beneficiaries' timely access to treatment.

## Quality

- Increase compassionate care for individuals and families impacted by Substance Use/Misuse.
- Foster system change by supporting the implementation of evidence-based practices.

## **Accomplishments in Fiscal Year 2023-24:**

- Expanded access and engagement to improve health outcomes for Nevada County beneficiaries by providing 846 Substance Use Disorder (SUD) screenings using the Brief Questionnaire for

## Alcohol and Drug Programs (40105)

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Initial placement (BQUIP), and 252 SUD assessments using the American Society of Addiction Medicine (ASAM) assessment.

- Coordinated reentry services for individuals exiting jail, particularly unhoused individuals, to ensure linkage to ongoing SUD services in the community upon release. Intensive care coordination was provided to 166 individuals, and 158 of these were inducted or maintained on Medication Assisted Treatment (MAT) while incarcerated.
- Supported 192 people in accessing residential treatment, despite an unexpected reduction of available treatment beds in the County. Assisted 5 of our most acute clients access out of network care to reduce risk of harm and/or overdose.
- Provided outreach & harm reduction services to reduce the overdose death rate in Nevada County. In conjunction with Nevada County Public Health and the Yuba Harm Reduction Collective, we have reached naloxone saturation in the County, and have exceeded our goal of distributing 2,476 naloxone kits by 559, totaling 3,035 kits.
- Implemented a Recovery Incentives Program (Contingency Management), in partnership with Common Goals, which provides evidenced-based treatment for individuals diagnosed with Stimulant Use Disorder. There are currently 15 clients enrolled in the program, which was launched in December of 2023.
- Established mechanism to identify individuals who have initiated new opioid use disorder events with medication, so that the beneficiary is supported in retaining services for 180 days or more. Initiated contact with 100% of the beneficiaries who were identified to have missed a treatment appointment to support them in retaining services.
- Established a mechanism to identify and support beneficiaries who have visited the local Emergency Department for SUD-related events. Provided follow-up and ensured linkages to care for 71% of beneficiaries identified, to improve their health outcomes.
- Transitioned to a new Electronic Health Record, Streamline, to bolster efficiency of SUD services & reporting. Supported key contractors in learning and fully utilizing the new system and are developing capacity to extract data reports for better tracking of system metrics and outcomes.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Sustain the recently implemented Recovery Incentives Program (Contingency Management) which is an evidenced based treatment for Stimulant Use Disorder.
  - Continue to partner with local treatment provider, Common Goals, to administer the Recovery Incentives Program.
  - Increase client participation in the program by 100% or more.
  - Track the impact of this effort in hopes of reducing the number of people struggling with Stimulant Use Disorder.
  - Develop strategy to sustain the program once state pilot program funding expires, including investigating strategies to maximize billing.
- Increase access to Residential Treatment for County beneficiaries.
  - Expand capacity within existing provider network, including exploring mechanisms for ensuring access for Nevada County clients only at County owned facilities.

## Alcohol and Drug Programs (40105)

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- Support Pathways Recovery Center in expanding bed capacity for withdrawal management.
- Investigate opportunities to contract with other providers or possibly develop further County owned treatment facilities.
- Expand low-barrier access to Medication Assisted Treatment (MAT) services within the County.
  - Partner with Recover Medical Group to provide rapid access to MAT services at the new Commons Resource Center (CRC).
  - Provide intensive wrap-around services for individuals accessing MAT at the CRC, i.e. SUD Counseling, Peer Support and Care Coordination.
- Increase number of people who consistently stay in MAT treatment after their initial engagement.
  - Analyze existing data to understand which providers are struggling most with retention, including differentiating between Behavioral Health contracted providers, and Partnership contracted providers.
  - Develop case management strategies to improve retention rates.
- Reduce the drug overdose rate in Nevada County by increasing outreach, engagement, and harm reduction strategies.
  - Sustain Community Response Team (CRT) pilot program in Nevada County.
  - Build further capacity to extract data reports from ODMAP for better tracking of overdoses in the County.
  - Continue to provide Naloxone, Naloxone Education, Overdose Prevention Education, Fentanyl test strips, and Xylazine test strips to the community.
- Grow the types of services and levels of care within the SUD treatment system in accordance with the opportunities and mandates provided by the state.
  - Integrate SUD care within the new Medi-Cal Mobile Crisis benefit including training staff in providing quality care to this population.
  - Explore options for individuals experiencing an SUD crisis, i.e. Crisis Receiving and Stabilization Facilities and Sobering Centers.
  - Explore treatment options required for the implementation of SB 43.
  - Participate in efforts to integrate substance use and mental health services both administratively and clinically.

# Alcohol & Drug Programs (40105)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	9,391	7,061	12,409	12,409	12,409	75.7%
Use of Money & Property	11,935	7,855	13,991	13,991	13,991	78.1%
Federal/State Intergovernmental	3,778,666	7,405,267	5,833,202	9,030,151	9,030,151	21.9%
Charges for Services	108,493	26,154	27,030	27,030	27,030	3.3%
Miscellaneous Revenues	1,173	-	-	-	-	NA
Other Financing Sources	959,669	1,206,742	360,293	779,398	779,398	-35.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,869,326</b>	<b>8,653,079</b>	<b>6,246,925</b>	<b>9,862,979</b>	<b>9,862,979</b>	<b>14%</b>
<b>Expenses</b>						
Salaries & Benefits	516,981	717,382	528,600	939,807	939,807	31.0%
Services & Supplies	4,506,928	6,890,942	5,196,075	8,948,561	8,948,561	29.9%
Other Charges	1,005,402	666,176	580,978	728,303	728,303	9.3%
Overhead Cost Plan (A87)	53,558	106,545	107,381	15,290	15,290	-85.6%
Capital Assets	-	-	10,055	-	-	NA
Other Financing Uses	618	122,855	28,986	111,299	111,299	-9.4%
Interfund Activity	(93,936)	(306,907)	(306,907)	(808,484)	(808,484)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,989,550</b>	<b>8,196,993</b>	<b>6,145,168</b>	<b>9,934,776</b>	<b>9,934,776</b>	<b>21%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,120,224)</b>	<b>456,086</b>	<b>101,757</b>	<b>(71,797)</b>	<b>(71,797)</b>	
<b>Staffing:</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
NEV CO ALCO PC 1463.16	Fund # 1144	12,632	6,197		6,435	
DRUG EDUCATION TRUST	Fund # 1145	1,265	911		354	
ALCOHOL EDU PG PC1463.25	Fund # 1146	12,857	29,383		(16,526)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	9,836,225	9,898,285		(62,060)	
		<b>9,862,979</b>	<b>9,934,776</b>		<b>(71,797)</b>	

**Analyst Comments:**

# Adult Behavioral Health (40110)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The mission of the Nevada County Behavioral Health Department is to provide high quality, culturally competent mental health and substance abuse treatment services to Nevada County residents.

## **Service Description:**

The *Adult Behavioral Health Department* protects lives, promotes health and wellness, and provides support and services to Nevada County residents who have a serious mental illness and are Medi-Cal recipients. The services provided help to manage or ameliorate symptoms of mental illness in order to promote health and healing, safety, and the highest level of independence and community integration as possible. This is done through direct service provision and the use of contracted providers.

Clinic-based mental health services.

- Assessment for serious mental illness and/or substance use disorders.
- Psychiatric care and medication management.
- Case management for individuals with mental illness and/or substance use disorders.
- Evidence-based therapeutic mental health treatment for individuals with serious mental illness.

Intensive community-based services.

- Assertive Community Treatment which includes intensive case management, medication outreach and delivery, and a “whatever-it-takes” approach to safely maintain a person in the community.
- Assisted Outpatient Treatment which is court-ordered treatment for people with severe mental illness who meet specific legal criteria.

Crisis system of care.

- Crisis assessments and safety planning in the hospital and in the community.
- Crisis Stabilization Unit for those who need brief supportive crisis interventions and planning.
- Insight Respite Center, a 4-bed facility designed to support individuals for up to 28 days.
- Inpatient psychiatric hospitalizations for people experiencing acute psychiatric symptoms that temporarily impact their ability to be safe in a less restrictive setting.

Housing supportive services.

- Residential care for 16 individuals at Odyssey House where residents can learn the adaptive, social, and life skills needed to transition to a lower level of care.
- Case management to individuals who require intensive support to maintain housing stability.

Forensic-related services.

- Support for participants in Adult Mental Health Court, Drug Court, and Mental Health Diversion.
- Assessments and mental health treatment to those in the county jail who are suspected of having a serious mental illness.
- Case management services, linkage to appropriate resources, and transition planning for individuals with mental illness being released from jail.

## Adult Behavioral Health (40110)

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### Accomplishments in Fiscal Year 2023-24:

- Implemented state mandated 24/7 Mobile Crisis Team (MCT) in partnership with key contractors, Sierra Mental Wellness Group and Auburn Counseling. Developed MCT model to maximize fiscal viability while minimizing service impacts to hospital-based care. Created operational agreements with all Law Enforcement partners to ensure team safety and establish mechanisms for referrals and co-response. Developed a comprehensive marketing strategy to inform residents and visitors of the MCT.
- Supported adult behavioral health and contracted agencies in the shift from cost-based reimbursement to a fee-for-service model. Systematically reviewed each job function and scope of work to identify opportunities to increase billable activities. Made structural changes to support an increase in face-to-face services. Provided training to staff on CPT coding to maximize billable services.
- Increased efficiency and accountability of processes by streamlining administrative tasks in line with reporting requirements, including reduced use of paper and fax machines to relay information through better utilization of the EHR. Contracted with CalMHSA to provide support with authorizations, clinical reviews, and tracking of inpatient hospitalizations. Developed tracking mechanisms for new state mandated compliance activities.
- Worked with Turing Point to purchase Insight Respite Center, ensuring a stable home for this critical program. Served 70 unduplicated community members through 105 admissions, providing up to 28 days of stabilizing support on each visit, thereby reducing the use of more costly and restrictive mental health interventions.
- Increased client voice and representation in the system by adding 3 peer supporter positions to the adult clinic team. Conducted focus groups with clients of Behavioral Health to better understand client experiences and developed more opportunities for other forms of client and family member feedback. Utilized input to shape services.
- Began the planning process for Care Court including participating in state-level trainings, cross-county learning opportunities, and cross-department discussions. Engaged county partners, including the Public Guardian's office and the judicial system in order to develop the resources, policies and procedures needed to implement Care Court beginning in December 2024.
- Increased support for people with serious mental illness who intersect with the criminal justice system through collaborative courts and jail in-reach including serving 28 clients through Mental Health Court, 54 clients through Mental Health Diversion, 32 clients through Adult Drug Court and 14 clients through Assisted Outpatient Treatment. Additionally, improved access to care by providing 120 Mental Health and/or Substance Use Disorder assessments and screenings in the jail.
- Diverted people out of the Department of State Hospital (DSH) system by developing an Incompetent to Stand Trial (IST) Response Team composed of representatives from Behavioral Health, Public Defender's Office, District Attorney's office, and Probation to assess which individuals in the County are at risk of being deemed IST, and how to appropriately serve or divert them. Increased participants in the DSH diversion program from 1 to 3 and assessed 8 in total for appropriateness for diversion.

## Adult Behavioral Health (40110)

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### Objectives and Performance Measures for Fiscal Year 2024-25:

- Continue to expand employment options for people with serious mental illness.
  - Fully staff and complete all staff certification for the Individual Placement and Support (IPS) program, an evidence-based practice for supported employment for individuals with serious mental illness.
  - Establish relationships and referral pathways with the Department of Rehabilitation and other community employment programs and initiatives (e.g., Youth Job Corps offered through Connecting Point).
  - Develop Internship opportunities within behavioral health for individuals to learn the foundational skills needed for employment.
  
- Development and implementation of the CalAIM Justice-Involved initiative, to expand on already existing jail in-reach services.
  - Within the next 18 months, bill and provide services for Medi-Cal eligible individuals for services provided while incarcerated.
  - Expanded services available pre-release will include Enhanced Care Management, care coordination, linkages to physical and mental health care, and discharge planning.
  
- Maximize utilization and fiscal viability of the Crisis Stabilization Unit.
  - Work with provider to broaden acceptance criteria and maximize bed utilization.
  - Investigate opportunities to expand utilization by those experiencing a substance use crisis.
  - Conduct ongoing analysis of revenue to shift the program to a fee for service model.
  
- Maximize billable services provided by staff in order to both increase the quality of care as well as the fiscal well-being of the department.
  - Develop a rubric for definitions of quality services.
  - Train staff in expectations of care.
  - Ensure rubric is tied to maximized billing for the department.
  
- Prepare for the implementation of BH Connect in order to maximize opportunities to improve services.
  - Participate in state-level conversation about BH Connect to ensure department is prepared to fully understand this opportunity.
  - Analyze programmatic and fiscal impacts of potential programs.
  - Work with providers to ensure capacity to implement potential programs to fidelity.
  
- Sustain a comprehensive and fiscally viable system of crisis services and other intensive interventions to minimize hospitalizations and increase the ability of people to remain in the community.
  - Continue to increase the number of community-based interventions and assessments to lessen the number of hospital-based assessments occurring.
  - Investigate creative and sustainable ways to maximize utilization of crisis system resources.
  - Continue to develop effective strategies and points of intervention for individuals at risk of entering a cycle of repeated hospitalizations.
  
- Ensure the department is prepared to successfully implement Care Court.
  - Finalize the implementation plan and all relevant policies, procedures and work flows in coordination with all other relevant partners.

## **Adult Behavioral Health (40110)**

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- o Analyze any capacity needs and advocate for needed staff and increased contracts.
- o Provide quality services to at least 5 people during the first six months of implementation.



## Adult Behavioral Health (40110)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	8,659,170	16,212,587	15,132,753	15,223,229	15,223,229	-6.1%
Charges for Services	1,424,201	1,737,245	2,114,205	2,283,811	2,283,811	31.5%
Miscellaneous Revenues	22,532	22,244	22,244	21,744	21,744	-2.2%
Other Financing Sources	4,316,021	6,602,758	4,332,972	7,812,082	7,812,082	18.3%
General Fund Transfers	30,893	30,893	30,893	30,893	30,893	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>14,452,818</b>	<b>24,605,727</b>	<b>21,633,067</b>	<b>25,371,759</b>	<b>25,371,759</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	2,976,128	3,744,358	3,290,315	4,302,737	4,302,737	14.9%
Services & Supplies	14,966,002	18,983,268	14,790,627	21,100,758	21,100,758	11.2%
Other Charges	2,080,507	4,585,558	3,391,611	3,917,092	3,917,092	-14.6%
Overhead Cost Plan (A87)	217,105	439,449	441,813	434,402	434,402	-1.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	11,348	11,348	134,839	134,839	1088.2%
Interfund Activity	(897,696)	(1,750,409)	(1,504,574)	(1,476,948)	(1,476,948)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>19,342,046</b>	<b>26,013,572</b>	<b>20,421,140</b>	<b>28,412,880</b>	<b>28,412,880</b>	<b>9%</b>
<b>Fund Balance Added (Used)</b>	<b>(4,889,228)</b>	<b>(1,407,845)</b>	<b>1,211,927</b>	<b>(3,041,121)</b>	<b>(3,041,121)</b>	
<b>Staffing:</b>	<b>21.11</b>	<b>21.11</b>	<b>22.11</b>	<b>23.86</b>	<b>23.86</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
MENTAL HLTH SVCS ACT FUND	Fund # 1512	3,531,000	6,572,121		(3,041,121)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	21,840,759	21,840,759		-	
		<b>25,371,759</b>	<b>28,412,880</b>		<b>(3,041,121)</b>	

### Analyst Comments:

# Behavioral Health Homelessness (40115)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The Behavioral Health Department provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

## **Service Description:**

The Behavioral Health Department provides specific services to Nevada County residents experiencing homelessness. Services include outreach and engagement, particularly to those individuals experiencing homelessness who also struggle with mental health and substance use needs. In addition, significant housing resources are managed by this division including a variety of supportive housing, subsidized housing and other specialized housing options. Lastly, the department now manages a facility designed specifically as a drop-in center and service access point for people struggling with homelessness.

## **Outreach and Engagement:**

- Under the Enhanced Care Management benefit, staff provides outreach, engagement, and case management to people experiencing homelessness.
- Care Coordination between multiple health care and social service providers to assist clients in navigating complex health and social service systems.
- Specific focus on stabilizing clients in housing or interim shelter whenever possible.

## **Housing Programs:**

- Manage contracts to deliver permanent supportive housing programs, providing rental assistance and onsite supportive services.
- Oversee implementation and operations of the Behavioral Health Bridge Housing interim-housing project.
- Oversee contracts to provide specialized permanent and interim housing for diversion programs, short term, and transitional programs.
- Seek opportunities to create more housing units across all programs.

## **Commons Resource Center:**

- Implement and manage a day resource center with expanded services and supports for people experiencing homelessness.
- Provide space for internal County departments and external partners to locate services onsite in order to improve access for people experiencing homelessness.
- Work with partner agencies to coordinate outreach to local businesses in the Brunswick Basin to ensure they have quick access to outreach staff to assist them in mitigating impacts of homelessness on business and safety.

## **Accomplishments in Fiscal Year 2023-24:**

- Brought Homeless Services into the department including establishing a new Enhanced Care Management program to support the HOME Team, engaging more than 200 people experiencing homelessness in the first year and connecting them to needed resources.

## Behavioral Health Homelessness (40115)

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- Fully leased up the Empire Mine Courtyards (HOMEKEY site) bringing 18 new units of low-income housing online. Ensured stable operations of the facility through extensive support of the provider and ongoing communication with neighbors.
- Purchased and completed design of a new homeless resource center currently slated to begin operations in October of 2024. Established interim operations so that people could be served during the winter months before construction begins.
- Awarded \$3.6 million in Behavioral Health Bridge Housing (BHBH) funds, completed a contract amendment with Hospitality House to implement the program, bringing 30 units of interim housing online within 90-days of receipt of funds.
- Implemented the Post-Housing Support Team utilizing \$1 million of awarded Permanent Local Housing Allocation funds. The team supports over 80 households by providing stability focused services to stay housed.
- Coordinated multi-disciplinary teams to focus on reductions in homelessness among specific sub populations including veterans, families and chronically homeless people.
- Engaged partners to ensure a rapid response to overdose spikes in the homeless community, including developing policies for handling emergencies, training staff to intervene when needed, and participating in Naloxone distribution to vulnerable populations.
- Utilized Built for Zero framework to bring a data driven approach to homeless services in the County, allowing the County to develop specialized strategies to reduce homelessness.
- Played a critical role in developing a Homelessness Strategic Plan for the County, positioning the County to be eligible for state funds and creating a blueprint for the larger homeless services system.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Develop and implement an operations plan for Commons Resource. **■ Board Priority Objective**
  - Ensure design is appropriate for efficient operations and engage community members and key providers in planning process.
  - Oversee creation of operations policies and procedures that ensure safe operations.
  - Communicate with neighbors and key community partners to ensure facility is supported by critical partners.
  - Provide services to a minimum of 200 unduplicated individuals on site including support with basic needs as well as improved access to supportive services.
- Sustain the outreach and engagement program by maintaining 135 active, enrolled participants on a monthly basis in the current Enhanced Care Management (ECM) program. **■ Board Priority Objective**
  - Ensure team stays fully staffed and provide training and support to the team to ensure safe and effective operations.
  - Work with Partnership Health Plan to develop effective billing and data tracking processes, including investigating moving data tracking out of HMIS and into Smartcare.
  - Begin analysis of continuing to fund program through the managed care plan versus billing under specialty mental health.

## Behavioral Health Homelessness (40115)

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- Continue to leverage data tracking tools in coordination with Built for Zero efforts to address goals from Joint Homeless Strategic Plan.
  - Align ECM team work with Built for Zero goals.
  - Work with other County partners to identify other sub-populations which may be able to reach functional zero.
- Utilize weekly case conferencing to continue critical collaboration with other County and community-based providers. **■ Board Priority Objective**
  - Coordinate and facilitate regular meetings between internal staff and key partners to coordinate both services but also access to housing.
  - Share case conferencing strategy and structure with other partners such as youth services or Truckee to build capacity throughout the system.
- Ensure successful implementation of the Behavioral Health Bridge Housing Program.  
**■ Board Priority Objective**
  - Support the program to maintain an active case load of 30 individuals.
  - Ensure case plans are focused on long term stability and permanent housing.
  - Work with provider to develop master lease housing options to stretch program dollars further.
- Manage all behavioral health housing to maximize the quality of services and the fiscal sustainability of housing programs. **■ Board Priority Objective**
  - Seek additional housing options of varying types for the BH clients.
  - Advocate for maximum utilization of vouchers in all permanent housing.
  - Assist the department in developing a more strategic approach to assessing housing needs and goals.
- Support successful implementation of Care Court.
  - Participate in strategic planning process to ensure alignment of plan with existing services and needs.
  - Develop a plan so that applicable staff and services are in place for homeless households engaged in Care Court.
  - Support the department in ensuring Care Court participants are prioritized for housing.
- Seek out sustainable funding to re-establish and strengthen the Landlord Liaison Program.  
**■ Board Priority Objective**
  - Identify funds to be used for critical supports such as rental assistance, landlord incentives, voucher acquisition and post housing case management.
  - Improve system capacity to move people out of interim housing and into permanent and sustainable housing solutions.

## Behavioral Health Homelessness (40115)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	2,230,232	2,230,232	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	121,444	121,444	NA
Other Financing Sources	-	-	-	915,730	915,730	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	-	-	-	<b>3,267,406</b>	<b>3,267,406</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	977,794	977,794	NA
Services & Supplies	-	-	-	2,245,459	2,245,459	NA
Other Charges	-	-	-	658,976	658,976	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	(523,100)	(523,100)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	-	-	-	<b>3,359,129</b>	<b>3,359,129</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	-	-	-	<b>(91,723)</b>	<b>(91,723)</b>	
<b>Staffing:</b>	-	-	-	<b>6.00</b>	<b>6.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	3,267,406	3,359,129		(91,723)	
		<b>3,267,406</b>	<b>3,359,129</b>		<b>(91,723)</b>	

### Analyst Comments:

This SBU is newly established in Fiscal Year 24/25 for the purpose of better tracking Homelessness activities.

## **Behavioral Health Realignment (40119)**

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The *Behavioral Health Department* provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

### **Service Description:**

Funding for Health and Social Services Programs is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by the County in the Health and Welfare Trust Fund, more commonly known as the 1991 Realignment Fund.

This Service Budget Unit represents that portion of the 1991 Realignment Fund allocated for Behavioral Health.

# Behavioral Health Realignment (40119)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,759,738	3,213,457	3,213,457	3,267,388	3,267,388	1.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	30,893	30,893	30,893	30,893	30,893	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,790,631</b>	<b>3,244,350</b>	<b>3,244,350</b>	<b>3,298,281</b>	<b>3,298,281</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,250,946	2,808,354	3,620,267	4,526,940	4,526,940	61.2%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,250,946</b>	<b>2,808,354</b>	<b>3,620,267</b>	<b>4,526,940</b>	<b>4,526,940</b>	<b>61%</b>
<b>Fund Balance Added (Used)</b>	<b>1,539,684</b>	<b>435,996</b>	<b>(375,917)</b>	<b>(1,228,659)</b>	<b>(1,228,659)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
HLTH/WELFARE LOCAL TRUST	Fund # 1480	3,298,281	4,526,940	(1,228,659)
		<b>3,298,281</b>	<b>4,526,940</b>	<b>(1,228,659)</b>

Analyst Comments:

## **Behavioral Health 2011 Rlgn. (40130)**

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The *Behavioral Health Department* provides evidence based, culturally competent mental health and substance abuse treatment services to Nevada County residents.

### **Service Description:**

Funding for Health and Human Services Programs is provided to the County by the State of California from sales taxes. These funds are maintained by the County in the Health and Human Services Account of the County Local Revenue Fund 2011, more commonly known as the 2011 Realignment Fund.

This Service Budget Unit represents that portion of the 2011 Realignment Fund allocated for Behavioral Health.

## Behavioral Health 2011 Rlgn. (40130)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	7,377,289	6,512,455	6,854,072	7,019,396	7,019,396	7.8%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>7,377,289</b>	<b>6,512,455</b>	<b>6,854,072</b>	<b>7,019,396</b>	<b>7,019,396</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,756,259	6,748,897	4,592,317	7,356,921	7,356,921	9.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,756,259</b>	<b>6,748,897</b>	<b>4,592,317</b>	<b>7,356,921</b>	<b>7,356,921</b>	<b>9%</b>
<b>Fund Balance Added (Used)</b>	<b>1,621,030</b>	<b>(236,442)</b>	<b>2,261,755</b>	<b>(337,525)</b>	<b>(337,525)</b>	

Staffing: None

### 2024/25 Fund Analysis:

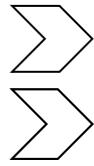
		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - HHSA	Fund # 1481	7,019,396	7,356,921	(337,525)
		<b>7,019,396</b>	<b>7,356,921</b>	<b>(337,525)</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## CHILD SUPPORT SERVICES

**Mike Dent, Director**

Child Support Services (20109) \$ 3,703,501

**Total \$ 3,703,501**



## Child Support Services Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,348	9,000	30,000	9,000	9,000	0.0%
Federal/State Intergovernmental	2,535,616	3,694,501	2,800,708	3,694,501	3,694,501	0.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	1,250	-	4,397	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,559,214</b>	<b>3,703,501</b>	<b>2,835,105</b>	<b>3,703,501</b>	<b>3,703,501</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	2,297,791	2,691,885	2,258,144	2,788,795	2,788,795	3.6%
Services & Supplies	122,895	739,853	128,986	534,977	534,977	-27.7%
Other Charges	261,429	310,572	250,976	260,116	260,116	-16.2%
Overhead Cost Plan (A87)	267,451	305,187	304,999	317,313	317,313	4.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(324,706)	(343,996)	(108,000)	(197,700)	(197,700)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,624,860</b>	<b>3,703,501</b>	<b>2,835,105</b>	<b>3,703,501</b>	<b>3,703,501</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(65,646)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	
	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
CHILD SUPPORT SERVICES	1125	967,641	3,703,501	3,703,501	-	967,641
			<b>3,703,501</b>	<b>3,703,501</b>	<b>-</b>	

# Child Support Services (20109)

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## Mission Statement:

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

*Sierra Nevada Regional Department of Child Support Services (SNRDCSS) enhances the well-being of children and self-sufficiency of families by delivering professional child support services.*

## Service Description:

SNRDCSS, with the State Department of Child Support Services (DCSS), ensures that each child served receives the monetary support to which they are entitled. SNRDCSS is a regional child support agency that performs child support activities for families in Sierra and Nevada counties.

SNRDCSS provides the following free services:

- Locating parents
- Establishing paternity
- Establishing child support orders and orders to provide health insurance
- Collection, payment tracking, and modification of support orders

## Accomplishments in Federal Fiscal Year 2023-24:

- Continued to exceed state averages in overall Federal Performance Measures related to establishment and collection of support. SNRDCSS' performance compared to state average are as follows:

Category	SNRDCSS	State Avg	Rank
Paternity Established	108.3%	103.6%	9th
Cases with Orders	95.2%	88.0%	11th
Current Collected	72.2%	63.1%	3rd
Arrears Collected	70.9%	64.4%	4th
Cost Effectiveness	\$2.81	\$2.35	28th

- Partnered with Bright Futures for Youth for our third annual School Supply and Backpack Drive distributing 199 backpacks filled with school supplies to Nevada County youth. This effort was made possible due to community donations totaling \$7,227, of which SNRDCSS utilized \$5,465 to purchase backpacks and supplies and \$1,762 remaining with Bright Futures for Youth for future school supply related needs.
- Successfully implemented e-filing with Nevada County Courts and integrated DocuSign, significantly streamlining the document filing process. This integration led to notable improvements in program performance, enhancing customer engagement while effectively reducing processing times.
- Refocused on outreach initiatives and engaged in nine outreach events alongside local community partners. SNRDCSS delivered presentations at the Loyalton Family Resource Center, Sierra Community House in Truckee and the Alliance for Workforce Development in Western County. Additionally, the department participated in community gatherings including the Latino Family Festival and Veterans Standdown.
- Continued the regional partnership with Lake, Modoc, Plumas, Tehama, and Siskiyou counties to provide centralized child support collection efforts on funds arising from Workers Compensation and Personal Injury settlement cases. For Federal Fiscal Year 22-23 DCSS staff monitored over 200

## Child Support Services (20109)

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workers compensation and insurance settlements resulting in additional collections of approximately \$228,667.

- Concluded the Shared Service Contract between SNRDCSS and the California Department of Child Support Services to provide management of the bonus payment (lump sum) garnishments for all active cases within California in exchange for cost effectiveness credit. The final year of this contract was SNRDCSS' highest collection year in the more than 10 years providing this service with 9,800 garnishments issued during FFY 22/23 and collections for the state totaling \$4,778,499.
- Trained staff in High Performing Organization (HPO) practices and fostered internal workgroups dedicated to embracing these concepts. This achievement signifies a commitment to growth and highlights the dedication to cultivating a culture of high performance with increased employee satisfaction and retention.

### **Objectives and Performance Measures for Fiscal Year 2024-2025:**

- Enhance Program Performance and Implement Efficiencies
  - Establish an internal workgroup dedicated to enhancing the efficiency of the Order of Examination and Employment Efforts calendars. This initiative aims to actively involve customers in the process, elevate the employment rate of parents and enhance payment reliability to families.
  - Expand the range of documents eligible for DocuSign utilization by identifying and integrating additional forms and paperwork into the DocuSign platform, enhancing accessibility and convenience for signature processes.
  - With the conclusion of recent state cooperative agreements and the reallocation of staff time, our cost effectiveness rankings are projected to decrease. Conduct a comprehensive review of current expenditures and explore potential cost-saving opportunities, including the development of new shared service agreements to sustain and enhance our overall cost-effectiveness performance.
- Build Collaborative Partnerships to Benefit Families
  - Collaborate with Social Services to explore the continued development and benefit of the Integrated Worker position, designed to streamline customer service by establishing a centralized intake for services, aiming to reduce the complexity in service access.
  - Explore ongoing opportunities to enhance service accessibility for residents in Sierra County and Eastern Nevada County, aiming to identify and implement measures that streamline and simplify access to our services, ensuring ease and convenience for the community.
  - Enhance public awareness of the program and its services. Aim to elevate attendance and participation at local events and gatherings to disseminate information effectively.
- Foster Innovation and Improve Service Delivery
  - Implement High Performance Organization (HPO) strategies to cultivate a culture of innovation and creativity within the workplace, encouraging continuous improvement and forward-thinking initiatives.
  - Develop and implement a contractual agreement for service of process services with the objective of reducing service timelines and expediting the establishment of orders.
  - Optimize case processing efficiency to reduce the timeframe for opening a child support case to obtaining a child support order. Targeting a top-ranking performance, our goal is to elevate our position from 11<sup>th</sup> to one of the top five performing counties in the state within this measure.



# Child Support Services (20109)

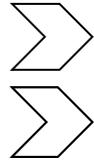
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,348	9,000	30,000	9,000	9,000	0.0%
Federal/State Intergovernmental	2,535,616	3,694,501	2,800,708	3,694,501	3,694,501	0.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	1,250	-	4,397	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,559,214</b>	<b>3,703,501</b>	<b>2,835,105</b>	<b>3,703,501</b>	<b>3,703,501</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	2,297,791	2,691,885	2,258,144	2,788,795	2,788,795	3.6%
Services & Supplies	122,895	739,853	128,986	534,977	534,977	-27.7%
Other Charges	261,429	310,572	250,976	260,116	260,116	-16.2%
Overhead Cost Plan (A87)	267,451	305,187	304,999	317,313	317,313	4.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(324,706)	(343,996)	(108,000)	(197,700)	(197,700)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,624,860</b>	<b>3,703,501</b>	<b>2,835,105</b>	<b>3,703,501</b>	<b>3,703,501</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(65,646)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
CHILD SUPPORT SERVICES	Fund # 1125	3,703,501	3,703,501	-		
		<b>3,703,501</b>	<b>3,703,501</b>	<b>-</b>		

**Analyst Comments:**



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## HOUSING COMMUNITY SERVICES

**Mike Dent, Director**

<input type="checkbox"/> Housing Services Administration (50601)	\$	6,418,063
<input type="checkbox"/> Regional Housing Projects (50609)	\$	2,289,232

**Total \$ 8,707,295**



# Housing Community Services Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	112,833	31,091	121,980	88,190	88,190	183.7%
Federal/State Intergovernmental	4,121,354	7,947,881	4,614,727	5,315,602	5,315,602	-33.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	145,895	134,500	36,244	468,215	468,215	248.1%
Other Financing Sources	1,303,115	837,654	845,210	1,794,199	1,794,199	114.2%
General Fund Transfers	88,570	88,570	88,570	238,570	238,570	169.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>5,771,765</b>	<b>9,039,696</b>	<b>5,706,731</b>	<b>7,904,776</b>	<b>7,904,776</b>	<b>-13%</b>
<b>Expenses</b>						
Salaries & Benefits	310,463	343,605	343,749	378,224	378,224	10.1%
Services & Supplies	1,683,994	4,012,067	1,061,489	3,809,702	3,809,702	-5.0%
Other Charges	2,274,118	2,419,253	1,492,180	2,050,876	2,050,876	-15.2%
Overhead Cost Plan (A87)	247,356	211,326	211,646	66,009	66,009	-68.8%
Capital Assets	2,982,692	3,674,185	1,253,071	3,652,272	3,652,272	-0.6%
Other Financing Uses	904,779	837,654	845,210	357,063	357,063	-57.4%
Interfund Activity	(1,250,501)	(1,225,105)	(1,002,046)	(1,606,851)	(1,606,851)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>7,152,902</b>	<b>10,272,985</b>	<b>4,205,299</b>	<b>8,707,295</b>	<b>8,707,295</b>	<b>-15%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,381,137)</b>	<b>(1,233,289)</b>	<b>1,501,432</b>	<b>(802,519)</b>	<b>(802,519)</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
HLTH & HUMAN SVCS AGENCY	1589	(1,373,474)	6,847,503	6,387,443	460,060	(913,414)
HOUSING & COMMUNITY SVC	1607	215	-	-	-	215
CALHOME PROGRAM INCOME	1608	1,308,839	36,428	-	36,428	1,345,267
HOME PROGRAM INCOME	1611	2,424,494	113,900	30,620	83,280	2,507,774
PERMNT LOCAL HOUSE ALLOC	1631	129,584	472,848	518,793	(45,945)	83,639
WESTN REGION HS TRST FUND	1632	2,445,086	393,063	1,770,439	(1,377,376)	1,067,710
CDBG REHAB REVOLVING LOAN	1645	110,605	41,034	-	41,034	151,639
			<b>7,904,776</b>	<b>8,707,295</b>	<b>(802,519)</b>	

# Housing Services Administration (50601)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The Housing & Community Services Division promotes safe, affordable housing, community development, and services to address housing and homelessness in the region, through loans, grant programs, and community collaboration.

## **Service Description:**

Housing & Community Services Division (HCS) provides housing resources to low-income residents using a combination of state and federal funds to leverage the delivery of affordable housing, public improvements, community development, and community services. The division provides staff support to the Adult & Family Services Commission (AFSC) as related to the Community Services Block Grant (CSBG), and the Loan Advisory Board (LAB). Additionally, HCS staff support the Nevada County Regional Continuum of Care (NCRCoC) as Board members, assisting in the formulation of strategic objectives and providing input on using incoming state and federal funds to address housing and homelessness in the region.

The main sources of funding include Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Home Investment Partnership (HOME), Cal-HOME Re-use fund and USDA Home Preservation Grant. Utilizing these grants, we provide low interest deferred loans or grants to low-income homeowners for home rehabilitation; repayments are re-loaned or used for community improvement projects or housing development projects. HCS also provides loan servicing for all housing programs that require a promissory note and deed of trust.

## **Accomplishments in Fiscal Year 2023-24:**

- Assisted 38 households financially affected by the pandemic with rent, mortgage, or utility assistance with a total of \$170,000 through the CDBG Corona Virus Round #1 Subsistence Program.
- Completed 19 units of affordable housing at Empire Mine Courtyard.
- Began remodel of the Commons Resource Center to support a fully operational Navigation Center and began construction on 6 units of permanent supportive housing at the Ranch House.
- Secured \$1.8 Million in Manufactured Housing Opportunity and Revitalization Program funding for rehabilitation and/or replacement of mobile homes for low-income households within mobile home parks.
- Utilized an inter-agency team to advance development of affordable and workforce housing through coordination on projects and policies.
- Coordinated with the Nevada County Regional Continuum of Care (NCRCoC) to progress HHAP Round 3 and 4 performance metrics for housing and homelessness.

## **Objectives and Performance Measures for Fiscal Year 2024-25**

- Support the implementation of the County's Homeless Action Plan by facilitating the provision of affordable housing units in partnership with community-based organizations. **■ Board Priority Objective**

## Housing Services Administration (50601)

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- Homeless Plan Objective 1: Prevent Homelessness.
  - Increase availability of rental and mortgage assistance funding to prevent individuals and families from slipping into homelessness.
  - Continue to partner with the NCRCoC on youth housing opportunities and coordination of services.
- Homeless Plan Objective 2: Provide Outreach and Supportive Services.
  - Identify specific gaps in outreach and supportive services and work with the NCRCoC to fill gaps using incoming HHAP Round 4 and 5 funding.
  - Advocate through the NCRCoC for a Truckee set aside for homeless funding.
- Homeless Plan Objective 3: Expand Shelter.
  - Continue to coordinate and provide emergency warming shelter in the North San Juan, Truckee, and Nevada City areas.
- Homeless Plan Objective 5: Enhance Communication, Coordination and Collaboration.
  - Work with NCRCoC to advance progress on HHAP 3 and 4 outcome measures and goals and coordinate funding for HHAP 5.
  - Participate in the Outcomes and Measures committee to ensure accurate and timely data collection and submission.
- Support the Board of Supervisors and HHSA objectives of promoting fiscal stability and access to core services. **■ Board Priority Objective**
  - Provide for home ownership assistance through the First Time Home Buyer program.
  - Maintain low-income home ownership via rehabilitations funds.
  - Monitor and manage cash flow in order to reduce barriers to utilizing and applying for grant funds.
  - Identify and apply for additional grant funds as they become available.
  - Utilize grant funds as quickly and effectively as possible in order to apply for additional funds in a timely manner.
- Improve cost effectiveness and efficiency of programs to maximize benefit to residents.
  - Utilize loan servicing software to improve efficiency of loan portfolio tracking, communication with borrowers, and reporting.
  - Utilize contracted services to efficiently operate programs and apply for grants.
  - Partner with local non-profits to increase program effectiveness and reduce costs.
- Evaluate strategies to increase development of and access to workforce and middle-income housing. **■ Board Priority Objective**
  - Further participate in the Truckee Workforce Housing program.
  - Evaluate the expansion of the Workforce Housing program countywide, either by broadening the scope of the current organization, or forming a separate entity for Western County.
  - Identify funding opportunities and policy solutions to increase development of workforce and middle-income housing.



# Housing Services Administration (50601)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	71,976	11,815	47,088	49,162	49,162	316.1%
Federal/State Intergovernmental	2,878,538	6,335,001	3,639,705	4,845,782	4,845,782	-23.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	145,895	134,500	36,244	468,215	468,215	248.1%
Other Financing Sources	182,527	130,463	-	1,437,136	1,437,136	1001.6%
General Fund Transfers	88,570	88,570	88,570	238,570	238,570	169.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,367,505</b>	<b>6,700,349</b>	<b>3,811,607</b>	<b>7,038,865</b>	<b>7,038,865</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	310,463	343,605	343,749	378,224	378,224	10.1%
Services & Supplies	1,595,083	2,525,686	823,489	2,109,639	2,109,639	-16.5%
Other Charges	1,711,740	2,273,478	1,362,607	1,910,527	1,910,527	-16.0%
Overhead Cost Plan (A87)	247,356	211,326	211,646	66,009	66,009	-68.8%
Capital Assets	2,982,692	3,674,185	1,253,071	3,514,033	3,514,033	-4.4%
Other Financing Uses	284,191	130,463	-	-	-	-100.0%
Interfund Activity	(1,250,501)	(1,225,105)	(958,091)	(1,560,369)	(1,560,369)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,881,025</b>	<b>7,933,638</b>	<b>3,036,471</b>	<b>6,418,063</b>	<b>6,418,063</b>	<b>-19%</b>
<b>Fund Balance Added (Used)</b>	<b>(2,513,520)</b>	<b>(1,233,289)</b>	<b>775,136</b>	<b>620,802</b>	<b>620,802</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	6,847,503	6,387,443		460,060	
HOUSING & COMMUNITY SVC	Fund # 1607	-	-		-	
CALHOME PROGRAM INCOME	Fund # 1608	36,428	-		36,428	
HOME PROGRAM INCOME	Fund # 1611	113,900	30,620		83,280	
PERMNT LOCAL HOUSE ALLOC	Fund # 1631	-	-		-	
CDBG REHAB REVOLVING LOAN	Fund # 1645	41,034	-		41,034	
		<b>7,038,865</b>	<b>6,418,063</b>		<b>620,802</b>	

**Analyst Comments:**

# Regional Housing Projects (50609)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The Housing & Community Services Division promotes safe, affordable housing, community development, and services to reduce homelessness, through loans, grant programs, and community collaboration.

## **Service Description:**

The Housing & Community Services Division (HCS) provides housing resources to Nevada County's citizens. Through this budget unit, the Division provides administrative and fiscal oversight of the Permanent Local Housing Allocation (PLHA) and the Western Nevada County Regional Housing Trust Fund (WNCRHTF). These two funding mechanisms provide key resources for matching requirements, seed money for new housing and homelessness initiatives, and gap financing for low-income rental and owner-occupied projects.

## **Accomplishments in Fiscal Year 2023-24**

- Applied for Year 4 PLHA allocations for the City of Grass Valley, City of Nevada City, and County of Nevada for a total of \$469,790.
- Reserved \$89,260 in annual PLHA allocation to support development and/or operations of emergency shelters and navigation centers.
- Facilitated and promoted continued partnerships for the development of affordable housing between the City of Grass Valley, City of Nevada City and County of Nevada as partners of the WNCRHTF.
- Selected Habitat for Humanity to develop first owner occupied housing project funded through the Western Nevada County Regional Housing Trust Fund.
- Selected a developer for funding of a new 31-unit low-income senior apartment complex funded through the Western Nevada County Regional Housing Trust Fund.
- Strived to continue to improve community engagement, relations, and education on the need for more affordable housing.
- Applied for Round 4 of the Local Housing Trust Fund program for match funds to develop affordable housing.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Homeless Plan Objective 4: Increase Affordable, Subsidized and Supported Housing.
  - **Board Priority Objective**
    - Continue to facilitate and promote partnerships for the development of affordable housing between the City of Grass Valley, City of Nevada City and County of Nevada.
    - Apply for PLHA allocations for all three entities with an estimated five-year total of approximately \$3,124,155.
    - Apply for a second match award of State LHTF funds to match local funding commitments for the WNCRHTF of at least \$1,715,000.
    - Issue at least two Requests for Proposals through the Western Nevada County Regional

## Regional Housing Projects (50609)

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Housing Trust Fund for Development of new, affordable housing units.

- Homeless Plan Objective 5: Enhance Communication, Coordination and Collaboration.
  - Board Priority Objective
    - Facilitate and promote continued partnerships for the development of affordable housing between the City of Grass Valley, City of Nevada City and County of Nevada as partners of the WNCRHTF.
    - Strive to continue to improve community engagement, public relations, and education on the need for more affordable housing.



## Regional Housing Projects (50609)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	40,857	19,276	74,892	39,028	39,028	102.5%
Federal/State Intergovernmental	1,242,816	1,612,880	975,022	469,820	469,820	-70.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,120,588	707,191	845,210	357,063	357,063	-49.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,404,260</b>	<b>2,339,347</b>	<b>1,895,124</b>	<b>865,911</b>	<b>865,911</b>	<b>-63%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	88,911	1,486,381	238,000	1,700,063	1,700,063	14.4%
Other Charges	562,378	145,775	129,573	140,349	140,349	-3.7%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	138,239	138,239	NA
Other Financing Uses	620,588	707,191	845,210	357,063	357,063	-49.5%
Interfund Activity	-	-	(43,955)	(46,482)	(46,482)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,271,877</b>	<b>2,339,347</b>	<b>1,168,828</b>	<b>2,289,232</b>	<b>2,289,232</b>	<b>-2%</b>
<b>Fund Balance Added (Used)</b>	<b>1,132,383</b>	<b>-</b>	<b>726,296</b>	<b>(1,423,321)</b>	<b>(1,423,321)</b>	

Staffing: None

### 2024/25 Fund Analysis:

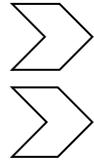
		Revenues	Expenses	Fund Balance Added (Used)
PERMNT LOCAL HOUSE ALLOC	Fund # 1631	472,848	518,793	(45,945)
WESTN REGION HS TRST FUND	Fund # 1632	393,063	1,770,439	(1,377,376)
		<b>865,911</b>	<b>2,289,232</b>	<b>(1,423,321)</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## PROBATION

### Jeffrey Goldman, Chief Probation Officer

<input type="checkbox"/> Probation (20320)	\$	10,423,203
<input type="checkbox"/> 2011 Realignment – Adult Post Release Community Supervisor	\$	3,825,445
<input type="checkbox"/> 2011 Realignment–Juv JusticeYOBG/Re-Entry (20118)	\$	417,064
<input type="checkbox"/> Juvenile Justice/Probation LLES Realignment (20203)	\$	879,943

**Total \$ 15,545,655**



# Probation Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	202,527	85,160	165,172	85,160	85,160	0.0%
Federal/State Intergovernmental	5,916,002	5,858,832	6,085,059	5,719,752	5,719,752	-2.4%
Charges for Services	162,928	140,000	292,662	300,000	300,000	114.3%
Miscellaneous Revenues	(4,310)	4,000	3,640	-	-	-100.0%
Other Financing Sources	4,629,674	5,727,258	5,578,494	6,107,848	6,107,848	6.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,472,234	2,860,105	2,501,005	3,089,247	3,089,247	8.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>13,379,056</b>	<b>14,675,355</b>	<b>14,626,032</b>	<b>15,302,007</b>	<b>15,302,007</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	4,683,796	5,037,803	4,894,697	5,704,641	5,704,641	13.2%
Services & Supplies	858,276	1,182,977	937,706	1,213,103	1,213,103	2.5%
Other Charges	809,727	1,327,407	1,301,423	1,318,427	1,318,427	-0.7%
Overhead Cost Plan (A87)	393,085	400,870	400,317	439,653	439,653	9.7%
Capital Assets	-	216,700	268,653	-	-	-100.0%
Other Financing Uses	5,096,677	6,461,949	6,345,514	6,869,831	6,869,831	6.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>11,841,561</b>	<b>14,627,706</b>	<b>14,148,310</b>	<b>15,545,655</b>	<b>15,545,655</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>1,537,495</b>	<b>47,649</b>	<b>477,722</b>	<b>(243,648)</b>	<b>(243,648)</b>	
<b>Staffing:</b>	<b>34.50</b>	<b>34.50</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	8,676,738	8,676,738	-	*
COM CORREC PERFORM INCENT	1322	2,655,216	404,726	661,785	(257,059)	2,398,157
CORRECT'L TRG-PROBATION	1323	3,565	15,584	15,484	100	3,665
WARD WELFARE FUND - JH	1359	8,647	40	-	40	8,687
PROB ASSET FORFEIT FUND	1452	2,568	20	-	20	2,588
LRF 2011 - PUBLIC SAFETY	1482	4,522,383	5,004,542	5,122,452	(117,910)	4,404,473
YOUTH OFFENDER BLOCK GRNT	1639	1,160,835	426,866	458,668	(31,802)	1,129,033
LAW ENFRMNT SVCS - JJCPA	1640	681,745	523,491	554,028	(30,537)	651,208
SB823 DJJ REALIGN	1643	790,409	250,000	56,500	193,500	983,909
			<b>15,302,007</b>	<b>15,545,655</b>	<b>(243,648)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Probation (20320)

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## **Mission Statement:**

Health and Human Services Agency: We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Nevada County Probation: Nevada County Probation protects the community by supporting the courts and fostering positive change in the individuals we serve.

## **Service Description:**

Probation Department's responsibilities include: supervision, evidence-based case management and correctional intervention with delinquent youth and their families, as well as the adult community corrections population (pretrial, probation, specialty court caseloads, post-release community supervision and mandatory supervision); monitoring of youth who are placed in out-of-home settings; completion of pre-trial and pre-sentence assessments and investigations to assist with judicial decision-making; investigation and assessment of all juvenile referrals and preparation of juvenile dispositional reports and recommendations; and providing alternatives to custody.

### Adult Probation

- Utilize evidence-based programming and supervision to promote public safety.
- Supervise and monitor all offenders placed on probation/pretrial and released into the community.
- Provide investigative report services to the courts and advocacy for the rights and financial claims of crime victims.

### Juvenile Probation

- Utilize evidence-based programming and supervision to promote public safety.
- Complete intakes for all referrals, conduct case investigations and prepare social study reports and used by the Court, inform court disposition and treatment recommendations.
- Provide services to youth in the school setting and may include direct service, case management and service referrals.

## **Accomplishments in Fiscal Year 2023-24:**

- Our recidivism rate for both juvenile (12.5%) and adult probation (18.6%) clients continues to be well below researched averages.
- Our School Liaison Officer (SLO) program expanded and has become more robust in the community. Beyond processing school referrals, the fulltime SLO officer was a key advisor for the formation of the Youth Commission. She also created and implemented a youth skateboard camp. The officers took part in several events and programs including the Gang Resistance Education and Training (GREAT) program, and field trips offering healthy, pro-social activities such as attending Woodward Tahoe Sports complex.
- The average number of pretrial clients per day was 77. This puts us on track to save approximately 34,405 jail bed days over the 23/24 fiscal year.

## Probation (20320)

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- Increased service options in Eastern County by contracting with Sacramento County Office of Education and utilizing telehealth services for substance use disorder treatment.
- Community Corrections Partnership (CCP) formalized the budget request process and additionally created a procedure for community-based organizations to request programmatic funding through CCP innovation funds.
- Sent all Leadership Staff through HPO training. Continued to create high-performing ideals by holding inaugural staff summit facilitated by Lori Burkart-Frank.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Employ best practices to maintain low recidivism and increase public safety.
  - Continue to utilize evidence-based case management models while implementing quality assurance practices to maintain fidelity.
  - Address criminogenic needs through providing cognitive behavioral therapy and other evidence-based programs with policies and procedures implemented to address continuous quality improvement.
- Coordinate the development and implementation of the Nevada County Community Corrections Partnership Criminal Justice System Strategic Plan.
  - Continue to implement the agreed upon objectives outlined in the CCP strategic plan.
  - Increase correctional best practices and data literacy of the group through training and workgroups.
  - Develop data dashboard that reflect the elements of the legislatively mandated audit of realignment impacts.
  - Develop a mechanism to share funded program outcomes.
- Continue to work with stakeholders to maintain an effective pretrial program with the limited funding made available by the State.
  - The Failure to Appear (FTA) rate for 2023 for was 10%. Attempt to improve strategies to reduce FTA rate to 8%.
  - Utilize partnership with Justice System Partners to increase internal capacity for quality assurance with the Public Safety Assessment.
  - Continue to work with justice partners to ensure that increasing the pretrial monitoring population is decreasing the pretrial jail population and not net widening.
- Increase participation in the School Liaison Officer program.
  - Triage a minimum of 100 school referrals.
  - Increase partnership with John Muir School to assist in creating an environment that is conducive to student success.
  - Increase partnership and collaboration with Tahoe Truckee Unified School District.
- Expand our efforts to focus on the intersection of behavioral health and criminal justice.
  - Continue to develop and refine baselines regarding the intersection of youth in both the behavioral health and justice systems and use this information to inform decisions.
  - Continue to improve data analysis to improve outcomes for justice-involved behavioral health clients, especially around creating alternatives to incarceration.

## Probation (20320)

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- Maintain/expand the Nevada County Children System of Care (CSOC) dashboard.

# Probation (20320)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	91,618	40,160	85,172	40,160	40,160	0.0%
Federal/State Intergovernmental	1,304,694	1,243,178	1,403,028	760,210	760,210	-38.8%
Charges for Services	162,928	140,000	292,662	300,000	300,000	114.3%
Miscellaneous Revenues	(4,310)	4,000	3,640	-	-	-100.0%
Other Financing Sources	4,629,674	5,727,258	5,578,494	6,107,848	6,107,848	6.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,472,234	2,860,105	2,501,005	3,089,247	3,089,247	8.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,656,839</b>	<b>10,014,701</b>	<b>9,864,001</b>	<b>10,297,465</b>	<b>10,297,465</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	4,683,796	5,037,803	4,894,697	5,704,641	5,704,641	13.2%
Services & Supplies	858,276	1,182,977	937,706	1,213,103	1,213,103	2.5%
Other Charges	809,727	1,327,407	1,301,423	1,318,427	1,318,427	-0.7%
Overhead Cost Plan (A87)	386,123	394,928	394,375	439,436	439,436	11.3%
Capital Assets	-	216,700	268,653	-	-	-100.0%
Other Financing Uses	1,283,402	1,817,962	1,699,002	1,747,596	1,747,596	-3.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>8,021,323</b>	<b>9,977,777</b>	<b>9,495,856</b>	<b>10,423,203</b>	<b>10,423,203</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>635,516</b>	<b>36,924</b>	<b>368,145</b>	<b>(125,738)</b>	<b>(125,738)</b>	
<b>Staffing:</b>	<b>34.50</b>	<b>34.50</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	8,676,738	8,676,738	-
PROB ASSET FORFEIT FUND	Fund # 1452	20	-	20
YOUTH OFFENDER BLOCK GRNT	Fund # 1639	426,866	458,668	(31,802)
COM CORREC PERFORM INCENT	Fund # 1322	404,726	661,785	(257,059)
CORRECT'L TRG-PROBATION	Fund # 1323	15,584	15,484	100
WARD WELFARE FUND - JH	Fund # 1359	40	-	40
LAW ENFRMNT SVCS - JJCPA	Fund # 1640	523,491	554,028	(30,537)
SB823 DJJ REALIGN	Fund # 1643	250,000	56,500	193,500
		<b>10,297,465</b>	<b>10,423,203</b>	<b>(125,738)</b>

## Analyst Comments:

# **Adult Post Release Community Supervision Realignment (20114)**

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## **Mission Statement:**

Health and Human Services Agency: We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Community Corrections Partnership: The mission of the Nevada County Community Corrections Partnership is to collaboratively ensure a safe Nevada County by reducing and preventing crime through evidence-based, cost-effective policies and programs.

## **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort. Some grant and other funding for Probation programs and activities was redirected locally through realignment funding. Funds in this budget unit are included in the Local County Corrections Subaccount. Funds for the programs are statutorily directed through AB109 and AB118. They include Probation responsibilities related to non-violent, non-serious, non high-risk sex offenders, which were previously eligible for commitment to state prison and parole, and are now being directed to local jurisdictions. Probation is responsible for supervision of offenders who have been released from state prison, or released from local jail after serving local prison sentences. Use of these funds are planned through the Community Corrections Partnership, including collaboration with the Sheriff's Office and Behavioral Health Department.

## Adult Post Release Community Supervision Realignment (20114)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	110,909	45,000	80,000	45,000	45,000	0.0%
Federal/State Intergovernmental	3,705,078	3,385,841	3,421,347	3,662,535	3,662,535	8.2%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,815,987</b>	<b>3,430,841</b>	<b>3,501,347</b>	<b>3,707,535</b>	<b>3,707,535</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,928	1,228	1,228	79	79	-93.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,895,599	3,418,888	3,390,542	3,825,366	3,825,366	11.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,897,527</b>	<b>3,420,116</b>	<b>3,391,770</b>	<b>3,825,445</b>	<b>3,825,445</b>	<b>12%</b>
<b>Fund Balance Added (Used)</b>	<b>918,460</b>	<b>10,725</b>	<b>109,577</b>	<b>(117,910)</b>	<b>(117,910)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	3,707,535	3,825,445	(117,910)
		<b>3,707,535</b>	<b>3,825,445</b>	<b>(117,910)</b>

Analyst Comments:

## Juvenile Justice – YOBG/Re-Entry Realignment (20118)

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### **Mission Statement:**

Health and Human Services Agency: We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Nevada County Probation: Nevada County Probation protects the community by supporting the courts and fostering positive change in the individuals we serve.

### **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort. Some grant and other funding for Probation programs and activities was redirected locally through realignment funding. Funds for this budget unit are included in the Juvenile Justice Subaccount and are used to improve outcomes for Juveniles on probation and in Juvenile Hall. The programs funded by this budget unit assist in rehabilitation by providing: substance abuse group/individual counseling, support for alternative high school and education, social skills improvement, solution-focused behavioral change, and improved conflict resolution skills with Aggression Replacement Training and other models.

# Juvenile Justice – YOBG/Re-Entry Realignment (20118)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	461,158	378,640	406,117	417,064	417,064	10.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>461,158</b>	<b>378,640</b>	<b>406,117</b>	<b>417,064</b>	<b>417,064</b>	<b>10%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,042	1,711	1,711	198	198	-88.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	452,078	376,929	404,406	416,866	416,866	10.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>454,120</b>	<b>378,640</b>	<b>406,117</b>	<b>417,064</b>	<b>417,064</b>	<b>10%</b>
<b>Fund Balance Added (Used)</b>	<b>7,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	417,064	417,064	-
		<b>417,064</b>	<b>417,064</b>	<b>-</b>

Analyst Comments:

## Juvenile Justice/Probation LLESS Realignment (20203)

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### **Mission Statement:**

Health and Human Services Agency: We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Nevada County Probation: Nevada County Probation protects the community by supporting the courts and fostering positive change in the individuals we serve.

### **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort. Some grant and other funding for Probation programs and activities was redirected locally through realignment funding. Funds for this budget unit are included in the Local Law Enforcement Services Subaccount (LLESS) and are used to improve outcomes for intervention and prevention programs for pre-delinquent and delinquent youth and for probation of juveniles.

# Juvenile Justice/Probation LLES Realignment (20203)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	445,071	851,173	854,567	879,943	879,943	3.4%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>445,071</b>	<b>851,173</b>	<b>854,567</b>	<b>879,943</b>	<b>879,943</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,992	3,003	3,003	(60)	(60)	-102.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	465,598	848,170	851,564	880,003	880,003	3.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>468,590</b>	<b>851,173</b>	<b>854,567</b>	<b>879,943</b>	<b>879,943</b>	<b>3%</b>
<b>Fund Balance Added (Used)</b>	<b>(23,519)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

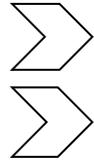
		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	879,943	879,943	-
		<b>879,943</b>	<b>879,943</b>	<b>-</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## PUBLIC DEFENDER

### Keri Klein, Public Defender

<input type="checkbox"/> Public Defender (20107)	\$	3,509,664
<input type="checkbox"/> 2011 Realignment - Public Defender PRCS/Parole (20117)	\$	72,572

**Total \$ 3,582,236**



## Public Defender Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	200,593	430,664	274,144	76,072	76,072	-82.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	490,367	484,412	467,521	497,657	497,657	2.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,474,121	2,945,467	2,499,329	3,008,507	3,008,507	2.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,165,081</b>	<b>3,860,543</b>	<b>3,240,994</b>	<b>3,582,236</b>	<b>3,582,236</b>	<b>-7%</b>
<b>Expenses</b>						
Salaries & Benefits	2,709,126	3,301,332	2,789,453	3,102,542	3,102,542	-6.0%
Services & Supplies	282,718	362,393	265,502	244,280	244,280	-32.6%
Other Charges	94,453	116,792	100,745	121,432	121,432	4.0%
Overhead Cost Plan (A87)	160,025	171,735	171,735	194,250	194,250	13.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	72,855	59,521	64,789	72,506	72,506	21.8%
Interfund Activity	(153,328)	(151,230)	(151,230)	(152,774)	(152,774)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,165,849</b>	<b>3,860,543</b>	<b>3,240,994</b>	<b>3,582,236</b>	<b>3,582,236</b>	<b>-7%</b>
<b>Fund Balance Added (Used)</b>	<b>(768)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	3,509,664	3,509,664	-	*
LRF 2011 - PUBLIC SAFETY	1482	4,412,806	72,572	72,572	-	4,412,806
			<b>3,582,236</b>	<b>3,582,236</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Public Defender (20107)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The Mission of the Public Defender's Office is to serve the diverse needs of our community by providing client-centered and compassionate advocacy in defense of indigent people accused of committing crimes or who are facing civil commitments.

## **Service Description:**

The Public Defender's Office provides legal defense services to indigent adults and juveniles, as requested by the clients and as appointed by the courts. Our duties are mandated by the United States Constitution, the California Constitution and the laws of California.

- **Criminal Cases:** Represent indigent adults accused by the government of committing criminal offenses, violating grants of probation as well as those placed in the collaborative courts. In addition, file for appropriate post-conviction relief.
- **Juvenile Cases:** Represent children accused of committing delinquent acts
- **Assisted Out-patient Treatment:** Represent adults facing mental health petitions that would require them to receive assertive community treatment.
- **Conservatorships:** Represent conservatees in both Lanterman-Petris Short Act (LPS) and probate proceedings.
- **Mentally Disordered Offender (MDO) and Insanity (NGI) proceedings:** Represent adults in the quasi-criminal proceedings involved in MDO and NGI commitments.

## **Accomplishments in Fiscal Year 2023-24:**

- Continued providing high quality, client centered representation, a core service that is constitutionally mandated.
  - Continued collaboration with the District Attorney and local service providers in Truckee to develop and implement the Truckee Community Project. This project allows people who are unhoused or at risk of becoming unhoused to engage diversion services to resolve these matters.
  - Represented clients in 1837 criminal cases in 2023. Each felony attorney represented clients in approximately 185 cases during 2023, carrying open caseloads of over 100 cases at one time. Each misdemeanor attorney represented clients in approximately 380 cases in 2023, carrying open caseloads of approximately 150 cases at one time.
  - Utilized the Indigent Defense Grant to create a client incentive program. The program has reduced failures to appear by approximately 50% while assisting clients with daily necessities. We continued to see benefits to clients 100% of the time an internal or external resource was utilized for a client.
  - Continued utilization of a personal services coordinator. This year, her work was funded through the Community Corrections Partnership and she continues to provide a valuable resource to attorneys and clients.
  - Collaborated with the Sheriff to provide yoga to inmates detained in the Wayne Brown Correctional Institution. The program began January 15, 2024 and is taught by the Department Head.
- Promoted Education in the community and state regarding the criminal legal system
  - Participated in the Lawyer in the Library program

## Public Defender (20107)

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- Presented at the Citizens' Academy
- Presented at NCCLI
- Spoke to several classes at Nevada Union High School regarding the legal system
- Presented to all EV Cain 8<sup>th</sup> grade US History classes about the modern usage of the Bill of Rights and what Public Defenders do.
- Shadowed by high school students interested in indigent defense
- Advocated at the state level for indigent defense funding
  
- Continued to improve the education of all staff
  - Utilized grant funds in order to send groups of attorneys to seminars on emerging and common issues in criminal defense.
  - Over 500 hours of client centered training was provided to staff in 2023.
  - Additional staff members attended HPO training and several are engaged in the county HPO tracks of learning.
  - All Supervisors and the Assistant Public Defender participated in supervisory training.
  
- Increased efficiency by utilizing technology
  - Continue to use JusticeText to assist in the overwhelming workload associated with body worn camera evidence. This subscription has assisted with the overwhelming workload that each attorney is assigned.
  - Interface with the court case management system went live in 2022. We have continued to trouble shoot and develop processes and efficiencies as a result.
  
- Use of Workload Studies
  - Case weights are evaluated by the department head pursuant to the National Public Defender Workload Study, the ABA Principals of a Public Defense Delivery System and the National Association of Public Defense staffing guidelines.
  - Historical caseload is being mapped to analyze and evaluate future staffing requests as well as potential overload due to historical workloads that prevent attorney staff from providing services pursuant to the new prevailing professional norms.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue providing high quality, client centered representation, a core service that is Constitutionally mandated.
  - Continue to evaluate the data points collected by the Public Defender's office and analyze whether they should remain or whether changes should be made to better educate the community, the Board and others about the mission of the Public Defender's Office.
  - Continue analysis and evaluation of historical workload in light of the National Workload Study. Develop staffing plan for implementing the new standards based upon the National Public Defender Workload Study, the ABA Principals of a Public Defense Delivery System and the National Association of Public Defense staffing guidelines.
  - Continue participating in the AB625 workload study. Said study is evaluating staffing ratio needs of Public Defender Offices.
  - Have the new supervisors develop a plan for identifying and implementing the office's core values. This work is ongoing and began in fiscal year 23-24.
  - Have the Assistant Public Defender work with staff so that each can give a compelling "elevator speech" about who we are and what we do, making sure that speeches resonate with people most on the margins of the community that we serve.

## Public Defender (20107)

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- Continue our second chair program wherein an experienced lawyer is paired with a less experienced lawyer on serious felony cases. This provides on the job training for the less experienced lawyer, mentoring opportunities for the experienced lawyer and assists the client through increased innovation, additional contact, and more brainstorming.
- Continue collaborations with our criminal system partners to fully implement programs like mental health diversion, Veteran's diversion, and other sentencing alternatives.
- Explore and if feasible implement a program wherein an attorney is scheduled to be at the Navigation Center in order to assist clients.
- Continue exploring opportunities to collaborate with the Sheriff and other criminal system partners to provide additional resources to those who are criminal system involved.
- Continue to train all staff in emerging issues in indigent defense in order to improve the provision of indigent defense services in Nevada County.
  - Utilize training funds to assure that attorneys receiving training in subjects that are necessary for their caseload.
  - Utilize internal resources to continue to train new attorney staff in topics that more seasoned staff attorneys have expertise.
  - Plan and engage in a minimum of 1 team building training for all staff in order to nurture our team and develop and implement better communication amongst team members.
  - Engage staff in considerations of wellness and health to prevent burnout and compassion fatigue.
- Continue utilizing the case management system to employ data driven decision making that relies upon quantitative and qualitative statistics to assist in staffing recommendations, effectiveness of services provided and overall budget needs in order to assist in maintaining the core Constitutionally mandated service of indigent defense while also providing fiscal stability.
  - Continue the process of time tracking for attorneys in order to determine how much time they are spending on case related tasks as well as administrative tasks in order to determine if sufficient time is being spent on cases in order to assure representation in accordance with new prevailing professional norms based upon the National Public Defense Workload Study.
  - Continue to work with attorney staff on inputting data into the case management system in order to have more accurate data.
  - Continue weighting workload and evaluating whether there is overload.
  - Have all staff time track cases for which PC 4750 state reimbursement may be possible.

# Public Defender (20107)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	126,198	369,604	207,816	3,500	3,500	-99.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	490,367	484,412	467,521	497,657	497,657	2.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,474,121	2,945,467	2,499,329	3,008,507	3,008,507	2.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,090,686</b>	<b>3,799,483</b>	<b>3,174,666</b>	<b>3,509,664</b>	<b>3,509,664</b>	<b>-8%</b>
<b>Expenses</b>						
Salaries & Benefits	2,709,126	3,301,332	2,789,453	3,102,542	3,102,542	-6.0%
Services & Supplies	282,718	362,393	265,502	244,280	244,280	-32.6%
Other Charges	94,453	116,792	100,745	121,432	121,432	4.0%
Overhead Cost Plan (A87)	157,717	170,196	170,196	194,184	194,184	14.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(153,328)	(151,230)	(151,230)	(152,774)	(152,774)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,090,686</b>	<b>3,799,483</b>	<b>3,174,666</b>	<b>3,509,664</b>	<b>3,509,664</b>	<b>-8%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	3,509,664	3,509,664	-		
		<b>3,509,664</b>	<b>3,509,664</b>	<b>-</b>		

**Analyst Comments:**

## Public Defender PRCS/Parole Realignment (20117)

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

### **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort. This included legislation involving persons subject to mandatory supervision, State parole and State Post-Release Community Supervision. (Title 2.05 (commencing with Section 3450) of Part 3 of the Penal Code). This realignment includes re-directing responsibility to local jurisdictions for non-violent, non-serious, non-sex offenders, who were previously eligible for commitment to state prison and state parole. Funds in this budget unit are part of the District Attorney and Public Defender Account. Administration of the funds is statutorily directed through AB109 and AB118 and includes reimbursement for Public Defender involvement with clients who were realigned pursuant to AB109.

## Public Defender PRCs/Parole Realignment (20117)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	74,395	61,060	66,328	72,572	72,572	18.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>74,395</b>	<b>61,060</b>	<b>66,328</b>	<b>72,572</b>	<b>72,572</b>	<b>19%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,308	1,539	1,539	66	66	-95.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	72,855	59,521	64,789	72,506	72,506	21.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>75,163</b>	<b>61,060</b>	<b>66,328</b>	<b>72,572</b>	<b>72,572</b>	<b>19%</b>
<b>Fund Balance Added (Used)</b>	<b>(768)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2024/25 Fund Analysis:

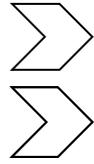
		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	72,572	72,572	-
		<b>72,572</b>	<b>72,572</b>	<b>-</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## PUBLIC HEALTH

### Kathy Cahill, Director

<input type="checkbox"/> Public Health Administration (40101)	\$	1,792,745
<input type="checkbox"/> Health & Wellness (40102)	\$	2,596,164
<input type="checkbox"/> Emergency Medical & Preparedness (40107)	\$	1,591,923
<input type="checkbox"/> Public Health Client Services (40114)	\$	6,193,928
<input type="checkbox"/> Public Health Realignment (40121)	\$	1,183,680
<input type="checkbox"/> Health CCS Realignment (40129)	\$	233,155

**Total \$ 13,591,595**



## Public Health Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	72,366	63,600	71,480	74,800	74,800	17.6%
Use of Money & Property	4,538	2,800	4,889	5,000	5,000	78.6%
Federal/State Intergovernmental	10,863,403	11,019,286	13,513,375	11,006,001	11,006,001	-0.1%
Charges for Services	191,239	205,277	190,147	191,858	191,858	-6.5%
Miscellaneous Revenues	25,340	5,500	4,733	4,885	4,885	-11.2%
Other Financing Sources	161,743	1,197,934	961,248	1,201,850	1,201,850	0.3%
General Fund Transfers	158,620	158,620	158,620	158,620	158,620	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>11,477,250</b>	<b>12,653,017</b>	<b>14,904,492</b>	<b>12,643,014</b>	<b>12,643,014</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	6,192,365	7,363,280	6,563,745	7,987,312	7,987,312	8.5%
Services & Supplies	2,921,283	3,386,665	4,041,671	3,002,519	3,002,519	-11.3%
Other Charges	3,879,075	4,154,709	4,533,409	5,179,620	5,179,620	24.7%
Overhead Cost Plan (A87)	695,243	840,885	840,885	834,512	834,512	-0.8%
Capital Assets	76,502	-	40,100	-	-	NA
Other Financing Uses	373,610	1,420,419	1,303,952	1,416,835	1,416,835	-0.3%
Interfund Activity	(3,457,969)	(3,872,399)	(3,994,670)	(4,829,203)	(4,829,203)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>10,680,109</b>	<b>13,293,559</b>	<b>13,329,092</b>	<b>13,591,595</b>	<b>13,591,595</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>797,141</b>	<b>(640,542)</b>	<b>1,575,400</b>	<b>(948,581)</b>	<b>(948,581)</b>	
<b>Staffing:</b>	<b>43.60</b>	<b>43.60</b>	<b>43.60</b>	<b>43.10</b>	<b>43.10</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
EMERG MEDICAL SERV ASSMT	1147	71,418	76,100	103,080	(26,980)	44,438
HEALTH - VRIP	1335	52,409	19,780	18,100	1,680	54,089
HLTH/WELFARE LOCAL TRUST	1480	848,188	1,188,641	1,416,835	(228,194)	619,994
HLTH & HUMAN SVCS AGENCY	1589	8,451,923	11,056,793	11,753,580	(696,787)	7,755,136
TOBACCO EDUCATION PRG	1603	44,091	151,400	150,000	1,400	45,491
TOBACCO PROGRAM PROP 56	1604	292	150,300	150,000	300	592
			<b>12,643,014</b>	<b>13,591,595</b>	<b>(948,581)</b>	

# Public Health Administration (40101)

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## **Mission Statement:**

Health and Human Services Agency: We protect lives, prevent disease, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Public Health Department: We prevent disease, promote and support optimal health and wellness, and protect the community against disasters.

The Public Health Department achieves its mission through an array of programs including communicable disease control, chronic disease prevention, emergency preparedness, community health education, clinical services, and healthcare management.

## **Service Description:**

The Administration Division includes the following sections:

- The Vital Records & Health Statistics Office verifies and registers all births and deaths within the county, issues birth and death certificates, burial permits, and Medical Marijuana Identification Cards. These functions are essential in tracking life expectancy and creating effective public health programs in communities.
- The Medi-Cal Administrative Activities (MAA) program facilitates Medi-Cal applications and access to Medi-Cal service providers, conducts Medi-Cal outreach, claims administration, and program planning and policy development that benefit our most vulnerable residents.
- Accreditation remains a key focus by promoting a culture of quality improvement, applying performance management strategies, increasing our capacity to respond to emerging public health issues, encouraging the use of health equity as a lens to identify health priorities, and strengthening our relationships with key partners to better serve the community.
- A new focus on Health Equity, made possible by the State's Future of Public Health funding, involves collaboration with all Public Health programs, staff, external stakeholders, and community partners to analyze the sources of health inequities and develop programs, policies, and procedures to address them.

This Division also initiates response to emerging public health issues, including those prioritized in our Community Health Assessment (e.g., substance abuse, chronic disease, access to healthcare services, and safe and affordable housing for all). Responses may include data collection/reporting, convening members of the local public health system, and implementation of specific strategies.

## **Accomplishments in Fiscal Year 2023-24:**

- Completed a comprehensive Community Health Assessment (CHA) comprised of quantitative and qualitative community health data.
  - Convened 67-community partner organizations in both Eastern and Western County as part of the CHA, providing an opportunity to develop a shared understanding among our public health system of the community's health needs and assets and how best to coordinate and collaborate to improve the health of all Nevada County residents.
  - Engaged community members and organizations that represent vulnerable populations who have historically been excluded from community planning processes.

## Public Health Administration (40101)

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- Brought in \$700,000 to Nevada County through MAA reimbursements for participating programs: Public Health, Veterans Services, and First 5. In addition to supporting ongoing programs, participated in initial meetings with community partners and other county departments to explore expanding the MAA program, improved efficiencies in administering the program by setting up an automatic payroll verification process, served as resource to other counties getting their MAA programs off the ground, and provided training to increase internal staff knowledge of the MAA program to ensure sustainability.
- Completed the Public Health Accreditation Board's (PHAB) Annual Report highlighting the department's Know Overdose and Smile Nevada County health education campaigns which demonstrate the NCPHD's efforts to promote health and address preventable health conditions. PHAB noted that the NCPHD was particularly successful at using community voice and public health research to shape its final content.
- Migrated all Vital Records documents to a protected SharePoint page which resulted in reduced costs associated with printing, improved data protection, greater efficiency, and enhanced team collaboration.
- Registered 756 births and 1,046 deaths in Nevada County through our Office of Vital Records, issuing 747 birth certificates and 5,225 death certificates in 2023.
- Planned and provided a multi-series Diversity, Equity, and Inclusion Training to all Public Health staff through the assistance of a consultant.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Continue to explore expanding the MAA program to include additional community partners and other county departments and increase internal staff knowledge of the MAA program to ensure sustainability. **■ Board Priority Objective**
  - Assess capacity of other county departments and community partners to implement MAA claiming and potential return on investment.
  - Continue to train internal staff about the programmatic and fiscal requirements for MAA claiming and keep written procedures up to date to ensure program sustainability.
- Complete the required steps to maintain PHAB accreditation status.
  - By October 2024, finalize and submit an Annual Report to ensure the NCPHD remains in conformity with the Accreditation standards and provide health department updates, specific measure reporting and information about ongoing innovation, and continuous learning.
  - By December 2024, adopt a Community Health Improvement Plan (CHIP), providing guidance to our department, community partners, and stakeholders for improving the overall health of Nevada County. CHIP includes at least two health priorities, measurable objectives, and evidence-based improvement strategies. **■ Board Priority Objective**
- By December 2024, produce a summary report of the electronic registration of live birth and death records demonstrating that at least:
  - 95% of live birth records occurring in the previous calendar year were electronically registered within five calendar days of the live birth.
  - 80% of death records occurring in the previous calendar year were electronically registered within ten calendar days of the date of death.

## Public Health Administration (40101)

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- Begin to embed health equity into the work of all Public Health programs.
  - Revise two organizational policies to incorporate health equity principles.
  - Incorporate health equity into the new Community Health Improvement Plan.

# Public Health Administration (40101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	6,111	600	480	800	800	33.3%
Use of Money & Property	1,222	800	1,600	1,600	1,600	100.0%
Federal/State Intergovernmental	2,722,882	1,771,052	4,181,879	1,697,016	1,697,016	-4.2%
Charges for Services	110,695	111,477	112,613	117,324	117,324	5.2%
Miscellaneous Revenues	(38)	-	221	280	280	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	62,485	62,485	62,485	62,485	62,485	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,903,357</b>	<b>1,946,414</b>	<b>4,359,278</b>	<b>1,879,505</b>	<b>1,879,505</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	1,045,656	1,441,381	1,590,169	1,536,937	1,536,937	6.6%
Services & Supplies	878,409	1,158,697	1,200,582	752,763	752,763	-35.0%
Other Charges	1,430,721	1,379,761	1,855,652	1,782,906	1,782,906	29.2%
Overhead Cost Plan (A87)	695,243	840,885	840,885	834,512	834,512	-0.8%
Capital Assets	-	-	23,100	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,108,638)	(2,464,762)	(2,373,856)	(3,114,373)	(3,114,373)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,941,390</b>	<b>2,355,962</b>	<b>3,136,532</b>	<b>1,792,745</b>	<b>1,792,745</b>	<b>-24%</b>
<b>Fund Balance Added (Used)</b>	<b>961,966</b>	<b>(409,548)</b>	<b>1,222,746</b>	<b>86,760</b>	<b>86,760</b>	
<b>Staffing:</b>	<b>8.45</b>	<b>8.45</b>	<b>8.20</b>	<b>8.92</b>	<b>8.92</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
HEALTH - VRIP	Fund # 1335	19,780	18,100		1,680	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	1,859,725	1,774,645		85,080	
		<b>1,879,505</b>	<b>1,792,745</b>		<b>86,760</b>	

**Analyst Comments:**

## Health & Wellness (40102)

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### **Mission Statement:**

Health and Human Services Agency: We protect lives, prevent disease, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Public Health Department: We prevent disease, promote and support optimal health and wellness, and protect the community against disasters.

The Public Health Department achieves its mission through an array of programs including communicable disease control, chronic disease prevention, emergency preparedness, community health education, clinical services, and healthcare management.

### **Service Description:**

Health and Wellness programs focus on the prevention of chronic diseases through direct services and through policy, systems, and environmental change work. Programs include Tobacco Use Prevention; Alcohol & Other Drug Use Prevention; CalFresh Healthy Living; Women, Infants and Children (WIC); Local Oral Health; HIV Case Management; HIV Testing, Education and Referral Clinic; and Suicide Prevention.

The Health and Wellness Division creates and implements primary prevention, health education, wellness, and youth advocacy programs based on community requests and local needs assessments. We work closely with healthcare providers, school personnel and administrators, students and youth leaders, and numerous community-based organizations to improve overall community health. We also work at the broader environmental level through the development of ordinances and policies promoting optimal public health.

### **Accomplishments in Fiscal Year 2023-24:**

- Provide outreach, education and training on opioid overdose prevention and harm reduction to prevent overdoses and deaths.
  - Provided training on opioid overdose prevention and harm reduction to 1,500 Nevada County residents.
  - Provided training on opioid overdose prevention and harm reduction to 50 organizations, schools, and community partners.
  - Launched the Know Overdose Nevada County campaign, a cross-sector collaboration involving more than 30 organizations on both side of Nevada County working to reduce overdose deaths.
  - Launched the Health Access Vending Machine Program in Truckee, Grass Valley, and North San Juan to increase access to free and confidential health products, including the opioid overdose reversal drug, naloxone.
  
- Provide outreach, education and training on suicide prevention strategies and resources.
  - Provided training on suicide prevention strategies and resources to 132 Nevada County residents.
  - Provided training on suicide prevention strategies and resources to 8 organizations, schools, and community partners.
  - Launched the Mental Health Matters Nevada County campaign in May, in partnership with Behavioral Health, to increase awareness about available mental health and suicide prevention resources and increase access to services.

## Health & Wellness (40102)

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- Support HIV+ individuals with non-medical case management so they have housing, remain in care, retain access to medications, and receive appropriate referrals. **■ Board Priority Objective**
  - Completed annual intake and enrollments with 90 HIV+ residents to document eligibility for housing assistance programs, HIV-related medications, and other services.
  - Assisted 26 HIV+ individuals and their families with housing and rental assistance payments and emergency hotel placements to prevent homelessness.
- Provide oral health care and oral health education to Nevada County children, parents, and families to reduce the incidence of early childhood caries, a chronic yet preventable disease.
  - Provided oral health screenings to 70% of kindergarteners in Western Nevada County schools and 600 school-age children total.
  - Provided oral health education to grades TK – 3 at 12 Western Nevada County Schools.
  - Provided dental education and oral health kits to 1,000 school-age children.
- Promote increased opportunities for physical activity and nutrition education for Nevada County residents with lower incomes to prevent chronic diseases.
  - Worked with 4 schools and 6 community sites to expand regular physical activity and nutrition education opportunities to more than 300 students and residents.
  - Piloted a food waste prevention, recovery, and redistribution program with grades 3-5 at Ready Springs School to reduce food waste.
  - Completed the 2024-2026 Integrated Work Plan in collaboration with community partners.
- Decrease community members' second- and third-hand exposure to tobacco smoke and vape aerosols.
  - Recruited and trained coalition members to build capacity and engagement in and support for smoke-free, multi-unit housing.
  - Conducted a media campaign to increase awareness of harms associated with exposure to second- and third-hand smoke and vape aerosols in multi-unit housing.
- Promote health and wellness of pregnant and postpartum women, infants, and children through food benefits, education contacts, breastfeeding supports, and community referrals.
  - Provided food benefits and other program supports to 1,050 WIC participants monthly, an increase of more than 20% since 2020.
  - Delivered over 5,900 education contacts to WIC participants on topics including prenatal care, nutrition, breastfeeding, child development, and parenting.

### Objectives and Performance Measures for Fiscal Year 2024-25

- Provide alcohol and other drug prevention and harm reduction outreach, education, training, and programming to schools and community partners.
  - Provide training on opioid overdose prevention and harm reduction to 1,000 Nevada County residents and at least 40 organizations, schools, and community partners to prevent overdose deaths.
  - Provide alcohol, other drug prevention, and harm reduction programming at 8 Nevada County schools and youth-serving organizations to increase protective factors and reduce risk factors for youth.
- Provide training on suicide prevention strategies and resources.

## Health & Wellness (40102)

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- Provide training and education on suicide prevention to 100 Nevada County residents through partnerships with five organizations and outreach at five school and community events.
- Conduct outreach and media campaign on new Mental Health Matters Nevada County campaign and associated resources.
- Support HIV+ individuals with non-medical case management so they have housing, remain in care, retain access to medications, and receive appropriate referrals. **■ Board Priority Objective**
  - Complete annual intake and enrollments with 80 HIV+ residents to document eligibility for housing assistance programs, HIV-related medications, and other services.
  - Assist 15 HIV+ individuals and their families with housing and rental assistance payments and emergency hotel placements to prevent homelessness.
- Provide oral health care and oral health education to Nevada County children, parents, and families to reduce the incidence of early childhood caries, a chronic yet preventable disease.
  - Provide oral health education and Kindergarten Oral Health Assessments (KOHA) to 50% of Nevada County schools.
  - Provide dental sealants to third graders at two Nevada County schools.
- Promote increased opportunities for physical activity and nutrition education for Nevada County residents with lower incomes.
  - Work with four schools and three community sites to expand regular physical activity and nutrition education opportunities for students and residents with lower incomes.
  - Implement food waste prevention, recovery, and redistribution program at Ready Springs.
- Decrease community members' second- and third-hand exposure to tobacco smoke and vape aerosols.
  - Work with community partners and coalition members to educate policymakers and key stakeholders about policies limiting access and exposure to smoking and vaping chemicals.
  - Develop and launch a new local tobacco and vaping prevention campaign.
- Promote health and wellness of pregnant and postpartum women, infants, and children through food benefits, education contacts, breastfeeding supports, and community referrals.
  - Provide food benefits and other program supports to 950 WIC participants monthly.
  - Deliver 4,000 education contacts to WIC participants on topics including prenatal care, nutrition, breastfeeding, child development, and parenting.

## Health & Wellness (40102)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,962	1,200	1,689	1,700	1,700	41.7%
Federal/State Intergovernmental	1,826,477	2,185,260	2,169,456	2,569,664	2,569,664	17.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	25,000	5,000	4,000	4,000	4,000	-20.0%
Other Financing Sources	618	15,000	25,000	22,500	22,500	50.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,854,056</b>	<b>2,206,460</b>	<b>2,200,145</b>	<b>2,597,864</b>	<b>2,597,864</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	1,429,830	1,561,856	1,491,143	1,735,350	1,735,350	11.1%
Services & Supplies	375,783	275,816	498,478	465,249	465,249	68.7%
Other Charges	976,191	1,049,891	1,085,263	1,284,133	1,284,133	22.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	9,461	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(795,974)	(682,303)	(876,428)	(888,568)	(888,568)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,995,291</b>	<b>2,205,260</b>	<b>2,198,456</b>	<b>2,596,164</b>	<b>2,596,164</b>	<b>18%</b>
<b>Fund Balance Added (Used)</b>	<b>(141,235)</b>	<b>1,200</b>	<b>1,689</b>	<b>1,700</b>	<b>1,700</b>	
<b>Staffing:</b>	<b>10.11</b>	<b>10.11</b>	<b>9.86</b>	<b>11.05</b>	<b>11.05</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	2,296,164	2,296,164	-		
TOBACCO EDUCATION PRG	Fund # 1603	151,400	150,000	1,400		
TOBACCO PROGRAM PROP 56	Fund # 1604	150,300	150,000	300		
		<b>2,597,864</b>	<b>2,596,164</b>	<b>1,700</b>		

### Analyst Comments:

# Emergency Medical & Preparedness Services (40107)

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## **Mission Statement:**

Health and Human Services Agency: We protect lives, prevent disease, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Public Health Department: We prevent disease, promote and support optimal health and wellness, and protect the community against disasters.

The Public Health Department achieves its mission through an array of programs including communicable disease control, chronic disease prevention, emergency preparedness, community health education, clinical services, and healthcare management.

## **Service Description:**

The Public Health Department is responsible for the administration of the Public Health Emergency Preparedness, Hospital Preparedness, and Pandemic Influenza Grants to promote and foster preparedness of multiple critical healthcare partners throughout the county, including two hospitals, five skilled nursing facilities, two emergency medical transport service providers, four Federally Qualified Health Centers, and numerous first responder and emergency service agencies. This is facilitated through opportunities for inter-agency training, collaboration in emergency planning, and strategic resolution of emergency events that impact the healthcare network in Nevada County.

- Hospital Preparedness Program facilitates the collaborative planning efforts of individual healthcare and response organizations in Nevada County to ensure each member has what it needs to respond to emergencies and remain operationally sound during disasters and infectious disease outbreaks. The department is charged with convening regular meetings of the Emergency Preparedness Interagency Coalition.
- Public Health Emergency Preparedness Program is charged with strengthening the Public Health Department's ability to effectively respond to a range of public health threats, including infectious disease, natural disasters, and biological, chemical, nuclear, and radiological events.
- Pandemic Influenza Program is intended to bolster the response of a public health department's ability to identify, mitigate, and contain the impact of ongoing and emerging infectious disease outbreaks, particularly those with pandemic potential.

## **Accomplishments in Fiscal Year 2023-2024:**

- Continued to work with the Facilities Department on design and costing of a new efficient and response-ready warehouse space for Public Health Emergency Preparedness program to store Personal Protective Equipment (PPE) and other essential medical supplies for community healthcare partners.
- Continued progress towards overall emergency response readiness by maintaining a complete and up to date supply inventory in the Public Health Emergency Preparedness warehouse.
- Procured a warehouse inventory platform that can be viewed by local healthcare and emergency response partners to achieve resource transparency.
- Planned, facilitated, and hosted trainings, exercises, and planning meetings for healthcare and response partners in public health emergency preparedness for Nevada County healthcare providers and response partners.

## Emergency Medical & Preparedness Services (40107)

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- Offered annual ICS and Hospital ICS trainings to County agencies and core EPIC partners.
- Conducted an annual test and update of the All-Hazards Emergency Response Plan. Disseminated to critical stakeholders for review and input.
- Continued work on the review and update of the Public Health Department's Emergency Operations Plan. Updated the Crisis Emergency Risk Communications Plan to reflect lessons learned in the COVID-19 pandemic response.

### Objectives and Performance Measures for Fiscal Year 2024-2025:

- Continue efforts towards having an efficient and response-ready warehouse to be utilized by Public Health Emergency Preparedness program to store Personal Protective Equipment (PPE) and other essential medical supplies for emergency shelters and community healthcare and response partners. **■ Board Priority Objective**
  - Work to obtain an accessible, secure, and County-maintained warehouse space that is equal or greater to the current space of 2,500 square feet.
  - Achieve resource transparency by adopting a warehouse inventory management system that would allow for quick, effective, and accurate maintenance and utilization of equipment and supplies by all healthcare and emergency response partners.
- Support the development of emergency communication system amongst 9 critical healthcare and response providers. **■ Board Priority Objective**
  - Manage and invest in the development and update of HAM and local radio systems for 2 hospitals, 5 skilled nursing facilities, an Emergency Operations Center, and the Public Health Department.
  - Facilitate a quarterly radio communication test with all critical partners.
- Update of Department Emergency Operations Plan (EOP) and contribute to County EOP. **■ Board Priority Objective**
  - Update the department's EOP by holding no fewer than four planning meetings with department leadership.
  - Provide opportunities for all department staff to drill on the plan through an annual EOP exercise.
- Prepare new staff to fulfill eight leadership roles within the Department Operations Center (DOC) . **■ Board Priority Objective**
  - Provide internal department training for new staff to be equipped to fill all critical functions within the DOC.
  - Offer monthly trainings to all DOC staff for review of position roles and responsibilities.



# Emergency Medical & Preparedness (40107)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	66,255	63,000	71,000	74,000	74,000	17.5%
Use of Money & Property	1,354	800	1,600	1,700	1,700	112.5%
Federal/State Intergovernmental	1,672,511	1,858,920	2,139,778	991,063	991,063	-46.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	353	400	392	400	400	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	33,650	33,650	33,650	33,650	33,650	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,774,123</b>	<b>1,956,770</b>	<b>2,246,420</b>	<b>1,100,813</b>	<b>1,100,813</b>	<b>-44%</b>
<b>Expenses</b>						
Salaries & Benefits	916,716	953,610	746,674	888,285	888,285	-6.9%
Services & Supplies	573,992	665,191	734,146	347,825	347,825	-47.7%
Other Charges	365,157	350,779	322,317	386,313	386,313	10.1%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	67,041	-	17,000	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(7,080)	(12,810)	(23,156)	(30,500)	(30,500)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,915,826</b>	<b>1,956,770</b>	<b>1,796,981</b>	<b>1,591,923</b>	<b>1,591,923</b>	<b>-19%</b>
<b>Fund Balance Added (Used)</b>	<b>(141,703)</b>	<b>-</b>	<b>449,439</b>	<b>(491,110)</b>	<b>(491,110)</b>	
<b>Staffing:</b>	<b>6.05</b>	<b>6.05</b>	<b>5.40</b>	<b>4.05</b>	<b>4.05</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
EMERG MEDICAL SERV ASSMT	Fund # 1147	76,100	103,080		(26,980)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	1,024,713	1,488,843		(464,130)	
		<b>1,100,813</b>	<b>1,591,923</b>		<b>(491,110)</b>	

**Analyst Comments:**

# Public Health Client Services (40114)

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## **Mission Statement:**

Health and Human Services Agency: We protect lives, prevent disease, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

Public Health Department: We work continuously to reduce health disparities among vulnerable and underserved populations to achieve health equity throughout Nevada County.

The Public Health Department achieves its mission through an array of programs including communicable disease control, chronic disease prevention, emergency preparedness, community health education, clinical services, and healthcare management.

## **Service Description:**

This Division hosts multiple programs that collectively address community health and provides specific services to some of the most vulnerable and high-risk populations.

- Maternal Child Adolescent Health (MCAH) and the California Home Visiting Program promote family well-being through home visits and case management. This program is important for preventing child abuse and neglect, incorporates screening and referrals for perinatal/maternal mental health, lactation support, and parent/child education by addressing social determinants of health.
- The Children's Medical Services Program is an umbrella for several services: California Children's Services (CCS), the Medical Therapy Unit (MTU), and the Health Care Program for Children in Foster Care (HCPCFC).
  - CCS provides case management for children with qualifying special medical needs where they are provided medical care and treatment.
  - MTU provides physical and occupational therapy for children with long term health needs.
  - HCPCFC provides case management for all children in the Child Welfare System.
- Senior Outreach Nursing Program visits frail elders and adults with disabilities at home, linking them with resources and services to keep them safe in their homes. The senior outreach nurses provide blood pressure clinics for local senior housing and participates in various health safety fairs.
- The Truckee Clinic provides reproductive health services, family planning, and all gender care. The clinic also acts as a central hub for outreach and education for our most vulnerable populations on the eastern side of our county.
- The immunization team provides education and outreach regarding vaccine preventable diseases, provides safety-net immunizations for our underserved populations, and conducts targeted flu clinics for the community. The immunization team also works closely with local healthcare providers and school nurses. The Communicable Disease Control team investigates, mitigates, and reports on communicable diseases, outbreaks, and potential rabies exposures. They continue to respond to COVID- 19 and maintain an awareness of disease levels in our community.
- The Childhood Lead Poison Prevention Program conducts case management on all childhood blood lead poisoning cases. Additionally, the lead nurse conducts outreach and education throughout the county and provides information regarding potential lead sources to our community.

## **Accomplishments in Fiscal Year 2023-24:**

- Acquired a Mobile Health Unit that will break down barriers and access to public health services. This innovative program will increase access to vaccines, Narcan and Fentanyl test strip distribution, STD testing, health and wellness education, and other resources. Increased capacity for home visits, reached more families, and bridged known gaps in access and eligibility. In addition, screened 100% of women participating in the home visiting programs for Postpartum Depression, referring those with

## Public Health Client Services (40114)

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high scores to the Moving Beyond Depression (MBD) program, an evidenced-based in-home Cognitive Behavioral Therapy program. This is a free service provided to all women, but especially targeted to those at highest risk for poor outcomes, thus impacting the mental and physical well-being of the infant and the family. If MBD is not appropriate, other resources will be offered to ensure that those at risk for perinatal depression receive the services that they need. Created a lactation support group and a parent networking support group.

- Re-established regular meetings of the Child Death Review Team to facilitate the creation and implementation of strategies to prevent future child deaths by ensuring that all child deaths are identified, investigations are enhanced through review with multiple agencies, developed recommendations for preventing and responding to child deaths in the future and developed metrics to capture the overall status of children.
- Continued to educate the community on emerging topics related to the pandemic, including risk factors, preventive and protective measures, testing, and vaccinations through the department's COVID-19 webpage, local media, 211, and one-on-one patient education.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Strive for the highest possible standard of health for all people of Nevada County by giving focus to health equity, inclusion, and diversity to meet the needs of those at greatest risk of poor health based on social determinants.
  - Through collaboration with the Health Equity Coordinator, provide education and training to staff to develop a better understanding of racism and other injustice.
  - Work with Partnership HealthPlan of California (PHC), Nevada County's new managed healthcare plan, to better understand client and community data so that we can address inequities in quality, access, health outcomes, and health-related social needs of residents.
- Provide continuity of care and case management for children with qualifying special medical needs where they are provided medical care and treatment.
  - Assist with a smooth transition from a two plan Medi-Cal county to a County Organized Health System. Create a system focusing on continuity of care for Medi-Cal CCS clients ensuring CCS standard continues to be provided to most vulnerable children in community.
  - Approximately 85% of our CCS Medi-Cal population will be transitioning from local case management to Enhanced Care Management (ECM) through PHC.
- Provide public health services to reach county populations dealing with geographical limitations, lack of access to transportation, and other barriers to services. Utilizing the Mobile Health Unit, we will increase our outreach to populations of focus including communities of color and other populations who have been historically underserved. We will increase access to harm reduction materials and provide better access to STD testing and referrals.
- Increase access to Home Visiting services through our Maternal Child Adolescent Health program expansion to reach those with the highest needs and acuity. Work collaboratively with our community partners and interagency departments to streamline resource referrals, warm hand-offs, and increase continuity of care.
- Be purposeful and intentional to provide equitable and inclusive service to every member of our community to ensure better access to health care and healthy outcomes.



## Public Health Client Services (40114)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,678,141	4,078,314	3,898,723	4,622,102	4,622,102	13.3%
Charges for Services	80,544	93,800	77,534	74,534	74,534	-20.5%
Miscellaneous Revenues	25	100	120	205	205	105.0%
Other Financing Sources	161,126	1,182,934	936,248	1,179,350	1,179,350	-0.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,919,836</b>	<b>5,355,148</b>	<b>4,912,625</b>	<b>5,876,191</b>	<b>5,876,191</b>	<b>10%</b>
<b>Expenses</b>						
Salaries & Benefits	2,800,163	3,406,433	2,735,759	3,826,740	3,826,740	12.3%
Services & Supplies	1,093,099	1,286,961	1,608,465	1,436,682	1,436,682	11.6%
Other Charges	1,107,007	1,374,278	1,270,177	1,726,268	1,726,268	25.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(546,277)	(712,524)	(721,230)	(795,762)	(795,762)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,453,992</b>	<b>5,355,148</b>	<b>4,893,171</b>	<b>6,193,928</b>	<b>6,193,928</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>(534,156)</b>	<b>-</b>	<b>19,454</b>	<b>(317,737)</b>	<b>(317,737)</b>	
<b>Staffing:</b>	<b>18.99</b>	<b>18.99</b>	<b>20.14</b>	<b>19.08</b>	<b>19.08</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	5,876,191	6,193,928		(317,737)	
		<b>5,876,191</b>	<b>6,193,928</b>		<b>(317,737)</b>	

**Analyst Comments:**

## Public Health Realignment (40121)

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**Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

**Service Description:**

The Public Health Realignment program provides funding for a variety of public health programs including communicable disease control, immunizations, epidemiology, public health nursing, maternal and child health services, health education, and public health clinics.

Funding for Health and Social Services Programs is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by the County in the Health and Welfare Trust Fund, more commonly known as the 1991 Realignment Fund. This Service Budget Unit represents that portion of the 1991 Realignment Fund allocated for Public Health.

# Public Health Realignment (40121)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	732,660	892,806	892,806	893,001	893,001	0.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	62,485	62,485	62,485	62,485	62,485	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>795,145</b>	<b>955,291</b>	<b>955,291</b>	<b>955,486</b>	<b>955,486</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	253,511	1,187,485	1,187,485	1,183,680	1,183,680	-0.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>253,511</b>	<b>1,187,485</b>	<b>1,187,485</b>	<b>1,183,680</b>	<b>1,183,680</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>541,634</b>	<b>(232,194)</b>	<b>(232,194)</b>	<b>(228,194)</b>	<b>(228,194)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
HLTH/WELFARE LOCAL TRUST	Fund # 1480	955,486	1,183,680	(228,194)
		<b>955,486</b>	<b>1,183,680</b>	<b>(228,194)</b>

Analyst Comments:

## Health CCS Realignment (40129)

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**Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

**Service Description:**

California Children's Services (CCS) Realignment provides funding for CCS programs including CCS Administration, CCS Diagnosis Treatment, and the CCS Medical Therapy Program.

Funding for Health and Social Services Programs is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by the County in the Health and Welfare Trust Fund, more commonly known as the 1991 Realignment Fund. This Service Budget Unit represents that portion of the 1991 Realignment Fund allocated for California Children's Services.

# Health CCS Realignment (40129)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	230,733	232,934	230,733	233,155	233,155	0.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>230,733</b>	<b>232,934</b>	<b>230,733</b>	<b>233,155</b>	<b>233,155</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	120,100	232,934	116,467	233,155	233,155	0.1%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>120,100</b>	<b>232,934</b>	<b>116,467</b>	<b>233,155</b>	<b>233,155</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>110,634</b>	<b>-</b>	<b>114,266</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2024/25 Fund Analysis:

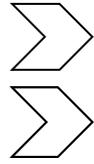
		Revenues	Expenses	Fund Balance Added (Used)
HLTH/WELFARE LOCAL TRUST	Fund # 1480	233,155	233,155	-
		<b>233,155</b>	<b>233,155</b>	<b>-</b>

Analyst Comments:



# HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



## SOCIAL SERVICES

### Rachel Peña, Director

<input type="checkbox"/> Social Services Admin (50102)	\$	500
<input type="checkbox"/> Adult Services Admin (50103)	\$	3,895,274
<input type="checkbox"/> In-Home Supportive Services (50206)	\$	3,757,360
<input type="checkbox"/> Child Welfare Services Admin (50104)	\$	6,275,939
<input type="checkbox"/> Child Welfare Services Assist (50204)	\$	5,366,020
<input type="checkbox"/> Eligibility Services Admin (50105)	\$	19,151,348
<input type="checkbox"/> Eligibility Services Assist (50205)	\$	5,858,000
<input type="checkbox"/> Veterans Services (50501)	\$	752,876
<input type="checkbox"/> Social Services Realignment (40118)	\$	8,965,568
<input type="checkbox"/> Social Services 2011 Realignment (50207)	\$	6,452,698

**Total \$ 60,475,583**



## Social Services Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	309,263	200,200	231,338	200,250	200,250	0.0%
Federal/State Intergovernmental	39,748,156	41,099,735	43,231,962	42,791,883	42,791,883	4.1%
Charges for Services	131,172	50,500	102,970	50,500	50,500	0.0%
Miscellaneous Revenues	145,239	55,500	90,170	56,000	56,000	0.9%
Other Financing Sources	11,400,997	13,093,443	12,459,291	14,658,981	14,658,981	12.0%
General Fund Transfers	1,028,212	1,088,356	1,088,356	1,103,457	1,103,457	1.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>52,763,038</b>	<b>55,587,734</b>	<b>57,204,087</b>	<b>58,861,071</b>	<b>58,861,071</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	12,808,125	14,229,691	13,585,701	15,760,474	15,760,474	10.8%
Services & Supplies	7,235,327	8,934,352	9,266,070	7,877,756	7,877,756	-11.8%
Other Charges	22,049,416	20,649,864	22,377,365	23,674,517	23,674,517	14.6%
Overhead Cost Plan (A87)	1,653,628	1,487,764	1,494,965	1,389,861	1,389,861	-6.6%
Capital Assets	-	110,000	53,273	-	-	-100.0%
Other Financing Uses	12,171,056	13,857,065	13,346,276	15,418,266	15,418,266	11.3%
Interfund Activity	(3,833,460)	(3,298,337)	(3,331,635)	(3,645,291)	(3,645,291)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>52,084,092</b>	<b>55,970,399</b>	<b>56,792,015</b>	<b>60,475,583</b>	<b>60,475,583</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>678,946</b>	<b>(382,665)</b>	<b>412,072</b>	<b>(1,614,512)</b>	<b>(1,614,512)</b>	
<b>Staffing:</b>	<b>104.00</b>	<b>104.00</b>	<b>105.00</b>	<b>110.00</b>	<b>110.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
CHILDREN'S TRUST AB-2994	1156	51,014	11,550	11,550	-	51,014
HLTH/WELFARE LOCAL TRUST	1480	3,817,570	8,261,248	8,965,568	(704,320)	3,113,250
LRF 2011 - HHSA	1481	3,648,239	5,542,506	6,452,698	(910,192)	2,738,047
HLTH & HUMAN SVCS AGENCY	1589	954,980	45,045,767	45,045,767	-	954,980
			<b>58,861,071</b>	<b>60,475,583</b>	<b>(1,614,512)</b>	

## Social Services Admin (50102)

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

### **Service Description:**

Social Services Administration provides support for a wide range of direct services to residents and funds information and referral services for families and individuals in Nevada County. The Department is responsible for the administration and maintenance of various social services programs, including:

- CalWORKs provides employment and housing services to low-income families.
- Medi-Cal assists individuals and families with enrollment into private and public health insurance plans.
- CalFresh assists residents with enrollment and maintenance of supplemental nutrition assistance so they may provide healthy meals for their households.
- General Assistance provides short term loans as cash assistance for adults living in extreme poverty.
- In-Home Supportive Services provides funds so that frail and elderly individuals may employ home-based personal assistants to support their ability to live and thrive safely in their own home.
- Adult Protective Services protects the most vulnerable aged or disabled persons from abuse, neglect, and exploitation.
- Public Guardian provides protective care of an individual, or the management of his or her financial affairs while working under appointment by the court.
- Child Welfare Services prevents abuse and neglect when possible, provides for the protection of children, preserves families, and provides safe parenting alternatives.
- Veteran Services assists veterans and their dependents and survivors with counseling, assistance claims, education, advocacy, outreach, and medical transportation.

### **Accomplishments in Fiscal Year 2023-24:**

- Provided core services to our community, ensuring protection of vulnerable children, older adults, and people with disabilities; providing food, healthcare, employment, housing, and cash aid to more than a third of Nevada County residents; providing medical care, cash benefits, and mental health support to veterans; and administering and maintaining a variety of services to meet the basic needs of Nevada County residents.
- Created ways to move homeless individuals towards self-sufficiency by improving job skills or securing permanent disability support, expanding Housing Support Program services, utilizing the Homeless Management Information System and Vulnerability Index to prioritize housing and services, continuing efforts to reach functional zero in veteran homelessness, and utilizing specific funds in adult and child services to secure safe housing for residents throughout all stages of life.
- Continued efforts toward creating a diverse and inclusive culture so that employees and the citizens of Nevada County feel safe, welcome, healthy, and supported through policy as well as training and personal growth opportunities such as the monthly Justice, Equity, Diversity, and Inclusion Council.
- The Youth Job Corps Program successfully trained and placed 110 youth ages 16-30 in civil sector and nonprofit jobs throughout Nevada County.

## Social Services Admin (50102)

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- Created two recruitment videos to hire engaged professionals who share the County's commitment to high performance and the Department's HEARTS! Values and provided training and presentations to several other counties on how to create a values-driven culture within Social Services.
- Continued to nurture a values-driven culture by training, utilizing, and living our HEARTS! Values throughout the Department.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Actively participate in coordination of countywide homelessness assistance services.
  - **Board Priority Objective**
    - Maintain fluid communication with providers and support their activities related to the delivery of assistance to homeless citizens.
    - Expand the scope of CalFresh outreach activities with non-profit partners and incentivize partners for new applications and renewals.
    - Seek ways to move homeless individuals into permanent means of self-sufficiency by improving job skills or assisting with securing permanent disability support.
    - Continue to participate in Youth CoC process to develop housing resources for transition aged youth and families.
    - Utilize the Homeless Management Information System and Vulnerability Index to prioritize housing and services.
- Create a values-driven culture that facilitates excellent services to our customers, high staff engagement, and low turnover within the Department.
  - Incorporate our HEARTS! Values into performance reviews, weekly coaching, meetings, and everyday language within our culture.
  - Facilitate a collaborative process to revise our DSS mission and vision to better reflect our values and the County's commitment to high performance.
  - Reincorporate activities into our work lives that provide balance and fun as we transition into more in-person work and meetings.
- Increase the economic health of the county by enhancing key services:
  - Support efforts to secure maximum CalFresh participation to reduce hunger and increase funding to local groceries stores and farmers.
  - Monitor and communicate possible fiscal impacts to County leadership.
  - Monitor and manage In-Home Supportive Services (IHSS) providers to ensure that eligible and disabled recipients remain in their homes and to provide employment opportunities for IHSS providers, while protecting County resources to ensure sustainability of all programs.
- Create a diverse and inclusive culture so that employees and the citizens of Nevada County feel safe, welcome, included, healthy, and supported.
  - Employ a workforce that speaks county threshold languages and reflects the diversity of our customers.
  - Provide written materials in threshold languages and make accommodations for the visually impaired.
  - Train all staff on use of the language line, Teletypewriter (TTY) and relay services annually.
  - All staff attend at least one cultural competence and implicit bias training each year.
  - All Social Services contractors attend at least one cultural competence training per year of the contract.

## **Social Services Admin (50102)**

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- Employ a Civil Rights Coordinator who will handle questions, complaints and concerns regarding program or facility accessibility.
- Continue to offer the Justice Equity Diversity and Inclusion Council monthly to interested staff.
- Fully engage with Organizational and Agency-wide DEI efforts.

## Social Services Admin (50102)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	472	500	500	500	500	0.0%
Miscellaneous Revenues	178	-	5,150	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>650</b>	<b>500</b>	<b>5,650</b>	<b>500</b>	<b>500</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	429,802	460,444	509,936	579,059	579,059	25.8%
Services & Supplies	157,079	194,613	169,502	204,437	204,437	5.0%
Other Charges	1,652,157	1,988,203	1,986,168	2,121,162	2,121,162	6.7%
Overhead Cost Plan (A87)	1,441,861	473,911	474,080	555,293	555,293	17.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,679,297)	(3,116,671)	(3,134,036)	(3,459,451)	(3,459,451)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,602</b>	<b>500</b>	<b>5,650</b>	<b>500</b>	<b>500</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(952)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	500	500		-	
		<b>500</b>	<b>500</b>		<b>-</b>	

**Analyst Comments:**

## Adult Services Admin (50103)

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

Adult Services provides compassionate assistance to maximize customers' independence and quality of life through preventative, protective and collaborative efforts. Adult Services respects a customers' right to self-determination.

### **Service Description:**

- Adult Services administers programs that maintain the safety and referral support of our seniors and adults living with a disability.
- Adult Protective Services (APS) investigates allegations of abuse and neglect, provides preventative services, and assists with information and referrals.
- In-Home Supportive Services (IHSS) provides services for our county seniors and adults living with a disability to remain safely in their home by performing an in-home care needs assessment.
- The Public Guardian (PG) manages the affairs of our seniors and adults living with a disability, who no longer have cognitive capacity, to safeguard their lives and property so they can live in the least restrictive environment possible.
- The Senior Outreach Nurses (SON) conducts comprehensive in-home assessments and links seniors to community resources so community members can remain safely in their homes.

### **Accomplishments in Fiscal Year 2023-24:**

- Investigated and provided services and referrals to approximately 1,451 customers, including individuals experiencing homelessness.
- Maintained an average 94% state compliance rate for Adult Protective Services face-to-face visits, home visits, client assessments, and service plans.
- Assisted 100 seniors and adults living with a disability to maintain their housing or provided emergency shelter to customers who were medically fragile.
- Answered 3,698 calls for service or requests for community referrals.
- Finalized, distributed to community partners, and posted the Nevada County's Master Plan on Aging Local Playbook on the Adult Services web page.
- Conducted 147 in-home visits and telephone outreach calls to evaluate and monitor the health of customers.
- Managed and protected the income and assets of an average of 33 conservatees and four Special Needs Trusts monthly, 18 of whom are being cared for out of county.

## Adult Services Admin (50103)

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### Objectives and Performance Measures for Fiscal Year 2024-25:

- Protect the safety and wellbeing of seniors and adults living with a disability in Nevada County.
  - **Board Priority Objective**
    - Investigate and provide services and referrals to approximately 1,050 customers, including individuals experiencing homelessness.
    - Report to and collaborate with law enforcement on all cases where a suspected crime has occurred.
    - Attend monthly meetings with the Tahoe Forest Truckee Care Coordination team for any needed Adult Protective Services interventions or care referrals.
    - Provide Adult Protective Services drop-in visits to the Truckee Nevada County Joseph Center to ensure collaboration and address any unmet needs.
- Promote community awareness on the significant issue of elder and dependent adult abuse.
  - Provide five or more outreach presentations to the community, including two in eastern county.
  - Provide monthly outreach to our seniors during their congregate mealtime.
  - Collaborate with Eligibility and attend the monthly outreach events at all our local libraries.
  - Utilize the Adult Services Facebook page to share information about scams, community events and other issues relevant to elders and adults with disabilities.
  - Collaborate with the Falls Prevention Coalition and assist with the annual Falls Prevention Event.
  - Participate in community events such as All Veterans Stand Down and Day for People with Disabilities.
  - Participate in the 2<sup>nd</sup> annual Nevada County Senior Health Fair.
- Promote the Nevada County's Master Plan on Aging Local Playbook.
  - Collaborate with FREED to develop workgroups to work on our Local Playbook goal initiatives.
  - Schedule bi-monthly workgroup meetings in collaboration with the existing Aging, Disability Resource Center (ADRC) meetings.
  - Implement a project management tool to monitor the needs, objectives, and outcomes of the workgroups.
  - Monitor and update progress in our Master Plan on Aging Local Playbook.
- The Senior Outreach Nurse Program (SON) will assess the health of customers through targeted nursing services.
  - Conduct 400 in-home visits to evaluate and monitor the health of customers.
  - Conduct emergency home visits with Adult Services staff to assess urgent medical need.
  - Meet quarterly with the Public Health Officer and Director of Nurses to review cases, policies and procedures, and the use of the electronic medical record system.
  - Collaborate with Public Health to assist with immunization clinics and other community health events.
  - Collaborate with the Elder Care Provider's Coalition in the planning of, and participation in, the 2<sup>nd</sup> annual Nevada County Senior Health Fair.
  - Hire part-time nurse to fill current vacancy.
- Collaborate with internal and external partners to address homelessness and housing issues with seniors and adults living with a disability. ■ **Board Priority Objective**
  - Attend local Community Housing Meetings to ensure efficient delivery of services and avoid duplication of efforts.

## Adult Services Admin (50103)

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- The Public Guardian's office will safeguard the lives and estates of adults who are unable to care for themselves with the least possible restriction of their personal liberties.
  - Manage and protect the income and assets of an average of 35 conservatees and four Special Needs Trusts monthly.
  - Review treatment plans and coordinate care with Behavioral Health every other week.
  - Visit conservatees quarterly, in person or via Zoom, to ensure appropriate placement, medications, and services are being provided.
  - Perform monthly property visits to ensure maintenance is appropriate given client's available resources.
  - Monitor the development of Care Court and the potential impacts to the Public Guardian's caseload.
  - Participate in Behavioral Health's SB 43 workgroups.
  - Attend scheduled State Care Court County calls specific to Public Guardian and Adult Protective Services involvement.

# Adult Services Admin (50103)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,730,773	3,036,120	3,078,819	3,191,092	3,191,092	5.1%
Charges for Services	85,004	40,000	40,000	40,000	40,000	0.0%
Miscellaneous Revenues	361	-	400	-	-	NA
Other Financing Sources	356,125	459,051	332,324	524,182	524,182	14.2%
General Fund Transfers	140,000	140,000	140,000	140,000	140,000	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,312,263</b>	<b>3,675,171</b>	<b>3,591,543</b>	<b>3,895,274</b>	<b>3,895,274</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	1,714,375	1,890,538	1,849,278	2,116,235	2,116,235	11.9%
Services & Supplies	517,092	876,827	754,040	772,876	772,876	-11.9%
Other Charges	1,126,670	818,767	805,320	906,530	906,530	10.7%
Overhead Cost Plan (A87)	10,060	91,539	92,089	102,133	102,133	11.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(74,795)	(2,500)	-	(2,500)	(2,500)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,293,402</b>	<b>3,675,171</b>	<b>3,500,727</b>	<b>3,895,274</b>	<b>3,895,274</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>18,861</b>	<b>-</b>	<b>90,816</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses			
		3,895,274	3,895,274		-	
		<b>3,895,274</b>	<b>3,895,274</b>		<b>-</b>	

**Analyst Comments:**

# In-Home Supportive Services (50206)

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## **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

Adult Services provides compassionate assistance to maximize clients' independence and quality of life through preventative, protective, and collaborative efforts. Adult Services respects a client's right to self-determination.

## **Service Description:**

In-Home Supportive Services (IHSS) provides in-home care assessments to seniors and adults living with a disability. Nevada County provides funding (along with state and federal participation), for the IHSS program in which personal care, domestic, transportation, and related needs of its recipients can be met.

IHSS providers and recipients have access to training and services from Connecting Point/Public Authority. The Public Authority is the employer of record for the independent providers. The Department of Social Services determines eligibility to the program and assesses the service hours needed by the recipients.

## **Accomplishments in Fiscal Year 2023-24:**

- IHSS provided case management services monthly to 913 recipients. Met quarterly with Connecting Point and Nevada County eligibility staff to collaborate on IHSS cases and reviewed pertinent regulation changes impacting the IHSS program and processed 490 new applications.
- Maintained an average 99.9% state compliance rate for timely reassessments. Maintained an average 86% state compliance rate for timely applications processed within 90 days. Maintained an average 100% state compliance rate for timely reassessments on all Community First Choice Option Cases (CFCO); federally funded cases.
- IHSS completed at least 156 case reviews and 31 home visits to ensure cases are compliant with State regulations and contained the requisite documentation.
- All new applicants 60 years or older were referred to the Senior Outreach Nurse program. Nurses assessed for adaptive equipment, evaluated medications, checked blood pressure, and linked applicants to other services and supports as needed.
- Promoted and assisted clients with the registration to the County's "Know Your Zone" initiative.
- Linked clients to community resources such as FREED, Connecting Point, home delivered meals, and the FoodRX program.
- Monitored the IHSS Case Management System and the Fair Hearing Case Management System for fair hearing requests.
- Resolved IHSS service hour disputes at the lowest level of intervention necessary.

## In-Home Supportive Services (50206)

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- Employed a monthly average of 650 IHSS providers and paid an average \$1,539,803 per month or \$18,477,636 per year to those IHSS providers that is reinvested in our local communities. Effective May 1, 2024, the wage rate for IHSS providers is \$16.90 an hour.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support seniors and adults living with a disability to remain safely in their homes through the provision of IHSS.
  - Provide case management services monthly to 1,050 recipients.
  - Meet with Connecting Point/Public Authority to collaborate on IHSS cases for caregiver needs.
  - Process 500 new applications for services a year.
- Ensure IHSS assessments meet State standards by conducting Quality Assurance (QA) case reviews, implementing necessary corrective actions, and providing training to staff.
  - Complete at least 150 case reviews and 30 home visits per year to validate compliance.
  - Meet monthly with management to discuss identified case trends and training issues, including issues around race, diversity, and inclusion.
  - Provide training to social workers to enhance client service and audit outcomes.
  - Train new IHSS staff.
- Enhance the IHSS recipient's ability to live independently and safely through coordination of efforts with other community resources.
  - Refer all new applicants to the Senior Outreach Nurse program. Nurses will assess for adaptive equipment, evaluate medications, check blood pressure, and link to other services and supports.
  - Promote and assist with the registration of the County's "Know Your Zone" initiative.
  - Link clients to community resources such as FREED, Connecting Point, home delivered meals, and the FoodRX program.
  - Educate IHSS recipients about financial scams.
- Manage, coordinate and conduct the IHSS Fair Hearings.
  - Utilize the IHSS Case Management System and the Fair Hearing Case Management System to review fair hearing requests and document outcomes.
  - Resolve IHSS service hour disputes at the lowest level of intervention necessary.
  - Complete and provide Statements of Position and evidence for each fair hearing.
  - Attend fair hearing procedures and present cases to Administrative Law Judge.



# In-Home Supportive Services (50206)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,337,711	1,153,829	1,360,778	1,157,233	1,157,233	0.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	9,690	3,500	4,805	4,000	4,000	14.3%
Other Financing Sources	1,959,322	2,417,635	2,323,786	2,596,127	2,596,127	7.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,306,722</b>	<b>3,574,964</b>	<b>3,689,369</b>	<b>3,757,360</b>	<b>3,757,360</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	1,000	150,000	44,000	44,000	4300.0%
Other Charges	3,191,392	3,573,964	3,539,369	3,713,360	3,713,360	3.9%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,191,392</b>	<b>3,574,964</b>	<b>3,689,369</b>	<b>3,757,360</b>	<b>3,757,360</b>	<b>5%</b>
<b>Fund Balance Added (Used)</b>	<b>115,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	3,757,360	3,757,360	-
		<b>3,757,360</b>	<b>3,757,360</b>	<b>-</b>

Analyst Comments:

## Child Welfare Services (50104/50204)

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

The mission of Child Welfare Services (CWS) is to consistently, compassionately, and creatively prevent child abuse and neglect and to protect children by empowering families to achieve their highest potential. We collaborate with community partners, families, and each other to inspire and facilitate social change. We are committed to personal and professional growth and innovative practice.

### **Service Description:**

Child Welfare Services promotes the safety and well-being of children through intervention in reported child abuse and neglect cases. The goal of CWS is to keep children in their homes when it is deemed safe and to provide them with a safe environment when they are determined to be at risk. The focus is on the safety of the child and support for parents to strengthen families and promote safe nurturing homes for children. This is achieved by:

- Screening and investigating reports of abuse, neglect, or harm.
- Providing families with referrals to community resources.
- Delivering supportive services to children and families in their homes.
- Securing out-of-home placement for children in concurrence with reunification services for parents when necessary.
- Providing permanency planning, as appropriate.
- Finalizing adoptions and guardianships when parents are not able to reunify.
- Offering services to help foster care youth transition to adulthood.

### **Accomplishments in Fiscal Year 2023-24:**

- Of the children who exited foster care between January 1, 2022 and December 31, 2022, none reentered care in the following 12 months.
- Child Welfare was asked to present the Rapid Response Team (RRT) program for the state-wide California Training Institute (CalTrin) three times in the past year.
- Resource Family Approval has two homes approved to foster youth ages 11-17, three homes for sibling sets, three respite care homes, one home for complex care, and a total of 21 approved homes within Nevada County.
- The Family Finding Program provided complex needs specific recruitment and permanency planning by locating and contacting relatives of 15 children.
- As part of Comprehensive Prevention Plan (CPP), Child Welfare and the Child Abuse Prevention Council have created the Parent Advisory Council that meets monthly to inform practice and prevention planning.
- Former Foster Youth are engaged quarterly in informing the Children's System of Care (CSOC) Interagency Leadership Team (ILT) regarding the experience of foster youth and opportunities for system improvement within Nevada County.

## Child Welfare Services (50104/50204)

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- A total of 228 families were referred to RRT. Of those who successfully closed (79), 28% experienced a repeat investigation in the year following referral. Of those who closed without successfully being linked to services (82), 45% experienced a repeat investigation in the year following referral. Of the families who were referred to RRT where no contact was made (42), 43% experienced a repeat investigation in the year following referral.
- The CPP was completed and approved by the California Department of Social Services.
- The living situations of eleven families were stabilized using Bringing Families Home funding.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Stabilize children in their current living situations using the least intrusive interventions.
  - Increase referrals to the Family Resource Centers to 10 in Truckee and 25 in Western County.
- Increase the number of children in family-like placements and reduce the number of youths in congregate care.
  - Grow the number of resource families, focusing on:
    - Two Youth ages 11-17 (including probation youth)
    - Four Sibling sets
    - Two Respite care
    - One Spanish speaking home
    - Sixteen in-county placements
    - Four complex needs recruitments
  - Ensure all children in congregate care are stepped-down to a family-like placement.
  - Provide support to RFA families through monthly parent groups.
- Ensure that all families with an open CWS case are housed and economically stable.
  - **Board Priority Objective**
    - Assess all families for housing, cash aid, and economic stability and link to necessary services and supports.
- Continue to develop the Differential Response Program that serves families who do not rise to the level of Child Welfare intervention with short term case management and connection to services through our local Family Resource Centers.
  - Reduce recidivism of investigations for suspected child abuse and neglect on low-risk and moderate-risk families by 10%.
- Implement Motivational Interviewing (MI) to improve communication and engagement with families.
  - Train all staff, including social work supervisors, in MI through the Northern Training Academy.
  - Develop a coaching program led by supervisors following training to support learning and integration of MI.
  - Host county-wide MI trainings for community providers working with children and families in Nevada County.
  - Improve performance by 10% on the Child and Family Services Case Reviews indicating that parents feel that services provided by child welfare are meeting their needs and the needs of their family.



## Child Welfare Services Admin (50104)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	586	200	356	250	250	25.0%
Federal/State Intergovernmental	2,339,264	2,959,330	2,614,338	2,506,633	2,506,633	-15.3%
Charges for Services	9,385	10,000	9,958	10,000	10,000	0.0%
Miscellaneous Revenues	1,300	-	-	-	-	NA
Other Financing Sources	2,526,047	2,966,726	2,914,296	3,759,056	3,759,056	26.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,876,583</b>	<b>5,936,256</b>	<b>5,538,948</b>	<b>6,275,939</b>	<b>6,275,939</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	2,965,353	3,149,925	2,907,161	3,272,854	3,272,854	3.9%
Services & Supplies	999,679	1,338,017	1,263,791	1,371,557	1,371,557	2.5%
Other Charges	1,320,926	1,221,600	1,139,050	1,421,560	1,421,560	16.4%
Overhead Cost Plan (A87)	119,865	226,714	228,946	209,968	209,968	-7.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,405,823</b>	<b>5,936,256</b>	<b>5,538,948</b>	<b>6,275,939</b>	<b>6,275,939</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>(529,240)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
CHILDREN'S TRUST AB-2994	Fund # 1156	11,550	11,550	-	-	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	6,264,389	6,264,389	-	-	
		<b>6,275,939</b>	<b>6,275,939</b>	<b>-</b>	<b>-</b>	

### Analyst Comments:



## Child Welfare Services Assist (50204)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,358,656	2,746,960	2,747,042	2,885,950	2,885,950	5.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	45,619	11,000	8,248	11,000	11,000	0.0%
Other Financing Sources	2,093,479	2,457,415	2,626,341	2,469,070	2,469,070	0.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,497,754</b>	<b>5,215,375</b>	<b>5,381,631</b>	<b>5,366,020</b>	<b>5,366,020</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	305,523	189,375	189,375	209,020	209,020	10.4%
Other Charges	4,830,007	5,026,000	5,192,256	5,157,000	5,157,000	2.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,135,530</b>	<b>5,215,375</b>	<b>5,381,631</b>	<b>5,366,020</b>	<b>5,366,020</b>	<b>3%</b>
<b>Fund Balance Added (Used)</b>	<b>(637,776)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	5,366,020	5,366,020	-
		<b>5,366,020</b>	<b>5,366,020</b>	<b>-</b>

Analyst Comments:

## Eligibility Services (50105/50205)

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

### **Service Description:**

The Eligibility and Employment Division of the Department of Social Services processes applications for social services and economic benefits programs which are primarily federally and state funded. We provide employment and training, medical insurance, nutrition assistance, and temporary cash assistance to low-income residents, families, and the elderly and disabled. We administer the CalWORKs, Medi-Cal, CalFresh, County Medical Services Program (CMSP), General Assistance, Foster Care Payment and Adoption Assistance programs locally. Our core services are outlined below:

#### Medi-Cal

- Approve and maintain healthcare benefits for customers.
- Provide training and outreach to community partners for the purpose of outreach and education.
- Coordinate with providers to ensure payment and access to services.

#### CalFresh

- Approve and maintain benefits to provide food benefits to assist low-income households.
- Provides access to local and fresh food through the Market Match Program.
- Provide training and outreach to community partners for the purpose of outreach and education.

#### CalWORKs and Employment Services

- Provide on the job training, job skills training, and job searches.
- Provide housing support and address homelessness and barriers to housing.
- Assist with childcare, transportation and other support that reduce barriers to self-sufficiency.

#### Foster Care and Adoptions

- Approve and maintain benefits that support children and families.
- Support Child Welfare and Probation by requesting official documents for children in their care.

### **Accomplishments in Fiscal Year 2023-24:**

- Provided 1,114 emergency food bags to customers in Western and Eastern County.
- Placed 20 participants in Subsidized Employment positions in partnership with local businesses and non-profit organizations.
- Implemented Medi-Cal Continuous Coverage Unwinding activities through the Medi-Cal Navigator grant by participating in 80 outreach events and making direct contact with 5,530 recipients to assist them with retaining health coverage.
- Awarded State CalWORKs Housing Support Program funds for rapid re-housing of homeless families. Supported 66 families with permanent housing and 43 with transitional housing.

## Eligibility Services (50105/50205)

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- Placed 110 youth in paid internships and provided job training to 110 youth with the Youth Jobs Corps grant funding and partnership with Connecting Point and Bright Futures for Youth.
- Successfully submitted the first mandated CalWORKS Self-assessment and Improvement Plan to the State for the purpose of increasing positive outcomes for CalWORKs Welfare to Work participants.
- Improved Medi-Cal pre-release enrollment and suspension processes for justice involved persons through technology enhancements and partnerships with the Sheriff's Office, Information and General Service, Placer County, and Behavioral Health.
- Utilized American Recovery Plan Act (ARPA) funds to purchase three CalSAWS kiosks and set them up in social services lobbies in Truckee, Grass Valley, and Nevada City, to provide customers with self-service options that will reduce wait times.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Increase participation in the CalFresh Program to underserved populations. **■ Board Priority Objective**
  - Continue to partner with Interfaith Food Ministry to distribute CalFresh information in emergency food bags.
  - Collaborate with the Nevada County Public Health CalFresh Healthy Living program by attending 4 outreach events together.
  - Implement plan to coordinate CalFresh benefits with local community college.
  - Maintain 30-day timeliness on all new CalFresh applications.
- Maintain participation in the employment services program to assist families' transition to self-sufficiency. **■ Board Priority Objective**
  - Maintain Subsidized Employment placement at 20 to 25 participants in positions with local businesses and non-profit organizations.
  - Serve 50 homeless families in permanent or transitional supportive housing using a housing first approach.
  - Monitor program Work Participation Rates (WPR) by identifying activities with greater and lesser success rates and analyzing where WPR can be improved through quality assurances activities/ Cal- Outcomes and Accountability Review.
  - Utilize the Youth Job Corps Grant to increase youth employment and career pathways in Western and Eastern County.
- Increase Medi-Cal enrollment and retention for the hard-to-reach populations.
  - Attend a minimum of four outreach events monthly to reach targeted populations.
  - Continue to partner with Nevada County Behavioral Health and other partners to implement CalAIM objectives; use data to identify areas for improvement.
  - Partner with Nevada County Public Health to provide application and renewal assistance to community members through collaboration with WIC, HIV Health Programs, and Commons Resource Center.
  - Utilize Navigator Grant to reach vulnerable populations and reduce Medi-Cal denials and discontinuances.



## Eligibility Services Admin (50105)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	14,818,610	16,658,388	17,234,999	17,076,073	17,076,073	2.5%
Charges for Services	30,481	-	52,512	-	-	NA
Miscellaneous Revenues	71,756	40,000	55,878	40,000	40,000	0.0%
Other Financing Sources	1,695,533	1,518,116	988,044	1,535,275	1,535,275	1.1%
General Fund Transfers	500,000	500,000	500,000	500,000	500,000	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>17,116,381</b>	<b>18,716,504</b>	<b>18,831,433</b>	<b>19,151,348</b>	<b>19,151,348</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	7,256,400	8,228,108	7,830,239	9,239,928	9,239,928	12.3%
Services & Supplies	5,083,362	6,157,040	6,582,422	5,105,854	5,105,854	-17.1%
Other Charges	4,692,443	3,659,392	3,828,468	4,434,051	4,434,051	21.2%
Overhead Cost Plan (A87)	21,529	642,320	646,646	466,871	466,871	-27.3%
Capital Assets	-	110,000	53,273	-	-	-100.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,924)	(80,356)	(109,615)	(95,356)	(95,356)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>17,051,811</b>	<b>18,716,504</b>	<b>18,831,433</b>	<b>19,151,348</b>	<b>19,151,348</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>64,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>66.00</b>	<b>66.00</b>	<b>67.00</b>	<b>72.00</b>	<b>72.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses			
		19,151,348	19,151,348		-	
		<b>19,151,348</b>	<b>19,151,348</b>		<b>-</b>	

**Analyst Comments:**



## Eligibility Services Assist (50205)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,068,929	1,025,000	2,533,927	2,081,729	2,081,729	103.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	16,334	1,000	15,689	1,000	1,000	0.0%
Other Financing Sources	2,770,491	3,274,500	3,274,500	3,775,271	3,775,271	15.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,855,754</b>	<b>4,300,500</b>	<b>5,824,116</b>	<b>5,858,000</b>	<b>5,858,000</b>	<b>36%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	1,000	-	1,000	1,000	0.0%
Other Charges	5,178,966	4,299,500	5,824,116	5,857,000	5,857,000	36.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>5,178,966</b>	<b>4,300,500</b>	<b>5,824,116</b>	<b>5,858,000</b>	<b>5,858,000</b>	<b>36%</b>
<b>Fund Balance Added (Used)</b>	<b>(323,213)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	5,858,000	5,858,000	-
		<b>5,858,000</b>	<b>5,858,000</b>	<b>-</b>

Analyst Comments:

## Veterans Services (50501)

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### **Mission Statement:**

HHSa protects lives, promotes health and wellness, and provides support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

The Veterans Services Office actively supports veterans of the United States Armed Forces and their dependents and assists them in obtaining entitlements resulting from their military service.

### **Service Description:**

The Veterans Services Office (VSO) provides counseling, referrals, and advocacy for our veterans, assisting them in applying for and obtaining federal, state, and local benefits.

The VSO provides services to 3,500 Veterans and their dependents each year. The office provides transportation to Veterans Affairs (VA) Medical Facilities, to aid access to medical and specialty care. The VSO provides information and referral services for veterans to access education, social services, and Social Security benefits. Additionally, the VSO provides access to housing benefits, ranging from helping veterans purchase a home to ensuring homeless veterans find temporary and permanent shelter.

### **Accomplishments in Fiscal Year 2023-24:**

- Continued collaborative efforts with Nevada County's Department of Behavioral Health, FREED, HOME Team, Veterans Administration (VA), CalVet, Volunteers of America, and other agencies to reduce the number of homeless veterans to three, achieving functional zero.
- Developed a new partnership with Sierra Family Therapy Center (SFTC) to provide free and quality mental health services to Nevada County veterans. SFTC's ability to bill Medicare, Medi-Cal, private insurance, and the TriWest and Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) programs has been instrumental in building a successful model of using state, federal, and local resources to provide veterans with mental health services.
- VSO staff submitted 1,544 applications (13% increase) for compensation or pension to the VA, generating \$7.5 million (6% increase) in benefits for Nevada County veterans.
- Presented to the California Welfare Directors Association (CWDA) 2023 Annual Conference on the NCVSO's Integration and Innovations of services and the positive community impact when Veterans Services and DSS collaborate to assist shared target populations.
- Continued partnership with Nevada County Board of Supervisors, local Chambers of Commerce, The Union, and other organizations to promote Nevada County's 3rd Annual "Military Appreciation Week." The program was developed to aid the economic recovery of small businesses and show support for our local military and veterans. It had a successful second year, with 85 local businesses participating, each of whom offer ongoing discounts.
- Continued collaboration with DSS to improve CalVets Medi-Cal Cost Avoidance Programs referral processes. Efforts directly lead to the county receiving \$45,708 (43% increase) in revenue from the Medi-Cal Subvention fund.

## Veterans Services (50501)

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### Objectives and Performance Measures for Fiscal Year 2024-25:

- Increase the number of veterans receiving the federal, state, and county benefits that they are entitled to.
  - Increase total applications for compensation and pension by 15%.
  - Increase total financial awards from veterans' applications for compensation and pension by 15%.
  - Submit a minimum of 200 applications for VA health care benefits.
  
- Increase awareness of services available to veterans through strengthening collaborative relationships with local service organizations.
  - Collaborate with internal and external agencies to promote the VSOs Veteran's Outreach & Wellness Program throughout the community to ensure every veteran has access to free quality and confidential mental health services.
  - Establish a Memorandum of Understanding with the Citrus Heights Vet Center to limit veterans' travel and ease access to mental health services as an extension of the VSOs Veterans Outreach & Wellness Program.
  - Attend quarterly local VSO meetings to collaborate on quarterly outreach events and share resources in the best interest of our community.
  - Inform the public about benefits available to veterans through collaboration with local service providers and agencies using trainings and informative articles in agency newsletters or circulars.
  - Increase VA Healthcare and compensation applications from inter-agency Medi-Cal referrals by 50%.
  - Continue to provide consistent and reliable services to Eastern Nevada County to build trust in a traditionally underserved population.
  
- Increase staff knowledge of both state and federal benefits to which veterans are entitled.
  - Diversify the current training program to include training on services available to veterans within other HHSA departments, while continuing to focus on veteran-specific training topics.
  - Provide training to other HHSA Departments on benefits available to veterans with a goal of increasing inter-agency referrals by 20%.
  - Strengthen inter-agency relationships to increase the number of Medi-Cal referrals the VSO receives from Social Services by 25% to increase the subvention funding from the state.



## Veterans Services (50501)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	338,472	245,708	278,000	289,419	289,419	17.8%
Charges for Services	5,830	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	388,212	448,356	448,356	463,457	463,457	3.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>732,514</b>	<b>694,064</b>	<b>726,356</b>	<b>752,876</b>	<b>752,876</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	442,195	500,676	489,087	552,398	552,398	10.3%
Services & Supplies	172,592	176,480	156,940	169,012	169,012	-4.2%
Other Charges	56,854	62,438	62,618	63,854	63,854	2.3%
Overhead Cost Plan (A87)	60,313	53,280	53,204	55,596	55,596	4.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(77,445)	(98,810)	(87,984)	(87,984)	(87,984)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>654,510</b>	<b>694,064</b>	<b>673,865</b>	<b>752,876</b>	<b>752,876</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>78,004</b>	<b>-</b>	<b>52,491</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses	752,876	752,876	-
		<b>752,876</b>	<b>752,876</b>			<b>-</b>

### Analyst Comments:

## **Social Services Realignment (40118)**

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun

### **Service Description:**

Some funding for Health and Social Services Programs is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are managed in the County Health and Welfare Trust Fund, more commonly known as the 1991 Realignment Fund.

This Department Budget Unit is comprised of the sales tax revenues of the 1991 Realignment Fund allocated for Department of Social Services Programs.

# Social Services Realignment (40118)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	186,101	100,000	130,567	100,000	100,000	0.0%
Federal/State Intergovernmental	8,128,616	8,119,415	8,035,300	8,161,248	8,161,248	0.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,314,717</b>	<b>8,219,415</b>	<b>8,165,867</b>	<b>8,261,248</b>	<b>8,261,248</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	7,770,166	8,634,005	7,991,297	8,965,568	8,965,568	3.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>7,770,166</b>	<b>8,634,005</b>	<b>7,991,297</b>	<b>8,965,568</b>	<b>8,965,568</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>544,551</b>	<b>(414,590)</b>	<b>174,570</b>	<b>(704,320)</b>	<b>(704,320)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
HLTH/WELFARE LOCAL TRUST	Fund # 1480	8,261,248	8,965,568	(704,320)
		<b>8,261,248</b>	<b>8,965,568</b>	<b>(704,320)</b>

Analyst Comments:

## **Social Services 2011 Realignment (50207)**

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### **Mission Statement:**

We protect lives, promote health and wellness, and provide support and services to help Nevada County residents meet their basic needs.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

### **Service Description:**

Funding for Health and Human Services Programs is provided to the County by the State of California from sales taxes. These funds are maintained by the County in the Health and Human Services Account of the County Local Revenue Fund 2011, more commonly known as the 2011 Realignment Fund.

This Service Budget Unit represents that portion of the 2011 Realignment Fund allocated for Social Services.

## Social Services 2011 Realignment (50207)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	122,576	100,000	100,415	100,000	100,000	0.0%
Federal/State Intergovernmental	5,627,126	5,154,985	5,348,759	5,442,506	5,442,506	5.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>5,749,701</b>	<b>5,254,985</b>	<b>5,449,174</b>	<b>5,542,506</b>	<b>5,542,506</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,400,891	5,223,060	5,354,979	6,452,698	6,452,698	23.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,400,891</b>	<b>5,223,060</b>	<b>5,354,979</b>	<b>6,452,698</b>	<b>6,452,698</b>	<b>24%</b>
<b>Fund Balance Added (Used)</b>	<b>1,348,811</b>	<b>31,925</b>	<b>94,195</b>	<b>(910,192)</b>	<b>(910,192)</b>	

Staffing: None

### 2024/25 Fund Analysis:

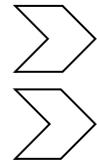
		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - HHSA	Fund # 1481	5,542,506	6,452,698	(910,192)
		<b>5,542,506</b>	<b>6,452,698</b>	<b>(910,192)</b>

Analyst Comments:



# INFORMATION & GENERAL SERVICES AGENCY

Steve Monaghan, Director



## INFORMATION & GENERAL SERVICES

### Landon Beard, Chief Information Officer

<input type="checkbox"/> IGS Administration (11003)	\$ 133,929
<input type="checkbox"/> Information Systems (11007)	\$ 4,513,117
<input type="checkbox"/> Purchasing (10204)	\$ 666,796
<input type="checkbox"/> Central Services (92004)	\$ 704,081
<input type="checkbox"/> Collections (10205)	\$ 71,279
<input type="checkbox"/> Cable TV Services (11010)	\$ 184,382
<input type="checkbox"/> Energy Services Program (92006)	\$ 2,029,057
<input type="checkbox"/> Animal Shelter (20712)	\$ 1,148,000
	<hr/>
	<b>\$ 9,450,641</b>

## FACILITIES

### Justin Drinkwater, Director of Facilities

<input type="checkbox"/> Facilities Management (10702)	\$ 4,349,652
<input type="checkbox"/> Capital Facilities Projects (10801)	\$ 461,083
<input type="checkbox"/> Capital Projects (10805)	\$ 62,236
<input type="checkbox"/> Airport (91004)	\$ 1,860,016
	<hr/>
	<b>\$ 6,732,987</b>

## LIBRARY

### Nick Wilczek, County Librarian

<input type="checkbox"/> Library (60201)	\$ 7,011,950
	<hr/>
	<b>\$ 7,011,950</b>

## OFFICE OF EMERGENCY SERVICES

### Craig Griesbach, Director of Emergency Services

<input type="checkbox"/> Emergency Management (20702)	\$ 4,086,907
	<hr/>
	<b>\$ 4,086,907</b>

**Total \$ 27,282,485**

## Information & General Services Agency Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	5,886,314	6,261,926	5,751,799	5,830,975	5,830,975	-6.9%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	1,357	-	350	-	-	NA
Use of Money & Property	883,773	755,380	955,389	937,472	937,472	24.1%
Federal/State Intergovernmental	1,276,890	547,641	6,622,895	890,162	890,162	62.5%
Charges for Services	2,755,788	2,706,627	2,783,322	3,049,956	3,049,956	12.7%
Miscellaneous Revenues	1,276,981	1,010,980	1,695,575	1,144,045	1,144,045	13.2%
Other Financing Sources	657,368	558,922	929,159	938,206	938,206	67.9%
General Fund Transfers	795,654	811,567	811,567	835,914	835,914	3.0%
General Fund Allocation	13,109,822	11,475,981	14,189,375	13,577,994	13,577,994	18.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>26,643,946</b>	<b>24,129,024</b>	<b>33,739,431</b>	<b>27,204,724</b>	<b>27,204,724</b>	<b>13%</b>
<b>Expenses</b>						
Salaries & Benefits	12,918,008	15,531,491	14,310,284	17,465,242	17,465,242	12.5%
Services & Supplies	10,844,771	10,507,431	17,460,603	11,839,340	11,839,340	12.7%
Other Charges	4,648,382	4,092,823	5,004,419	3,976,284	3,976,284	-2.8%
Overhead Cost Plan (A87)	1,493,687	1,805,154	1,836,591	1,756,907	1,756,907	-2.7%
Capital Assets	3,491,410	9,171	3,661,910	226,876	226,876	2373.8%
Other Financing Uses	(26,389)	415,974	493,695	384,899	384,899	-7.5%
Interfund Activity	(7,269,179)	(7,787,194)	(8,255,485)	(8,367,063)	(8,367,063)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>26,100,690</b>	<b>24,574,850</b>	<b>34,512,017</b>	<b>27,282,485</b>	<b>27,282,485</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	<b>543,256</b>	<b>(445,826)</b>	<b>(772,586)</b>	<b>(77,761)</b>	<b>(77,761)</b>	
<b>Staffing:</b>	<b>98.75</b>	<b>105.75</b>	<b>105.75</b>	<b>113.00</b>	<b>113.00</b>	

See next page for fund analysis

## Information & General Services Agency Summary (cont.)

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**2024-25 Fund Analysis:**

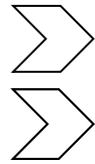
	June 30, 2024				June 30, 2025	
	Fund #	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	15,526,350	15,526,350	-	*
PUBLIC LIBRARY	1165	8,213,085	7,011,950	7,011,950	-	8,213,085
CABLE INET & PEG	1190	529,895	122,993	88,795	34,198	564,093
OPS CENTER PROJECT	3158	39,736	22,500	62,236	(39,736)	-
AIRPORT	4116	1,116,155	1,787,793	1,860,016	(72,223)	1,043,932
ENERGY SERVICES	4331	679,598	2,029,057	2,029,057	-	679,598
CENTRAL SERVICES	4332	220,260	704,081	704,081	-	220,260
			<b>27,204,724</b>	<b>27,282,485</b>	<b>(77,761)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.



# INFORMATION & GENERAL SERVICES AGENCY

Steve Monaghan, Director



## INFORMATION & GENERAL SERVICES

### Landon Beard, Chief Information Officer

<input type="checkbox"/> IGS Administration (11003)	\$	133,929
<input type="checkbox"/> Information Systems (11007)	\$	4,513,117
<input type="checkbox"/> Purchasing (10204)	\$	666,796
<input type="checkbox"/> Central Services (92004)	\$	704,081
<input type="checkbox"/> Collections (10205)	\$	71,279
<input type="checkbox"/> Cable TV Services (11010)	\$	184,382
<input type="checkbox"/> Energy Services Program (92006)	\$	2,029,057
<input type="checkbox"/> Animal Shelter (20712)	\$	1,148,000

**Total \$ 9,450,641**



## Information & General Services Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	1,357	-	350	-	-	NA
Use of Money & Property	24,187	14,000	41,325	16,000	16,000	14.3%
Federal/State Intergovernmental	-	-	31,143	-	-	NA
Charges for Services	2,503,110	2,433,711	2,534,717	2,784,240	2,784,240	14.4%
Miscellaneous Revenues	172,719	123,430	118,405	123,430	123,430	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,260,033	4,709,859	5,506,288	6,561,169	6,561,169	39.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,961,405</b>	<b>7,281,000</b>	<b>8,232,228</b>	<b>9,484,839</b>	<b>9,484,839</b>	<b>30%</b>
<b>Expenses</b>						
Salaries & Benefits	6,185,590	7,481,765	6,940,929	8,413,372	8,413,372	12.5%
Services & Supplies	4,646,770	5,041,656	6,147,467	6,455,861	6,455,861	28.1%
Other Charges	1,524,428	1,640,593	1,613,230	1,855,760	1,855,760	13.1%
Overhead Cost Plan (A87)	232,660	237,220	268,657	215,966	215,966	-9.0%
Capital Assets	68,908	9,171	2,250	2,250	2,250	-75.5%
Other Financing Uses	11,098	5,000	13,000	5,000	5,000	0.0%
Interfund Activity	(5,894,557)	(6,934,687)	(6,580,898)	(7,497,568)	(7,497,568)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,774,897</b>	<b>7,480,718</b>	<b>8,404,635</b>	<b>9,450,641</b>	<b>9,450,641</b>	<b>26%</b>
<b>Fund Balance Added (Used)</b>	<b>186,507</b>	<b>(199,718)</b>	<b>(172,407)</b>	<b>34,198</b>	<b>34,198</b>	
<b>Staffing:</b>	<b>42.00</b>	<b>43.00</b>	<b>43.00</b>	<b>47.00</b>	<b>47.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	6,628,708	6,628,708	-	*
CABLE INET & PEG	1190	529,895	122,993	88,795	34,198	564,093
ENERGY SERVICES	4331	679,598	2,029,057	2,029,057	-	679,598
CENTRAL SERVICES	4332	220,260	704,081	704,081	-	220,260
			<b>9,484,839</b>	<b>9,450,641</b>	<b>34,198</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# IGS Administration (11003)

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## **Mission Statement:**

The Information & General Services Administration is committed to providing a superior level of service to County departments and the public in the areas of information technology, solar internal service fund, facilities planning and management, procurement, emergency preparedness, collections, and internal services, and to ensure sound management of the County Library system and the County Airport.

## **Service Description:**

Information & General Services (IGS) Administration provides fiscal, administrative, management, and long-range planning that support the operating divisions of the IGS department. IGS Administration also provides administrative oversight of the Library and County Airport.

## **Accomplishments in Fiscal Year 2023-24:**

- Updated and maintain the IGS Service Directory.
- Provided management and oversight for budgets totaling more than \$50 million for all IGS Divisions, including the Airport and the Library.
- Solicited and obtained approval of a Qualified List of six firms for Last Mile Broadband Grant Support and Opportunity.
- Submitted an FFA Last Mile Grant application in the amount of \$74,823,482 to deploy open-access, municipal-owned, fiber to the home projects.
- Nevada County Fiber completed their Last Mile Broadband Grant project adding 11 fiber to the home underground connections in the community.
- Utilizing the Local Agency Technical Assistance Grant funds of \$479,799 the County continued to work with Golden State Connect Authority on Nevada County Broadband Network Design.
- Managed and supported the County awarded last-mile infrastructure projects.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- To provide a superior level of fiscal and administrative oversight and support to the operations of the IGS Agency ensuring long term fiscal sustainability. **■ Board Priority Objective**
  - Meet quarterly with managers to review departmental budgets.
  - Document administrative procedures and provide cross-training of staff to ensure continuity of operations.
  - Provide timely and accurate billings for IGS services to County departments.
  - Provide opportunities and encourage each staff member to attend one educational course or training.
  - Support County efforts to implement a new Enterprise Resource Planning (ERP) Software solution.
- Support the expansion of broadband through supporting the implementation of Nevada County Broadband Strategy Plan policies and last-mile infrastructure projects. **■ Board Priority Objective**
  - Manage and support the County awarded last-mile infrastructure projects.
  - Continue to work with Golden State Connect Authority to advance and address broadband issues within Nevada County.

## **IGS Administration (11003)**

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- Utilize the Qualified List of ISPs for the third round of Last Mile Grant Program.
- Support advocacy at local, State, and Federal levels for rural broadband funding and expansion.



# IGS Administration (11003)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	313	-	20,000	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	287,863	3,370	25,015	133,929	133,929	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>288,176</b>	<b>3,370</b>	<b>45,015</b>	<b>133,929</b>	<b>133,929</b>	<b>3874%</b>
<b>Expenses</b>						
Salaries & Benefits	1,508,695	1,601,697	1,604,609	2,010,369	2,010,369	25.5%
Services & Supplies	289,461	56,162	68,954	56,476	56,476	0.6%
Other Charges	34,794	25,582	23,886	31,171	31,171	21.8%
Overhead Cost Plan (A87)	116,694	147,172	147,172	159,966	159,966	8.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,661,468)	(1,827,243)	(1,799,606)	(2,124,053)	(2,124,053)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>288,176</b>	<b>3,370</b>	<b>45,015</b>	<b>133,929</b>	<b>133,929</b>	<b>3874%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	Revenues	Expenses			
		133,929	133,929		-	
		<b>133,929</b>	<b>133,929</b>		-	

**Analyst Comments:**

# Information Systems (11007)

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## **Mission Statement:**

To provide an outstanding level of service, quality products and innovative information technology solutions to those we serve. Through teamwork, professionalism, and responsibility, we strive to meet and exceed the expectations of our customers, building an environment that promotes long-term relationships and creates value for our clients, our employees and the citizens of Nevada County.

## **Service Description:**

Information Systems (IS) provides voice and data communication services, office automation, data sharing and support services, application programming and business systems consultation, project development and oversight, Cyber Security Leadership, and development and coordination of County-wide information systems strategic plans and policy. Information Systems is responsible for maintaining more than 1,200 networked computers, printers and other devices; 1,000 telephones, 185 servers, including 175 virtualized servers; and over 50 major applications in more than 36 locations, serving over 1,300 County employees and contractors, 24 hours a day, 7 days a week.

Information Systems utilizes the five focus areas highlighted in the “IS Strategic Plan” to guide its efforts and to maintain alignment with the needs of County departments. These five focus areas below have resulted from a series of annual surveys that provide insight and guidance in understanding the landscape of developing needs for the organization:

- Business Intelligence (BI)
- Process Improvement (PI)
- Communications and Engagement (CE)
- Information Security (InfoSec)
- Operational Excellence (OE)

## **Accomplishments in Fiscal Year 2023-24:**

- Dashboard Implementation (BI) to improve visibility of metrics, understanding of program participation, and better understand benefits gained from various programs such as County intern tracking dashboard, Youth Jobs Corps dashboard, Elections Dashboard.
- Upgrades to legacy solutions and processes (PI) to improve or automate accessibility and data processing including improved remote access for vendor support, migrate paper processes to digital workflows, relocate staff files to more accessible solutions.
- Establish the Business Relationship Management team (PI) to improve the process of capturing business requirements and translating them to technical solutions.
- Implement Information Security (InfoSec) updates such as increase generic account security, implement password management system, strengthen password complexity requirements.
- Sponsor Ransomware/Security tabletop exercises to train and prepare all staff on incident response guidelines and responsibilities. (InfoSec)
- Provide consistent and reliable technical support service (OE) for services such as respond and resolve requests for service, upgrade Wi-Fi and site connectivity to meet expanding need.

## Information Systems (11007)

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- Support major department level implementations and updates (OE) including Behavioral Health Electronic Health Records System, Bear River Library infrastructure and connectivity.
- Improve communications and visibility of technical services (CE) deliver weekly “tech tip” messages focused on increase use of technology, update Cyber Security internal website, deliver Broadband Survey to community.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Enterprise Resource Planning (ERP) Project team leadership and technical assistance
  - Lead team and coordinate effort for product implement
  - Oversee and advise on organizational change management
- Enhance information availability and utilization (BI)
  - Identify and target business intelligence opportunities
  - Acquire and implement updated high-resolution aerial imagery annually plus historic captures to improve geospatial intelligence
- Support enterprise adoption of technology (BI/PI/OE)
  - Prove in-person and virtual technology training
  - Continue to investigate and engage in planning for Artificial Intelligence use
- Plan and implement Cyber Security objectives (InfoSec)
  - Implement Windows 11 across all County computers (InfoSec/OE)
  - Continue Business Continuity Plan development in partnership with departments
  - Implement initial network segmentation and security objectives
- Actively participate in HPO and PIO initiatives (CE)
  - Modernize InfoNet and employee engagement
  - Increasing ability to share news and updates
- Improve IS service management to better utilize and deliver services (PI/OE)
  - Implement project prioritization and communication process
  - Update Service Management software and associated procedures
  - Implement enhanced knowledge base and self-help solutions



# Information Systems (11007)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	99,485	55,548	64,640	62,102	62,102	11.8%
Miscellaneous Revenues	12,121	437	437	437	437	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,154,478	3,952,231	3,505,179	4,450,578	4,450,578	12.6%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,266,083</b>	<b>4,008,216</b>	<b>3,570,256</b>	<b>4,513,117</b>	<b>4,513,117</b>	<b>13%</b>
<b>Expenses</b>						
Salaries & Benefits	4,122,060	5,268,985	4,686,009	5,733,969	5,733,969	8.8%
Services & Supplies	2,202,384	2,549,782	2,392,584	2,771,371	2,771,371	8.7%
Other Charges	672,030	621,106	519,765	682,852	682,852	9.9%
Overhead Cost Plan (A87)	(17,824)	(12)	-	-	-	NA
Capital Assets	10,506	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,723,071)	(4,431,645)	(4,028,102)	(4,675,075)	(4,675,075)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,266,083</b>	<b>4,008,216</b>	<b>3,570,256</b>	<b>4,513,117</b>	<b>4,513,117</b>	<b>13%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>29.00</b>	<b>30.00</b>	<b>30.00</b>	<b>31.00</b>	<b>31.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	4,513,117	4,513,117		-	
		<b>4,513,117</b>	<b>4,513,117</b>		-	

**Analyst Comments:**

# Purchasing (10204)

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## **Mission Statement:**

Strategic sourcing and soliciting; keeping Nevada County competitive while ensuring fairness and transparency for our community while providing value for our departments.

## **Service Description:**

Nevada County operates a centralized purchasing system and has designated the Department of Information and General Services (Purchasing Division) to be responsible for the administration of that system. Purchasing Agent shall have the duties and powers prescribed by law and County Administration Code for Purchasing Agents.

Purchasing Division is responsible for:

- Assisting departments with strategically sourcing goods and services for purchase, lease or rent
- Sells, leases, trades, or otherwise disposes of personal property that is no longer needed by departments for County use.
- Assist Departments with drafting and reviewing Contracts as well as executing Contracts under \$50,000 or as delegated by the Board of Supervisors.

## **Accomplishments in Fiscal Year 2023-24:**

- Increased solicitations by 40%. Issued 59 invitations for bids and requests for proposals including solicitations for the Recreation and Resiliency Master Plan, the new Bear River Library and Truckee Library Improvement projects and construction of the Ranch House located along Hwy 49.
- Realized cost savings of over \$1million to the County.
- Purchasing staff supported Office of Emergency Services for the 22/23 winter storm event and negotiated several contracts with emergency services vendors such as Outlaw Foods, various snow and tree debris removal services and partnerships with the local Schools for potential emergency or temporary shelters.
- Simplified several Bids to create annual contracts for supporting Contracting Trade Services, Countywide Security Camera Services and Document Scanning and Imaging.
- All Buyers attended professional development training for procurement skill building and growing their procurement careers and attended High Performing Organizational training courses.
- Provided various donations of County surplus items such as furniture, vehicles, and IT equipment to community non-profits, schools, and other public agencies and recouped over \$150,000 in Surplus return on investments.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Focus on sustainable procurements.
  - Align with SB 1383 requirements for procuring organic materials in accordance with the County's Sustainable Purchasing Policy.
  - Strive to meet compliance requirements by at least 5% or 262 tons.
  - Develop comprehensive reports for tracking spend for organic materials.
- Supply Chain Resiliency and Supplier Relationship Management

## Purchasing (10204)

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- Building resilience into the supply chain and contract service providers where possible.
- Objectives may involve diversifying the supplier base, creating contingency plans for emergencies, and enhancing agility to adapt to changing market conditions.
- Stay abreast of sourcing solutions and cooperative resources by attending at least two webinars within the year.
- Building/ maintain strong relationships with suppliers and service providers by increasing vendor solicitation participation by 10%
  
- Invest in procurement personnel and resources.
  - Provide expanded training opportunities focusing on professional procurement. At minimum two courses or one conference per year.
  - Providing training programs to staff, fostering leadership skills, and create career advancement opportunities within the procurement function.
  - Seek/invest in new automations focusing on process improvement and analytics for procurement activities and contract processing.
  - Leverage data analytics and business intelligence tools for making informed decisions.
  
- Support County efforts to implement a new Enterprise Resource Planning (ERP) Software solution.
  - Attend all meetings, advise on procurement best practices and solicitation activities.
  - Support staff with time/tools needed to focus on the implementation, testing and roll-out of the new ERP software.



# Purchasing (10204)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	13,764	5,000	4,000	5,000	5,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	505,976	592,962	606,973	661,796	661,796	11.6%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>519,741</b>	<b>597,962</b>	<b>610,973</b>	<b>666,796</b>	<b>666,796</b>	<b>12%</b>
<b>Expenses</b>						
Salaries & Benefits	458,989	509,986	550,284	564,693	564,693	10.7%
Services & Supplies	41,686	41,267	40,487	45,427	45,427	10.1%
Other Charges	40,843	62,659	36,202	72,926	72,926	16.4%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(21,778)	(15,950)	(16,000)	(16,250)	(16,250)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>519,741</b>	<b>597,962</b>	<b>610,973</b>	<b>666,796</b>	<b>666,796</b>	<b>12%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	666,796	666,796	-		
		<b>666,796</b>	<b>666,796</b>	<b>-</b>		

**Analyst Comments:**

# Central Services (92004)

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## **Mission Statement:**

To provide quality support services to all County departments at a reasonable cost.

## **Service Description:**

The Central Services Division of the Information and General Services Department provides the following services: incoming and outgoing mail handling, courier service to remote worksites, answering the central telephone information line, and providing multi-function (copy/fax/scan) office machines and related services and supplies, and oversight of lobby guard services. Central Services is a fee-for-service internal services fund and receives no support from the General Fund.

## **Accomplishments in Fiscal Year 2023-24:**

- Processed over 120,000 pieces of outgoing mail including over 1,000 certified letters and thousands of packages.
- Implemented streamlined daily delivery services for inter-department legal mail to WBCF.
- Answered over 6,000 calls from the public in the main information line.
- Provided a live voice to answer the main Nevada County information telephone line to assist members of the public.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Ensure that high quality and cost-effective resources continue to be available to meet the needs of all County departments for document printing, copying, scanning and faxing, and new on-line mailing services.
  - Promote effective business process improvement through the use of scanning, workflow automation, and SharePoint integration with the multi-function device fleet.
  - Explore additional managed printing services for other departments.
  - Continue to automate mailing and billing services using on-line services.
- Provide quality customer care through effective communication and services.
  - Review and update the IGS InfoNet portal page as needed to educate County staff on products and services.
  - Communicate with departments and plan for re-organizing the Central Services space to ensure maximum utilization and safety.
  - Provide a live voice to answer the main Nevada County information telephone line of over 6,000 calls to assist members of the public.

# Central Services (92004)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,621	1,000	6,292	1,000	1,000	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	612,584	671,720	696,975	703,081	703,081	4.7%
Miscellaneous Revenues	35	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>614,241</b>	<b>672,720</b>	<b>703,267</b>	<b>704,081</b>	<b>704,081</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	94,454	101,097	100,027	104,341	104,341	3.2%
Services & Supplies	310,775	376,923	397,133	392,451	392,451	4.1%
Other Charges	100,749	148,418	120,591	175,626	175,626	18.3%
Overhead Cost Plan (A87)	47,207	42,493	42,493	29,413	29,413	-30.8%
Capital Assets	-	9,171	2,250	2,250	2,250	-75.5%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(16,214)	(20,000)	(20,000)	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>536,970</b>	<b>658,102</b>	<b>642,494</b>	<b>704,081</b>	<b>704,081</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>77,271</b>	<b>14,618</b>	<b>60,773</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
CENTRAL SERVICES	Fund # 4332	704,081	704,081	-		
		<b>704,081</b>	<b>704,081</b>	<b>-</b>		

**Analyst Comments:**

## Collections (10205)

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**Mission Statement:**

Collections enforces and collects fines, penalties and judgments owed to the County of Nevada.

**Service Description:**

The Collections Division enforces and collects fines, penalties and judgments owed to the County of Nevada. The collection activities for the County are facilitated through a professional service contract with each county department providing oversight of their individual collection activities. Staff support is provided by County departments.

# Collections (10205)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	1,357	-	350	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	19,965	-	100	-	-	NA
Miscellaneous Revenues	94	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	211,204	75,172	117,191	71,279	71,279	-5.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>232,620</b>	<b>75,172</b>	<b>117,641</b>	<b>71,279</b>	<b>71,279</b>	<b>-5%</b>
<b>Expenses</b>						
Salaries & Benefits	1,393	-	-	-	-	NA
Services & Supplies	32,788	3,996	46,111	24,099	24,099	503.1%
Other Charges	155,145	55,264	55,618	67,165	67,165	21.5%
Overhead Cost Plan (A87)	43,295	15,912	15,912	(19,985)	(19,985)	-225.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>232,620</b>	<b>75,172</b>	<b>117,641</b>	<b>71,279</b>	<b>71,279</b>	<b>-5%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	71,279	71,279	-
		<b>71,279</b>	<b>71,279</b>	<b>-</b>

Analyst Comments:

## Cable TV Services (11010)

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### **Mission Statement:**

To provide exceptional customer service and consumer protection to Nevada County cable television subscribers. To perform those functions mandated in the “1992 Cable Television Consumer Protection & Competition Act, as amended in 1996.” To support and assist community partners in the pursuit of Public, Educational and Government (PEG) programming.

### **Service Description:**

The Cable TV Service is supported by staff from the administration unit of the Information and General Services Department. It is the single point of contact in the County for cable franchise activity. Primary responsibilities include administering the PEG revenues received through cable television franchises, administering and implementing the memoranda of understanding with PEG providers and other local jurisdictions; managing the County’s relationship with cable operator providers (Comcast & Optimum), Nevada County Digital Media Center (NCDMC) and other local government agencies; and assessing cable provider performance.

### **Accomplishments in Fiscal Year 2023-24:**

- Disbursed PEG funding appropriately supporting local broadcast capabilities.
- Continued to provide a high level of customer satisfaction for CATV subscribers by clearing 100% of requests for problem resolution.
- Produced and broadcasted live public meetings over the two cable TV provider systems.
- Maintained a 99% uptime and overall operational performance level.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- To ensure that PEG broadcast capabilities are maintained.
  - Monitor cable franchise holders’ compliance with their obligation to provide highly reliable fiber.
  - Maintain endpoint equipment.
  - Ensure proper franchise fees and PEG support funding is received and distributed appropriately and in an accountable manner.
- To provide a high level of customer service for Cable TV subscribers.
  - Achieve 100% citizen request follow-up and ensure local cable operator presence and responsiveness.
- To ensure government business remains transparent and is accessible to the public.
  - Maintain 100% digital Internet live streaming and video on demand services of the meetings for citizens’ home access.
  - Broadcast live government meetings.
  - Support the partnership with NCDMC for broadcasting government programs.
- To provide a high level of service hosting PEG broadcasting and Internet streaming infrastructure.
  - Maintain a 99% uptime and overall operational performance level.

# Cable TV Services (11010)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	11,098	5,000	13,000	5,000	5,000	0.0%
Federal/State Intergovernmental	-	-	31,143	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	146,316	117,993	93,827	117,993	117,993	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	100,512	86,124	53,930	95,587	95,587	11.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>257,926</b>	<b>209,117</b>	<b>191,900</b>	<b>218,580</b>	<b>218,580</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	97,907	128,338	128,883	129,355	129,355	0.8%
Other Charges	20,629	46,127	36,237	48,003	48,003	4.1%
Overhead Cost Plan (A87)	16,498	24,717	24,717	34,219	34,219	38.4%
Capital Assets	58,402	-	-	-	-	NA
Other Financing Uses	11,098	5,000	13,000	5,000	5,000	0.0%
Interfund Activity	(7,673)	(30,729)	(27,757)	(32,195)	(32,195)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>196,861</b>	<b>173,453</b>	<b>175,080</b>	<b>184,382</b>	<b>184,382</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>61,064</b>	<b>35,664</b>	<b>16,820</b>	<b>34,198</b>	<b>34,198</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	95,587	95,587	-
CABLE INET & PEG	Fund # 1190	122,993	88,795	34,198
		<b>218,580</b>	<b>184,382</b>	<b>34,198</b>

Analyst Comments:

# Energy Services Program (92006)

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## **Mission Statement:**

The mission of the Energy Services Program is to equitably allocate the costs and savings associated with the County's five solar energy generating systems to the respective County departments that benefit from the energy generated by those systems.

## **Service Description:**

The Energy Services Program is an internal services fund that administers the payments to Pacific Gas & Electric Company for electrical services. The cost of the electrical service is calculated to include the debt service on the solar systems and associated maintenance and administrative costs. Costs are then allocated to the benefitting departments of each of the five solar systems as follows:

- Eric Rood Administration Center—allocated to all occupant departments
- Wayne Brown Correctional Facility—allocated to the Sheriff's Office
- Carl F. Bryan II Youth Center— allocated to all occupant departments
- Lake of the Pines Wastewater Treatment Plant—allocated to the Public Works – Sanitation Department - LOP WWTP
- Highway 49 Ranch Property—allocated to all other participating County electrical meters served by PG&E

## **Accomplishments in Fiscal Year 2023-24:**

- Tracked kilowatt usage and metrics for all five solar systems.
- Monitored reallocation of Ranch participating meters, transfer of PG&E payments from departments to the Energy Services Program.
- Completed the implementation of EnergyCap, a Utility Management Solution.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Monitor operations of the Solar Energy Services Internal Service Fund.
  - Review and revise operating procedures as needed.
  - Continue collaborating with the Auditor Controller's Office on reporting.
- Encourage utilization and understanding of EnergyCap for participating departments.
  - Hold annual training to review the platform and host individual reviews upon request.
  - Distribute annual memo on program status.

# Energy Services Program (92006)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	11,468	8,000	22,033	10,000	10,000	25.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,771,076	1,706,443	1,773,002	2,019,057	2,019,057	18.3%
Miscellaneous Revenues	75	-	141	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,782,618</b>	<b>1,714,443</b>	<b>1,795,176</b>	<b>2,029,057</b>	<b>2,029,057</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,671,770	1,885,188	1,895,139	1,942,982	1,942,982	3.1%
Other Charges	500,238	681,437	801,107	723,717	723,717	6.2%
Overhead Cost Plan (A87)	26,790	6,938	38,363	12,353	12,353	78.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(464,352)	(609,120)	(689,433)	(649,995)	(649,995)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,734,446</b>	<b>1,964,443</b>	<b>2,045,176</b>	<b>2,029,057</b>	<b>2,029,057</b>	<b>3%</b>
<b>Fund Balance Added (Used)</b>	<b>48,172</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
ENERGY SERVICES	Fund # 4331	2,029,057	2,029,057	-
		<b>2,029,057</b>	<b>2,029,057</b>	<b>-</b>

**Analyst Comments:**

Use of fund balance in Fiscal Year 23/24 is planned and intentional to ensure an appropriate level of fund balance.

## Animal Shelter (20712)

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### **Service Description:**

The Animal Shelter budget provides for the contract and facility management of the County animal shelter.

### **Accomplishments in Fiscal Year 2023-24:**

- Established new Service Budget Unit 20712 to shift contract management for the animal shelter into its own unit.
- Developed and implemented an Action Plan in collaboration with the shelter operator and the Sheriff's Office to enhance operations, facility maintenance and community services.
- Supported animal shelter operations with a collaborative cleaning day including participants from H.E.A.R.T, Sheriff Animal Control, Sammie's Friends, and Information and General Services Agency staff.
- Collaborated with the Facilities Department to make needed repairs and facility enhancements to improve animal sheltering operations.
- Initiated a joint memorandum of understanding between the City of Nevada City, City of Grass Valley, and the County of Nevada for collaboration with new animal shelter development and services.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support continuity of operations at the county Animal Shelter.
  - To provide fiscal and administrative oversight and support to the contract for operations of the animal shelter services.
  - Implement an animal shelter contract with a vendor to operate the animal shelter.
  - Continue collaboration with the City of Nevada City and City of Grass Valley with the development of the new animal shelter.

# Animal Shelter (20712)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	1,198,000	1,148,000	1,148,000	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,198,000</b>	<b>1,148,000</b>	<b>1,148,000</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	1,178,176	1,093,700	1,093,700	NA
Other Charges	-	-	19,824	54,300	54,300	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>1,198,000</b>	<b>1,148,000</b>	<b>1,148,000</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	1,148,000	1,148,000	-
		<b>1,148,000</b>	<b>1,148,000</b>	<b>-</b>

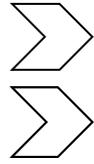
**Analyst Comments:**

This SBU is newly established in Fiscal Year 23/24 for the purpose of managing the Animal Shelter contract.



# INFORMATION & GENERAL SERVICES AGENCY

Steve Monaghan, Director



## FACILITIES

### Justin Drinkwater, Director of Facilities

<input type="checkbox"/> Facilities Management (10702)	\$	4,349,652
<input type="checkbox"/> Capital Facilities Projects (10801)	\$	461,083
<input type="checkbox"/> Capital Projects (10805)	\$	62,236
<input type="checkbox"/> Airport (91004)	\$	1,860,016

**Total \$ 6,732,987**



## Facilities Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	119,187	79,926	113,799	93,975	93,975	17.6%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	685,444	659,380	715,592	712,060	712,060	8.0%
Federal/State Intergovernmental	262,745	10,000	407,795	126,708	126,708	1167.1%
Charges for Services	247,265	272,916	241,411	265,716	265,716	-2.6%
Miscellaneous Revenues	897,099	867,250	1,513,564	980,315	980,315	13.0%
Other Financing Sources	319,446	225,000	225,000	225,000	225,000	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	5,903,612	3,733,145	5,713,123	4,217,254	4,217,254	13.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>8,434,799</b>	<b>5,847,617</b>	<b>8,930,284</b>	<b>6,621,028</b>	<b>6,621,028</b>	<b>13%</b>
<b>Expenses</b>						
Salaries & Benefits	2,104,166	2,439,869	2,367,780	2,797,807	2,797,807	14.7%
Services & Supplies	3,420,809	3,140,516	3,229,612	3,202,060	3,202,060	2.0%
Other Charges	1,139,978	581,877	722,217	680,295	680,295	16.9%
Overhead Cost Plan (A87)	110,750	383,291	383,291	587,671	587,671	53.3%
Capital Assets	3,400,852	-	3,659,660	224,626	224,626	NA
Other Financing Uses	(207,487)	114,663	183,547	107,899	107,899	-5.9%
Interfund Activity	(1,374,623)	(850,383)	(1,672,463)	(867,371)	(867,371)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>8,594,445</b>	<b>5,809,833</b>	<b>8,873,644</b>	<b>6,732,987</b>	<b>6,732,987</b>	<b>16%</b>
<b>Fund Balance Added (Used)</b>	<b>(159,646)</b>	<b>37,784</b>	<b>56,640</b>	<b>(111,959)</b>	<b>(111,959)</b>	
<b>Staffing:</b>	<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>17.00</b>	

	June 30, 2024			June 30, 2025	
	Projected	FY 24/25	FY 24/25	FY 24/25	Projected
Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	0101	*	4,810,735	4,810,735	*
OPS CENTER PROJECT	3158	39,736	22,500	62,236	-
AIRPORT	4116	1,116,155	1,787,793	1,860,016	1,043,932
			<b>6,621,028</b>	<b>6,732,987</b>	<b>(111,959)</b>

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Facilities Management (10702)

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## **Mission Statement:**

The mission of the Facilities Management Division is to plan for, operate, maintain, and preserve County facilities. This includes providing for the management of facility improvements and new construction projects. Our goal is to provide safe, functional, esthetically pleasing and comfortable facilities and grounds to the public and County departments in the most cost efficient, expeditious, and effective manner possible.

## **Service Description:**

Facilities Management is responsible for 38 County owned facilities (550,905 sq. ft.), eight leased facilities (34,316 sq. ft.) and 66 acres of vacant land. Facilities Management is also responsible for lease management of County-owned facilities (nine locations) for office space and cell tower locations. Services include buildings and grounds maintenance, facility security, leased space development, space planning, remodeling, and capital facilities planning.

## **Accomplishments in Fiscal Year 2023-24:**

- Facilities purchased 22 acres on La Barr Meadows. Vegetation thinning projects were also completed on County properties at the following locations: ERAC Campus and County property along Highway 49. 📌 **Board Priority Objective**
- Facilities initiated multiple energy efficacy and resiliency projects including, water heater retrofitting, lighting surveys and EV charging station feasibility at County facilities. 📌 **Board Priority Objective**
- Facilities ordered 3 new generators for power redundancy at the Wayne Brown Correctional Facility, Brighton Greens, and Crown Point and awarded an installation contract for them. These generators are expected to be online late quarter 4 of 2024 and will power the entire facilities during power shut offs. 📌 **Board Priority Objective**
- Facilities began construction of the Countywide storage facility on airport property. Completion is expected late quarter 4 in 2024.
- Facilities entered into a 30-year land lease with the National Forest Service (NFS) for development of a new NFS headquarters on County property located next to the Juvenile Hall Facility.
- Facilities coordinated the design and construction of the new Bear River Library which has its grand opening on the 1<sup>st</sup> of February 2024.
- New County Animal Shelter design contract was awarded January 2024 for full construction documents.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to implement defensible space vegetation management best practices on County owned properties. 📌 **Board Priority Objective**
  - Facilities will collaborate with Public Works and Cal-Fire on vegetation reduction projects on County owned properties.
  - Masticate entire NCOC 60-acre property to Cal-Fire Defensible Space standards prior to the 2024 fire season peak.

## Facilities Management (10702)

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- Increase backup power resiliency at key County facilities. **■ Board Priority Objective**
  - Complete Wayne Brown Correctional Facility generator procurement and installation.
  - Complete other County facilities such as Crown Point and Brighton Greens for power resiliency projects.
  - Complete installations by June 2025
  
- Support County goals with various housing, emergency preparedness and recreation focused projects. **■ Board Priority Objective**
  - Complete the County storage facility for various departments and disaster response activities.
  - Support Health and Human Services housing renovation projects.
  - Seek collaborative development of link trails and recreation spaces.
  
- Support County goals with climate resiliency initiatives. **■ Board Priority Objective**
  - Complete County facility energy efficiency retrofits.
  - Implement recommendations from the County facility EV charging study.
  
- Support Truckee Library design group.
  - Facilities will assist with land development agreements as needed.
  - Implement facilities standards into the design of new library.
  
- Support New Animal Shelter architecture design group.
  - Facilities will lead with all land development studies and approvals.
  - Implement facilities standards into the design of new animal shelter.



# Facilities Management (10702)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	381,159	372,856	404,083	407,515	407,515	9.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	191,608	181,966	187,757	183,966	183,966	1.1%
Miscellaneous Revenues	-	2,000	2,000	2,000	2,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,205,906	3,476,073	3,334,062	3,756,171	3,756,171	8.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,778,672</b>	<b>4,032,895</b>	<b>3,927,902</b>	<b>4,349,652</b>	<b>4,349,652</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	1,734,694	2,059,256	1,988,982	2,406,448	2,406,448	16.9%
Services & Supplies	2,337,230	2,327,403	2,259,248	2,312,255	2,312,255	-0.7%
Other Charges	560,513	381,956	573,586	452,657	452,657	18.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	124,660	-	-	-	-	NA
Other Financing Uses	22,896	69,000	69,000	-	-	-100.0%
Interfund Activity	(855,957)	(804,720)	(962,914)	(821,708)	(821,708)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,924,036</b>	<b>4,032,895</b>	<b>3,927,902</b>	<b>4,349,652</b>	<b>4,349,652</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>(145,364)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	4,349,652	4,349,652		-	
		<b>4,349,652</b>	<b>4,349,652</b>		<b>-</b>	

**Analyst Comments:**

## Capital Facilities Projects (10801)

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### Service Description:

The Capital Facilities budget provides for capital development and construction of new facilities and capital improvements of existing facilities. The Facilities Management Division provides project management for these capital projects.

### Accomplishments in Fiscal Year 2023-24:

- Facilities coordinated the Monthly Capital Projects Meetings by scheduling, developing the agenda and keeping the minutes.
- Capital Facilities approved the purchase of a new generator for the Wayne Brown Correctional, Brighton Greens, and Crown Point facilities with installation expected fourth quarter of 2024 supporting the power resilience project. ■ **Board Priority Objective**
- Facilities finalized the plans and lease agreement for a countywide storage warehouse on lot 5, an Airport owned property. This facility will be utilized by Elections, Public Health, OES, Agriculture, and other County departments for long term storage needs.
- Facilities moved the new animal shelter design contract to board approval in January of 2024.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Support the Capital Projects Subcommittee.
  - Hold monthly meetings with the Capital Projects Subcommittee.
  - Provide support for projects being brought to the Committee for consideration.
- Further County facilities backup power resiliency. ■ **Board Priority Objective**
  - Develop comprehensive backup power resiliency plan for all critical County facilities.
  - Complete design work for generator provisions at critical County facilities.
- Further County Climate Resiliency. ■ **Board Priority Objective**
  - Pursue in energy efficiency projects on County facilities.
  - Implement recommendations for EV charging infrastructure based on completed feasibility study.
- Continue to update priority projects into the five-year capital project schedule.
  - Prioritize projects.
  - Design project budgets and plans.
  - Implement multiple year project schedule.
  - Facilities will work with the selected design firm in moving the new Truckee library project along through design, and construction.
  - Facilities will lead the design efforts for the new animal shelter design contract. With completion expected in 2025.

# Capital Facilities Projects (10801)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	3,874	-	719,136	-	-	NA
Other Financing Sources	149,446	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,697,706	257,072	2,379,061	461,083	461,083	79.4%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,851,026</b>	<b>257,072</b>	<b>3,098,197</b>	<b>461,083</b>	<b>461,083</b>	<b>79%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	222,512	-	224,259	-	-	NA
Other Charges	71,648	-	-	-	-	NA
Overhead Cost Plan (A87)	15,455	257,072	257,072	461,083	461,083	79.4%
Capital Assets	3,014,413	-	3,211,868	-	-	NA
Other Financing Uses	45,663	45,663	114,547	45,663	45,663	0.0%
Interfund Activity	(518,666)	(45,663)	(709,549)	(45,663)	(45,663)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,851,026</b>	<b>257,072</b>	<b>3,098,197</b>	<b>461,083</b>	<b>461,083</b>	<b>79%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	461,083	461,083	-
		<b>461,083</b>	<b>461,083</b>	<b>-</b>

Analyst Comments:

## Capital Projects (10805)

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### **Service Description:**

The Capital Projects budget provides for large capital projects, such as construction of new facilities. Capital projects may require more than one fiscal year for completion and may involve debt financing. The Facilities Management Division provides project management for these capital projects.

### **Accomplishments in Fiscal Year 2023-24:**

- There are currently no active capital projects involving new building construction that will go through this budget in the 2023-2024 fiscal year.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support capital projects involving new building construction.
  - Facilities will provide support for any new capital projects that may arise.

# Capital Projects (10805)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	24,150	-	22,500	22,500	22,500	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>24,150</b>	<b>-</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	62,236	62,236	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,236</b>	<b>62,236</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>24,150</b>	<b>-</b>	<b>22,500</b>	<b>(39,736)</b>	<b>(39,736)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
OPS CENTER PROJECT	Fund # 3158	22,500	62,236	(39,736)
		<b>22,500</b>	<b>62,236</b>	<b>(39,736)</b>

## Analyst Comments:

Use of fund balance in Fund 3158 represents transfer of remaining excess project funds into the General Fund. Project is completed and Fund should be closed accordingly.

# Airport (91004)

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## **Mission Statement:**

Operating as an Enterprise Fund, the Nevada County Airport's mission is to deliver safe and efficient aviation facilities for Nevada County residents, businesses, visitors, the Grass Valley Air Attack Base, and other emergency service providers, through a commitment to quality services, professional competence and fiscal responsibility.

## **Service Description:**

The Nevada County Airport plays a vital role in the safety, economic and recreational health of Nevada County. The Airport staff works to ensure the ongoing physical and financial viability of the Airport. This includes administering hangar and tie-down rentals, administering concession agreements with fixed-base operators, providing general information about the Airport to the public, delivering aviation fuel services, and providing for the planning, development, and on-going maintenance of Airport facilities. An additional critical role for the Airport's financial viability and the community is the "dawn to dusk" fuel service support provided during the fire season in support of the California Department of Forestry and Fire Protection (CALFIRE) and the United States Forest Service (USFS) at the Grass Valley Air Attack Base. An Airport Commission provides advisory support to the Airport Manager and advises the County Board of Supervisors on all Airport matters.

## **Accomplishments in Fiscal Year 2023-24:**

- Successfully hosted the 2023 Airport Day and Fly-in with approximately 2,500 members of the public in attendance.
- Received a Federal Grant for updating the Airport Layout Plan with AGIS and a design grant for the rehabilitation of ramp 4 taxiway.
- Completed construction on Taxiway A, Ramps 1, 2 & 5 rehabilitation.
- Worked with Facilities and developer of Lot 5 on the construction of the Storage/Office warehouse with scheduled completion around September.
- Received support from Congressman Kiley for a Congressional Earmark grant and a pen and ink change to the ALP allowing for the rehabilitation and access expansion to allow for multiple aircraft to use during a fire.
- Sponsor the 2024 Armed Forces Day and Fly-In.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Promote development and expansion of the Airport bringing more aviation businesses to Nevada County.
  - Continue to explore acquiring real property to increase revenue.
  - Work with a consultant on a revenue sustainability and development plan for the airport.
  - Advance Lot 6 development plan including ownership transfer, advertise for short term lessor, and prepare a Request for Proposal to obtain a longer-term tenant or development project.
  - Provide at least one written news story for the local media.
- Manage and develop Airport property to provide safe and enjoyable facilities for aviators and the public.

## Airport (91004)

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- Ensure safe and timely completion of the airport capital improvement project.
  - Continue to remove hazardous vegetation and trees to ensure safety.
  - Pursue real property acquisitions to further increase revenue.
  - Pursue the development of a grass strip for takeoff and landings providing alternatives for aircraft.
- Manage and operate the Nevada County Airport in a manner that ensures a financially viable and vital future.
    - Continue to maintain a balanced airport enterprise fund.
    - Add budget surplus to airport enterprise fund.



# Airport (91004)

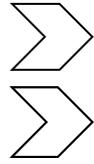
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	119,187	79,926	113,799	93,975	93,975	17.6%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	280,135	286,524	289,009	282,045	282,045	-1.6%
Federal/State Intergovernmental	262,745	10,000	407,795	126,708	126,708	1167.1%
Charges for Services	55,658	90,950	53,654	81,750	81,750	-10.1%
Miscellaneous Revenues	893,225	865,250	792,428	978,315	978,315	13.1%
Other Financing Sources	170,000	225,000	225,000	225,000	225,000	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,780,950</b>	<b>1,557,650</b>	<b>1,881,685</b>	<b>1,787,793</b>	<b>1,787,793</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	369,471	380,613	378,798	391,359	391,359	2.8%
Services & Supplies	861,067	813,113	746,105	889,805	889,805	9.4%
Other Charges	507,817	199,921	148,631	227,638	227,638	13.9%
Overhead Cost Plan (A87)	95,295	126,219	126,219	126,588	126,588	0.3%
Capital Assets	261,779	-	447,792	224,626	224,626	NA
Other Financing Uses	(276,046)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,819,383</b>	<b>1,519,866</b>	<b>1,847,545</b>	<b>1,860,016</b>	<b>1,860,016</b>	<b>22%</b>
<b>Fund Balance Added (Used)</b>	<b>(38,433)</b>	<b>37,784</b>	<b>34,140</b>	<b>(72,223)</b>	<b>(72,223)</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
AIRPORT	Fund # 4116	1,787,793	1,860,016		(72,223)	
		<b>1,787,793</b>	<b>1,860,016</b>		<b>(72,223)</b>	

**Analyst Comments:**



# INFORMATION & GENERAL SERVICES AGENCY

Steve Monaghan, Director



## LIBRARY

**Nick Wilczek, County Librarian**

Library (60201)

\$ 7,011,950

**Total \$ 7,011,950**



# Library Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	5,767,127	6,182,000	5,638,000	5,737,000	5,737,000	-7.2%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	174,142	82,000	198,472	209,412	209,412	155.4%
Federal/State Intergovernmental	144,494	57,543	199,565	189,324	189,324	229.0%
Charges for Services	5,412	-	7,194	-	-	NA
Miscellaneous Revenues	83,163	20,300	63,606	40,300	40,300	98.5%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	795,654	811,567	811,567	835,914	835,914	3.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,969,992</b>	<b>7,153,410</b>	<b>6,918,404</b>	<b>7,011,950</b>	<b>7,011,950</b>	<b>-2%</b>
<b>Expenses</b>						
Salaries & Benefits	3,520,198	4,033,728	3,685,158	4,298,301	4,298,301	6.6%
Services & Supplies	1,405,605	1,398,962	1,464,413	1,392,549	1,392,549	-0.5%
Other Charges	655,855	1,077,980	1,498,183	576,841	576,841	-46.5%
Overhead Cost Plan (A87)	871,940	902,321	902,321	744,259	744,259	-17.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	24,311	25,148	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,453,597</b>	<b>7,437,302</b>	<b>7,575,223</b>	<b>7,011,950</b>	<b>7,011,950</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>516,395</b>	<b>(283,892)</b>	<b>(656,819)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>36.75</b>	<b>37.75</b>	<b>37.75</b>	<b>38.00</b>	<b>38.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
PUBLIC LIBRARY	1165	8,213,085	7,011,950	7,011,950	-	8,213,085
			<b>7,011,950</b>	<b>7,011,950</b>	<b>-</b>	

# Library (60201)

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## **Mission Statement:**

Create an inclusive environment that fosters discovery, connects our community with innovative opportunities, and inspires lifelong learning.

## **Service Description:**

The Nevada County Library (NCL) provides services to residents and visitors, promotes reading, encourages lifelong learning, serves as a community center, and bridges the digital divide. The system is a vital component of county government, operating six service locations throughout the county

## **Accomplishments in Fiscal Year 2023-24:**

- Focused on providing core library services; there were 370,000 library visits, 705,000 circulations of items, and 41,000 attendees of library programs.
- Opened a new Bear River Library in South County. This new library is 26,000 feet and features a children's area, community meeting room, increased collections, and enhance programming space.
- The Truckee Library was refreshed. The library received new furniture, shelving, interior paint, and flooring. These updates create a welcoming, modern space that allows for continued innovative library services. Additionally, the library continued its partnership with the Friends of the Truckee Library and County in working towards a new library in Truckee.
- Supported County emergency response. The library served many roles during various emergency situations: heating center, cooling center, overnight cold weather shelter, clean air zones, and as a hub for social services during the extreme weather.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Focus on core services and financial stability ■ **Board Priority Objective**
  - Reallocate materials and collections budget to address rising costs of electronic resources and expand collections to meet the needs of underserved populations.
  - Provide quality learning and recreational programs and events.
  - Update 15-Year plan to better reflect staffing levels and address future needs through the duration of Measure A.
- Facilities Projects
  - Develop estimates and plans for major deferred maintenance projects and the Madelyn Helling and Grass Valley libraries. These projects will be a part of our FY 2025 -26 budget. The scope of work includes ADA and environmental upgrades as well as updated flooring, paint, shelving, and furniture.
  - Support Friends of The Library New Truckee Library facility initiative
- Support BOS Objectives ■ **Board Priority Objective**
  - Recreation: continue building library's collection of recreation equipment.
  - Broadband: increase the number of hotspots available for checkout and develop policies to make hotspot lending more equitable.
  - Emergency Preparedness: work with Office of Emergency Services to enhance the library's value to the community during emergency situations.
  - Homelessness: expand partnership with Sierra Roots to enhance the library's ability to connect homeless community members with resources.

# Library (60201)

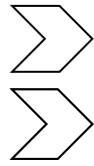
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	5,767,127	6,182,000	5,638,000	5,737,000	5,737,000	-7.2%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	174,142	82,000	198,472	209,412	209,412	155.4%
Federal/State Intergovernmental	144,494	57,543	199,565	189,324	189,324	229.0%
Charges for Services	5,412	-	7,194	-	-	NA
Miscellaneous Revenues	83,163	20,300	63,606	40,300	40,300	98.5%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	795,654	811,567	811,567	835,914	835,914	3.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,969,992</b>	<b>7,153,410</b>	<b>6,918,404</b>	<b>7,011,950</b>	<b>7,011,950</b>	<b>-2%</b>
<b>Expenses</b>						
Salaries & Benefits	3,520,198	4,033,728	3,685,158	4,298,301	4,298,301	6.6%
Services & Supplies	1,405,605	1,398,962	1,464,413	1,392,549	1,392,549	-0.5%
Other Charges	655,855	1,077,980	1,498,183	576,841	576,841	-46.5%
Overhead Cost Plan (A87)	871,940	902,321	902,321	744,259	744,259	-17.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	24,311	25,148	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,453,597</b>	<b>7,437,302</b>	<b>7,575,223</b>	<b>7,011,950</b>	<b>7,011,950</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>516,395</b>	<b>(283,892)</b>	<b>(656,819)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>36.75</b>	<b>37.75</b>	<b>37.75</b>	<b>38.00</b>	<b>38.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
PUBLIC LIBRARY	Fund # 1165	7,011,950	7,011,950		-	
		<b>7,011,950</b>	<b>7,011,950</b>		<b>-</b>	

**Analyst Comments:**



# INFORMATION & GENERAL SERVICES AGENCY

Steve Monaghan, Director



## OFFICE OF EMERGENCY SERVICES

**Craig Griesbach, Director of Emergency Services**

<input type="checkbox"/> Emergency Management (20702)	\$	4,086,907
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<b>Total</b>	<b>\$</b>	<b>4,086,907</b>
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## Office of Emergency Services Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	869,651	480,098	5,984,392	574,130	574,130	19.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	124,000	-	-	-	-	NA
Other Financing Sources	337,922	333,922	704,159	713,206	713,206	113.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,946,177	3,032,977	2,969,964	2,799,571	2,799,571	-7.7%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,277,750</b>	<b>3,846,997</b>	<b>9,658,515</b>	<b>4,086,907</b>	<b>4,086,907</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	1,108,055	1,576,129	1,316,417	1,955,762	1,955,762	24.1%
Services & Supplies	1,371,586	926,297	6,619,111	788,870	788,870	-14.8%
Other Charges	1,328,122	792,373	1,170,789	863,388	863,388	9.0%
Overhead Cost Plan (A87)	278,338	282,322	282,322	209,011	209,011	-26.0%
Capital Assets	21,650	-	-	-	-	NA
Other Financing Uses	170,000	272,000	272,000	272,000	272,000	0.0%
Interfund Activity	-	(2,124)	(2,124)	(2,124)	(2,124)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,277,750</b>	<b>3,846,997</b>	<b>9,658,515</b>	<b>4,086,907</b>	<b>4,086,907</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>6.00</b>	<b>9.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	4,086,907	4,086,907	-	*
			<b>4,086,907</b>	<b>4,086,907</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Emergency Management (20702)

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## **Mission Statement:**

To develop and maintain a state of readiness in preparation for any natural, technological, or human conflict related emergency that could adversely impact residents of Nevada County. To minimize loss of lives, destruction of property and damage to the environment, and to ensure continuity of government services.

## **Service Description:**

The Office of Emergency Services (OES) is responsible for coordinating with County departments, local cities, special districts, nongovernmental organizations, and the community to mitigate against, prepare for, respond to and recover from disasters. OES maintains the County Emergency Operations Center (EOC) in a state of readiness and leads the County in Recovery from Local, State, and Federally Declared Disasters. The OES mission falls into four major categories:

- Planning and preparedness, which focuses on community outreach, strategic planning, and education.
- Mitigation, which focuses on lessening the impact to the community by pursuing resources and implementing projects and programs.
- Response, which encompasses the county alert and warning program and the Emergency Operations Center.
- Recovery which works with stakeholders and the community to seek state and federal resources and reimbursement.

## **Accomplishments in Fiscal Year 2023-24:**

- Nevada County OES successfully applied for and were awarded grants for the Woodpecker Ravine Shaded Fuel Break Phase II (\$3,914,537), Sierra Foothills Forest Resilience Project (\$2,479,599), Ponderosa West Phase II (\$750,000), Ponderosa West Phase 1 Maintenance (\$750,000), Roadside Vegetation Abatement Phase I (\$752,135), South Yuba Rim Hazardous Fuels Reduction Project Phase I (\$858,666), and the Winter Storm Hazardous Vegetation Cleanup Project (\$848,214).
- In 2023 the annual free community green waste drop-off events were held over several weekends in both western and eastern county areas. More than 9,500 loads of green waste were dropped off by the community totaling over 14,000 yards of material processed and removed reducing the fuel load throughout our neighborhoods.
- Winter preparedness informational mailers were developed and sent to all residents in our community and copies distributed to partners to educate and prepare them for winter emergencies. In addition, OES staff completed over 192 community outreach events to educate and engage our residents.
- The South County Shaded Fuel Break project was completed treating 187 acres of private property vegetation along critical evacuation routes.
- The Woodpecker Ravine Phase I, Ponderosa West Grass Valley Defense Zone Phase II, and Ponderosa West Grass Valley Defense Zone Phase I Maintenance projects were all kicked off and will continue to be implemented in FY 24-25.

## Emergency Management (20702)

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- In 2023 the Defensible Space Inspection (DSI) team completed 862 inspections while also overseeing the project management of several grant projects including the Winter Storm Cleanup Project.
- Initiated and managed the Roadmap to Resilience project that includes the Community Wildfire Protection Plan (CWPP), Local Hazard Mitigation Plan (LHMP), and Evacuation Study. The Evacuation Study was completed identifying the top five priority community areas, associated evacuation improvement priorities, and also included appendix chapters showing key community priority areas.
- Over \$1.8 million in recovery resources were provided to residents impacted by the February-March winter storms via state and federal assistance programs.
- The Emergency Operations Center (EOC) team successfully responded to several wildfire and winter storm emergency events. This included leveraging emergency alerting and zone-based evacuation systems to implement early warnings to the community that helped protect life and property.
- OES partnered with the Department of Public Works and obtained funding to clear over 100 miles of public roadways which included direct assistance clearing private roadways that were impacted by the 2023 winter storm events.
- The second round of the Firewise Microgrants Program awarded 26 grants to Firewise Communities that provided direct resources to the community to make improvements to private road evacuation routes. This program will continue to be managed into FY 24-25.

### Objectives and Performance Measures for Fiscal Year 2024-25:

- Coordinate and leverage local, state and federal resources and partnerships to prevent, mitigate against, and respond to disasters within Nevada County implementing an all-hazards approach with a focus on wildfire. **■ Board Priority Objective**
  - Complete the Local Hazard Mitigation Plan update and Community Wildfire Protection Plan update project. Release these resources to partners and the community.
  - Continue to leverage the Community Wildfire Coordinator as part of the State Fire Safe Council Grant to build momentum and collaboration around wildfire projects. Seek additional funding to support this position for future years.
- Continue to advance and execute hazardous vegetation mitigation projects to reduce fire fuels throughout the community. **■ Board Priority Objective**
  - Oversee and implement the start of Phase II of the Access and Functional Needs grant program received from FEMA.
  - Oversee and implement the start of the South Yuba Rim Fuel Break project.
  - Oversee and implement the start of the Woodpecker Ravine Fuel Break Phase I project.
  - Oversee and implement the start of the Ponderosa West Phase 1 Maintenance and Phase II projects.
  - Coordinate with key community partners and provide a minimum of three free residential green waste disposal opportunities for residents of Nevada County.
  - Apply for a minimum of one grant opportunity focusing on large landscape fuel mitigation, green waste, biomass, recovery, and/or evacuation route clearing projects.

## Emergency Management (20702)

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- Provide a coordinated approach to wildfire preparedness through planning, community engagement, and project implementation. **■ Board Priority Objective**
  - Coordinate with community partners to update the Ready, Set, Go Guide for a more robust community document. Send this updated document to all county residents and make available in key community areas throughout the County.
  - Continue to support the Community Wildfire Coordinator position to identify wildfire mitigation priority projects and completion of the Community Wildfire Protection Plan (CWPP) including the interactive community dashboard.
  - Continue to engage the public around wildfire mitigation and preparedness at neighborhood, city and stakeholder venues.
  - Continue the Virtual Office hours for Firewise Communities and Quarterly Wildfire Stakeholder meetings.
  - Complete the Local Hazard Mitigation Plan (LHMP) update project.
  
- Continue to mature and develop the Emergency Operations Center (EOC) and overall County Departments' emergency staffing, training, systems, resources, capabilities, and response readiness.
  - Continue to develop the Nevada County Emergency Operations Center (EOC). Operations, Management, Public Information, Logistics, Finance/Administration, and Planning/Intelligence Section staff capacity to respond to an emergency.
  - Continue to work with Human Resources, Department Heads, and local bargaining units to deepen the EOC bench where needed.
  - Support County agencies to establish a Department Operations Center (DOC) that will support field operations for improved response to winter storms and similar emergency events.
  - Recruit and train one additional Finance Branch staff to serve on the EOC.
  
- Improve countywide early warning systems and emergency communications. **■ Board Priority Objective**
  - Continue to engage with fire suppression and evacuation first responders to ensure all vehicles are equipped with Hi-Lo emergency evacuation siren capability.
  - Annually, increase the number of Nevada County residents enrolled in Code Red Emergency Alerts by 2,000 residences, with a goal of achieving countywide enrollment.
  - Investigate tools that will continue to improve early warning systems including new applications related to the genasys Protect software.
  - Continue to collaborate with regional jurisdictional partners on ways to align early alert and warning system technology that will improve regional awareness and seamlessness of early warning system communications.
  
- Enhance community evacuation readiness and evacuation safety. **■ Board Priority Objective**
  - Continue to mature and proliferate the Ready Nevada County Dashboard.
  - Continue to develop and make enhancements to the county zone-based evacuation system genasys Protect in coordination with law and fire cooperators to facilitate streamlined evacuations.
  - Continue to support the Public Works Department by pursuing grants for roadside vegetation management and other supportive vegetation mitigation programs.
  - Leverage the Evacuation Study to prioritize vegetation management projects and road improvements of identified priority areas. Seek funding opportunities to complete this work.

## Emergency Management (20702)

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- Support community Recovery from disasters including wildfires, drought, and storms.
  - **Board Priority Objective**
    - Lead agencies and organizations impacted by local disasters in recovery efforts; facilitate meetings, liaise with state and federal agencies, and act as a guide through the Public & Individual Assistance process.
    - Continue to manage and enhance recovery websites that provides post-disaster resources that will help residents swiftly navigate the recovery process for each emergency event.
    - Aggressively seek state and federal Recovery reimbursement funding for the River Fire, 2021 December Winter Storm, COVID Pandemic, and 2022-23 Winter Storm events.
    - Investigate available consultants and resources that will support receiving reimbursement funding and recovery resources more expeditiously.



# Emergency Management (20702)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	869,651	480,098	5,984,392	574,130	574,130	19.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	124,000	-	-	-	-	NA
Other Financing Sources	337,922	333,922	704,159	713,206	713,206	113.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,946,177	3,032,977	2,969,964	2,799,571	2,799,571	-7.7%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,277,750</b>	<b>3,846,997</b>	<b>9,658,515</b>	<b>4,086,907</b>	<b>4,086,907</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	1,108,055	1,576,129	1,316,417	1,955,762	1,955,762	24.1%
Services & Supplies	1,371,586	926,297	6,619,111	788,870	788,870	-14.8%
Other Charges	1,328,122	792,373	1,170,789	863,388	863,388	9.0%
Overhead Cost Plan (A87)	278,338	282,322	282,322	209,011	209,011	-26.0%
Capital Assets	21,650	-	-	-	-	NA
Other Financing Uses	170,000	272,000	272,000	272,000	272,000	0.0%
Interfund Activity	-	(2,124)	(2,124)	(2,124)	(2,124)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,277,750</b>	<b>3,846,997</b>	<b>9,658,515</b>	<b>4,086,907</b>	<b>4,086,907</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>6.00</b>	<b>9.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	4,086,907	4,086,907	-		
		<b>4,086,907</b>	<b>4,086,907</b>	<b>-</b>		

**Analyst Comments:**



## NON-DEPARTMENTAL



<input type="checkbox"/> Annual Audit Services (10102)	\$	41,314
<input type="checkbox"/> Other Financing Sources & Uses (10206)	\$	(9,673,990)
<input type="checkbox"/> Trial Court Funding (10207)	\$	1,427,673
<input type="checkbox"/> Provision for Contingency (10212)	\$	100,000
<input type="checkbox"/> Building Debt Financing (10214)	\$	2,850,455
<input type="checkbox"/> Criminal Justice Temp Fac Construction (10803)	\$	100,262
<input type="checkbox"/> Historical Landmarks (11006)	\$	3,746
<input type="checkbox"/> Other Debt Financing (11016)	\$	464,643
<input type="checkbox"/> Conflict Indigent Defense (20111)	\$	978,145
<input type="checkbox"/> Dispute Resolution (20112)	\$	15,000
<input type="checkbox"/> Public Safety Augmentation (20710)	\$	10,319,248
<input type="checkbox"/> Conservation (60401)	\$	57,000
<input type="checkbox"/> Risk Management Administration (11005)	\$	30,000
<input type="checkbox"/> Insurance - Property & Casualty (11004)	\$	324,047
<input type="checkbox"/> Insurance - Workers' Compensation (11015)	\$	21,008
<input type="checkbox"/> Insurance - General Liability (92002)	\$	4,053,177
<b>Total</b>	<b>\$</b>	<b>11,111,728</b>



## Non-Departmental Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	59,304,521	62,035,009	61,299,227	63,761,258	63,761,258	2.8%
Licenses, Permits & Franchises	2,685,225	3,296,981	3,656,607	3,815,504	3,815,504	15.7%
Fines, Forfeitures, & Penalties	3,292,146	2,718,900	2,969,169	2,985,937	2,985,937	9.8%
Use of Money & Property	2,096,451	839,747	1,129,242	1,140,069	1,140,069	35.8%
Federal/State Intergovernmental	15,595,143	11,748,992	12,134,140	12,106,690	12,106,690	3.0%
Charges for Services	4,967,533	6,382,900	5,655,040	7,043,197	7,043,197	10.3%
Miscellaneous Revenues	1,112,769	2,165,059	2,228,195	2,020,000	2,020,000	-6.7%
Other Financing Sources	931,332	3,838,531	5,605,175	1,118,643	1,118,643	-70.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,002,840	3,974,957	3,841,109	4,474,969	4,474,969	12.6%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>93,987,959</b>	<b>97,001,076</b>	<b>98,517,904</b>	<b>98,466,267</b>	<b>98,466,267</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	367,786	379,672	334,774	429,833	429,833	13.2%
Services & Supplies	4,987,691	7,255,935	6,516,807	8,507,852	8,507,852	17.3%
Other Charges	3,936,781	4,297,930	4,140,323	6,679,367	6,679,367	55.4%
Overhead Cost Plan (A87)	136,454	69,446	69,224	290,321	290,321	318.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	20,325,054	19,486,301	19,752,056	20,909,126	20,909,126	7.3%
Interfund Activity	(17,215,261)	(19,294,039)	(18,787,642)	(25,804,771)	(25,804,771)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>12,538,504</b>	<b>12,295,245</b>	<b>12,025,542</b>	<b>11,111,728</b>	<b>11,111,728</b>	<b>-10%</b>
<b>Fund Balance Added (Used)</b>	<b>81,449,455</b>	<b>84,705,831</b>	<b>86,492,363</b>	<b>87,354,539</b>	<b>87,354,539</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
		June 30, 2024				June 30, 2025
		Projected	FY 24/25	FY 24/25	FY 24/25	Projected
Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance	
GENERAL FUND	0101	*	83,558,570	(5,988,953)	89,547,523	*
AMERICAN RESCUE PLAN	1111	**	-	2,070,341	(2,070,341)	**
FOREST RESERVES	1130	87,939	35,826	57,000	(21,174)	66,765
CRIM JUST TEMP FAC CONST	1304	379,390	72,303	100,262	(27,959)	351,431
WORKER'S COMP INS	1350	24,938	2,314	21,008	(18,694)	6,244
PUBLIC SAFETY AUGMENT	1468	129,754	10,319,248	10,319,248	-	129,754
DISPUTE RESOLUTION	1486	6,084	15,000	15,000	-	6,084
GOV'T DEBT SERVICE	3150	16,115	448,528	464,643	(16,115)	-
NCREBS SOLAR PROJECT DEBT	3155	2	-	2	(2)	-
GEN LIABILITY SELF-INS	4356	(23,832)	4,014,478	4,053,177	(38,699)	(62,531)
			<b>98,466,267</b>	<b>11,111,728</b>	<b>87,354,539</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

\*\* See Budget Summary by Fund in Section 1 for the FY 2024-25 American Rescue Plan (ARPA) Fund analysis.

## Annual Audit Service (10102)

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**Service Description:**

This service budget unit contains the costs for annual outside County audit. Costs are spread over and billed out to departments for cost recovery.

# Annual Audit Service (10102)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	36,164	36,162	36,162	41,314	41,314	14.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>36,164</b>	<b>36,162</b>	<b>36,162</b>	<b>41,314</b>	<b>41,314</b>	<b>14%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	101,300	91,300	91,300	99,384	99,384	8.9%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(65,136)	(55,138)	(55,138)	(58,070)	(58,070)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>36,164</b>	<b>36,162</b>	<b>36,162</b>	<b>41,314</b>	<b>41,314</b>	<b>14%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance		
GENERAL FUND	Fund # 0101	41,314	41,314	Added (Used)		
		<b>41,314</b>	<b>41,314</b>	<b>-</b>		

**Analyst Comments:**

## Other Financing Sources & Uses (10206)

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**Service Description:**

This budget unit provides for sources and uses of funds not specific to another service budget unit. It accounts for the County's discretionary revenues. Included in this budget is the County's contribution to the local Superior Court, general fund transfers that are required to have special funds separate from the general fund including the Library, the Community Development Agency, the Human Services Agency, and also supports Joint Powers Agency (JPA) contracts.

## Other Financing Sources & Uses (10206)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	59,304,521	62,035,009	61,299,227	63,761,258	63,761,258	2.8%
Licenses, Permits & Franchises	2,685,225	3,296,981	3,656,607	3,815,504	3,815,504	15.7%
Fines, Forfeitures, & Penalties	2,955,255	2,382,631	2,655,255	2,655,255	2,655,255	11.4%
Use of Money & Property	1,654,562	310,811	583,450	583,450	583,450	87.7%
Federal/State Intergovernmental	5,040,922	1,095,986	1,591,116	1,591,116	1,591,116	45.2%
Charges for Services	2,218,090	2,712,418	2,641,687	2,751,494	2,751,494	1.4%
Miscellaneous Revenues	1,092,881	1,975,000	1,975,000	1,975,000	1,975,000	0.0%
Other Financing Sources	468,348	3,373,700	5,140,344	670,115	670,115	-80.1%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>75,419,805</b>	<b>77,182,536</b>	<b>79,542,686</b>	<b>77,803,192</b>	<b>77,803,192</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	81,819	832,533	832,533	1,140,617	1,140,617	37.0%
Other Charges	193,692	188,936	188,936	2,285,341	2,285,341	1109.6%
Overhead Cost Plan (A87)	25,975	48,395	48,395	48,395	48,395	0.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	8,292,317	7,774,080	7,774,080	8,865,748	8,865,748	14.0%
Interfund Activity	(14,456,029)	(15,727,163)	(15,727,163)	(22,014,091)	(22,014,091)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>(5,862,227)</b>	<b>(6,883,219)</b>	<b>(6,883,219)</b>	<b>(9,673,990)</b>	<b>(9,673,990)</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>81,282,031</b>	<b>84,065,755</b>	<b>86,425,905</b>	<b>87,477,182</b>	<b>87,477,182</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	77,803,192	(11,744,331)	89,547,523
AMERICAN RESCUE PLAN	Fund # 1111	-	2,070,341	(2,070,341)
		<b>77,803,192</b>	<b>(9,673,990)</b>	<b>87,477,182</b>

Analyst Comments:

## Trial Court Funding (10207)

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**Service Description:**

This service budget unit accounts for the revenue collected from Court Fines, Forfeitures and Penalties set forth by legislative code sections. Payment of the MOE pursuant to GC 77201.1, the excess 50/50 split, and the Court Facilities MOE are supported by these revenues.

# Trial Court Funding (10207)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	259,232	263,269	249,437	263,245	263,245	0.0%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	113	283	50	230	230	-18.7%
Charges for Services	178,507	262,495	312,111	294,845	294,845	12.3%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	996,268	911,180	865,785	869,353	869,353	-4.6%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,434,121</b>	<b>1,437,227</b>	<b>1,427,383</b>	<b>1,427,673</b>	<b>1,427,673</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	7,448	10,000	156	1,000	1,000	-90.0%
Other Charges	1,426,673	1,427,227	1,427,227	1,426,673	1,426,673	0.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,434,121</b>	<b>1,437,227</b>	<b>1,427,383</b>	<b>1,427,673</b>	<b>1,427,673</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	1,427,673	1,427,673	-		
		<b>1,427,673</b>	<b>1,427,673</b>	<b>-</b>		

**Analyst Comments:**

## Provision for Contingency (10212)

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**Service Description:**

This budget unit represents funds that have been set aside for general fund contingencies occurring during the fiscal year.

# Provision for Contingency (10212)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	90,331	100,000	-	100,000	100,000	0.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>90,331</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	90,331	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>90,331</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	100,000	100,000	-		
		<b>100,000</b>	<b>100,000</b>	<b>-</b>		

**Analyst Comments:**

## Building Debt Financing (10214)

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**Service Description:**

This budget provides resources for managing County owned facilities. Included in this budget are general fund contributions and other resources used for county owned facilities debt services payments. This budget generally transfers funds to the Finance Authority (93010) and Government Debt (11016) budgets and those budgets make the obligated debt service and other related payments.

# Building Debt Financing (10214)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	401,667	497,466	500,619	514,319	514,319	3.4%
Federal/State Intergovernmental	211,172	194,623	191,470	177,770	177,770	-8.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,270,371	2,194,721	2,192,221	2,158,364	2,158,364	-1.7%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,883,210</b>	<b>2,886,810</b>	<b>2,884,310</b>	<b>2,850,453</b>	<b>2,850,453</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,650	5,800	3,300	3,750	3,750	-35.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	630	761	761	572	572	-24.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,880,930	2,880,249	2,880,249	2,846,133	2,846,133	-1.2%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,883,210</b>	<b>2,886,810</b>	<b>2,884,310</b>	<b>2,850,455</b>	<b>2,850,455</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	2,850,453	2,850,453	-
NCREBS SOLAR DEBT	Fund # 3155	-	2	(2)
		<b>2,850,453</b>	<b>2,850,455</b>	<b>(2)</b>

**Analyst Comments:**

Use of Fund 3155 balance supports debt service payments for NCREBs Project Financing and allows inactive fund to be closed.

## **Criminal Justice Temporary Facility Construction (10803)**

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### **Service Description:**

This budget funds Criminal Justice construction projects and operations pursuant to Government Code Section 76101. Eligible uses include acquisition, rehabilitation, construction, or financing of facilities related to the operation of the justice system. In previous years this budget supported debt service payments for the Wayne Brown Correctional Facility. As the debt service payment is now complete, revenue will now be accumulated in fund balance for future eligible projects.

# Criminal Justice Temporary Facility Construction (10803)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	77,658	73,000	64,477	67,437	67,437	-7.6%
Use of Money & Property	5,493	2,500	6,015	4,866	4,866	94.6%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>83,151</b>	<b>75,500</b>	<b>70,492</b>	<b>72,303</b>	<b>72,303</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	0	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,705	890	668	262	262	-70.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	100,000	100,000	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,705</b>	<b>890</b>	<b>668</b>	<b>100,262</b>	<b>100,262</b>	<b>11165%</b>
<b>Fund Balance Added (Used)</b>	<b>80,446</b>	<b>74,610</b>	<b>69,824</b>	<b>(27,959)</b>	<b>(27,959)</b>	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
CRIM JUST TEMP FAC CONST	Fund # 1304	72,303	100,262	(27,959)
		<b>72,303</b>	<b>100,262</b>	<b>(27,959)</b>

Analyst Comments:

# Historical Landmarks (11006)

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## **Mission Statement:**

Identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors.

## **Service Description:**

This Commission is composed of ten members, consisting of two volunteers from each district, appointed by the Board of Supervisors. Its purpose is to identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors. The Commission processes historical landmark applications for presentation to the Board of Supervisors for final approval.

## **Accomplishments in Fiscal Year 2023-24:**

- Obtained Board approval for landmark designation of Rome Powerhouse, Carter Homesite, the two Truckee Chinatowns, Memorial Park in Grass Valley and the Excelsior Ditch/Independence Trail.
- Installed plaques and held dedication ceremonies for W.C. Jones Hospital, Chinese Community in the Town of Washington, Nevada City AME Church, and the Kentucky Flat School.
- Made the work of the Commission accessible to the public by updating the County Interactive Map and maintaining the Commissions' Facebook and Instagram, and County websites.
- Had numerous articles published in local online and print news outlets and interviews with members were broadcast on KNCO radio. Gave a group presentation on Sarah Kidder.
- Conducted site visits to Jefferson, Omega and the Town of Washington, Summit Railroad Tunnels and China Wall, Edwards Crossing, Davis Mill, Meadow Lake, Kneebone Ranch and Mule Spring.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Record and mark historical landmarks.
  - Finalize a landmark plaque for the Lime Kiln Schoolhouse.
  - Landmark the sites of the Kneebone Ranch and Cemetery, the Meadow Lake arrastra, and Mule Spring.
- Preserve and promote historical resources.
  - Work in conjunction with the Oregon-California Trails Association (OCTA) and the Bureau of Land Management to conduct an archeological survey of Mule Spring.
  - Work in conjunction with the California Department of Fish and Wildlife to conduct an archeological survey of the Kneebone Ranch site, located within the Spenceville Wildlife Area.
  - Assist local organizations in promoting awareness of local historic cultural sites and activities.

# Historical Landmarks (11006)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,905	2,865	1,902	3,746	3,746	30.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,905</b>	<b>2,865</b>	<b>1,902</b>	<b>3,746</b>	<b>3,746</b>	<b>31%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	3,812	2,810	1,847	2,901	2,901	3.2%
Other Charges	1,218	2,034	2,034	1,943	1,943	-4.5%
Overhead Cost Plan (A87)	(2,125)	(1,979)	(1,979)	(1,098)	(1,098)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,905</b>	<b>2,865</b>	<b>1,902</b>	<b>3,746</b>	<b>3,746</b>	<b>31%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	3,746	3,746	-
		<b>3,746</b>	<b>3,746</b>	<b>-</b>

Analyst Comments:

## Other Debt Financing (11016)

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**Service Description:**

This budget provides for the administration of County Debt Service payments not otherwise administered by the county's Finance Authority. Generally, this budget reflects "private placement" debt, and the Finance Authority reflects "public sale" debt such as Certificates of Participation.

## Other Debt Financing (11016)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	832	600	869	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	462,983	464,831	464,831	448,528	448,528	-3.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>463,815</b>	<b>465,431</b>	<b>465,700</b>	<b>448,528</b>	<b>448,528</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	462,983	462,986	462,986	462,986	462,986	0.0%
Overhead Cost Plan (A87)	2,274	1,845	1,845	1,657	1,657	-10.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	600	869	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>465,257</b>	<b>465,431</b>	<b>465,700</b>	<b>464,643</b>	<b>464,643</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,442)</b>	<b>-</b>	<b>-</b>	<b>(16,115)</b>	<b>(16,115)</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GOV'T DEBT SERVICE	Fund # 3150	448,528	464,643	(16,115)
		<b>448,528</b>	<b>464,643</b>	<b>(16,115)</b>

### Analyst Comments:

Fund 3150 balance has been stagnant for several years. Planned use of available balance supports debt service payments.

## Conflict Indigent Defense (20111)

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### **Service Description:**

This budget service unit funds services for indigent defense. Included in this budget are costs for court-appointed attorneys for Public Defender conflict-of-interest cases, costs for indigent defense experts, investigators, laboratory analysis, psychological evaluations, expert witnesses and placement evaluations.

Beginning in fiscal year 2023-2024, the primary conflict indigent defense service model changed from contracting with multiple attorneys approved by the County and assigned by the Courts, to a single contracted law firm. This model is intended to provide efficiencies and improved services.

# Conflict Indigent Defense (20111)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	179	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	445,460	519,565	519,565	978,145	978,145	88.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>445,638</b>	<b>519,565</b>	<b>519,565</b>	<b>978,145</b>	<b>978,145</b>	<b>88%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	441,289	518,217	518,217	971,430	971,430	87.5%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	4,350	1,348	1,348	6,715	6,715	398.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>445,638</b>	<b>519,565</b>	<b>519,565</b>	<b>978,145</b>	<b>978,145</b>	<b>88%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing: None</b>						
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	978,145	978,145	-		
		<b>978,145</b>	<b>978,145</b>	<b>-</b>		

**Analyst Comments:**

## Dispute Resolution (20112)

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**Service Description:**

The Dispute Resolution Programs Act of 1986 provided for the local establishment and funding of informal dispute resolution programs. Counties which choose to offer these services to their residents are authorized to allocate up to \$8 from the filing fees in superior, municipal, and justice court actions to generate new revenues for these local programs. The types of disputes mediated may include, but are not limited to landlord/tenant, neighborhood, consumer/merchant, family conflicts, employer/employee, and victim restitution. Nevada County is currently in a contract with Conflict Resolution Services of Nevada County to provide these services.

# Dispute Resolution Fund (20112)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	173	100	157	100	100	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	16,928	14,900	14,507	14,900	14,900	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>17,101</b>	<b>15,000</b>	<b>14,664</b>	<b>15,000</b>	<b>15,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	21,099	15,000	15,000	15,000	15,000	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>21,099</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(3,998)</b>	<b>-</b>	<b>(336)</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
DISPUTE RESOLUTION	Fund # 1486	15,000	15,000	-
		<b>15,000</b>	<b>15,000</b>	<b>-</b>

Analyst Comments:

## Public Safety Augmentation (20710)

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**Service Description:**

This budget provides for the receipting of and disbursement of Public Safety Augmentation Funds (Proposition 172), according to the agreed upon allocations per County resolution.

# Public Safety Augmentation (20710)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	14,826	9,500	15,500	15,500	15,500	63.2%
Federal/State Intergovernmental	10,288,922	10,436,135	10,303,748	10,303,748	10,303,748	-1.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>10,303,748</b>	<b>10,445,635</b>	<b>10,319,248</b>	<b>10,319,248</b>	<b>10,319,248</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	1,243,725	1,129,960	1,224,003	1,224,003	1,224,003	8.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	9,060,023	8,830,622	9,095,245	9,095,245	9,095,245	3.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>10,303,748</b>	<b>9,960,582</b>	<b>10,319,248</b>	<b>10,319,248</b>	<b>10,319,248</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>485,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
PUBLIC SAFETY AUGMENT	Fund # 1468	10,319,248	10,319,247	-
		<b>10,319,248</b>	<b>10,319,247</b>	<b>-</b>

Analyst Comments:

## Conservation (60401)

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### **Service Description:**

Forest Reserve Funds (Title III) have been received by the County since FY 01/02 per the County's election of Public Law 106-393, the Secure Rural Schools Act of 2000. These funds have been allocated for projects meeting the requirements established in the law following the issuance of a proposed spending plan for a 45-day public comment period.

The authorized uses of Title III funds are limited to: (1) activities under the Firewise Communities program to provide homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection of people and property from wildfires; (2) to reimburse the participating county for search and rescue and other emergency services, including firefighting and law enforcement patrols that are performed on federal land and paid for by the participating county (3) to cover training costs and equipment purchases directly related to the emergency services described in paragraph (2); and (4) to develop and carry out community wildfire protection plans in coordination with the appropriate Federal Secretary concerned.

# Conservation (60401)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,453	750	1,613	2,000	2,000	166.7%
Federal/State Intergovernmental	54,014	21,965	47,756	33,826	33,826	54.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>55,468</b>	<b>22,715</b>	<b>49,369</b>	<b>35,826</b>	<b>35,826</b>	<b>58%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	41,250	67,652	50,786	55,000	55,000	-18.7%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,453	750	1,613	2,000	2,000	166.7%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>42,703</b>	<b>68,402</b>	<b>52,399</b>	<b>57,000</b>	<b>57,000</b>	<b>-17%</b>
<b>Fund Balance Added (Used)</b>	<b>12,764</b>	<b>(45,687)</b>	<b>(3,030)</b>	<b>(21,174)</b>	<b>(21,174)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
FOREST RESERVES	Fund # 1130	35,826	57,000	(21,174)
		<b>35,826</b>	<b>57,000</b>	<b>(21,174)</b>

Analyst Comments:

# Risk Management Administration (11005)

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## **Mission Statement:**

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## **Service Description:**

Risk Management administers the Property and Casualty, General Liability, Workers' Compensation, and Safety Programs for the County. Risk reviews insurance in contracts for compliance with agreement terms and provide coverage recommendations during contract negotiations. Risk Management strives to assess risks to County operations and priorities, and then collaborate with departments to develop and implement loss prevention and loss control actions.

## **Accomplishments in Fiscal Year 2023-24:**

- Updated the bloodborne pathogens control plan.
- Updated the hazard communications plan.
- Conducted fire extinguisher training at all County facilities and verified extinguishers complied with maintenance recommendations.
- Alertus implementation and training expected by end of fiscal year.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Provide Safety support and preparation for departments
  - In conjunction with the County Executive Office's Alertus Team, implement Alertus active shooter system.
  - Assist departments in updating Injury and Illness Prevention Plan and Workplace Violence Prevention Plans.
  - Provide safety training for new hires and periodic training for staff.
  - Conduct active shooter, fire, panic button drills throughout county buildings and offices.
  - Conduct regular safety meetings and engage staff to proactively communicate with their departments about safety matters.
- Implement best practices in County's risk program.
  - Continue the regular meetings of the cross-departmental/agency Risk Planning Team.
  - Work with risk management consultants to identify areas of strength and improvement in current practices.
  - Review, discuss, collaborate on and implement changes as needed.

# Risk Management Administration (11005)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	22	20,000	27,000	30,000	30,000	50.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	(10,263)	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>(10,241)</b>	<b>20,000</b>	<b>27,000</b>	<b>30,000</b>	<b>30,000</b>	<b>50%</b>
<b>Expenses</b>						
Salaries & Benefits	367,786	379,672	334,774	429,833	429,833	13.2%
Services & Supplies	24,133	119,159	85,865	108,623	108,623	-8.8%
Other Charges	34,320	52,722	52,881	56,015	56,015	6.2%
Overhead Cost Plan (A87)	22,336	52,512	52,512	106,935	106,935	103.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(448,062)	(584,065)	(499,032)	(671,406)	(671,406)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>514</b>	<b>20,000</b>	<b>27,000</b>	<b>30,000</b>	<b>30,000</b>	<b>50%</b>
<b>Fund Balance Added (Used)</b>	<b>(10,755)</b>	-	-	-	-	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2024/25 Fund Analysis:</b>						
				Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	30,000	30,000			-
		<b>30,000</b>	<b>30,000</b>			-

**Analyst Comments:**

## Insurance – Property & Casualty (11004)

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### **Mission Statement:**

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in throughout course of their daily pursuits.

### **Service Description:**

Risk Management administers coverage and claims management for County and Sanitation District property and employee theft. The County participates in PRISM's (Public Risk Innovation Solutions and Management) public entity risk pool for property and master crime program for coverage. Premiums are paid to PRISM through various county and court sources.

### **Accomplishments in Fiscal Year 2023-24:**

- Administered 2023 snowstorm-caused property claims to cover costs of repair and damages.
- Reviewed property schedules for accuracy and researched alternative coverages to ensure best available rates.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Optimize property coverage.
  - Maintain property schedules for any additions or changes.
  - Be timely in renewing insurance.
- Maintain current procedures for efficiencies and continuity of work.
  - Review procedures to ensure documentation is current and comprehensive.
- Provide timely and customer service-oriented property claim administration.
  - Administer any property claims received during the year.

# Insurance – Property & Casualty (11004)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	171,604	210,464	225,474	324,047	324,047	54.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>171,604</b>	<b>210,464</b>	<b>225,474</b>	<b>324,047</b>	<b>324,047</b>	<b>54%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	171,604	210,464	225,474	324,047	324,047	54.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>171,604</b>	<b>210,464</b>	<b>225,474</b>	<b>324,047</b>	<b>324,047</b>	<b>54%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	324,047	324,047	-
		<b>324,047</b>	<b>324,047</b>	-

Analyst Comments:

# Insurance – Workers’ Compensation (11015)

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## **Mission Statement:**

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## **Service Description:**

Risk Management administers risk transfer, claims management, and related services for the workers compensation program. The Workers Compensation program is covered from the first dollar of loss by insurance, including primary insurance coverage up to established loss/claims amounts and excess workers compensation insurance covers losses beyond those amounts. Costs of the program are allocated to departments through the annual budget process.

## **Accomplishments in Fiscal Year 2023-24:**

- 32% fewer workers’ compensation claims from prior year.
- Created an internal Risk Services Improvement team to include Sheriff’s Office, County Counsel, Human Resources, and County Executive Office staff to improve coordination, collaboration, and claims administration.
- Started developing an incident reporting and claims tracking solution.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support employee mental wellness.
  - Identify and promote mental wellness resources.
- Prevent employee injuries and illness.
  - Continue to review workers compensation claims and implement preventative practices to mitigate known causes of injury and illness.
- Effective communications with stakeholders—PRISM (insurer), Third Party Administrator, Human Resources, staff, departments, and Risk Management.
  - Continue to have regular collaborative meetings to review claims.
  - Risk Management provide guidance to ensure timely and successful management and closure of workers comp claims.

# Insurance – Workers’ Compensation (11015)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	704	500	3,259	2,314	2,314	362.8%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	1,575	155,059	211,588	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,279</b>	<b>155,559</b>	<b>214,847</b>	<b>2,314</b>	<b>2,314</b>	<b>-99%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	2,082,099	2,742,000	2,401,149	2,758,000	2,758,000	0.6%
Other Charges	238,289	297,873	311,688	319,877	319,877	7.4%
Overhead Cost Plan (A87)	2,949	8,319	8,319	4,335	4,335	-47.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,246,034)	(2,927,673)	(2,506,309)	(3,061,204)	(3,061,204)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>77,303</b>	<b>120,519</b>	<b>214,847</b>	<b>21,008</b>	<b>21,008</b>	<b>-83%</b>
<b>Fund Balance Added (Used)</b>	<b>(75,025)</b>	<b>35,040</b>	<b>-</b>	<b>(18,694)</b>	<b>(18,694)</b>	

Staffing: None

**2024/25 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
WORKER'S COMP INS	Fund # 1350	2,314	21,008	(18,694)
		<b>2,314</b>	<b>21,008</b>	<b>(18,694)</b>

Analyst Comments:

## Insurance – General Liability (92002)

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### **Mission Statement:**

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security throughout their daily pursuits.

### **Service Description:**

Risk Management administers risk transfer, claims management, and related services for the general liability program. The General Liability program is self-insured up to \$250,000 per claim (self-insured retention/SIR) and insurance (through membership in a statewide public agency risk sharing pool) covers losses beyond that amount. Insurance policies include general liability, medical malpractice, pollution, and cyber coverage. The program operates as an internal service fund to pay retained general liability losses, and costs are allocated to county departments through the annual budget process.

### **Accomplishments in Fiscal Year 2023-24:**

- Implemented a third-party insurance certificate vendor to work with contracted vendors and County staff to maintain, monitor, and retain insurance coverage certificates.
- Worked with the internal Risk Management Improvement team to engage a consultant review of the County's Risk Management program.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to create efficiencies and focus on customer service.
  - Implement findings and recommendations from the risk management program assessment.
- Manage Claims to minimize loss and have timely resolution of claims.
  - Continue to work closely with departments and County Counsel to manage claims.
  - Continue centralized claims management in SharePoint.

## Insurance – General Liability (92002)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	16,741	17,520	17,760	17,520	17,520	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	2,570,936	3,407,987	2,701,242	3,996,858	3,996,858	17.3%
Miscellaneous Revenues	1,184	100	100	100	100	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,588,862</b>	<b>3,425,607</b>	<b>2,719,102</b>	<b>4,014,478</b>	<b>4,014,478</b>	<b>17%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	2,010,189	2,641,000	2,291,179	3,028,100	3,028,100	14.7%
Other Charges	335,881	736,192	470,568	902,529	902,529	22.6%
Overhead Cost Plan (A87)	77,359	(42,645)	(42,645)	122,548	122,548	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,423,429</b>	<b>3,334,547</b>	<b>2,719,102</b>	<b>4,053,177</b>	<b>4,053,177</b>	<b>22%</b>
<b>Fund Balance Added (Used)</b>	<b>165,433</b>	<b>91,060</b>	<b>-</b>	<b>(38,699)</b>	<b>(38,699)</b>	

Staffing: None

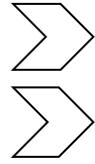
### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GEN LIABILITY SELF-INS	Fund # 4356	4,014,478	4,053,177	(38,699)
		<b>4,014,478</b>	<b>4,053,177</b>	<b>(38,699)</b>

Analyst Comments:



**SHERIFF**  
Shannan Moon, Sheriff



<input type="checkbox"/>	Sheriff Services (20201)	\$ 29,132,727
<input type="checkbox"/>	Dispatch Services (20204)	\$ 2,540,314
<input type="checkbox"/>	Truckee Operations (20304)	\$ 2,377,490
<input type="checkbox"/>	Court Security (20101)	\$ 2,141,786
<input type="checkbox"/>	Corrections (20301)	\$ 15,743,907
<input type="checkbox"/>	Inmate Medical Services (20302)	\$ 4,438,182
<input type="checkbox"/>	Animal Control (20704)	\$ 980,668
<input type="checkbox"/>	2011 Realignment - Trial Court Security (20115)	\$ 1,158,470
<input type="checkbox"/>	2011 Realignment - Law Enforcement Services (20202)	\$ 1,396,598
		<hr/>
		<b>\$ 59,910,142</b>

**Total \$ 59,910,142**

## Sheriff Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	109,271	90,500	93,500	93,500	93,500	3.3%
Fines, Forfeitures, & Penalties	119,283	-	7,542	-	-	NA
Use of Money & Property	207,203	67,485	163,815	67,881	67,881	0.6%
Federal/State Intergovernmental	3,354,088	3,577,654	6,094,877	5,737,814	5,737,814	60.4%
Charges for Services	3,331,872	3,337,438	3,346,665	3,409,759	3,409,759	2.2%
Miscellaneous Revenues	348,251	94,340	194,019	81,900	81,900	-13.2%
Other Financing Sources	9,956,575	11,880,749	12,173,896	12,261,098	12,261,098	3.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	30,581,853	35,545,549	34,384,565	36,983,235	36,983,235	4.0%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>48,008,396</b>	<b>54,593,715</b>	<b>56,458,879</b>	<b>58,635,187</b>	<b>58,635,187</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	29,048,744	31,564,160	31,325,138	32,896,202	32,896,202	4.2%
Services & Supplies	6,607,308	9,820,518	10,947,712	9,010,994	9,010,994	-8.2%
Other Charges	5,859,371	6,634,271	7,048,907	7,235,621	7,235,621	9.1%
Overhead Cost Plan (A87)	3,707,291	4,146,857	4,146,914	4,774,601	4,774,601	15.1%
Capital Assets	375,870	519,645	618,967	2,479,506	2,479,506	377.2%
Other Financing Uses	2,453,806	4,271,957	4,367,044	4,554,850	4,554,850	6.6%
Interfund Activity	(833,419)	(838,745)	(789,640)	(1,041,632)	(1,041,632)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>47,218,971</b>	<b>56,118,663</b>	<b>57,665,042</b>	<b>59,910,142</b>	<b>59,910,142</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>789,425</b>	<b>(1,524,948)</b>	<b>(1,206,163)</b>	<b>(1,274,955)</b>	<b>(1,274,955)</b>	
<b>Staffing:</b>	<b>175.00</b>	<b>175.00</b>	<b>177.00</b>	<b>179.00</b>	<b>179.00</b>	

See next page for fund analysis

## Sheriff Summary (cont.)

2024-25 Fund Analysis:	June 30, 2024				June 30, 2025	
	Fund #	Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	54,907,353	54,907,353	-	*
AMERICAN RESCUE PLAN	1111	**	-	58,726	(58,726)	**
AUTOMATED WARRANT SYSTEM	1141	51,123	585	5,463	(4,878)	46,245
CIVIL FEE - AB709	1168	43,614	9,200	27,893	(18,693)	24,921
ATTACHMENT ASSMT FEE	1169	84,940	5,200	32,400	(27,200)	57,740
RURAL & SMALL CO L.A.P.	1171	5,525,322	540,000	981,909	(441,909)	5,083,413
CORRECT'L TRG-SHERIFF	1324	19	50,000	50,000	-	19
LDFF - LOC DET FACIL FUND	1333	23,721	94,239	94,239	-	23,721
INMATE WELFARE FUND	1339	562,265	61,000	136,222	(75,222)	487,043
WILSON FAMILY TRUST	1355	1,714	-	-	-	1,714
ANIMAL HEALTH FUND	1357	32,397	500	-	500	32,897
SPAY & NEUTER FUND	1358	36,445	300	-	300	36,745
FED ASSET FORFEIT FUND	1450	435,438	2,500	84,323	(81,823)	353,615
FINGERPRINT IDENT	1453	431,322	3,000	23,394	(20,394)	410,928
LRF 2011 - PUBLIC SAFETY	1482	8,828,420	2,556,914	2,555,068	1,846	8,830,266
LAW ENFORCEMENT SVC FUND	1642	1,549,256	180,000	460,502	(280,502)	1,268,754
GC 76104.6 STATE DNA ACT	1675	376,683	2,000	17,130	(15,130)	361,553
ANTI-DRUG ABUSE/GANG DIV	1679	177,392	1,000	30,000	(29,000)	148,392
ST ASSET FORFEITURE	1680	360,938	1,000	22,000	(21,000)	339,938
GENERAL FUND GRNTS SHRF	1720	233,916	220,396	423,520	(203,124)	30,792
			<b>58,635,187</b>	<b>59,910,142</b>	<b>(1,274,955)</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

\*\* See Budget Summary by Fund in Section 1 for the FY 2024-25 American Rescue Plan Act (ARPA) Fund analysis.

# Sheriff Services - Administration (20201)

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## **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## **Service Description:**

Sheriff's Services provide either direct services or has oversight of all the duties of Sheriff, Coroner and Public Administrator. This unit is comprised of two distinct divisions: Administration and Operations.

Our Administrative Division provides support services to all the Sheriff's Office various functional units. Financial Services and Public Administration report through the Undersheriff. The Administrative Captain oversees the following units: Communications/Dispatch Services, Records, Civil, Property and Evidence, Professional Standards Unit and Coroner. The Communications/Dispatch Services Unit has its own Budget Unit, where services, major accomplishments, and objectives are outlined.

### Records/Civil Unit

- The Records Unit processes and maintains all incident, crime and coroner reports that are generated department wide, receives and enters all criminal warrants countywide, whereas the Civil Unit processes summons and complaints, small claims documents, restraining orders, civil bench warrants, evictions and any other notice or order from the courts.
- The Civil Unit has one deputy sheriff assigned to it full-time, whose role is to serve a variety of civil processes throughout the unincorporated county and within the incorporated limits of the cities of Grass Valley, Nevada City, and the Town of Truckee.
- Maintains records on the County's Sex and Arson registrants, conducts Live Scan fingerprint processing, processes Chain Installer permits, Alcohol Beverage Control license applications, provides administrative support to the Animal Control Unit, and processes Carry Concealed Weapon (CCW) permits.
- Ensures accurate reporting of crime data to the Federal Bureau of Investigation through the National Incident Based Reporting System (NIBRS).

### Coroner Unit

- Reviews all death investigations that are referred to the Coroner's Unit, either through Deputy Coroners responding to the death scene, or Coroner referrals from local physicians, and establishing the manner of death for those cases.
- The Chief Deputy Coroner often makes decisions on whether a decedent needs to be examined by a pathologist to ascertain the immediate cause(s) of death. The Sheriff's Office currently contracts with the Placer County Morgue for pathology services and the Chief Deputy Coroner oversees the administration of that contract, as well as contracts with several local mortuaries.

### Professional Standards Unit (PSU)

- The Professional Standards Unit (PSU) is responsible for processing all employee medical cases, industrial and non-industrial, is responsible for the recruitment of any vacant employee classification within the Sheriff's Office, maintains all employee personnel records (background, medical, personnel, internal affairs, etc.),
- Creates the department's annual Training Plan and ensures all employees remain compliant with local, state and federally mandated training requirements.
- Oversees and administers the training for both the Sheriff's Office Field Training Program for sworn deputy sheriffs, as well as the K9 program.

## Sheriff Services - Administration (20201)

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### Sheriff's Property and Evidence Unit (SPU)

- The Sheriff's Property Unit (SPU) is staffed with Evidence/Property Technicians who are responsible for maintaining the chain-of-custody and storage for thousands of pieces of property and evidence booked in the SPU facility, for preparing and tracking evidence and property moving in and out of their custody for deputies who need it for court appearances. They also conduct "viewings" of evidence for a myriad of interested and legally authorized individuals, such as attorneys and investigators.
- Evidence/Property Technicians are also responsible for disposing of property and evidence pursuant to court orders, requests from the District Attorney's Office, as well as laws pertaining to the statute of limitations.
- Evidence and Property Technicians ensure the facility's laboratory is fully stocked with the necessary supplies for processing a variety of evidence items in different ways (i.e., Fingerprinting, photography, trace evidence collection, DNA, etc.). At the request of deputies, trained technicians also process evidence and document their activities and findings in reports.

### Fiscal and Administrative Support

- Our Fiscal and Administrative Support Division provides support services to the Sheriff's Office, including but not limited to fiscal, accounting, grant support services, Public Administrator functions, and media relations.

### Accomplishments in Fiscal Year 2023-24:

- Recruitment and hiring.
  - The Sheriff's Professional Standards Unit (PSU) recruited for approximately 68 positions in 2023 due to vacancies, whether related to staff turnover or promotions. This includes continuous recruitments for Sheriff Deputies, Dispatchers, and Correctional Officers with interviews held monthly. The continuous recruitments for Correctional Officers also included state exams and agility testing.
  - The PSU, working with Human Resources, were able to fully staff the Dispatch unit in 2023 through extensive recruitment efforts. The Sheriff's Office Dispatch unit has had numerous vacancies since 2012.
  - Added an Admin Analyst II position who has focused on complying with Public Records Act requests and media relations and communications for the Sheriff's Office.
  - Added an Administrative Services Officer to support the Fiscal and Administrative needs of the Sheriff's Office.
- Sheriff's Office Dispatch and Regional Training Facility Capital Project.
  - Completed the \$1.6M remodel of our new Regional Dispatch Center. This upgrade doubled the size of our dispatch center, and we now offer employees a fully equipped kitchen as well as a locker room and an exterior window in the dispatch center. The remodel allowed for the expansion of two additional dispatch consoles and an additional dispatch supervisor's office.
  - Presentations were made to the CEO's office, the Capital Facilities sub-committee and at the Board of Supervisors' annual workshop regarding the Sheriff's Office's plans for Phase 2 of the reuse of the now shuttered county juvenile hall. This project will continue to develop the remaining vacant spaces into a much-needed regional training facility to include space for weaponless self-defense training, more classroom-oriented training, an employee fitness center, among other upgrades.

## Sheriff Services - Administration (20201)

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- The Sheriff's Office is working with Facilities to complete probable cost estimates for the overall project via a contracted engineering firm which will then facilitate the development of a multi-year phasing schedule for buildout of the project.
- Deployed e-Subpoena software
  - Completed transition to the e-Subpoena software system hosted by the District Attorney's Office, which is utilized by the three police agencies and CHP in Nevada County. The system allows for quicker service of court appearance subpoenas to Sheriff's Office staff, as well as "call-offs".
  - Training has been conducted for all Sheriff's Office personnel who will be expected to utilize the system.
- Equipment Upgrades
  - Completed the High Frequency Radio Equipment Upgrade project that was funded through a Cal OES grant. The Sheriff's Office purchased and installed high frequency radio equipment at the Dispatch center. This equipment meets the required specifications for transmitting secure communications over both the Cal OES State Communications System (STACOM) and the federal Shared Resources High Frequency Radio Network (SHARES). This system is designed to operate when all other communications systems have failed.
  - Installed new security cameras at the Dispatch center to provide enhanced safety for the staff who provide services 24/7. These cameras were funded by the Homeland Security Grant Program, which is facilitated through County OES.
  - Began deploying new all band mobile Motorola radios in the Sheriff fleet vehicles as part of Phase 1 implementation of the federally funded Radio Equipment Tower Upgrade project. These radios will enhance usability and effectiveness for radio communications.
- The Sheriff's Office Public Information team attended Joint Information Center Concepts (JICC) training, which improved the Sheriff's Office readiness for disaster related communications and enhanced integration with the County Office of Emergency Services.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Sheriff's Office Regional Dispatch and Training Facility
  - Develop detailed phasing schedule for remaining improvements to the facility based on the engineer's probable cost estimates. Begin construction on Phase I and II projects, as determined by the completion of the phasing project plan.
- Sheriff's Property and Evidence Unit
  - Implement hand-held bar code scanners that integrate with the Property Module of the Sheriff's Office Records Management System. Hand-held bar code scanners will greatly increase employee productivity by eliminating the need to make numerous trips back and forth to their workstations for data entry. These same hand-held scanners will allow for immediate data recall and verification of inventory status and item location, lessening the chance an item will be stored in an incorrect location.

## Sheriff Services - Administration (20201)

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- New Facilities
  - Identify a suitable location for the construction of a Sheriff's Office Indoor Firearms Range and begin preliminary engineering and design for the project.
- Ongoing Recruitment Efforts
  - Complete recruitment for the Senior Admin Analyst who will be supporting the Corrections division and compliance with the new state mandated CalAIM Justice Initiative that will allow for Medi-Cal billing for targeted medical services within the Jail.
  - Continue to recruit for all vacant positions within the Sheriff's Office.
- Ongoing Staff Training
  - Continue to meet on-going training mandates per POST (Peace Officer Standards and Training) standards, as well as other state, local and federal mandates, by utilizing the Sheriff's Office Training Manual to ensure all staff receive appropriate training.
- Lexipol: Daily Training Bulletins (DTB's)
  - Continue implementation of the release of DTB's to staff to provide up to date training information.
  - Perform quarterly system audits to confirm staff acknowledgement of DTB's.

# Sheriff Services - Operations (20201)

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## **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## **Service Description:**

Sheriff's Services provide either direct services or has oversight of all the duties of Sheriff, Coroner and Public Administrator. This unit is comprised of two distinct divisions, Administration and Operations.

Our Operations Division provides all front-line law enforcement services and is responsible for 25 operational functions that include patrol, investigations, school resource officers, Sheriff's Volunteers, Mobile Crisis Teams, K9, and Search and Rescue.

### Mobile Crisis Team

- The Mobile Crisis Teams (MCT) are co-responder teams comprised of a Deputy Sheriff and a Behavioral Health Clinician. The teams are each doubled in a patrol vehicle and respond to calls where people are in crisis. This allows the teams to conduct assessments in the field, which often eliminates the need to transport individuals to the Crisis Stabilization Unit (CSU) or the hospital. The team can directly refer individuals to services streamlining the process.
- When necessary, law enforcement can still detain or arrest the individual based on the most appropriate action for the safety of the individual and the community.
- The Sheriff's Office has two MCT vehicles deployed to respond throughout Nevada County to assist with incidents involving mental illness providing services 7 days a week.

### Nevada County Sheriff's Search and Rescue (NCSSAR)

- NCSSAR is a non-profit group comprised of registered disaster service worker volunteers overseen by Nevada County Sheriff's Office staff to fulfill the mission placed upon the Sheriff to ensure we can search for and rescue individuals who are lost or stuck in Nevada County. Search and Rescue responds 7 days a week, 365 days a year, 24 hours a day to ensure the safety of those in Nevada County.

### Deputy Sheriff Patrol and Investigations

- Deputies are the first to respond to any emergency in the unincorporated areas of the county. Deputies are trained to handle and enforce any criminal activity, evacuations during fires and critical incidents, civil, coroner or traffic related violations. They conduct a wide variety of misdemeanor and felony crime investigations as part of their daily duties.

## **Accomplishments in Fiscal Year 2023-24:**

- Emergency Response and Support Services. ■ **Board Priority Objective**
  - The Sheriff's Office responded to several fires and assisted the community with evacuations and re-population. Although we experienced fewer major fires locally in 2023/2024 than in recent history, some notable fires responded to include the short-lived Reader Fire near N. San Juan, and the bigger Highway Fire near the Town of Washington.
  - The Sheriff's Office also responded to Law Enforcement Mutual Aid (LEMA) requests from neighboring counties.
  - The Sheriff's Office successfully utilized Genasys (formerly Zonehaven) and CodeRed in conjunction with OES (Office of Emergency Services). Historically, the Sheriff's Office fielded all the CodeRed messages, and it has been a huge benefit having a Sheriff's Lieutenant

## Sheriff Services - Operations (20201)

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imbedded in OES to assist with critical incidents and bring their staff on board to assist us as needed.

- Flock Safety Camera Implementation.
  - Implementation of Flock Safety was initiated in 2023 and is a public safety operating system that helps cities, businesses, schools, and law enforcement in thousands of communities, work together to stop crime, protect privacy, and mitigate bias with the use of mounted cameras throughout the community.
  - Flock adds the ability to track traffic during evacuations and other events.
  - This system allows for license plate and vehicle descriptions to be entered into the software to locate the identified vehicles. This helps with identifying stolen vehicles, missing persons and vehicles which are involved in crimes.
  - The Sheriff's Office worked with Flock to develop a map for camera positions that will be the most effective for Nevada County.
  - Camera installations are in progress with several already online, and more to be deployed as required permitting is secured.
  - Several major local crime investigations have already had success with FLOCK ALPR data assisting in arrests and stolen property recoveries.
- Community Outreach Sergeant
  - The Sheriff's Office assigned a Community Outreach Sergeant within the Operations Division.
  - This position will focus on Community Oriented Policing and Problem Solving (COPPS) Projects, addressing issues with homelessness, Neighborhood Watch, and liaison with a variety of non-government organizations that are stakeholders in the public safety of our community and coordinating community events.
- Off Highway Vehicle (OHV) program for education and safety in Nevada County recreational areas.
  - **Board Priority Objective**
    - Deputies logged over 400 hours of patrols with emphasis on OHV education.
    - Our OHV jeep and other off-road vehicles were used in several rescues of subjects stuck in the back country as well as used extensively in the major winter events in 2022 and 2023 to access remote residences for welfare checks and calls for service.
    - We conducted community outreach on our OHV program at the Safety Festival, Winter Funfest, Nevada County Fair, Sierra Trek and conducted school presentations with funding from the OHV Grant and ARPA funds.
    - The Nevada County Sheriff's Office purchased four (4) Honda Dual Sport motorcycles to assist patrol in the recreational areas of Nevada County with the assistance of federal funding via ARPA (American Rescue Plan Act).
- Nevada County Sheriff's Search and Rescue (NCSSAR).
  - In 2023 there were approximately 141 active Search and Rescue team members and they responded to 111 incidents.
  - They assisted with the Highway Fire by providing mapping, incident command, and preparing to accept mutual aid requests.
  - NCSSAR responded to 36 out of county mutual aid requests for searches.
  - In 2023 NCSSAR obtained a second Sprinter Command vehicle through partnership with the Truckee-Tahoe Airport District and the Sheriff's Office.
  - In 2023 NCSSAR accepted the donation of a 2<sup>nd</sup> Tucker Sno-Cat from Pacific, Gas and Electric.

## Sheriff Services - Operations (20201)

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- For the first time, both east and west county are equally equipped with a Sno-Cat, Command Vehicle, UTV, and two rescue trucks.
- Patrol and Investigations.
  - In 2023 the Nevada County Sheriff's Office received 39,023 calls for service, including 3505 animal control calls. We took 3,471 incident reports and 2,852 supplemental reports in 2023 for a total of 6,323 reports.
  - The Sheriff's Office Major Crimes Unit and Special Investigations Unit investigated 2 homicides, 6 suspicious deaths, 4 robberies, 25 missing persons, 14 major frauds, 10 aggravated assaults, 8 burglaries, 1 kidnapping, 24 child endangerments, 3 criminal threats and 15 child pornography cases. Detectives obtained numerous search warrants and reviewed 132 Suspected Child Abuse Reports. Total MCU investigations were down 30% from 2022, but the unit saw significant increases in cases of major frauds, child endangerment, and missing persons cases.
  - Cannabis Enforcement
    - The Nevada County Sheriff's Office worked closely with Code Compliance, Fish and Wildlife and the California State Water Board regarding the enforcement of illegal cannabis.
    - NCSO SIU staff investigated 43 cases, wrote 43 search warrants, seized 62,762 plants, and seized an additional 9,233 pounds of processed marijuana – a 100% increase in processed cannabis compared to 2022. 42 cases involved greenhouse/hoop house set ups, with only one case an open outdoor grow. 15 arrests were made, 2 citations were issued, and 9 firearms were seized during the execution of the 43 search warrants.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Provide ongoing core services of enhancing safety in Nevada County through law enforcement activities such as patrolling, investigations of crimes, cannabis enforcement, search and rescue activities, and community outreach education.
- Lenco Bearcat G3
  - The Nevada County Sheriff's Office secured approval from the Board of Supervisors to move forward with the purchase of a Bearcat G3. The Bearcat is an armored vehicle that is much smaller than our current MRAP (Mine Resistant Ambush Protection vehicle) and will provide better services to our community than our current armored vehicle.
  - The cost of the Bearcat is \$376,000 and will require time for building the item to our specification. Procurement of the Bearcat G3 has been delayed due to federal Department of Defense equipment/vehicle needs related to on-going military efforts taking precedence over local jurisdiction order completions. Therefore, the Bearcat G3 is now anticipated in FY 2024-25.
- Begin evaluation and consideration of an upgrade to Body Worn Camera (BWC) systems, including vehicle cameras. Conduct cost-benefit analysis to compare staying with existing equipment and service, which has deficiencies in the storing, processing, and sharing of camera footage as well as concerns regarding the system support due to a change in vendor ownership vs. other BWC options.
- Secure grant funding through the California Boating and Waterways Equipment grant program to procure a new marine vessel for Boat Patrol to replace the loss of an existing marine vessel in 2023.

## **Sheriff Services - Operations (20201)**

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- Continue deployment of the Flock Safety Camera systems within the unincorporated areas of Nevada County. Once most cameras are installed and operational, evaluate the need for additional cameras due to gaps in service areas, etc.



# Sheriff Services (20201)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	54,452	40,000	40,000	40,000	40,000	0.0%
Fines, Forfeitures, & Penalties	119,122	-	7,500	-	-	NA
Use of Money & Property	193,517	60,685	154,200	60,685	60,685	0.0%
Federal/State Intergovernmental	772,226	1,089,600	3,041,047	2,867,100	2,867,100	163.1%
Charges for Services	80,210	79,375	91,795	84,375	84,375	6.3%
Miscellaneous Revenues	170,798	16,900	101,802	16,900	16,900	0.0%
Other Financing Sources	3,698,260	5,556,244	5,731,475	5,235,274	5,235,274	-5.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	16,262,109	17,070,438	17,070,439	19,829,138	19,829,138	16.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>21,350,695</b>	<b>23,913,242</b>	<b>26,238,258</b>	<b>28,133,472</b>	<b>28,133,472</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	14,405,925	15,634,910	15,634,130	17,643,212	17,643,212	12.8%
Services & Supplies	3,842,383	5,057,555	7,055,532	4,907,273	4,907,273	-3.0%
Other Charges	944,328	1,051,600	1,355,107	1,104,331	1,104,331	5.0%
Overhead Cost Plan (A87)	1,387,832	1,743,087	1,743,087	2,161,703	2,161,703	24.0%
Capital Assets	293,012	430,885	461,002	2,479,506	2,479,506	475.4%
Other Financing Uses	277,332	2,155,054	2,074,620	1,785,257	1,785,257	-17.2%
Interfund Activity	(734,423)	(705,692)	(676,493)	(948,555)	(948,555)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>20,416,388</b>	<b>25,367,399</b>	<b>27,646,985</b>	<b>29,132,727</b>	<b>29,132,727</b>	<b>15%</b>
<b>Fund Balance Added (Used)</b>	<b>934,306</b>	<b>(1,454,157)</b>	<b>(1,408,727)</b>	<b>(999,255)</b>	<b>(999,255)</b>	
<b>Staffing:</b>	<b>78.00</b>	<b>78.00</b>	<b>81.00</b>	<b>82.00</b>	<b>82.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	27,388,987	27,388,987	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	58,726	(58,726)		
AUTOMATED WARRANT SYSTEM	Fund # 1141	585	5,463	(4,878)		
CIVIL FEE - AB709	Fund # 1168	9,200	27,893	(18,693)		
ATTACHMENT ASSMT FEE	Fund # 1169	5,200	32,400	(27,200)		
RURAL & SMALL CO L.A.P.	Fund # 1171	540,000	981,909	(441,909)		
FED ASSET FORFEIT FUND	Fund # 1450	2,500	84,323	(81,823)		
FINGERPRINT IDENT	Fund # 1453	3,000	23,394	(20,394)		
LAW ENFORCEMENT SVC FUND	Fund # 1642	180,000	460,502	(280,502)		
GC 76104.6 STATE DNA ACT	Fund # 1675	2,000	17,130	(15,130)		
ANTI-DRUG ABUSE/GANG DIV	Fund # 1679	1,000	30,000	(29,000)		
ST ASSET FORFEITURE	Fund # 1680	1,000	22,000	(21,000)		
		<b>28,133,472</b>	<b>29,132,727</b>	<b>(999,255)</b>		

**Analyst Comments:**

# Dispatch Services (20204)

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## **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## **Service Description:**

The Dispatch Services Unit is under the command of the Sheriff's Administrative Division Captain. There is an Administrative Lieutenant responsible for the daily management oversight and two Supervising Dispatchers who, together, provide the daily supervision and operational oversight of the Sheriff's Regional Dispatch Center.

As the County's Public Safety Answering Point (PSAP) and a Regional Dispatch Center, we provide the following (not an all-inclusive list) to the Nevada County Sheriff's Office, Grass Valley Police Department, Nevada City Police Department, and the Truckee Police Department:

- Answering all incoming business calls as well as answering and triaging all incoming 911 calls.
- Ensuring callers are connected with the appropriate law enforcement or fire agency.
- Dispatching field resources to incidents by utilizing the public safety radio system.
- Conducting queries and entries into the California Law Enforcement Telecommunications System (CLETS).
- Make after hours callouts and notifications to various county, city, town, and state resources.

## **Accomplishments in Fiscal Year 2023-24:**

- For the first time since 2012, our dispatch center is fully staffed. We successfully hired several new Sheriff's Dispatcher I employees who are progressing through the rigorous seven-to-nine-month training program.
- This was the first year our dispatch center was staffed with two Supervising Sheriff's Dispatchers. This has allowed us to maintain a healthier span of control and half the supervisor to subordinate ratio (1:5) as we previously had.
- Maintained our excellent average for 911 call answering times throughout the year. While the state requirement is answering 90% of 911 calls within 15 seconds, our dispatchers averaged a staggering 98.69% answering percentage within 15 seconds – even during periods of short staffing numbers and critical incidents.
- Completed the High Frequency Radio Equipment Upgrade project that was funded through a Cal OES grant. The Sheriff's Office purchased and installed high frequency radio equipment that meets the required specifications for transmitting secure communications over both the Cal OES State Communications System (STACOM) and the federal Shared Resources High Frequency Radio Network (SHARES). This system is designed to operate when all other communications systems have failed.
- Installed new security cameras at the Dispatch center to provide enhanced safety for the staff who provide services 24/7. These cameras were funded by the Homeland Security Grant Program, which is facilitated through County OES.

# Dispatch Services (20204)

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## Objectives and Performance Measures for Fiscal Year 2024-25:

- Have newly hired dispatchers complete the rigorous seven-to-nine-month training process necessary for new dispatchers.
- Provide for ongoing employee education and training to ensure they have the skills necessary for the ever-changing job.
  - Locate courses certified through the Peace Officers Standards of Training (POST) that are applicable to our current dispatch staff.
  - Dispatchers attend courses and complete any required testing.
  - Upon returning to the dispatch center, provide an overview of the training they received to their peers.
- Install a modern Computer Aided Dispatch (CAD) software as the existing software program will no longer be enhanced by the vendor and is likely to not be supported sometime in the coming years. The new system is anticipated to provide expanded real time information related to calls for service as well as improved mapping capabilities for the Sheriff's Office and our law enforcement regional dispatch partners.
- Complete a State-funded 911 system upgrade in preparation for true Next Generation 911 location-based routing calls. ■ **Board Priority Objective**
  - Conduct numerous site surveys with various vendors to effectively plan out the infrastructure.
  - Complete installation of new Next Generation equipment from NGA-911.
  - Test all new equipment for functionality and provide training to each dispatch employee.



# Dispatch Services (20204)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	4,642	-	31,339	-	-	NA
Charges for Services	1,093,106	1,353,520	1,352,327	1,365,419	1,365,419	0.9%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	22,199	22,199	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	999,056	1,296,139	1,296,139	1,152,696	1,152,696	-11.1%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,096,804</b>	<b>2,649,659</b>	<b>2,679,805</b>	<b>2,540,314</b>	<b>2,540,314</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,702,153	2,070,408	1,947,307	1,861,241	1,861,241	-10.1%
Services & Supplies	131,652	166,573	249,829	261,521	261,521	57.0%
Other Charges	75,506	54,247	96,249	102,395	102,395	88.8%
Overhead Cost Plan (A87)	107,887	361,797	361,797	318,640	318,640	-11.9%
Capital Assets	82,858	-	30,270	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,252)	(3,366)	(5,647)	(3,483)	(3,483)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,096,804</b>	<b>2,649,659</b>	<b>2,679,805</b>	<b>2,540,314</b>	<b>2,540,314</b>	<b>-4%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,540,314	2,540,314	-		
		<b>2,540,314</b>	<b>2,540,314</b>	<b>-</b>		

**Analyst Comments:**

# Sheriff Services Truckee (20304)

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## Mission Statement:

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## Service Description:

The Sheriff's Office's Truckee Sub-station provides bailiff, court holding, and transportation services to the Superior Court as well as maintaining a Type 1 jail. It is also a sub-station for Sheriff's Deputies who provide patrol services in the unincorporated areas on the Eastern side of the County. The jail provides booking and jail services for federal, state, and local agencies east of the Donner Summit. The jail specifically contracts with Placer and Sierra County for booking services, but also accepts incarcerated persons from approximately 8 other law enforcement agencies.

## Accomplishments in Fiscal Year 2023-24:

- A resident deputy was assigned to Truckee for patrol services in the area.
- Enhanced and expanded Off-Highway Vehicle Patrols using newly acquired off-road vehicles.
  - **Board Priority Objective**
    - With the procurement of a specially modified off-road Jeep and another all-terrain vehicle, deputies were able to patrol deeper into rugged and remote areas of the county and Fordyce Trail which were not previously accessible using unmodified patrol vehicles.
- Maintained a presence in the recreational areas of the unincorporated portions of Truckee to provide education and enforcement to protect the community and its resources. ■ **Board Priority Objective**
  - Patrolled recreational areas of Truckee regularly.
  - Provided education and enforcement to outdoor recreators in the Truckee area through use of Deputies and our Off Highway Vehicle programs.
  - Utilized ARPA funds for equipment and funding patrol for the recreational areas.
  - Increased uniformed patrol presence in campgrounds, on lakes, and in ski resorts to enhance accessibility and public safety. Increased proactive patrols by deputies in off-highway vehicles and in boats.
- Received a donated 2019 Tucker Terra Sno-Cat from Pacific Gas and Electric. A second Sno-Cat owned by the Sheriff's Office doubles the search and rescue capabilities in snow related events. Also, this Sno-Cat will be stationed in the eastern area of the County and thereby minimizing the need to tow a Sno-Cat back and forth between eastern and western county in order to deploy during critical events.

## Objectives and Performance Measures for Fiscal Year 2024-25:

- Continue to patrol recreational areas of the unincorporated portions of Truckee and to provide education and enforcement to protect the community and its resources.
- Secure long term, safe, covered storage for the Sheriff's Office off road vehicles, including the Sno-Cat, motorcycles and all-terrain vehicles (RZR's). With the assistance of ARPA funding, the Sheriff's Office has expanded the fleet of vehicles used for remote patrolling, during major snow events, as well as search and rescue efforts during the past two years. Securing long term safe and secure parking will keep these vehicles protected from vandalism and wear and tear due to weather.
- Continue moving forward with upgrading the Truckee jail security system.
  - Identify deficiencies with current system.
  - Select Engineer for identifying project specifications.
  - Develop RFP/ Bid documents.

## Sheriff Services Truckee (20304)

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- Send project to bid and implement project.
- Continued preventative maintenance and upgrades to the Truckee Jail Facility.
  - Replace outdated equipment and upgrade building as required.
  - Obtain quote to paint facility.
  - Improve appearance in public portions of building.
  - Maintain and repair commercial appliances.
  - Repair and/or remodel the outdated laundry facility room.



# Truckee Operations (20304)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	161	-	42	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	502,648	517,713	517,713	533,244	533,244	3.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	175,389	178,489	178,489	178,833	178,833	0.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,858,428	1,846,050	2,042,856	1,665,413	1,665,413	-9.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,536,626</b>	<b>2,542,252</b>	<b>2,739,100</b>	<b>2,377,490</b>	<b>2,377,490</b>	<b>-6%</b>
<b>Expenses</b>						
Salaries & Benefits	2,244,391	2,175,878	2,361,329	2,132,341	2,132,341	-2.0%
Services & Supplies	92,542	202,818	150,928	128,633	128,633	-36.6%
Other Charges	34,537	37,720	47,007	89,506	89,506	137.3%
Overhead Cost Plan (A87)	168,585	164,928	164,928	27,010	27,010	-83.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	14,908	14,908	-	-	-100.0%
Interfund Activity	(3,430)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,536,626</b>	<b>2,596,252</b>	<b>2,739,100</b>	<b>2,377,490</b>	<b>2,377,490</b>	<b>-8%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>(54,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,377,490	2,377,490	-		
		<b>2,377,490</b>	<b>2,377,490</b>	<b>-</b>		

**Analyst Comments:**

# Court Security (20101)

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## **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## **Service Description:**

California Government Code Section 69922 requires the Sheriff to provide a law enforcement presence inside courtrooms whenever superior court is in session. They also assist the court attendants in family court as the need arises and assist with transportation of incarcerated persons and building security when court is not in session.

The Sheriff's Court Security Unit is to provide for the safety, security and wellbeing of all those in the Nevada City and Truckee Courthouses, including visitors, court personnel and judicial staff.

Correctional Officers and Deputies are assigned as Transportation Officers. They oversee incarcerated person movement not only within the courthouse, but all transportation issues within the Nevada County Jail system, including all outside medical appointments, incarcerated person pickup and transportation both interstate and intrastate.

The Court Security Unit is commanded by the Sheriff's Corrections Captain and managed by the Sheriff's Corrections Executive Lieutenant.

## **Accomplishments in Fiscal Year 2023-24:**

- Kept the peace and protected staff and citizens at the courthouse. 📌 **Board Priority Objective**
- Maintain good working relationships with Judges as this is crucial to positive courtroom interactions.
- County Facilities repaired leaky roof in the court holding area of the courthouse.
- Completed deployment of Body Worn Cameras to our Court Security Staff and Transport Officers, including the purchase and installation of data transfer stations and charging docks.
- Finalized the deployment of Body Worn Camera docking stations into our transport vehicles.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Continue to provide safety and security at the courthouse as the pandemic has now entered an endemic phase. 📌 **Board Priority Objective**
  - Practice continued recommendations and requirements for pandemic/endemic medical guidelines.
- Monitor the Court Security elevator at the facility as it is starting to show its age and is requiring more routine maintenance calls than previous years. If it continues to worsen, staff will look at feasibility of replacing it.

# Court Security (20101)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	30,849	22,440	10,000	10,000	10,000	-55.4%
Other Financing Sources	1,133,879	955,000	1,146,392	1,158,470	1,158,470	21.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	658,942	1,010,838	831,887	973,316	973,316	-3.7%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,823,670</b>	<b>1,988,278</b>	<b>1,988,279</b>	<b>2,141,786</b>	<b>2,141,786</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	1,624,772	1,596,244	1,587,299	1,757,215	1,757,215	10.1%
Services & Supplies	13,136	171,088	171,098	194,966	194,966	14.0%
Other Charges	117,091	156,741	165,677	121,032	121,032	-22.8%
Overhead Cost Plan (A87)	68,670	64,205	64,205	68,573	68,573	6.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,823,670</b>	<b>1,988,278</b>	<b>1,988,279</b>	<b>2,141,786</b>	<b>2,141,786</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,141,786	2,141,786	-		
		<b>2,141,786</b>	<b>2,141,786</b>	<b>-</b>		

**Analyst Comments:**

## Corrections (20301)

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### **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

### **Service Description:**

The Correction's Division is under the command of a Sheriff's Captain. There are two Correctional Lieutenants who have management responsibility for various functions.

The Corrections Division operates three detention facilities: The Wayne Brown Correctional Facility (WBCF) in Nevada City, with a capacity of 284 beds (which includes five medical beds); the Nevada City Court Holding Facility which houses incarcerated persons only for court purposes on court business days; and the Truckee Jail, which is operated by the Corrections Division but covered under the separate Service Budget Unit of 20304.

The Corrections Division is required to provide clean, safe, and humane detention facilities that meet or exceed the California Code of Regulations Title 15 and Title 24 requirements, as well as other applicable governing codes and laws. The WBCF provides medical services, dental services, mental health services, as well as a full Medicated Assistance Treatment Program (MAT) for inmates with an opioid use disorder.

The Wayne Brown Correctional Facility offers electronic and in-person educational and religious opportunities, as well as, in-person scheduled visitation, subject to modification based on the state of COVID cases in the facility. The facility offers full time in-person mental health treatment, substance use disorder treatment, medical health services and other assistance to promote re-entry into the community.

### **Accomplishments in Fiscal Year 2023-24:**

- Staffing Accomplishments.
  - Added a second Correctional Lieutenant to the Corrections Division who will share in the management duties and responsibilities for the Wayne Brown Correctional Facility.
  - Added a Jail Discharge Planner position that provides assistance with re-entry planning and coordination for incarcerated persons. This position assists incarcerated persons with comprehensive wrap-around planning so they can be successful upon their release back into the community. This position also helps to facilitate evidenced based programming for incarcerated persons within the WBCF Jail, i.e., workforce training, Cognitive Behavior Training and life-skill training.
  - Added a Senior Administrative Analyst position dedicated to the Corrections Division who adds key staffing capacity to the administrative, contracting and fiscal needs of the Jail, including the start-up and implementation of the state mandated CalAIM Justice Initiative.
  - Staffing continues to be a challenge across all divisions of the Sheriff's Office, including the Corrections Division. Over the past year, the Corrections Division has been able to hire approximately 9 Correctional Officers, 2 temporary Correctional Officers and a Cook. Many of these new hires are still in training, and there are still vacancies that need to be filled. Hiring this many new employees takes additional staff time for recruiting, testing, and onboarding, which is a noteworthy accomplishment.
  
- CalAIM Justice Initiative State Mandate Planning and Programming.
  - The Corrections Division leadership team dedicated significant time in FY 2023-24 to understanding the new Department of Health Care Services (DHCS) requirements to provide

## Corrections (20301)

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targeted medical and care management services to incarcerated persons during the initial jail stay (28 days) as well as 90 days prior to release (pre-release) and these targeted services will be eligible for Medi-Cal reimbursement. Historically the jail population has been ineligible to receive Medi-Cal benefits while incarcerated. This new state requirement is known as California Advancing and Innovating Medi-Cal (CalAIM) Justice-Involved Reentry Initiative (JI).

- The Sheriff's Office applied for and received notification of award of \$2 million in grant funding via the Providing Access and Transferring Health (PATH) Round 3 capacity building funds to support the costs related to standing up the CalAIM JI program.
- Facility Improvement Projects.
  - The Sallyport doors that allow for secure transport of incarcerated persons were replaced as they were no longer functioning reliably.
  - Conversion of the former Dispatch area of the WBCF Jail was initiated to create temporary office space for medical and care management staff to facilitate additional medical space for patient care in anticipation of meeting the requirements of the state mandated CalAIM Justice Initiative.
  - Worked with the County Facilities department to hire an engineering/architecture firm to prepare probable cost estimates for a major upgrade to the WBCF that will address deferred maintenance including plumbing, HVAC system, roofing, and other facility needs as well as a long-term renovation to the jail medical area.
  - The procurement process for a larger emergency stand-by generator has continued this year and will hopefully be completed in the following year.
  - The Wayne Brown Correctional Facility is in the process of having our facility accredited by the NCCHC (National Commission on Correctional Health Care). The Wayne Brown Correctional Facility passed a preliminary inspection and are awaiting a final inspection and accreditation.
  - With the dispatch center having moved out of the jail, the Sheriff's Office has started a plan for the expansion of the jail's medical department. A committee was formed of internal and external stakeholders to develop a floor plan that could be integrated into the existing medical unit.
  - A flooring upgrade to N Section Dorms, the Jail Admin and Public areas was completed, along with several other interior painting projects.
  - Replacement of the flooring and the countertops in the officer control pods was completed.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Replacement of WBCF generator is a priority project. The current generator does not power the entire facility, causing a safety issue for those working in and housed in the facility. In particular, the kitchen, housing areas, and the laundry facility are not fully functional during power outages. This is a multi-year project and is still in progress. The generator is on order, but supply chain issues have significantly delayed the delivery date.
- Add 2nd tier safety fencing for prevention of incarcerated persons attempting suicide by jumping off the railing. Next steps include review of project alternatives and obtaining cost estimates from Facilities.
- Continue to make ADA improvements as identified in a prior facilities study.
  - Contact Facilities to form a team to prioritize the remaining reported items.
  - Initiate pricing efforts for selected items.

## Corrections (20301)

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- Commence repair and remediation work.
- Complete Preliminary Engineering and Design for the WBCF Jail Renovation and Medical Facility Expansion project. The WBCF is a 32+ year old facility and has significant deferred maintenance needs as well as a medical area that is insufficient in size for the care needs of incarcerated persons, particularly with the CalAIM Justice Initiative mandate. Staff is working with CEOs office to identify funding for this multi-million dollar capital project.
- Continue with identifying new legislative mandates on corrections which have an impact on staffing.
- Begin implementation of the CalAIM Justice Initiative state mandates. This initiative will allow incarcerated persons to be eligible for Medi-Cal for targeted services primarily for the 90 days prior to release from jail. The goal of the program is to facilitate whole person care of incarcerated persons so that upon their release, they will have access to health care and mental health services.
  - Ensure, in collaboration with HHSA, that all incarcerated persons who are eligible for Medi-Cal benefits are enrolled in the program.
  - Negotiate services to be provided by the Jail medical contractor, Wellpath, and/or other service providers so that the Sheriff's Office has adequate capacity and ability to comply with the new requirements.
  - Develop new processes and procedures documentation that will demonstrate to DHCS how the County will meet the CalAIM JI requirements prior to going live with the program, which is anticipated in the latter half of 2025.
  - Work with HHSA Behavioral Health and Partnership Health, the County's designated managed care plan, to ensure that upon release from the WBCF Jail, incarcerated persons are given a warm handoff and set up for successful continuation of any medical services as well as have access to available re-entry supportive services.

# Corrections (20301)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	12,589	6,000	8,585	6,396	6,396	6.6%
Federal/State Intergovernmental	215,532	88,800	429,797	313,800	313,800	253.4%
Charges for Services	1,638,520	1,362,830	1,362,830	1,407,721	1,407,721	3.3%
Miscellaneous Revenues	130,457	55,000	69,275	55,000	55,000	0.0%
Other Financing Sources	4,799,047	4,931,253	4,921,267	5,376,322	5,376,322	9.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	5,969,489	8,286,884	8,256,044	8,306,322	8,306,322	0.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>12,765,635</b>	<b>14,730,767</b>	<b>15,047,798</b>	<b>15,465,561</b>	<b>15,465,561</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	8,610,604	9,544,528	9,302,899	8,948,953	8,948,953	-6.2%
Services & Supplies	1,690,899	2,849,384	3,086,773	3,265,852	3,265,852	14.6%
Other Charges	568,289	533,377	584,281	880,793	880,793	65.1%
Overhead Cost Plan (A87)	1,832,094	1,732,627	1,732,627	2,088,241	2,088,241	20.5%
Capital Assets	-	23,760	70,527	-	-	-100.0%
Other Financing Uses	142,099	194,369	179,316	649,662	649,662	234.2%
Interfund Activity	(92,315)	(129,687)	(107,500)	(89,594)	(89,594)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>12,751,670</b>	<b>14,748,358</b>	<b>14,848,923</b>	<b>15,743,907</b>	<b>15,743,907</b>	<b>7%</b>
<b>Fund Balance Added (Used)</b>	<b>13,965</b>	<b>(17,591)</b>	<b>198,875</b>	<b>(278,346)</b>	<b>(278,346)</b>	
<b>Staffing:</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>	<b>59.00</b>	<b>59.00</b>	
<b>2024/25 Fund Analysis:</b>						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	15,039,926	15,039,926	-		
CORRECT'L TRG-SHERIFF	Fund # 1324	50,000	50,000	-		
LDFF - LOC DET FACIL FUND	Fund # 1333	94,239	94,239	-		
INMATE WELFARE FUND	Fund # 1339	61,000	136,222	(75,222)		
GF NCSO GRANTS	Fund # 1720	220,396	423,520	(203,124)		
		<b>15,465,561</b>	<b>15,743,907</b>	<b>(278,346)</b>		

**Analyst Comments:**

## Inmate Medical Services (20302)

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### **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

### **Service Description:**

This service unit provides funding for the medical services contract with Wellpath, California Forensic Medical Group, Inc. (CFMG). Wellpath (CFMG) is the medical service provider for incarcerated persons on a 24/7 basis at the Wayne Brown Correctional Facility (WBCF). This budget also funds the cost of medical care administered to arrestees and incarcerated persons outside of the facility, when specific circumstances dictate as required by various government codes.

### **Accomplishments in Fiscal Year 2023-24:**

- Continued to provide safe, therapeutic, and professional quality healthcare that met or exceeded Board of State and Community Corrections (BSCC) Title 15 mandates, and Institute of Medical Quality Standards for incarcerated persons within the Nevada County jails.
  - Individualized medical treatment provided to incarcerated persons throughout the year.
  - Staff observed and regularly discussed HIPAA and standards.
  - Employees with relevant community experience were hired to fill positions in management, nursing, and mental health positions.
  - Medication-assisted treatment (MAT) and substance use disorder (SUD) programs facilitated by Wellpath staff provide a high level of substance use medical care and counseling to incarcerated persons enrolled in the program.
  - Early Access to Stabilization Services (EASS) program, administered by Wellpath staff, allows certain qualified incarcerated persons at risk of being found incompetent to stand trial receive mental health treatment and medications while in local custody. This early medical intervention along with video access to psychiatrists allows the incarcerated patient to be more receptive once they are transferred to the Department of State Hospitals (DSH) for further treatment and reduces the time it takes for the incarcerated patient to become restored, so that they can assist in their own defense during court proceedings.
- Worked with Wellpath to add flexibility when hiring qualified nursing staff to the WBCF Jail medical team. In addition to Registered Nurses (RNs), Wellpath can now also hire Licensed Vocational Nurses (LVNs) to its medical team for the WBCF Jail. Given the nationwide shortage of RNs, this greater flexibility should result in less nursing vacancies within the WBCF Jail and therefore provide more consistent medical care to incarcerated persons.
- Engaged in discussions with Wellpath's staff at the corporate level to determine how Wellpath can partner with the County to meet the needs of the new state mandated California Advancing and Innovating Medi-Cal (CalAIM) Justice-Involved Reentry Initiative (Justice Initiative) that will ultimately allow the County to bill Medi-Cal for targeted medical and reentry services. This CalAIM Justice Initiative is intended to provide whole person care to incarcerated persons as they transition out of the incarceration facility back into the community.
- Jail Medical Facility Space.
  - Solicited bids from contractors via a public process to renovate the former Dispatch area of the WBCF Jail and convert into additional jail medical space. Due to cost, all bids were rejected and the Sheriff's Office has decided to pursue a more comprehensive

## Inmate Medical Services (20302)

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upgrade/renovation to the WBCF Jail that will address deferred maintenance needs as well as a renovation to the jail medical area.

- Initiated conversion of the former Dispatch area of the WBCF Jail into temporary office space for medical and care management staff to facilitate additional medical space for patient care in anticipation of meeting the requirements of the state mandated CalAIM Justice Initiative. These are minimal improvements in anticipation of a larger capital project that will address medical space deficiencies as discussed above.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Support the hiring of appropriately trained staff based on the current CFMG contract. Hiring qualified individuals has become problematic across the entire health care industry, and it is further exacerbated in the jail medical treatment setting. Despite hiring bonuses offered by Wellpath, they are having a difficult time, across the region, getting qualified applicants for their correctional RN positions.
  - Continue to encourage Wellpath (CFMG) to develop and deploy a pre-screening tool to assist with recruitment.
  - Maintain current standards and hold contractor to contractual obligations related to licensure and accreditation of medical employees.
  - Wellpath (CFMG) will have all contractually obligated positions filled to appropriate licensing standards.
- CalAIM Justice Initiative Process Improvements.
  - Work with Wellpath to adopt process improvements that will facilitate compliance with the CalAIM Justice Initiative as mandated by the Department of Health Care Services (DHCS). Wellpath will need to track all medical services provided in a way that facilitates billing of services to Medi-Cal by the County.
  - WBCF Jail Renovation and Medical Expansion Project.
  - Determine best option for medical expansion, whether renovation of existing space or addition of new space via an expansion wing to the facility.
  - Engage Contractor to complete preliminary engineering and design of the WBCF Jail Renovation and Medical Expansion project.
  - Work with the CEO's office to identify funding for this multi-million-dollar capital project.
- Obtain facility accreditation through the National Commission on Correctional Health Care (NCCHC).
  - **Board Priority Objective**
    - Protect the institution by minimizing the occurrence of adverse events – potentially reduce liability premiums.
    - Promote and document an efficient, well-managed system of health care delivery with feedback from knowledgeable correctional health professionals.
    - Validate with objective criteria the area in which the facility is doing well and areas for improvement.
    - Introduce new efficiencies and uniform practices through increased staff training.
    - Receive NCCHC Accreditation in FY 2024-25.



# Inmate Medical Services (20302)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	2,722	5,000	5,000	2,000	2,000	-60.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	150,000	150,000	150,000	150,000	150,000	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,446,276	4,147,456	4,147,456	4,286,182	4,286,182	3.3%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>3,598,998</b>	<b>4,302,456</b>	<b>4,302,456</b>	<b>4,438,182</b>	<b>4,438,182</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,090	6,000	6,000	6,000	6,000	0.0%
Other Charges	3,592,908	4,296,456	4,296,456	4,432,182	4,432,182	3.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,598,998</b>	<b>4,302,456</b>	<b>4,302,456</b>	<b>4,438,182</b>	<b>4,438,182</b>	<b>3%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	4,438,182	4,438,182	-
		<b>4,438,182</b>	<b>4,438,182</b>	<b>-</b>

Analyst Comments:

# Animal Control (20704)

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## **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

## **Service Description:**

The Sheriff's Animal Control Division has two major responsibilities:

- Public Protection – protecting the public from injury, intimidation, irritation, property damage, and annoyance from animals.
- Animal Welfare – protecting animals from improper use, abuse, neglect, and inhumane treatment by humankind.

## **Key Program Areas:**

- The Animal Control Officers (ACOs) are responsible for investigating cases relating to animal abuse and neglect, animal bites, quarantines and other issues relating to the community and animals within.
- Use advanced techniques and skills to conduct felony animal abuse and cruelty investigations, from initial call to prosecution, in addition to utilizing outside experts, such as Forensic Veterinarians.
- Lead the response for all Emergency Animal Evacuations, including PETS Act (Pet Evacuation and Transportation Standards) and the post-Katrina Emergency Management Reform Act, which mandates states and local communities to incorporate provisions in their emergency plans for people with household pets and service animals.
- Respond during natural and human-made disasters as an essential component of Emergency Preparedness.

## **Accomplishments in Fiscal Year 2023-24:**

- Animal Control scholarship and grants awarded:
  - Scholarship from CalAnimals to pay for one of the Animal Control Officers' attendance to the basic academy.
  - \$3,000 grant from the Halter Project for the purchase of animal rescue equipment.
  - \$5,000 grant from the UC Davis Koret Shelter Medicine Program to facilitate data gathering and analysis of animal shelter data for a five-year period.
  - \$8,000 grant from Nevada County Law Enforcement Fire Council.
- Animal Control Supervisor Stefanie Geckler was elected to CalAnimals Board of Directors where she chairs the emergency management committee. California Animal Welfare Association (CalAnimals) represents and supports California's animal care and control agencies, SPCAs, humane societies, and other animal welfare organizations.
- Participated in local and other multi-jurisdictional criminal trials regarding abuse and neglect.
- Updated County Humane Codes to accurately reflect State laws.
  - Worked in collaboration with County Counsel to update County Humane Codes.
  - The updates are ready to be presented to Board of Supervisors.
- Animal Control fleet additions.
  - Acquired a new fourth fleet vehicle for a fourth Animal Control Officer position.

## Animal Control (20704)

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- The Sheriff's Office purchased three new Animal Rescue Trailers to support animal rescue efforts, particularly in crisis events. These include an Incident Command trailer for animal evacuations, a 24' equipment trailer and Animal Rescue stock trailer.
- Participated in selection process for new Animal Shelter Engineering/Construction Services. Served on RFQ Board and participated in interviews of potential candidates.
- Sheriff's H.E.A.R.T team:
  - H.E.A.R.T is a trained and certified Large Animal Technical Rescue Team that works in conjunction with the Animal Care Team to carry out all Nevada County and other multi-jurisdictional animal evacuations and large-scale rescues. The Sheriff's H.E.A.R.T. team is comprised primarily of registered disaster service worker volunteers and much of its activities are supported by community philanthropy. The administrative leaders of the team, Nevada County Animal Control Officers, have assumed responsibility for managerial tasks, team needs and communication utilizing the Code Red System. The AC Officers conduct these tasks during their regular work hours. Between training, community outreach, meetings, and incidents the 80 active volunteers have acquired 3,500 volunteer hours in the first year of operation.
  - H.E.A.R.T was nominated for Nevada County Team of the Year and NACo's National Counties Achievement Award.
  - Animal Control and the H.E.A.R.T. team are implementing the SHELTERLY application, a new program specifically designed for animal evacuation responses and are one of 5 statewide teams that have been selected to use the program for its inaugural year.
  - The H.E.A.R.T. team has 80 volunteers who have been trained to the highest standards in animal rescue. Available animal rescue pairs within the team have grown from an average of two to three trailer teams to over 30 available trucks and trailers that can be activated during a disaster. The team has been activated for multiple events such as two lost horses on BLM land spanning over 12,000 acres, the Washington Fire with 20+ teams, the winter rescue of a mini horse stuck in the snow and saving 6 dogs and 11 chickens from a collapsing barn. Each one of these events was well executed and ended with positive results for everyone involved. During the search for the lost horses, the team leaders were able to work with CHP to acquire a helicopter and direct the pilot to establish a search area for the animals. Ultimately the horses were located and returned to the owner unharmed. These examples show the many different resources and skills that the H.E.A.R.T. team can provide to the community during various types of events that require animal rescue.
- Other Accomplishments.
  - In 2023 the Sheriff's Office received 3,500 animal-related CFS, of which Animal Control Officers responded to 2,794. Patrol deputies and dispatch responded to 706 animal calls. Animal Control Officers authored 1,539 reports. Patrol Deputies wrote an additional 88 reports.
  - In 2023, Animal Control Officers conducted 57 animal cruelty investigations which resulted in several convictions.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Focus on the future of the Animal Control Unit (ACU) to maintain and improve the standard of work product.
  - Look into re-instating a Sr. ACO Position to assume the role of a field training officer.

## Animal Control (20704)

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- Add a fifth Animal Control Officer to provide adequate staffing capacity to respond to the animal control calls for service.
- Prioritize advanced trainings for ACU staff.
- All these options reduce workload on patrol deputies, which is more cost effective.
  
- Develop a Registry for local animal rescues.
  - List local groups in good standing with Animal Control.
  - Ensure participants use best practices.
  - Develop criteria for Registry.
  - Develop application and review process.
  
- Continue to develop Sheriff's H.E.A.R.T. Humane Emergency Animal Rescue Team.
  - **Board Priority Objective**
    - Increase team size by recruiting additional volunteers.
    - Implement certification levels for rescue teams and scout teams.
    - Form a certified large animal technical rescue sub-team.
    - Support mutual aid requests throughout the state.

# Animal Control (20704)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	54,819	50,500	53,500	53,500	53,500	5.9%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,096	800	1,030	800	800	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	14,665	19,000	17,000	17,000	17,000	-10.5%
Miscellaneous Revenues	16,147	-	12,942	-	-	NA
Other Financing Sources	-	109,763	46,273	140,000	140,000	27.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,387,552	1,887,744	739,744	770,168	770,168	-59.2%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,474,280</b>	<b>2,067,807</b>	<b>870,489</b>	<b>981,468</b>	<b>981,468</b>	<b>-53%</b>
<b>Expenses</b>						
Salaries & Benefits	460,899	542,192	492,174	553,240	553,240	2.0%
Services & Supplies	830,606	1,367,100	227,552	246,749	246,749	-82.0%
Other Charges	30,898	16,630	16,630	17,882	17,882	7.5%
Overhead Cost Plan (A87)	135,532	76,085	76,085	110,575	110,575	45.3%
Capital Assets	-	65,000	57,168	-	-	-100.0%
Other Financing Uses	-	-	-	52,222	52,222	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,457,935</b>	<b>2,067,007</b>	<b>869,609</b>	<b>980,668</b>	<b>980,668</b>	<b>-53%</b>
<b>Fund Balance Added (Used)</b>	<b>16,345</b>	<b>800</b>	<b>880</b>	<b>800</b>	<b>800</b>	
<b>Staffing:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	

## 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	980,668	980,668	-
WILSON FAMILY TRUST	Fund # 1355	-	-	-
ANIMAL HEALTH FUND	Fund # 1357	500	-	500
SPAY & NEUTER FUND	Fund # 1358	300	-	300
		<b>981,468</b>	<b>980,668</b>	<b>800</b>

## Analyst Comments:

Animal shelter contract moved to its own budget unit (20712 in Information and General Services), resulting in reduced costs in Animal Control budget unit for 23/24 estimated and 24/25 budget.

## 2011 Realignment – Trial Court Security (20115)

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### **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

### **Service Description:**

The State's portion of Trial Court Security funding comes from sales tax and motor vehicle license fees. Previously this state funding came from the Administrative Office of the Courts, but effective with 2011 Realignment, it now comes directly from the State Controller's Office as a realignment allocation. These funds are received in the 2011 Realignment Fund and passed through to the Sheriff's Court Security budget (Service Budget Unit 20101). This budget represents that portion of the 2011 Realignment Fund allocated to support Trial Court Security services provided by the Sheriff's Office.

## 2011 Realignment–Trial Court Security (20115)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,140,620	955,000	1,148,078	1,160,175	1,160,175	21.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,140,620</b>	<b>955,000</b>	<b>1,148,078</b>	<b>1,160,175</b>	<b>1,160,175</b>	<b>21%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,133,879	955,000	1,146,392	1,158,470	1,158,470	21.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,133,879</b>	<b>955,000</b>	<b>1,146,392</b>	<b>1,158,470</b>	<b>1,158,470</b>	<b>21%</b>
<b>Fund Balance Added (Used)</b>	<b>6,742</b>	<b>-</b>	<b>1,686</b>	<b>1,705</b>	<b>1,705</b>	

Staffing: None

### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	1,160,175	1,158,470	1,705
		<b>1,160,175</b>	<b>1,158,470</b>	<b>1,705</b>

Analyst Comments:

## Realignment Enhancing Law Enforcement Activities (20202)

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### **Mission Statement:**

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

### **Service Description:**

Funding from the state for many public safety programs was realigned to counties with the 2011 Realignment effort. Some grant and other funding for Sheriff Services is redirected locally through realignment funding. Funds in this budget unit are included in the Local Law Enforcement Services Subaccount and are currently funded through the State of California from motor vehicle license fees. This Service Budget Unit represents that portion of the Realignment Fund allocated for various Law Enforcement Services and investigations undertaken by the Sheriff's Office.

Funds from this budget unit are specifically allocated and dispersed to the three police departments: Truckee, Nevada City and Grass Valley Police Department, and the District Attorney's Office. Additionally, some of these funds are specifically dedicated to offset booking fees, to fund Small Rural Sheriffs and some are targeted towards methamphetamine and other controlled substance suppression and eradication.

## 2011 Realignment–Law Enforcement Activities (20202)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,221,069	1,444,254	1,444,616	1,396,739	1,396,739	-3.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,221,069</b>	<b>1,444,254</b>	<b>1,444,616</b>	<b>1,396,739</b>	<b>1,396,739</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	495,814	487,500	487,500	487,500	487,500	0.0%
Overhead Cost Plan (A87)	6,692	4,128	4,185	(141)	(141)	-103.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	900,496	952,626	951,808	909,239	909,239	-4.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,403,002</b>	<b>1,444,254</b>	<b>1,443,493</b>	<b>1,396,598</b>	<b>1,396,598</b>	<b>-3%</b>
<b>Fund Balance Added (Used)</b>	<b>(181,933)</b>	<b>-</b>	<b>1,123</b>	<b>141</b>	<b>141</b>	

Staffing: None

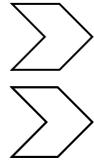
### 2024/25 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
LRF 2011 - PUBLIC SAFETY	Fund # 1482	1,396,739	1,396,598	141
		<b>1,396,739</b>	<b>1,396,598</b>	<b>141</b>

Analyst Comments:



**TREASURER/TAX COLLECTOR**  
Michelle Bodley, Treasurer/Tax Collector



<input type="checkbox"/> Treasurer/Tax Collector (10203)	\$	1,767,361
	<b>Total \$</b>	<b>1,767,361</b>



## Treasurer/Tax Collector Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	5,332	5,000	5,000	5,500	5,500	10.0%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	478,669	95,650	109,700	100,450	100,450	5.0%
Miscellaneous Revenues	6,567	12,000	12,125	8,150	8,150	-32.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,110,070	1,592,088	1,367,329	1,653,261	1,653,261	3.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,600,639</b>	<b>1,704,738</b>	<b>1,494,154</b>	<b>1,767,361</b>	<b>1,767,361</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,257,957	1,358,421	1,109,911	1,426,615	1,426,615	5.0%
Services & Supplies	337,976	395,225	398,656	382,062	382,062	-3.3%
Other Charges	56,535	55,683	58,545	56,913	56,913	2.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(51,829)	(104,591)	(72,958)	(98,229)	(98,229)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,600,639</b>	<b>1,704,738</b>	<b>1,494,154</b>	<b>1,767,361</b>	<b>1,767,361</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
GENERAL FUND	0101	*	1,767,361	1,767,361	-	*
			<b>1,767,361</b>	<b>1,767,361</b>	<b>-</b>	

\* See Budget Summary by Fund in Section 1 for the FY 2024-25 General Fund analysis.

# Treasurer/Tax Collector (10203)

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## **Mission Statement:**

The mission of the Treasurer-Tax Collector's Office is to fulfill the duties and responsibilities set forth by law while providing responsive, courteous, consistent and efficient service equitably to all taxpayers.

## **Service Description:**

The Treasurer-Tax Collector is elected at large by the voters of Nevada County and serves as a Department Head within the County organization. The Treasurer-Tax Collector is directed by California Government Code Section 27000 and the office is divided into two distinct divisions. The Treasury Division is a State mandated function responsible for providing financial and investment services to all county departments, special districts and county schools. The Tax Division is responsible for the accurate and effective collection of the secured, unsecured and supplemental taxes levied in compliance with the California Revenue & Taxation codes and the collection of the Transient Occupancy Tax and Cannabis Business Tax.

### *Treasury:*

- Acts as bank of the county, receiving all revenue from required pool depositors, including the schools, fire districts, county departments and other outside special districts.
- Responsible for providing liquidity to cover approved expenditures for these depositors.
- Invests idle funds in accordance with the Prudent Investor Standard and all applicable State laws for pool participants, earning a fair rate of return which goes back to these depositors as earned income.

### *Tax:*

- Responsible for the billing and collection of property related taxes for 60,000 secured properties and 5,000 unsecured properties which provide tax revenue for Nevada County schools, Special Districts, Cities and the County in order to provide services to Nevada County taxpayers.
- Assists taxpayers in understanding the property tax process, including how to avoid penalties, defaulted tax payment plan options, the unsecured lien process by providing consistent public access to needed services.
- Responsible for the collection of cannabis related taxes, taxes on short term rentals, and taxes involved in bankruptcy proceedings.

## **Accomplishments in Fiscal Year 2023-24:**

- The Treasurer's office continues to carry out the vital role as the County's banker, managing the safety and liquidity of all cash assets:
  - For 2023-24, the Treasury is on track to steward over \$700M in receipts with \$400M of these funds invested in short-term securities.
  - The Treasury's Portfolio total rate of return (TRR) for the 2023 year was 2.21%. This equated to record interest earnings of \$7.2M for pool participants for the 2022-2023 fiscal year. The portfolio is on track for 2023-2024 to exceed this TRR and overall interest earnings.
  - Partnered with Information Systems and the Auditor's office to successfully upgrade the County financial system in the Fall of 2023. Treasury staff continue to collaborate and participate on the County ERP planning team as Treasury subject matter experts, which is a critical component of the new County financial system.
- The property tax division provides effective billing, collection, accounting, and reporting duties through responsive, efficient service provided to taxpayers, both in-person and through 24/7 electronic options: **■ Board Priority Objective**

## Treasurer/Tax Collector (10203)

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- During the fiscal year 2022-2023, our office processed over 79,000 payment transactions for property taxes including:
  - 55,000 check payments totaling \$163M.
  - 24,000 electronic payment transactions (ACH and credit card) totaling \$83M.
  - 40 wire transactions from lenders totaling \$92M.
- 485 penalty waivers processed, providing penalty relief to taxpayers in need.
- Over 150 installment plan contracts initiated by taxpayers and over \$723,000 received in installment plan payments.
- \$13,532 delinquent unsecured tax payments recovered through the State FTB intercept program.
- 1282 unsecured liens and 2 TOT liens recorded.
- 316 liens released for delinquent unsecured taxes.
- Implementation of Cannabis Tax Ordinance updates:
  - Successfully implemented the local cannabis tax ordinance updates which changed tax collection from a gross receipts tax methodology to a square-foot based collection methodology.
  - Worked closely with cannabis industry on development of new installment due-dates and ensured regular communication with internal partner departments including Code Compliance on status of cannabis permitting and related tax collection.
  - Implemented new accounting software for improved invoicing and collection of taxes under new gross receipts tax methodology.
  - Worked closely with the cannabis industry on a continued 50% reduction in the annual minimum tax due to declining market conditions to support the legal businesses struggling to succeed.
- Taxpayer education and outreach continues to be a top priority in the office.
  - Continued to assist taxpayers with applications for the CalFHA Property Tax Relief Program which resulted in State funding received for delinquent taxes owed on 29 parcels in the amount of \$359,379 and prevented 6 properties from going to tax auction.
  - Participation with the Assessor's office to co-host outreach events including a booth for Collaboration Day at the Rood Center and a joint-panel presentation for Century 21 realtors helping to provide education and outreach on the supplemental tax bill process.
  - The public facing front counter was upgraded, adding additional countertops to help provide a more comfortable and a larger area for taxpayers to organize paperwork.
  - In-person tax collection at Truckee Town Hall in December and April provided our Eastern County taxpayers with the ability to pay in-person during busy tax collection times.
  - Eastern and Western County in-person business outreach helped provide education regarding unsecured business property tax and options to start payment plans for businesses with outstanding taxes.

### **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Maximize opportunities for public engagement and education in the area of tax collection:
  - Continue outreach to Cannabis industry regarding new square footage tax collection methodology and participate with Cannabis Code enforcement team to attend site-visits.
  - Personally visit properties who are subject to the annual tax auction to provide information and on the CalFHA property tax relief program.
  - Coordinate a special outreach mailing-campaign for properties listed on the 3-year September publication to provide information about the CalFHA property tax relief program.

## Treasurer/Tax Collector (10203)

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- Create a TOT Handbook to educate the public and disseminate information related to TOT and include this handbook in new-owner tax bills.
- Invest in technology upgrades to ensure diverse services and continuity of operations.
  - **Board Priority Objective**
    - Employ full capabilities of new Transient Occupancy Tax software solution to ensure maximum short-term rental operator compliance and resulting revenue collection.
    - Implement a new Treasury Investment management software system for timely accounting, performance tracking, compliance and financial reporting on investment and cash portfolios.
    - Install individual check-scanners for front counter staff to improve efficiency of daily property tax payments and bank deposit.
    - Visit neighboring Counties who have recently installed a 24/7 access payment kiosk to review best practices, cashflow consideration and integration with property tax system.
- Build capacity, drive succession planning, and strengthen cross-training and our customer service culture using HPO guiding principles:
  - Continue to develop departmental operations calendar which includes deadlines by date, task, reference to applicable law, and written procedures.
  - Utilize Sharepoint and backup hardware to secure and preserve relevant records, enhance remote work capabilities, increase efficiency in processes and ensure seamless service.
  - Consider and evaluate one topic per month to help identify areas of improvement and increased efficiency.
  - Bridge learning concepts among staff who are pursuing advanced education with department tasks and projects.
  - Encourage and foster staff participation in committee and leadership roles including the Emergency Operations Center Team, County leadership team, NCCLI, and the Statewide association of Treasurer-Tax Collectors to bridge learning of best practices and strengthen peer network.

# Treasurer/Tax Collector (10203)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	5,332	5,000	5,000	5,500	5,500	10.0%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	478,669	95,650	109,700	100,450	100,450	5.0%
Miscellaneous Revenues	6,567	12,000	12,125	8,150	8,150	-32.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,110,070	1,592,088	1,367,329	1,653,261	1,653,261	3.8%
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,600,639</b>	<b>1,704,738</b>	<b>1,494,154</b>	<b>1,767,361</b>	<b>1,767,361</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	1,257,957	1,358,421	1,109,911	1,426,615	1,426,615	5.0%
Services & Supplies	337,976	395,225	398,656	382,062	382,062	-3.3%
Other Charges	56,535	55,683	58,545	56,913	56,913	2.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(51,829)	(104,591)	(72,958)	(98,229)	(98,229)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,600,639</b>	<b>1,704,738</b>	<b>1,494,154</b>	<b>1,767,361</b>	<b>1,767,361</b>	<b>4%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	1,767,361	1,767,361		-	
		<b>1,767,361</b>	<b>1,767,361</b>		-	

**Analyst Comments:**



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# SECTION 3 INDEPENDENT COUNTY AUTHORITIES



**FINANCE AUTHORITY**  
Board of Directors



<input type="checkbox"/> Finance Authority (93010)	\$	2,412,524
	<b>Total \$</b>	<b>2,412,524</b>



## Finance Authority Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	30,147	850	18,250	800	800	-5.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	2,426,735	2,427,100	2,409,700	2,411,724	2,411,724	-0.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,456,883</b>	<b>2,427,950</b>	<b>2,427,950</b>	<b>2,412,524</b>	<b>2,412,524</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	573	750	4,000	750	750	0.0%
Other Charges	2,431,843	2,416,004	2,416,004	2,404,091	2,404,091	-0.5%
Overhead Cost Plan (A87)	10,146	11,196	11,196	7,683	7,683	-31.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	1,609,410	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,442,562</b>	<b>2,427,950</b>	<b>4,040,610</b>	<b>2,412,524</b>	<b>2,412,524</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>14,321</b>	<b>-</b>	<b>(1,612,660)</b>	<b>-</b>	<b>-</b>	

Staffing: None

	Fund #	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
FINANCE AUTHORITY	3631	11,125	2,412,524	2,412,524	-	11,125
			<b>2,412,524</b>	<b>2,412,524</b>	<b>-</b>	

## Finance Authority (93010)

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**Service Description:**

The Finance Authority is a component unit of the County established under provisions of the Health and Safety Code to finance and refinance any improved real or personal property for the benefit of Nevada County. The Finance Authority is the lessor for the County's Certificates of Participation and other Public Sale debt. This budget unit makes debt service payments generally on public sale debt on behalf of the County. The Other Debt Financing budget (11016) makes debt service payments generally for "private placement" debt that is not included in this budget unit.

# Finance Authority (93010)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	30,147	850	18,250	800	800	-5.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	2,426,735	2,427,100	2,409,700	2,411,724	2,411,724	-0.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,456,883</b>	<b>2,427,950</b>	<b>2,427,950</b>	<b>2,412,524</b>	<b>2,412,524</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	573	750	4,000	750	750	0.0%
Other Charges	2,431,843	2,416,004	2,416,004	2,404,091	2,404,091	-0.5%
Overhead Cost Plan (A87)	10,146	11,196	11,196	7,683	7,683	-31.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	1,609,410	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,442,562</b>	<b>2,427,950</b>	<b>4,040,610</b>	<b>2,412,524</b>	<b>2,412,524</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>14,321</b>	<b>-</b>	<b>(1,612,660)</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2024/25 Fund Analysis:

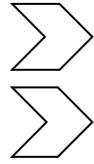
		Revenues	Expenses	Fund Balance Added (Used)
FINANCE AUTHORITY	Fund # 3631	2,412,524	2,412,524	-
		<b>2,412,524</b>	<b>2,412,524</b>	<b>-</b>

## Analyst Comments:

Use of Fund 3631 balance in FY 23/24 to leverage excess Operations Center bond proceeds to offset General Fund costs associated with the acquisition of La Barr Meadows Dr Property (per Res 23-336).



**SANITATION DISTRICT NO. 1**  
Board of Directors



Sewage Collection & Disposal (91005) \$ 13,475,816

**Total \$ 13,475,816**



## Sanitation District No. 1 Summary

	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Adopted</u>	<u>23/24</u> <u>Estimated</u>	<u>24/25</u> <u>Proposed</u>	<u>24/25</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	136,196	81,553	142,451	217,695	217,695	166.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	8,695,915	9,764,703	9,780,125	9,960,785	9,960,785	2.0%
Miscellaneous Revenues	122	12,568	34,255	37,053	37,053	194.8%
Other Financing Sources	2,233,323	2,304,740	3,032,782	2,372,107	2,372,107	2.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>11,065,556</b>	<b>12,163,564</b>	<b>12,989,613</b>	<b>12,587,640</b>	<b>12,587,640</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	2,505,476	2,715,271	2,585,083	3,001,908	3,001,908	10.6%
Services & Supplies	2,557,955	2,835,535	3,412,736	4,709,573	4,709,573	66.1%
Other Charges	8,110,520	6,776,081	6,569,571	7,527,739	7,527,739	11.1%
Overhead Cost Plan (A87)	248,167	269,789	269,789	317,669	317,669	17.7%
Capital Assets	124,966	308,832	693,040	622,000	622,000	101.4%
Other Financing Uses	315,441	2,270,759	2,345,801	2,340,563	2,340,563	3.1%
Interfund Activity	(4,148,814)	(4,334,757)	(4,172,416)	(5,043,636)	(5,043,636)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>9,713,712</b>	<b>10,841,510</b>	<b>11,703,604</b>	<b>13,475,816</b>	<b>13,475,816</b>	<b>24%</b>
<b>Fund Balance Added (Used)</b>	<b>1,351,845</b>	<b>1,322,054</b>	<b>1,286,009</b>	<b>(888,176)</b>	<b>(888,176)</b>	
<b>Staffing:</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	

	June 30, 2024 Projected Fund Balance	FY 24/25 Revenue	FY 24/25 Expense	FY 24/25 Net Change	June 30, 2025 Projected Fund Balance
11 WASTEWATER ZONES	Var. 7,722,778	12,587,640	13,475,816	(888,176)	6,834,602
		<b>12,587,640</b>	<b>13,475,816</b>	<b>(888,176)</b>	

# Sewage Collection & Disposal (91005)

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## **Mission Statement:**

To administer, operate, and maintain wastewater collection systems and treatment and disposal facilities in a safe, efficient, and cost-effective manner for Nevada County Sanitation District No. 1 customers in compliance with local, State, and Federal requirements.

## **Service Description:**

The Sanitation District administers, operates, and maintains wastewater collection systems and treatment and disposal facilities with a dedicated staff of State certified wastewater treatment operations personnel in compliance with Nevada County Department of Environmental Health, California Department of Public Health, California Regional Water Quality Control Board - Central Valley Region, and Federal Environmental Protection Agency rules, regulations, certifications, and permits in the following ten Nevada County Sanitation District No. 1 zones: Lake Wildwood, Lake of the Pines, North San Juan, Gold Creek, Penn Valley, Mountain Lakes Estates, Cascade Shores, Eden Ranch, Higgins Village, Valley Oak Court.

The district oversees four tertiary treatment plants, three with surface water discharge, two secondary treatment plants with land discharge, and four septic systems with community leach fields. District also oversees and maintains the extensive sewer infrastructure which includes over 120 miles of sewer lines, 1,040 manholes, 32 pump stations, 25 standby generators and 450 septic tanks.

## **Accomplishments in Fiscal Year 2023-24:**

- Upgraded 10 Sewer Lift Stations (5 lift stations In Lake Wildwood Zone 1 and 5 lift stations in Lake of the Pines Zone 2) including all internal infrastructure, pumps, controls, level sensors and alarm components.
- Replaced community lift station for Mountain Lake Estates.
- Replaced the media in the Membrane Biofiltration System in the Cascade Shores Zone 8 Wastewater Treatment Plant
- Cleaned over 250,000 feet of gravity sewer mainline pipe, and video inspected nearly 30,000 feet of pipe using closed circuit video inspection equipment.

## **Objectives and Performance Measures for Fiscal Year 2024-25:**

- Increase public awareness through informational programs by effectively communicating with all interested parties on wastewater issues for Sanitation District No. 1 Customers.
  - Keep Sanitation District Board of Directors, Advisory Committee, working groups, customers, and legislators informed of wastewater problems, solutions, projects, and associated costs of implementation. Ensure website is updated and staff continues to look at other jurisdictions for best practices to provide better information and increase consumer confidence.
  - Maintain contact with associations actively involved in wastewater issues including California State Association of Counties, Regional Council of Rural Counties, Central Valley Clean Water Association, California Rural Water, California Water Environmental Association, California Association of Sanitation Agencies, California Coalition for Clean Water, Tri-TAC, and League of California Cities.
- Continue to identify both critical infrastructure projects and funding sources for necessary upgrades and replacements to aging wastewater infrastructure.

## Sewage Collection & Disposal (91005)

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- Identify outside grant funding resources to allow for the pursuit of capital improvement projects to benefit compliance and operations within the sanitation district zones.
- Effectively operate and maintain Sanitation District wastewater collection systems in accordance with local, State and Federal rules, regulations, and permits.
  - Evaluate and update the Districts Sanitation Sewer Code and related specifications. Make necessary revisions and implement the changes. This will require communication with effected contractor groups, realtors, and stakeholders.
  - Clean 300,000 linear feet of sewer main and conduct video inspections of sewer main as needed to effectively troubleshoot excessive infiltration and plan for future repairs/replacement.
  - Issue contracts to perform pipe and manhole lining and rehabilitation projects for the Lake Wildwood and Lake of the Pines zones.
  - Improve and implement an inflow and infiltration program to prevent the unnecessary treatment of storm water and reduce conveyance and treatment costs. This will include inspection and corrective action for sewer infrastructure connected to the public sewer system, but that is privately owned and not maintained by the district.



# Sewage Collection & Disposal (91005)

	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	136,196	81,553	142,451	217,695	217,695	166.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	8,695,915	9,764,703	9,780,125	9,960,785	9,960,785	2.0%
Miscellaneous Revenues	122	12,568	34,255	37,053	37,053	194.8%
Other Financing Sources	2,233,323	2,304,740	3,032,782	2,372,107	2,372,107	2.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>11,065,556</b>	<b>12,163,564</b>	<b>12,989,613</b>	<b>12,587,640</b>	<b>12,587,640</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	2,505,476	2,715,271	2,585,083	3,001,908	3,001,908	10.6%
Services & Supplies	2,557,955	2,835,535	3,412,736	4,709,573	4,709,573	66.1%
Other Charges	8,110,520	6,776,081	6,569,571	7,527,739	7,527,739	11.1%
Overhead Cost Plan (A87)	248,167	269,789	269,789	317,669	317,669	17.7%
Capital Assets	124,966	308,832	693,040	622,000	622,000	101.4%
Other Financing Uses	315,441	2,270,759	2,345,801	2,340,563	2,340,563	3.1%
Interfund Activity	(4,148,814)	(4,334,757)	(4,172,416)	(5,043,636)	(5,043,636)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>9,713,712</b>	<b>10,841,510</b>	<b>11,703,604</b>	<b>13,475,816</b>	<b>13,475,816</b>	<b>24%</b>
<b>Fund Balance Added (Used)</b>	<b>1,351,845</b>	<b>1,322,054</b>	<b>1,286,009</b>	<b>(888,176)</b>	<b>(888,176)</b>	
<b>Staffing:</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	
<b>2024/25 Fund Analysis:</b>						
					Fund Balance Added (Used)	
11 WASTEWATER ZONES	Fund # Var.	Revenues	Expenses			
		12,587,640	13,475,816		(888,176)	
		<b>12,587,640</b>	<b>13,475,816</b>		<b>(888,176)</b>	

**Analyst Comments:**



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# SECTION 4 COUNTY RESOURCES



# Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24		
Airport	91004	Airport	Airport Lead Worker	1.00	1.00	0.00		
			Airport Manager	1.00	1.00	0.00		
	<b>91004 Total</b>			<b>2.00</b>	<b>2.00</b>	<b>0.00</b>		
<b>Airport Total</b>				<b>2.00</b>	<b>2.00</b>	<b>0.00</b>		
Assessor	10201	Assessment & Valuation	Appraisal Technician I/II	2.00	2.00	0.00		
			Appraiser I/II/III	7.00	7.00	0.00		
			Assessment Assistant I/II	5.00	5.00	0.00		
			Assessor	1.00	1.00	0.00		
			Assistant Assessor	1.00	1.00	0.00		
			Auditor-Appraiser I/II/III	0.00	1.00	1.00		
			Chief Appraiser	1.00	1.00	0.00		
			GIS Analyst I/II	1.00	1.00	0.00		
			Senior Accounting Assistant	1.00	1.00	0.00		
			Senior Administrative Analyst	1.00	1.00	0.00		
			Senior Appraiser	3.00	2.00	(1.00)		
			Senior Assessment Assistant	1.00	1.00	0.00		
<b>10201 Total</b>			<b>24.00</b>	<b>24.00</b>	<b>0.00</b>			
<b>Assessor Total</b>				<b>24.00</b>	<b>24.00</b>	<b>0.00</b>		
Auditor/Controller	10202	Accounting, Audit & Tax	Accountant Auditor I/II	6.00	7.00	1.00		
			Accounting Technician	1.00	2.00	1.00		
			Administrative Analyst I/II	1.00	2.00	1.00		
			Assistant Auditor-Controller	1.00	1.00	0.00		
			Auditor-Controller	1.00	1.00	0.00		
			Managing Account Auditor	1.00	1.00	0.00		
			Principal Accountant Auditor	1.00	1.00	0.00		
			Senior Accountant Auditor	1.00	2.00	1.00		
			Senior Accounting Assistant	1.00	0.00	(1.00)		
			<b>10202 Total</b>			<b>14.00</b>	<b>17.00</b>	<b>3.00</b>
			<b>Auditor/Controller Total</b>				<b>14.00</b>	<b>17.00</b>
Board of Supervisors	10101	Clerk of the Board	Administrative Analyst I/II	2.00	2.00	0.00		
			Board Clerk I/II	1.00	1.00	0.00		
			Chair, Board of Supervisors	1.00	1.00	0.00		
			Chief Deputy Clerk of the Board of Supervisors	0.00	1.00	1.00		
			Chief of Staff	1.00	0.00	(1.00)		
			Chief of Staff/Clerk of the Board of Supervisors	0.00	1.00	1.00		
			Clerk of the Board of Supervisors	1.00	0.00	(1.00)		
			Deputy Clerk to Board of Supervisors	1.00	1.00	0.00		
			Member, Board of Supervisors	3.00	3.00	0.00		
			Senior Management Analyst	1.00	1.00	0.00		
			Vice Chair, Board of Supervisors	1.00	1.00	0.00		
<b>10101 Total</b>			<b>12.00</b>	<b>12.00</b>	<b>0.00</b>			
<b>Board of Supervisors Total</b>				<b>12.00</b>	<b>12.00</b>	<b>0.00</b>		
Clerk Recorder	10501	Elections	Administrative Assistant I/II	0.50	0.50	0.00		
			Assistant County Clerk-Recorder	0.50	0.50	0.00		
			Clerk-Recorder Assistant I/II	1.00	1.00	0.00		
			Clerk-Recorder/Registrar of Voters	0.40	0.40	0.00		
			Senior Clerk Recorder Assistant	1.00	1.00	0.00		
			Senior Clerk-Recorder Technician	0.60	0.60	0.00		
	<b>10501 Total</b>			<b>4.00</b>	<b>4.00</b>	<b>0.00</b>		
	20701	Recorder	Administrative Assistant I/II	0.50	0.50	0.00		
			Assistant County Clerk-Recorder	0.50	0.50	0.00		
			Clerk-Recorder Assistant I/II	3.00	3.00	0.00		
Clerk-Recorder/Registrar of Voters			0.60	0.60	0.00			
Senior Clerk Recorder Assistant	1.00	1.00	0.00					
Senior Clerk-Recorder Technician	0.40	0.40	0.00					
<b>20701 Total</b>			<b>6.00</b>	<b>6.00</b>	<b>0.00</b>			
<b>Clerk Recorder Total</b>				<b>10.00</b>	<b>10.00</b>	<b>0.00</b>		

# Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24
Comm Dev Agency	10902	Economic Dev.	Program Manager	1.00	1.00	0.00
	<b>10902 Total</b>			<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
	20601	Ag Services	Agricultural Biologist I/II/III Agricultural Commissioner Office Assistant I/II	4.00 1.00 1.00	4.00 1.00 1.00	0.00 0.00 0.00
	<b>20601 Total</b>			<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	20602	Building Inspection	Building Inspector I/II Building Plans Examiner Director of Building Permit Processing Assistant I/II Permit Processing Technician Senior Building Inspector/Plans Examiner Senior Community Development Tech Supervising Building Insp/Plans Examiner	3.00 1.00 1.00 1.00 1.00 1.00 2.00 2.00	2.00 1.00 1.00 1.00 1.00 2.00 2.00 2.00	(1.00) 0.00 0.00 0.00 0.00 1.00 0.00 0.00
	<b>20602 Total</b>			<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
	20707	CDA Admin	Accounting Technician Administrative Analyst I/II Administrative Assistant I/II Chief Fiscal & Admin Officer Community Development Agency Director Office Assistant I/II Senior Accounting Assistant Senior Administrative Analyst Senior Office Assistant	3.00 2.00 1.00 1.00 1.00 1.00 1.00 3.00 3.00	4.00 3.00 1.00 1.00 1.00 0.00 1.00 3.00 4.00	1.00 1.00 0.00 0.00 0.00 (1.00) 0.00 0.00 1.00
	<b>20707 Total</b>			<b>16.00</b>	<b>18.00</b>	<b>2.00</b>
	20708	Planning	Administrative Assistant I/II Assistant/Associate Planner Director of Planning Principal Planner Senior Community Development Tech Senior Planner	1.00 4.00 1.00 1.00 1.00 2.00	1.00 4.00 1.00 1.00 1.00 2.00	0.00 0.00 0.00 0.00 0.00 0.00
	<b>20708 Total</b>			<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
	20709	Code Enforcement	Code Compliance Officer I/II/Sr. Director of Code and Cannabis Compliance Program Manager Supervising Code Compliance Officer	4.00 1.00 0.00 1.00	4.00 1.00 0.00 1.00	0.00 0.00 0.00 0.00
	<b>20709 Total</b>			<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	20711	Cannabis Policy & Compliance	Code Compliance Officer I/II/Sr. Program Manager Senior Community Development Tech	2.00 1.00 1.00	2.00 1.00 1.00	0.00 0.00 0.00
	<b>20711 Total</b>			<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
	30100	DPW- Admin	Administrative Assistant I/II Director of Public Works Senior Community Development Tech	1.00 1.00 1.00	1.00 1.00 1.00	0.00 0.00 0.00
	<b>30100 Total</b>			<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	30104	Engineering-Roads	Associate Civil Engineer Engineering Technician I/II/III Principal Civil Engineer Public Works Project Manager Senior Civil Engineer	1.00 1.00 1.00 2.00 1.00	1.00 1.00 1.00 2.00 1.00	0.00 0.00 0.00 0.00 0.00
	<b>30104 Total</b>			<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	30107	Maintenance-Roads	Road Maintenance Worker I/II/III Road Services Manager Road Supervisor Senior Traffic Sign Technician Supervising Road Maintenance Worker Traffic Sign Technician	20.00 1.00 2.00 1.00 5.00 1.00	20.00 1.00 2.00 1.00 5.00 1.00	0.00 0.00 0.00 0.00 0.00 0.00
	<b>30107 Total</b>			<b>30.00</b>	<b>30.00</b>	<b>0.00</b>
	40402	Solid Waste Contract Administration	Landfill Maintenance Technician I/II Program Manager	0.10 0.60	0.10 0.60	0.00 0.00
	<b>40402 Total</b>			<b>0.70</b>	<b>0.70</b>	<b>0.00</b>

## Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24	
	40108	Environmental Health	Director of Environmental Health	1.00	1.00	0.00	
			Environmental Specialist I/II/III/IV	7.00	7.00	0.00	
			Permit Processing Technician	0.00	1.00	1.00	
			Program Manager	2.00	2.00	0.00	
			Senior Community Development Tech	4.00	4.00	0.00	
	<b>40108 Total</b>				<b>14.00</b>	<b>15.00</b>	<b>1.00</b>
	70102	Recreation	Senior Administrative Analyst	1.00	1.00	0.00	
	<b>70102 Total</b>				<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
	91001	Solid Waste -Western	Landfill Maintenance Technician I/II	0.90	1.90	1.00	
			Program Manager	0.40	0.40	0.00	
			Senior Community Development Tech	0.00	1.00	1.00	
	<b>91001 Total</b>				<b>1.30</b>	<b>3.30</b>	<b>2.00</b>
	91003	Transit Services	Bus Driver	13.00	13.00	0.00	
			Office Assistant I/II	0.50	0.50	0.00	
			Supervising Bus Driver	2.00	2.00	0.00	
			Transit Services Manager	1.00	1.00	0.00	
	<b>91003 Total</b>				<b>16.50</b>	<b>16.50</b>	<b>0.00</b>
	91005	Sewage Collection & Disposal	Public Works Project Manager	0.00	0.00	0.00	
			Senior Waste Water Service Worker	2.00	2.00	0.00	
Waste Water Collection Supervisor			1.00	1.00	0.00		
Waste Water Electrical/Mechanical Supervisor			1.00	1.00	0.00		
Waste Water Electrical/Mechanical Worker I/II			2.00	2.00	0.00		
Waste Water Operations Manager			1.00	1.00	0.00		
Waste Water Plant Operations Supervisor			1.00	1.00	0.00		
Waste Water Service Worker I/II			5.00	5.00	0.00		
Waste Water Treatment Systems Operator I/II/III/IV	5.00	5.00	0.00				
<b>91005 Total</b>				<b>18.00</b>	<b>18.00</b>	<b>0.00</b>	
92005	Fleet	Equipment Mechanic I/II	0.00	0.00	0.00		
		Fleet Mechanic I/II	2.00	2.00	0.00		
		Fleet Services Manager	1.00	1.00	0.00		
		Heavy Equipment Mechanic I/II	4.00	4.00	0.00		
		Supervising Mechanic	1.00	1.00	0.00		
<b>92005 Total</b>				<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	
<b>Comm Dev Agency Total</b>				<b>153.50</b>	<b>158.50</b>	<b>5.00</b>	
County Counsel	10301	Legal Counsel	Administrative Analyst I/II	1.00	0.00	(1.00)	
			Administrative Services Associate	0.00	1.00	1.00	
			Assistant County Counsel	1.00	1.00	0.00	
			Attorney I/II/III - Civil	4.00	5.00	1.00	
			County Counsel	1.00	1.00	0.00	
			Legal Office Supervisor	0.00	0.00	0.00	
			Senior Legal Secretary	1.00	1.00	0.00	
			Senior Office Assistant	1.00	1.00	0.00	
			<b>10301 Total</b>				<b>9.00</b>
<b>County Counsel Total</b>				<b>9.00</b>	<b>10.00</b>	<b>1.00</b>	
County Executive Office	10103	County Executive	Administrative Analyst I/II	2.00	3.00	1.00	
			Assistant County Executive Officer	1.00	1.00	0.00	
			County Executive Officer	1.00	1.00	0.00	
			Deputy County Executive Officer	1.00	1.00	0.00	
			Management Analyst I/II	0.00	0.00	0.00	
			Project Administrator	1.00	1.00	0.00	
			Project Coordinator	0.00	1.00	1.00	
			Public Information Officer	1.00	1.00	0.00	
			Senior Management Analyst	2.00	2.00	0.00	
<b>10103 Total</b>				<b>9.00</b>	<b>11.00</b>	<b>2.00</b>	
<b>County Executive Office Total</b>				<b>9.00</b>	<b>11.00</b>	<b>2.00</b>	

# Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24			
District Attorney	20103	District Attorney	Accounting Technician	1.00	0.00	(1.00)			
			Administrative Analyst I/II	0.00	1.00	1.00			
			Assistant District Attorney	1.00	1.00	0.00			
			Attorney I/II/III - Criminal	7.00	7.00	0.00			
			Chief of DA Investigations/Victim Witness	1.00	1.00	0.00			
			District Attorney	1.00	1.00	0.00			
			District Attorney Investigator	4.00	4.00	0.00			
			Legal Office Assistant I/II	2.00	2.00	0.00			
			Legal Office Supervisor	1.00	1.00	0.00			
			Legal Secretary I/II	4.00	4.00	0.00			
			Senior Administrative Analyst	1.00	1.00	0.00			
			Senior Legal Office Assistant	1.00	1.00	0.00			
			Senior Legal Secretary	1.00	1.00	0.00			
			Supervising Criminal Attorney	2.00	2.00	0.00			
			Welfare Fraud Investigator I/II	0.00	0.00	0.00			
<b>20103 Total</b>				<b>27.00</b>	<b>27.00</b>	<b>0.00</b>			
	50608	Victim/Witness	Senior Victim/Witness Advocate	1.00	1.00	0.00			
			Victim/Witness Advocate	2.00	2.00	0.00			
<b>50608 Total</b>				<b>3.00</b>	<b>3.00</b>	<b>0.00</b>			
<b>District Attorney Total</b>				<b>30.00</b>	<b>30.00</b>	<b>0.00</b>			
Health & Human Services Agency	20107	Public Defender	Assistant Public Defender	1.00	1.00	0.00			
			Attorney I/II/III - Criminal	6.00	6.00	0.00			
			Legal Office Assistant I/II	1.00	1.00	0.00			
			Legal Office Supervisor	1.00	1.00	0.00			
			Legal Secretary I/II	0.00	0.00	0.00			
			Public Defender	1.00	1.00	0.00			
			Senior Legal Secretary	2.00	2.00	0.00			
			Supervising Criminal Attorney	2.00	2.00	0.00			
			<b>20107 Total</b>				<b>14.00</b>	<b>14.00</b>	<b>0.00</b>
				20109	Child Support Services	Administrative Analyst I/II	1.00	1.00	0.00
						Attorney I/II/III - Criminal	1.00	1.00	0.00
						Child Support Officer I/II	1.00	1.00	0.00
						Director of Child Support Services	1.00	1.00	0.00
						Human Services Specialist I/II/III/IV	11.00	11.00	0.00
						Program Manager	1.00	1.00	0.00
			Social Services Supervisor	2.00	2.00	0.00			
<b>20109 Total</b>				<b>18.00</b>	<b>18.00</b>	<b>0.00</b>			
	20320	Probation	Accounting Technician	1.00	1.00	0.00			
			Administrative Analyst I/II	1.00	1.00	0.00			
			Administrative Services Associate	1.00	1.00	0.00			
			Administrative Services Officer	1.00	1.00	0.00			
			Chief Probation Officer	1.00	1.00	0.00			
			Deputy Probation Officer I/II/III	17.00	17.00	0.00			
			Legal Office Assistant I/II	4.00	4.00	0.00			
			Probation Assistant I/II	0.50	0.00	(0.50)			
			Probation Program Manager	2.00	2.00	0.00			
			Senior Legal Office Assistant	2.00	2.00	0.00			
			Senior Probation Assistant	1.00	1.00	0.00			
			Supervising Deputy Probation Officer	3.00	4.00	1.00			
<b>20320 Total</b>				<b>34.50</b>	<b>35.00</b>	<b>0.50</b>			
	40101	Public Health-Admin	Administrative Analyst I/II	2.80	2.60	(0.20)			
			Administrative Assistant I/II	1.05	1.20	0.15			
			Administrative Services Assistant	1.00	1.00	0.00			
			Director of Public Health	0.60	1.00	0.40			
			Epidemiologist	0.15	0.00	(0.15)			
			Health Education Coordinator	0.20	0.25	0.05			
			Health Equity Coordinator	1.00	1.00	0.00			
			Health Technician I/II	0.30	0.25	(0.05)			
			Public Health Nurse I/II/Sr	0.90	0.90	0.00			
			Senior Administrative Analyst	0.45	0.72	0.27			
<b>40101 Total</b>				<b>8.45</b>	<b>8.92</b>	<b>0.47</b>			

## Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24
	40102	Health Education	Health Education Coordinator	4.10	4.05	(0.05)
			Health Education Specialist	0.00	1.00	1.00
			Health Technician I/II	2.00	3.00	1.00
			Nutritionist	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Project Coordinator	0.00	0.00	0.00
			Public Health Nurse I/II/Sr	0.01	0.00	(0.01)
			Senior Health Technician	1.00	0.00	(1.00)
			Senior Nutritionist	1.00	1.00	0.00
		<b>40102 Total</b>		<b>10.11</b>	<b>11.05</b>	<b>0.94</b>
	40103	Admin Behavioral Health	Administrative Analyst I/II	1.00	3.00	2.00
			Administrative Assistant I/II	1.00	1.00	0.00
			Behavioral Health Nurse I/II	1.00	0.00	(1.00)
			Behavioral Health Quality Assurance Manager	1.00	1.00	0.00
			Behavioral Health Therapist I/II/Licensed	0.00	0.00	0.00
			Behavioral Health Worker I/II/III	3.00	0.00	(3.00)
			Behavioral Health Clinical Administrator	1.00	1.00	0.00
			Director of Behavioral Health	1.00	1.00	0.00
			Health Technician I/II	6.00	5.00	(1.00)
			Program Manager	2.00	1.00	(1.00)
			Quality Assurance BH Ther—Lic	1.00	1.00	0.00
			Senior Administrative Analyst	1.00	1.00	0.00
			Senior Health Technician	0.00	1.00	1.00
			Supervising Health Technician	1.00	1.00	0.00
		<b>40103 Total</b>		<b>20.00</b>	<b>17.00</b>	<b>(3.00)</b>
	40104	Children Behavioral Health	Administrative Analyst I/II	1.00	0.00	(1.00)
			Behavioral Health Clinic Supervisor I/II	2.00	2.00	0.00
			Behavioral Health Medical Director	0.13	0.13	0.00
			Behavioral Health Nurse I/II	0.10	0.10	0.00
			Behavioral Health Therapist I/II/Licensed	9.75	9.75	0.00
			Behavioral Health Worker I/II/III	1.00	2.00	1.00
			Health Technician I/II	2.00	1.00	(1.00)
			Program Manager	1.15	1.15	0.00
			Senior Health Technician	0.00	1.00	1.00
			Staff Psychiatrist	0.77	0.77	0.00
		<b>40104 Total</b>		<b>17.90</b>	<b>17.90</b>	<b>0.00</b>
	40105	Alcohol & Drug	Behavioral Health Clinic Supervisor I/II	0.50	1.00	0.50
			Behavioral Health Therapist I/II/Licensed	0.25	0.00	(0.25)
			Behavioral Health Worker I/II/III	3.00	4.00	1.00
			Program Manager	1.00	1.00	0.00
		<b>40105 Total</b>		<b>4.75</b>	<b>6.00</b>	<b>1.25</b>
	40107	Emergency & Preparedness	Administrative Analyst I/II	0.20	0.40	0.20
			Clinic Practitioner	0.00	0.00	0.00
			Director of Public Health	0.40	0.00	(0.40)
			Director of Public Health Nursing	0.25	0.00	(0.25)
			Epidemiologist	1.35	0.55	(0.80)
			Health Education Coordinator	0.10	0.00	(0.10)
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	0.00	0.00	0.00
			Public Health Emergency Prep/Resp Coordinator	1.00	1.00	0.00
			Public Health Coordinator	0.00	0.00	0.00
			Public Health Officer	0.80	0.80	0.00
			Public Health Nurse I/II/Sr	0.10	0.10	0.00
			Senior Administrative Analyst	0.55	0.20	(0.35)
			Senior Health Technician	0.30	0.00	(0.30)
		<b>40107 Total</b>		<b>6.05</b>	<b>4.05</b>	<b>(2.00)</b>

## Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24
	40110	Adult Behavioral Health	Behavioral Health Clinic Supervisor I/II	2.50	2.00	(0.50)
			Behavioral Health Medical Director	0.88	0.88	0.00
			Behavioral Health Nurse I/II	1.90	1.90	0.00
			Behavioral Health Therapist I/II/Licensed	9.75	10.00	0.25
			Behavioral Health Therapist I/II/Licensed--Bi-Lingual	0.00	0.00	0.00
			Behavioral Health Worker I/II/III	5.00	7.00	2.00
			Health Technician I/II	0.00	1.00	1.00
			Program Manager	0.85	0.85	0.00
			Staff Psychiatrist	0.23	0.23	0.00
		<b>40110 Total</b>		<b>21.11</b>	<b>23.86</b>	<b>2.75</b>
	40114	PH Client Care Svcs	Administrative Assistant I/II	0.95	0.80	(0.15)
			Clinic Practitioner	0.80	0.80	0.00
			Director of Public Health Nursing	0.75	1.00	0.25
			Epidemiologist	0.00	0.45	0.45
			Health Education Coordinator	0.40	0.50	0.10
			Health Technician I/II	2.20	1.00	(1.20)
			Physical Therapist/Occupational Therapist	0.50	0.75	0.25
			Physical Therapist/Occupational Therapist Asst	0.75	0.75	0.00
			Public Health Nurse I/II/Sr	8.49	8.50	0.01
			Public Health Nurse Supervisor	1.00	1.00	0.00
			Registered Nurse I/II	1.70	1.70	0.00
			Senior Administrative Analyst	0.00	0.08	0.08
			Senior Health Technician	0.70	1.00	0.30
			Senior Physical/Occupational Therapist	0.75	0.75	0.00
		<b>40114 Total</b>		<b>18.99</b>	<b>19.08</b>	<b>0.09</b>
	40115	Behavioral Health Homelessness	Behavioral Health Clinic Supervisor I/II	0.00	1.00	1.00
			Behavioral Health Nurse I/II	0.00	1.00	1.00
			Behavioral Health Worker I/II/III	0.00	3.00	3.00
			Program Manager	0.00	1.00	1.00
		<b>40115 Total</b>		<b>0.00</b>	<b>6.00</b>	<b>6.00</b>
	50101	Health and Human Services Admin	Accountant	5.00	5.00	0.00
			Accounting Technician	2.00	3.00	1.00
			Administrative Analyst I/II	4.00	5.00	1.00
			Administrative Assistant I/II	2.00	2.00	0.00
			Administrative Services Assistant	2.00	2.00	0.00
			Administrative Services Associate	3.00	3.00	0.00
			Administrative Services Officer	3.00	3.00	0.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			Health and Human Services Agency Director	1.00	1.00	0.00
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Accounting Assistant	2.00	2.00	0.00
			Senior Administrative Analyst	1.00	1.00	0.00
			Senior Health Technician	1.00	1.00	0.00
			Social Services Screener	1.00	1.00	0.00
		<b>50101 Total</b>		<b>30.00</b>	<b>32.00</b>	<b>2.00</b>
	50102	DSS-Admin	Administrative Services Assistant	1.00	1.00	0.00
			Director of Social Services	1.00	1.00	0.00
		<b>50102 Total</b>		<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
	50103	Adult Services--Admin	Chief Deputy Public Conservator	1.00	1.00	0.00
			Deputy Public Conservator	2.00	2.00	0.00
			Human Services Specialist I/II/III/IV	2.00	2.00	0.00
			Program Manager	1.00	1.00	0.00
			Social Worker I/II/III	7.00	7.00	0.00
		<b>50103 Total</b>		<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

# Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24
	50104	Children's Services-- Admin	Administrative Analyst I/II	1.00	0.00	(1.00)
			Legal Office Assistant I/II	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Administrative Analyst	0.00	1.00	1.00
			Social Service Aide	2.00	2.00	0.00
			Social Work Supervisor I/II	2.00	2.00	0.00
			Social Worker I/II/III	4.00	4.00	0.00
			Social Worker IV	9.00	9.00	0.00
	<b>50104 Total</b>			<b>20.00</b>	<b>20.00</b>	<b>0.00</b>
	50105	Eligibility Services-- Admin	Administrative Analyst I/II	2.00	2.00	0.00
			Eligibility Supervisor	1.00	1.00	0.00
			Eligibility Worker I/II/III/IV	2.00	2.00	0.00
			Employment and Training Worker I/II/III	1.00	1.00	0.00
			Human Services Specialist I/II/III/IV	43.00	47.00	4.00
			Office Assistant I/II	1.00	1.00	0.00
Program Manager			2.00	2.00	0.00	
Senior Office Assistant			5.00	2.00	(3.00)	
Social Services Screener			1.00	5.00	4.00	
Social Services Supervisor			5.00	5.00	0.00	
Social Worker I/II/III	3.00	4.00	1.00			
<b>50105 Total</b>			<b>66.00</b>	<b>72.00</b>	<b>6.00</b>	
50501	Veterans Services	Program Manager	1.00	1.00	0.00	
		Human Services Specialist I/II/III/IV	2.00	2.00	0.00	
		Veteran's Services Representative I/II	0.00	0.00	0.00	
<b>50501 Total</b>			<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	
50601	Housing & Community Services Admin	Administrative Services Associate	1.00	1.00	0.00	
		Senior Administrative Analyst	1.00	1.00	0.00	
<b>50601 Total</b>			<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	
<b>Health and Human Services Agency Total</b>				<b>309.85</b>	<b>324.85</b>	<b>15.00</b>
Human Resources Human	10401	Personnel Services	Director of Human Resources	1.00	1.00	0.00
			Management Analyst I/II	1.00	1.00	0.00
			Principal Management Analyst	1.00	1.00	0.00
			Senior Management Analyst	1.00	1.00	0.00
			Senior Management Technician	4.00	4.00	0.00
<b>10401 Total</b>			<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	
<b>Human Resources Total</b>				<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
Information & General Services	10204	Purchasing	Buyer I/II	2.00	2.00	0.00
			Program Manager	1.00	1.00	0.00
	<b>10204 Total</b>			<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	10702	Facilities Mgmt	Building Maintenance Specialist	4.00	4.00	0.00
			Custodian	2.00	2.00	0.00
			Director of Facilities	1.00	1.00	0.00
			Facilities Maintenance and Grounds Supervisor	1.00	1.00	0.00
			Facilities Program Manager	0.00	1.00	1.00
			Facilities Project Manager	3.00	3.00	0.00
			Senior Building and Grounds Specialist	2.00	2.00	0.00
Supervising Building Maintenance Specialist	1.00	1.00	0.00			
<b>10702 Total</b>			<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	
11003	IGS Admin	Accounting Assistant I/II	0.00	1.00	1.00	
		Accounting Technician	1.00	1.00	0.00	
		Administrative Analyst I/II	1.00	3.00	2.00	
		Administrative Assistant I/II	1.00	1.00	0.00	
		Administrative Services Associate	1.00	1.00	0.00	
		Chief Fiscal & Admin Officer	1.00	1.00	0.00	
		Chief Information Officer	0.00	0.00	0.00	
		Director of Information and General Services Agency	1.00	1.00	0.00	
		Information Systems Manager I	0.00	0.00	0.00	
		Senior Accounting Assistant	1.00	1.00	0.00	
		Senior Administrative Analyst	1.00	1.00	0.00	
Senior Office Assistant	1.00	1.00	0.00			
<b>11003 Total</b>			<b>9.00</b>	<b>12.00</b>	<b>3.00</b>	

# Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24	
	11007	Information Systems	Computer Service Technician I/II/III	5.00	5.00	0.00	
			Chief Information Officer (Director of Information Tech)	1.00	1.00	0.00	
			GIS Analyst I/II	2.00	2.00	0.00	
			Information Systems Analyst Trainee/I/II	4.00	6.00	2.00	
			Information Systems Manager I	3.00	2.00	(1.00)	
			Network Systems Analyst I/II	5.00	5.00	0.00	
			Program Manager	1.00	1.00	0.00	
			Senior Information Systems Analyst	6.00	6.00	0.00	
			Senior Network System Analyst	3.00	3.00	0.00	
	<b>11007 Total</b>				<b>30.00</b>	<b>31.00</b>	<b>1.00</b>
	20702	Emergency Services	Administrative Analyst I/II	2.00	2.00	0.00	
			Defensible Space Inspector	3.00	4.00	1.00	
			Director of Emergency Services	1.00	1.00	0.00	
			Lead Defensible Space Inspector	0.00	0.00	0.00	
			Professional Forester	0.00	1.00	1.00	
Program Manager			1.00	1.00	0.00		
Senior Administrative Analyst			1.00	1.00	0.00		
Supervising Defensible Space Inspector			1.00	1.00	0.00		
<b>20702 Total</b>				<b>9.00</b>	<b>11.00</b>	<b>2.00</b>	
92004	Central Services	Senior Legal Office Assistant	1.00	1.00	0.00		
<b>92004 Total</b>				<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	
<b>Information &amp; General Services Total</b>				<b>66.00</b>	<b>73.00</b>	<b>7.00</b>	
Library	60201	Library Services	Accounting Technician	1.00	1.00	0.00	
			Administrative Services Assistant	1.00	1.00	0.00	
			County Librarian	1.00	1.00	0.00	
			Librarian I/II/III	9.00	9.00	0.00	
			Library Assistant I/II/III	16.75	17.00	0.25	
			Library Assistant I/II/III - Bilingual	1.00	1.00	0.00	
			Library Technician	8.00	8.00	0.00	
<b>60201 Total</b>				<b>37.75</b>	<b>38.00</b>	<b>0.25</b>	
<b>Library Total</b>				<b>37.75</b>	<b>38.00</b>	<b>0.25</b>	
<b>Public Defender Total</b>				<b>14.00</b>	<b>14.00</b>	<b>0.00</b>	
Risk Management Admin	11005	Risk Management	Administrative Analyst I/II	1.00	1.00	0.00	
		Admin	Risk Manager	1.00	1.00	0.00	
<b>11005 Total</b>				<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	
<b>Risk Management Admin Total</b>				<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	
Sheriff	20101	Court Security	Correctional Officer I/II	2.00	2.00	0.00	
			Deputy Sheriff Trainee/I/II	6.00	6.00	0.00	
			Sheriff's Sergeant	1.00	1.00	0.00	
			<b>20101 Total</b>				<b>9.00</b>
	20201	Sheriff Services	Accounting Technician	1.00	1.00	0.00	
			Administrative Analyst I/II	1.00	1.00	0.00	
			Administrative Assistant I/II	2.00	2.00	0.00	
			Administrative Services Officer	0.00	1.00	1.00	
			Chief Fiscal & Admin Officer	1.00	1.00	0.00	
			Deputy Sheriff Trainee/I/II	42.00	43.00	1.00	
			Evidence/Property Technician	2.00	2.00	0.00	
			Legal Office Assistant I/II	5.00	5.00	0.00	
			Records Supervisor	1.00	1.00	0.00	
			Senior Accounting Assistant	2.00	2.00	0.00	
			Senior Administrative Analyst	1.00	2.00	1.00	
Senior Legal Office Assistant	2.00	2.00	0.00				
Sheriff/Coroner/Public Administrator	1.00	1.00	0.00				
Sheriff's Captain	2.00	2.00	0.00				
Sheriff's Lieutenant	4.00	5.00	1.00				
Sheriff's Sergeant	10.00	10.00	0.00				
Undersheriff	1.00	1.00	0.00				
<b>20201 Total</b>				<b>78.00</b>	<b>82.00</b>	<b>4.00</b>	
20204	Sheriff Dispatch	Administrative Services Officer	1.00	0.00	(1.00)		
		Communications Manager	0.00	0.00	0.00		
		Senior Sheriff's Dispatcher	2.00	2.00	0.00		
		Sheriff's Dispatcher I/II	8.00	8.00	0.00		
		Supervising Dispatcher	2.00	2.00	0.00		
<b>20204 Total</b>				<b>13.00</b>	<b>12.00</b>	<b>(1.00)</b>	

## Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2023-24 Adopted	2024-25 Proposed	24/25 vs. 23/24	
	20301	Corrections	Cook	3.00	3.00	0.00	
			Correctional Lieutenant	1.00	2.00	1.00	
			Correctional Officer I/II	46.00	45.00	(1.00)	
			Correctional Sergeant	5.00	5.00	0.00	
			Correctional Tech	0.00	1.00	1.00	
			Re-Entry Facilitator / Discharge Planner	1.00	0.00	(1.00)	
			Social Worker III	0.00	1.00	1.00	
			Sheriff's Captain	1.00	1.00	0.00	
			Sheriff's Lieutenant	1.00	0.00	(1.00)	
	Supervising Cook	1.00	1.00	0.00			
	<b>20301 Total</b>				<b>59.00</b>	<b>59.00</b>	<b>0.00</b>
		20304	Truckee Operations	Correctional Officer I/II	9.00	9.00	0.00
				Correctional Sergeant	1.00	1.00	0.00
				Deputy Sheriff Trainee/I/II	2.00	2.00	0.00
	<b>20304 Total</b>				<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
	20704	Animal Control	Animal Control Officer I/II	3.00	3.00	0.00	
			Legal Office Assistant I/II	1.00	1.00	0.00	
			Supervising Animal Control Officer	1.00	1.00	0.00	
			<b>20704 Total</b>				<b>5.00</b>
<b>Sheriff Total</b>				<b>176.00</b>	<b>179.00</b>	<b>3.00</b>	
Treasurer-Tax Collector	10203	Tax Collection & Treasury	Accountant	1.00	1.00	0.00	
			Accounting Assistant I/II	1.00	1.00	0.00	
			Accounting Technician	1.00	1.00	0.00	
			Administrative Analyst I/II	0.00	1.00	1.00	
			Administrative Services Associate	1.00	1.00	0.00	
			Assistant Treasurer/Tax Collector	1.00	1.00	0.00	
			Revenue and Collection Recovery Specialist	1.00	0.00	(1.00)	
			Senior Accounting Assistant	2.00	2.00	0.00	
			Treasurer/Tax Collector	1.00	1.00	0.00	
			<b>10203 Total</b>				<b>9.00</b>
<b>Treasurer-Tax Collector Total</b>				<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	
<b>Grand Total</b>				<b>872.10</b>	<b>908.35</b>	<b>36.25</b>	

## Schedule 4-2: Capital Asset Expenditures

Fiscal Year 2024-2025 (By Account Category)

### Equipment (Office, Computer, Software, Furniture & Fixtures)

Qty.	Description	Office	Fund	SBU	Amount
1	Capitalized improvements to Accela software	CDA Administration	1123	20707	\$ 25,000
1	Accela land use software conversion	Environmental Health	1113	40108	\$ 140,500
1	Foldnig machine capitalized lease	Central Services	4332	92004	\$ 2,250
					\$ 167,750

### Equipment (Automotive)

Qty.	Description	Office	Fund	SBU	Amount
7	WatchGuard Dash Camera Systems	Sheriff Services	0101	20201	\$ 49,800
1	Chevy Tahoe	Sheriff Services	0101	20201	\$ 60,000
1	In vehicle Camera System	Sheriff Services	0101	20201	\$ 6,900
1	Boating vessel	Sheriff Services	0101	20201	\$ 250,000
1	Cutaway passenger van	Transit Services	4281	91003	\$ 130,628
1	Paratransit Vans	Transit Services	4281	91003	\$ 172,891
23	Vehicle Replacements	Fleet Management	4290	92001	\$ 1,380,257
					\$ 2,050,476

### Other Equipment

Qty.	Description	Office	Fund	SBU	Amount
1	Body Worn Camera Equipment	Sheriff Services	0101	20201	\$ 5,000
1	Ogura Combo Tool	Sheriff Services	0101	20201	\$ 7,806
1	Radio/Tower Upgrade Equipment	Sheriff Services	0101	20201	\$ 2,100,000
1	Drone	Cannabis Activities	1123	20711	\$ 21,975
1	Capitalized installation of fish tanks	Vector Control	1123	40123	\$ 35,000
1	Capitalized electric vehicle charging engineering/inspections	Transit Services	4281	91003	\$ 284,301
1	Plasma torch	Fleet Services	4291	92005	\$ 5,400
Multiple	Shop equipment upgrades	Fleet Services	4291	92005	\$ 6,600
Multiple	Heavy equipment replacements	Fleet Road Equipment	4292	92007	\$ 2,357,117
					\$ 4,823,199

Continued on next page

## Schedule 4-2: Capital Asset Expenditures

### Infrastructure (Improvements & Preservation)

Qty.	Description	Office	Fund	SBU	Amount
1	NSJ Fireflow Project costs	Economic Development	0101	10902	\$ 62,812
1	Hirschdale Truckee River Bridge	Roads – Capital Improvements	1114	30154	\$ 6,068,692
1	Dog Bar Bear River Bridge	Roads – Capital Improvements	1114	30154	\$ 4,481,487
1	Hirschdale / UPRR	Roads – Capital Improvements	1114	30154	\$ 1,496,700
1	Combie Multipurpose Trail	Roads – Capital Improvements	1114	30154	\$ 1,238,062
1	Rough & Ready / Ridge Rd	Roads – Capital Improvements	1114	30154	\$ 695,263
1	HIP Grant Bridge Repairs	Roads – Capital Improvements	1114	30154	\$ 607,719
1	Donner Rd Soda Springs Bridge	Roads – Capital Improvements	1114	30154	\$ 276,838
1	N Bloomfield Bridge	Roads – Capital Improvements	1114	30154	\$ 251,530
Multiple	Capitalized reclass journals	Roads – Capital Improvements	1114	30154	\$ 225,134
1	Airport Layout Plan update	Airport	4116	91004	\$ 123,501
1	Ramp 4 Taxi Lanes Project	Airport	4116	91004	\$ 67,305
1	Runway 7-25 Rehab Project	Airport	4116	91004	\$ 33,820
					<u>\$ 15,628,863</u>

### Building (Structural Improvement)

Qty.	Description	Office	Fund	SBU	Amount
1	Ranch House construction costs	Housing Services Administration	1589	50601	\$ 2,664,903
1	Brunswick Commons construction costs	Housing Services Administration	1589	50601	\$ 849,130
Multiple	Capitalized architectural costs	Regional Housing Projects	1631	50609	\$ 138,239
1	McCourtney Rd Transfer Station Improvements	Solid Waste – Western	4117	91001	\$ 3,329,078
1	Capitalized Bus Wash engineering	Transit Services	4281	91003	\$ 20,510
					<u>\$ 7,001,860</u>

**Grand Total Capital Asset Expenditures** \$ 29,672,148

### Independent County Authorities (Memo)

Total capital asset expenditures for Sanitation District No. 1 (Wastewater) are presented here for information only. Projects will be detailed during a separate public hearing to adopt the Fiscal Year 2024-2025 Sanitation District No. 1 Budget by the Board of Directors.

\$ 622,000

\$ 30,294,148

## Schedule 4-3: History of General Fund Balance

(\$000's omitted)

	6/30/20 Balance	6/30/21 Balance	6/30/22 Balance	6/30/23 Balance	Projected 6/30/24 Balance	Projected 6/30/25 Balance
<b>Fund Balance Unassigned - for Economic Uncertainties</b>	7,212	10,151	8,650	7,294	5,018	2,602
<b>Miscellaneous Assigned</b>	1,722	1,442	4,639	3,054	3,054	3,054
<b>General Fund Commitments/Assignments</b>						
General	7,580	7,580	9,936	10,628	10,628	11,208
State Realignment	325	325	325	-	-	-
COP Payments	100	100	100	-	-	-
Accumulated Leave Liability	1,650	1,650	1,650	1,650	1,650	1,650
Information Systems Infrastructure	1,263	590	600	1,400	1,700	2,250
Facilities Planning	5,303	4,879	5,700	3,040	2,973	2,973
Pension Contributions*	4,587	4,587	4,587	4,587	4,587	4,587
Civil Litigation	120	120	500	500	500	500
General Plan Update Costs	750	750	750	750	750	750
Justice Services	-	-	-	5,564	6,359	6,359
Board Priorities	1,064	1,899	2,635	3,259	4,507	3,889
<b>Total Commitments/Assignments</b>	22,742	22,480	26,783	31,378	33,654	34,166
<b>Other Misc Funds</b>	2,631	5,228	-	-	-	-
<b>Total Fund Balance*</b>	<b>34,307</b>	<b>39,301</b>	<b>40,072</b>	<b>41,726</b>	<b>41,726</b>	<b>39,822</b>

\*Represents funds that are available for use or expenditure

Excludes funds Restricted for a specific purpose by external parties:

(6/30/23 = \$5.4M total including \$3.8M in pension trust fund and other including GAAP restricted)

Excludes non-spendable funds such as prepaid items and advances to other funds (6/30/23 = \$3.1M total)

## Schedule 4-4: Long Term Debt

Debt burden is the amount of outstanding debt to total assessed value and is looked at in determining the County's Ability to borrow additional funds.

Debt Description/Purpose	Funding Source	Original Issuance (Principal)	Term	Interest Rate	Credit Rating	Principal Balance 6/30/24	Interest Balance 6/30/24	Total Principal & Interest 6/30/24	Principal & Interest Budgeted 24/25
Special Assessment Debt with Government Obligation/ To construct or improve facilities of Special Assessment districts governed by the Board of Supervisors	General Fund	\$329,908	varies from 2006 - 2026	varies from 5.0 - 5.5%	N/A	\$72,000	\$6,050	\$78,050	\$26,328
Operations Center Lease Revenue Bonds, 2019	General Fund	\$17,060,000	2019-2038	3.25% - 5.00%	AA	\$14,155,000	\$4,631,600	\$18,786,600	\$1,253,125
Lease and lease back agreement with CaLease Public Funding Corporation for the acquisition of Laura Wilcox Building.	General Fund	\$880,000	2006-2025	4.99%	N/A	\$100,046	\$5,033	\$105,079	\$70,053
Site and Facility Lease of the Crown Point Circle Building assigned to Citizen Business Bank.	General Fund	\$3,210,000	2006-2025	4.75-6.75%	N/A	\$350,166	\$16,763	\$366,929	\$244,619
California Energy Commission Energy Conservation Assistance Loan for energy saving upgrades to Eric Rood Administration Building and Correctional Facility.	General Fund	\$1,392,226	2011-2025	3.00%	N/A	\$121,172	\$2,736	\$123,908	\$123,908
Pacific Gas and Electric Co/ Loan, issued in the amount of \$429,944 and payable in monthly installments of \$3,805 with an interest rate of 0.00% and maturity on September 30, 2027. Loan proceeds were used to finance the implementation of energy efficiency measures, including lighting upgrades.	General Fund	\$429,944	2018-2027	0.00%	N/A	\$159,821	\$0	\$159,821	\$45,663
Lease and lease back agreement with CaLease Public Funding Corporation for the acquisition of the DA and Probation.	General Fund	\$2,930,000	2013-2033	4.15%	N/A	\$1,663,319	\$346,918	\$2,010,237	\$223,360
2016 Solar Project (New Clean Renewal Energy Bonds) to finance acquisition, installation and equipping of solar systems and photovoltaic power, and related improvements. (Tax-Exempt Lease)	General Fund	\$10,806,000	2016-2036	0.431%-3.21%	N/A	\$6,730,399	\$1,338,827	\$8,069,226	\$742,459
2016 Energy Efficiency Projects Lease to finance the acquisition, construction, rehabilitation and installation of certain lighting, mechanical, utility, water and other energy conservation measures on, in and to certain facilities.	General Fund	\$1,975,000	2016-2031	2.56%	N/A	\$1,125,240	\$116,155	\$1,241,395	\$159,117
<b>Total County Long Term Debt</b>		<b>\$39,013,078</b>				<b>\$24,477,163</b>	<b>\$6,464,081</b>	<b>\$30,941,244</b>	<b>\$2,888,631</b>
<b>Long Term Debt as a Percent of 24/25 Budget</b>									<b>0.75%</b>
<b>County-wide Debt Level at June 30, 2024<sup>1</sup></b>									<b>0.10%</b>
<b>Total Governmental Funds Debt Services as a Percentage of Total Governmental Funds Expenditures<sup>2</sup></b>									<b>1.28%</b>
<b>Net Direct Debt as a Percentage of Total Governmental Funds Revenue<sup>3</sup></b>									<b>10.37%</b>
<sup>1</sup> Debt burden per Government Code Section 29909, is determined by comparing total outstanding debt to total assessed value. In general, debt burdens less than 5% is considered low. The total assessed valuation was \$25.4 billion resulting in a statutory bonded debt limitation of \$1,267.5 million. This leaves a statutory margin of \$1,243.1 million.									
<sup>2</sup> In addition to the method prescribed by Government code the County reviews its debt level in two ways. First, by calculating the total governmental funds debt service as a percentage of total governmental fund expenditures. This ratio should be maintained in the range below 8.0%.									
<sup>3</sup> Second, by calculating the net direct debt as a percentage of total governmental funds revenue. <sup>3</sup> This ratio should be maintained below 30.0%.									
Debt level is looked at in determining the County's ability to borrow additional funds.									

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
Assessor	Assessment & Valuation	10201	0101	16,800	4,267,602	2-1
Assessor Total				16,800	4,267,602	
Auditor/Controller	Auditor/Controller	10202	0101	97,020	3,016,770	2-7
Auditor/Controller Total				97,020	3,016,770	
Board of Supervisors	Clerk of the Board	10101	0101	2,350	2,507,374	2-20
	Assessment Appeals Board	11001	0101	-	10,059	2-24
Board of Supervisors Total				2,350	2,517,433	
Clerk-Recorder	Recorder	20701	0101	642,098	1,010,025	2-32
	Recorder	20701	1154	21,822	16,086	
	Recorder	20701	1155	469	197	
	Recorder	20701	1157	96,000	214,867	
	Recorder	20701	1336	11,500	12,837	
	Recorder	20701	1466	40,000	16,823	
	Elections	10501	0101	707,250	2,796,120	2-34
Clerk-Recorder Total				1,519,139	4,066,955	
Community Development Agency	Community Development Agency Admin	20707	1123	261,418	261,418	2-44
	DPW Administration	30100	1123	-	-	2-48
	Agriculture Services	20601	0101	849,204	1,668,069	2-56
	Fish & Wildlife	20705	1113	1,100	8,380	2-60
	Building Inspection	20602	1123	2,214,463	2,627,668	2-63
	Code Compliance	20709	1119	15,000	112,750	2-74
	Code Compliance	20709	1123	1,854,903	1,863,094	
	Cannabis Compliance	20711	1123	1,286,979	2,127,979	2-78
	Economic Development	10902	0101	54,000	950,852	2-83
	Environmental Health	40108	1123	3,281,935	3,422,435	2-94
	Environmental Health	40108	1124	30,800	91,255	
	Vector Control	40123	1123	103,597	118,770	2-98
	Environmental Health Realignment	40120	1480	305,167	255,493	2-102
	Farm Advisor	60301	0101	-	95,664	2-105
	Fleet Services	92005	4291	4,792,784	4,792,784	2-116
	Fleet Management	92001	4290	3,141,608	3,343,272	2-118
	Fleet Road Equipment	92007	4292	3,215,416	3,849,972	2-122
	Planning	20708	1120	-	-	2-125
	Planning	20708	1123	2,758,894	2,845,340	
	Recreation	70102	0101	408,000	1,426,574	2-136
	Recreation	70102	1111	-	319,548	
	Recreation Mitigation Fees	70101	1626	17,820	2,068	2-140
	Recreation Mitigation Fees	70101	1627	25,243	1,280	
	Recreation Mitigation Fees	70101	1628	1,911	394	

\*Fund names can be found in Section 1 - Budget Summary by Fund

\*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
	Roads-Administration	30101	1114	9,937,580	2,428,253	2-146
	Roads Engineering	30104	1114	870,052	3,393,866	2-148
	Roads Capital Improvements	30154	1114	15,372,331	15,341,425	2-152
	Roads Maintenance	30107	1114	2,240,508	9,085,961	2-154
	CSA/PRD	30103	3151	26,099	33,348	2-156
	CSA/PRD	30103	3152	27,590	27,042	
	CSA/PRD	30103	3153	570	94	
	CSA/PRD	30103	3154	6,046	3,711	
	CSA/PRD	30103	3175	17,734	10,410	
	CSA/PRD	30103	3176	10,800	30,400	
	CSA/PRD	30103	3177	14,807	15,393	
	CSA/PRD	30103	3197	26,432	8,092	
	CSA/PRD	30103	3213	3,603	3,395	
	CSA/PRD	30103	3214	1,866	385	
	CSA/PRD	30103	3215	88,417	6,791	
	CSA/PRD	30103	3216	5,156	3,306	
	CSA/PRD	30103	3220	49,664	3,589	
	CSA/PRD	30103	3221	11,406	15,449	
	CSA/PRD	30103	3230	25,767	10,747	
	CSA/PRD	30103	3232	19,019	15,732	
	CSA/PRD	30103	3233	25,129	133,695	
	CSA/PRD	30103	3234	247	1,222	
	CSA/PRD	30103	3237	10,849	40,605	
	CSA/PRD	30103	3252	17,347	35,544	
	CSA/PRD	30103	3253	2,520	10,761	
	CSA/PRD	30103	3254	26,475	12,064	
	CSA/PRD	30103	3258	1,666	378	
	CSA/PRD	30103	3260	4,713	375	
	CSA/PRD	30103	3261	13,257	15,480	
	CSA/PRD	30103	3263	8,777	74,470	
	CSA/PRD	30103	3264	8,634	528	
	CSA/PRD	30103	3273	-	-	
	CSA/PRD	30103	3282	15,435	20,470	
	CSA/PRD	30103	3283	17,293	10,483	
	CSA/PRD	30103	3284	3,314	1,340	
	CSA/PRD	30103	3285	25,941	25,829	
	CSA/PRD	30103	3286	53,706	35,971	
	CSA/PRD	30103	3287	24,182	420	
	CSA/PRD	30103	3288	-	-	
	CSA/PRD	30103	3289	20,491	5,448	
	CSA/PRD	30103	3290	28,680	166,821	

\*Fund names can be found in Section 1 - Budget Summary by Fund

\*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
	CSA/PRD	30103	3291	2,260	3,360	
	CSA/PRD	30103	3292	-	-	
	CSA/PRD	30103	3294	5,190	5,831	
	CSA/PRD	30103	3437	91,031	12,915	
	CSA/PRD	30103	3440	12,708	5,957	
	CSA/PRD	30103	3470	3,303	5,373	
	Mitigation Funds	30102	1325	5,507	10,376	2-158
	Mitigation Funds	30102	1400	477,199	519,178	
	Mitigation Funds	30102	1401	14,590	14,591	
	Mitigation Funds	30102	1419	18,891	10,103	
	Surveyor	11009	0101	196,883	208,288	2-160
	Solid Waste Administration	40402	0101	62,475	433,989	2-166
	Solid Waste -Western	91001	4117	2,797,921	5,285,632	2-170
	Solid Waste -Eastern	91002	4118	312,300	306,807	2-172
	Transit Services	91003	4281	6,609,620	6,609,620	2-178
	Transit Services	91003	4283	1,900	93,240	
	Transit Self-Insurance	11012	1785	2,000	95	2-182
Community Development Agency Total				64,298,123	74,739,707	
County Counsel	Legal Counsel	10301	0101	84,986	2,124,468	2-185
County Counsel Total				84,986	2,124,468	
County Executive Office	County Executive Office	10103	0101	77,889	3,402,211	2-193
County Executive Office Total				77,889	3,402,211	
District Attorney	District Attorney	20103	0101	1,454,001	6,631,157	2-204
	District Attorney	20103	1369	10,030	10,030	
	District Attorney	20103	1454	4,500	4,500	
	District Attorney	20103	1457	3,200	3,200	
	Victim/Witness	50608	0101	361,245	546,436	2-208
	Victim/Witness	50608	1153	13,530	13,530	
	2011 Realignment-District Attorney PRCS/Parole	20116	1482	72,572	72,572	2-212
District Attorney Total				1,919,078	7,281,425	
Grand Jury		20102	0101	-	220,172	2-215
Grand Jury Total				-	220,172	
Human Resources	Personnel Services	10401	0101	-	2,362,568	2-226
	Personnel Services	10401	1275	45,000	41,600	
	Insurance - Benefits	92003	4352	512,043	361,891	2-230
	Insurance - Benefits	92003	4355	275,722	178,274	
	Insurance - Benefits	92003	4498	1,546,703	1,397,943	
Human Resources Total				2,379,468	4,342,276	

\*Fund names can be found in Section 1 - Budget Summary by Fund  
 \*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
Health and Human Services Agency	Health & Human Services Administration	50101	1589	2,339,789	5,125,985	2-238
	SB 163 California Wraparound Program	40140	1589	559,285	559,348	2-242
	Behavioral Health Administration	40103	1589	2,281,171	2,281,171	2-248
	Behavioral Health Administration	40103	1512	913,975	406,886	
	Children's Behavioral Health	40104	1589	10,909,177	10,909,177	2-254
	Children's Behavioral Health	40104	1512	2,331,793	3,179,572	
	Alcohol & Drug Programs	40105	1589	9,836,225	9,898,285	2-258
	Alcohol & Drug Programs	40105	1144	12,632	6,197	
	Alcohol & Drug Programs	40105	1145	1,265	911	
	Alcohol & Drug Programs	40105	1146	12,857	29,383	
	Adult Behavioral Health	40110	1589	21,840,759	21,840,759	2-262
	Adult Behavioral Health	40110	1512	3,531,000	6,572,121	
	Behavioral Health Homelessness	40115	1589	3,267,406	3,359,129	2-268
	Behavioral Health Realignment	40119	1480	3,298,281	4,526,940	2-272
	Behavioral Health 2011 Realignment	40130	1481	7,019,396	7,356,921	2-274
	Child Support Services	20109	1125	3,703,501	3,703,501	2-277
	Housing & Community Services Admin	50601	1589	6,847,503	6,387,443	2-288
	Housing & Community Services Admin	50601	1607	-	-	
	Housing & Community Services Admin	50601	1608	36,428	-	
	Housing & Community Services Admin	50601	1611	113,900	30,620	
	Housing & Community Services Admin	50601	1645	41,034	-	
	Regional Housing Projects	50609	1631	472,848	518,793	2-292
	Regional Housing Projects	50609	1632	393,063	1,770,439	
	Probation	20320	0101	5,587,491	8,676,738	2-300
	Probation	20320	1322	404,726	661,785	
	Probation	20320	1323	15,584	15,484	
	Probation	20320	1359	40	-	
Probation	20320	1452	20	-		
Probation	20320	1639	426,866	458,668		
Probation	20320	1640	523,491	554,028		
Probation	20320	1643	250,000	56,500		

\*Fund names can be found in Section 1 - Budget Summary by Fund

\*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
	2011 Realignment-Adult PRCS	20114	1482	3,707,535	3,825,445	2-304
	2011 Realignment-Juvenile Justice YOBG/Re-Entry	20118	1482	417,064	417,064	2-306
	2011 Realignment-Juvenile Justice LLESS	20203	1482	879,943	879,943	2-308
	Public Defender	20107	0101	501,157	3,509,664	2-314
	2011 Realignment-Public Defender PRCS/Parole	20117	1482	72,572	72,572	2-318
	Public Health Administration	40101	1589	1,859,725	1,774,645	2-324
	Public Health Administration	40101	1335	19,780	18,100	
	Health & Wellness	40102	1589	2,296,164	2,296,164	2-328
	Health & Wellness	40102	1603	151,400	150,000	
	Health & Wellness	40102	1604	150,300	150,000	
	Emergency Medical and Preparedness	40107	1589	1,024,713	1,488,843	2-332
	Emergency Medical and Preparedness	40107	1147	76,100	103,080	
	Public Health Client Services	40114	1589	5,876,191	6,193,928	2-336
	Public Health Realignment	40121	1480	955,486	1,183,680	2-340
	Health CCS Realignment	40129	1480	233,155	233,155	2-342
	Social Service Administration	50102	1589	500	500	2-348
	Adult Services Administration	50103	1589	3,895,274	3,895,274	2-352
	In-Home Supportive Services	50206	1589	3,757,360	3,757,360	2-356
	Child Welfare Services Administration	50104	1589	6,264,389	6,264,389	2-360
	Child Welfare Services Administration	50104	1156	11,550	11,550	
	Child Welfare Services Assistance	50204	1589	5,366,020	5,366,020	2-360
	Eligibility Services Administration	50105	1589	19,151,348	19,151,348	2-366
	Eligibility Services Assistance	50205	1589	5,858,000	5,858,000	2-366
	Veterans Services	50501	1589	752,876	752,876	2-372
	Social Services Realignment	40118	1480	8,261,248	8,965,568	2-376
	Social Services 2011 Realignment	50207	1481	5,542,506	6,452,698	2-378
<b>Health and Human Services Agency Total</b>				<b>164,053,862</b>	<b>181,658,650</b>	
Information and General Services	IGS Administration	11003	0101	-	133,929	2-388
	Information Systems	11007	0101	62,539	4,513,117	2-392
	Purchasing	10204	0101	5,000	666,796	2-396
	Central Services	92004	4332	704,081	704,081	2-400
	Collections	10205	0101	-	71,279	2-402

\*Fund names can be found in Section 1 - Budget Summary by Fund

\*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
	Cable TV	11010	0101	-	95,587	2-404
	Cable TV	11010	1190	122,993	88,795	
	Energy Services Program	92006	4331	2,029,057	2,029,057	2-406
	Animal Shelter	20712	0101	-	1,148,000	2-408
	Facilities Management	10702	0101	593,481	4,349,652	2-414
	Capital Facilities Projects	10801	0101	-	461,083	2-418
	Capital Projects	10805	3157	-	-	2-420
	Capital Projects	10805	3158	22,500	62,236	
	Airport	91004	4116	1,787,793	1,860,016	2-422
	Library Services	60201	1165	7,011,950	7,011,950	2-427
	Emergency Management	20702	0101	1,287,336	4,086,907	2-433
<b>Information and General Services Total</b>				<b>13,626,730</b>	<b>27,282,485</b>	
Non-Departmental Services	Annual Audit Services	10102	0101	-	41,314	2-446
	Other Financing Sources & Uses	10206	0101	77,803,192	(11,744,331)	2-448
	Other Financing Sources & Uses - ARPA	10206	1111	-	2,070,341	
	Trial Court Funding	10207	0101	558,320	1,427,673	2-450
	Provision for Contingency	10212	0101	-	100,000	2-452
	Building Debt Financing	10214	0101	692,089	2,850,453	2-454
	Building Debt Financing	10214	3155	-	2	
	Criminal Justice Temp Fac Construction	10803	1304	72,303	100,262	2-456
	Historical Landmarks	11006	0101	-	3,746	2-458
	Other Debt Financing	11016	3150	448,528	464,643	2-460
	Conflict Indigent Defense	20111	0101	-	978,145	2-462
	Dispute Resolution	20112	1486	15,000	15,000	2-464
	Public Safety Augmentation	20710	1468	10,319,248	10,319,248	2-466
	Conservation	60401	0101	-	-	2-468
	Conservation	60401	1130	35,826	57,000	
	Risk Management Administration	11005	0101	30,000	30,000	2-470
	Insurance-Property & Casualty	11004	0101	-	324,047	2-472
	Insurance - Worker's Compensation	11015	1350	2,314	21,008	2-474
	Insurance - General Liability	92002	4356	4,014,478	4,053,177	2-476
<b>Non-Departmental Total</b>				<b>93,991,298</b>	<b>11,111,728</b>	
Sheriff	Sheriff Services	20201	0101	7,559,849	27,388,987	2-482
	Sheriff Services	20201	1111	-	58,726	
	Sheriff Services	20201	1141	585	5,463	
	Sheriff Services	20201	1168	9,200	27,893	

\*Fund names can be found in Section 1 - Budget Summary by Fund

\*\* Revenues exclude General Fund Allocations

## Schedule 4-5: Revenues and Expenditures by SBU/Fund

Office 1 Title	Service Budget Unit Title	Service Budget Unit	Fund Number*	FY 24/25 Revenues**	FY 24/25 Expenditures	Book Page
	Sheriff Services	20201	1169	5,200	32,400	
	Sheriff Services	20201	1171	540,000	981,909	
	Sheriff Services	20201	1450	2,500	84,323	
	Sheriff Services	20201	1453	3,000	23,394	
	Sheriff Services	20201	1642	180,000	460,502	
	Sheriff Services	20201	1675	2,000	17,130	
	Sheriff Services	20201	1679	1,000	30,000	
	Sheriff Services	20201	1680	1,000	22,000	
	Dispatch Services	20204	0101	1,387,618	2,540,314	2-492
	Truckee Operations	20304	0101	712,077	2,377,490	2-496
	Court Security	20101	0101	1,168,470	2,141,786	2-500
	Corrections	20301	0101	6,733,604	15,039,926	2-502
	Corrections	20301	1324	50,000	50,000	
	Corrections	20301	1333	94,239	94,239	
	Corrections	20301	1339	61,000	136,222	
	Corrections	20301	1720	220,396	423,520	
	Inmate Medical Services	20302	0101	152,000	4,438,182	2-506
	Animal Control	20704	0101	210,500	980,668	2-510
	Animal Control	20704	1355	-	-	
	Animal Control	20704	1357	500	-	
	Animal Control	20704	1358	300	-	
	2011 Realignment-Trial Court Security	20115	1482	1,160,175	1,158,470	2-514
	2011 Realignment-Law Enforcement Services	20202	1482	1,396,739	1,396,598	2-516
<b>Sheriff Total</b>				<b>21,651,952</b>	<b>59,910,142</b>	
Treasurer & Tax Collector	Tax Collection & Treasury	10203	0101	114,100	1,767,361	2-519
<b>Treasurer &amp; Tax Collector Total</b>				<b>114,100</b>	<b>1,767,361</b>	
<b>Total</b>				<b>363,832,795</b>	<b>387,709,385</b>	

\*Fund names can be found in Section 1 - Budget Summary by Fund  
 \*\* Revenues exclude General Fund Allocations

## Schedule 4-6: County Funds and Type

The Schedule of Funds summarizes all active funds, their status as major or non-major funds and whether they are included in the Budget and/or Annual Comprehensive Financial Report (ACFR). A fund is considered major fund if it comprises at least 10% of the total appropriated budget expenditures.

Fund	Fund Title	Fund Category	Type	Major	Non-Major	Included in Budget	Included in ACFR
0101	GENERAL FUND	Governmental	General Fund	X		X	X
1111	ARPA LOCAL FISCAL RECOVERY FUNDS	Governmental	Special Revenue Fund		X	X	X
1112	LATCF	Governmental	Special Revenue Fund		X		X
1113	FISH & GAME	Governmental	Special Revenue Fund		X	X	X
1114	ROADS	Governmental	Special Revenue Fund		X	X	X
1119	PROPERTY MAINT/NUISANCE	Governmental	Special Revenue Fund		X	X	X
1123	COMMUNITY DEVELOPMENT AGY	Governmental	Special Revenue Fund		X	X	X
1124	ENV HEALTH PENALTIES	Governmental	Special Revenue Fund		X	X	X
1125	CHILD SUPPORT SERVICES	Governmental	Special Revenue Fund		X	X	X
1130	FOREST RESERVES	Governmental	Special Revenue Fund		X	X	X
1141	AUTOMATED WARRANT SYSTEM	Governmental	Special Revenue Fund		X	X	X
1144	NEV CO ALCO PC 1463.16	Governmental	Special Revenue Fund		X	X	X
1145	DRUG EDUCATION TRUST	Governmental	Special Revenue Fund		X	X	X
1146	ALCOHOL EDU PG PC1463.25	Governmental	Special Revenue Fund		X	X	X
1147	EMERG MEDICAL SERV ASSMT	Governmental	Special Revenue Fund		X	X	X
1153	DOMESTIC VIOLENCE PRG	Governmental	Special Revenue Fund		X	X	X
1154	MICROGRAPHICS	Governmental	Special Revenue Fund		X	X	X
1155	SS# TRUNCATION	Governmental	Special Revenue Fund		X	X	X
1156	CHILDREN'S TRUST AB-2994	Governmental	Special Revenue Fund		X	X	X
1157	AUTOMATION	Governmental	Special Revenue Fund		X	X	X
1165	PUBLIC LIBRARY	Governmental	Special Revenue Fund		X	X	X
1168	CIVIL FEE - AB709	Governmental	Special Revenue Fund		X	X	X
1169	ATTACHMENT ASSMT FEE	Governmental	Special Revenue Fund		X	X	X
1171	RURAL & SMALL CO L.A.P.	Governmental	Special Revenue Fund		X	X	X
1190	CABLE INET & PEG	Governmental	Special Revenue Fund		X	X	X
1275	DEFERRED COMP ADMIN	Governmental	Special Revenue Fund		X	X	X
1304	CRIM JUST TEMP FAC CONST	Governmental	Special Revenue Fund		X	X	X
1322	COM CORREC PERFORM INCENT	Governmental	Special Revenue Fund		X	X	X
1323	CORRECT'L TRG-PROBATION	Governmental	Special Revenue Fund		X	X	X
1324	CORRECT'L TRG-SHERIFF	Governmental	Special Revenue Fund		X	X	X
1325	RIDGE ROCK QUARRY PROJ	Governmental	Special Revenue Fund		X	X	X
1333	LDFF - LOC DET FACIL FUND	Governmental	Special Revenue Fund		X	X	X
1335	HEALTH - VRIP	Governmental	Special Revenue Fund		X	X	X
1336	RECORDER - VRIP	Governmental	Special Revenue Fund		X	X	X
1339	INMATE WELFARE FUND	Governmental	Special Revenue Fund		X	X	X
1350	WORKER'S COMP INS	Governmental	Special Revenue Fund		X	X	X
1355	WILSON FAMILY TRUST	Governmental	Special Revenue Fund		X		X
1357	ANIMAL HEALTH FUND	Governmental	Special Revenue Fund		X	X	X
1358	SPAY & NEUTER FUND	Governmental	Special Revenue Fund		X	X	X
1359	WARD WELFARE FUND - JH	Governmental	Special Revenue Fund		X	X	X
1369	DUI LAB FEES PC 1463.14	Governmental	Special Revenue Fund		X	X	X
1400	ZONE 1 WESTERN NEV CO	Governmental	Special Revenue Fund		X	X	X
1401	ZONE 2 EASTERN NEV CO	Governmental	Special Revenue Fund		X	X	X
1419	YOU BET RD MAINTENANCE	Governmental	Special Revenue Fund		X	X	X
1450	FED ASSET FORFEIT FUND	Governmental	Special Revenue Fund		X	X	X

## Schedule 4-6: County Funds and Type

The Schedule of Funds summarizes all active funds, their status as major or non-major funds and whether they are included in the Budget and/or Annual Comprehensive Financial Report (ACFR). A fund is considered major fund if it comprises at least 10% of the total appropriated budget expenditures.

Fund	Fund Title	Fund Category	Type	Major	Non-Major	Included in Budget	Included in ACFR
1452	PROB ASSET FORFEIT FUND	Governmental	Special Revenue Fund		X	X	X
1453	FINGERPRINT IDENT	Governmental	Special Revenue Fund		X	X	X
1454	DA ASSET FORFEIT FUND	Governmental	Special Revenue Fund		X	X	X
1457	D.A. ENVIRON. ENFORCEMNT	Governmental	Special Revenue Fund		X	X	X
1466	AB 1466 REDATION	Governmental	Special Revenue Fund		X	X	X
1468	PUBLIC SAFETY AUGMENT	Governmental	Special Revenue Fund		X	X	X
1480	HLTH/WELFARE LOCAL TRUST	Governmental	Special Revenue Fund		X	X	X
1481	LRF 2011 - HHSA	Governmental	Special Revenue Fund		X	X	X
1482	LRF 2011 - PUBLIC SAFETY	Governmental	Special Revenue Fund		X	X	X
1486	DISPUTE RESOLUTION	Governmental	Special Revenue Fund		X	X	X
1512	MENTAL HLTH SVCS ACT FUND	Governmental	Special Revenue Fund		X	X	X
1589	HLTH & HUMAN SVCS AGENCY	Governmental	Special Revenue Fund	X		X	X
1603	TOBACCO EDUCATION PRG	Governmental	Special Revenue Fund		X	X	X
1604	TOBACCO PROGRAM PROP 56	Governmental	Special Revenue Fund		X	X	X
1607	HOUSING & COMMUNITY SVC	Governmental	Special Revenue Fund		X		X
1608	CALHOME PROGRAM INCOME	Governmental	Special Revenue Fund		X	X	X
1611	HOME PROGRAM INCOME	Governmental	Special Revenue Fund		X	X	X
1626	NC RECREAT MITIG	Governmental	Special Revenue Fund		X	X	X
1627	GV RECREAT MITIG	Governmental	Special Revenue Fund		X	X	X
1628	TR RECREAT MITIG	Governmental	Special Revenue Fund		X	X	X
1631	PERMNT LOCAL HOUSE ALLOC	Governmental	Special Revenue Fund		X	X	X
1632	WESTRN REGN HS TRST FUND	Governmental	Special Revenue Fund		X	X	X
1639	YOUTH OFFENDER BLOCK GRNT	Governmental	Special Revenue Fund		X	X	X
1640	LAW ENFRMNT SVCS - JJCPA	Governmental	Special Revenue Fund		X	X	X
1642	LAW ENFORCEMENT SVC FUND	Governmental	Special Revenue Fund		X	X	X
1643	SB823 DJJ REALIGN	Governmental	Special Revenue Fund		X	X	X
1645	CDBG REHAB REVOLVING LOAN	Governmental	Special Revenue Fund		X	X	X
1675	GC 76104.6 STATE DNA ACT	Governmental	Special Revenue Fund		X	X	X
1679	ANTI-DRUG ABUSE/GANG DIV	Governmental	Special Revenue Fund		X	X	X
1680	ST ASSET FORFEITURE	Governmental	Special Revenue Fund		X	X	X
1720	GENERAL FUND GRANTS SHRF	Governmental	Special Revenue Fund		X	X	X
1785	TRANSIT RISK MGMT	Proprietary	Enterprise		X	X	X
3150	GOV'T DEBT SERVICE	Governmental	Debt Service Funds		X	X	X
3151	CSA 22 IMPROVEMENT FUND	Governmental	Debt Service Funds		X	X	X
3152	CSA 22 REDEMPTION FUND	Governmental	Debt Service Funds		X	X	X
3153	CSA 22 SPECIAL RSRV FUND	Governmental	Debt Service Funds		X	X	X
3154	CSA 22 EXPENSE FUND	Governmental	Debt Service Funds		X	X	X
3155	NCREBS SOLAR PROJECT DEBT	Governmental	Debt Service Funds		X	X	X
3156	ENERGY CONSERV TAX EXEMPT	Governmental	Debt Service Funds		X		X
3157	SOLAR ENERGY PROJECTS	Governmental	Capital Projects		X		X
3158	OPS CENTER PROJECT	Governmental	Capital Projects		X	X	X
3159	CAPITAL PROJECT FUND	Governmental	Capital Projects		X		X
3175	PRD HILLSDALE CT R/M	Governmental	Special Revenue Fund		X	X	X
3176	PRD ECHO RIDGE DRIVE	Governmental	Special Revenue Fund		X	X	X
3177	PRD CEDAR GLEN	Governmental	Special Revenue Fund		X	X	X
3197	PRD GREENWOOD FST EST R/M	Governmental	Special Revenue Fund		X	X	X

## Schedule 4-6: County Funds and Type

The Schedule of Funds summarizes all active funds, their status as major or non-major funds and whether they are included in the Budget and/or Annual Comprehensive Financial Report (ACFR). A fund is considered major fund if it comprises at least 10% of the total appropriated budget expenditures.

Fund	Fund Title	Fund Category	Type	Major	Non-Major	Included in Budget	Included in ACFR
3213	CSA 13 ZN 2 TOM RAY R/M	Governmental	Special Revenue Fund		X	X	X
3214	CSA 13 ZN 3 WOLF-UNPAVED	Governmental	Special Revenue Fund		X	X	X
3215	CSA 1A ZN 1 WOLF CRK R/M	Governmental	Special Revenue Fund		X	X	X
3216	CSA 2 BIRCH MEADOWS R/M	Governmental	Special Revenue Fund		X	X	X
3220	CASCADE CROSSING PRD	Governmental	Special Revenue Fund		X	X	X
3221	RIDGETOP AT HARMONY RIDGE	Governmental	Special Revenue Fund		X	X	X
3230	CSA 22 ZN 1 THOROGHBRED R	Governmental	Special Revenue Fund		X	X	X
3232	CSA 1A ZN 2 CLOVER VLY R/	Governmental	Special Revenue Fund		X	X	X
3233	CSA 24 ZN2 MTN LK EST R/M	Governmental	Special Revenue Fund		X	X	X
3234	CSA 24 ZNS MTN LK EST F/F	Governmental	Special Revenue Fund		X	X	X
3237	CSA 1A ZN 3 FAY RD R/M	Governmental	Special Revenue Fund		X	X	X
3252	CSA 12 ZN1 ADAMSON RD R/M	Governmental	Special Revenue Fund		X	X	X
3253	CSA 13 ZN1 WOLF-PAVED R/M	Governmental	Special Revenue Fund		X	X	X
3254	CSA 14 ZN RETRAC WAY R/M	Governmental	Special Revenue Fund		X	X	X
3258	CSA 18 IWB NORTH R/M	Governmental	Special Revenue Fund		X	X	X
3260	CSA 12 ZN2 TROTTER RD R/M	Governmental	Special Revenue Fund		X	X	X
3261	CSA 21 SHARON OAKS R/M	Governmental	Special Revenue Fund		X	X	X
3263	CSA 24 ZN1 OAKCREST RNCH	Governmental	Special Revenue Fund		X	X	X
3264	CSA 38 ZN 2 WILDWOOD RIDG	Governmental	Special Revenue Fund		X	X	X
3273	CSA 14 ZN4 HILL TOP R/M	Governmental	Special Revenue Fund		X		X
3282	PRD ALTAIR R/M	Governmental	Special Revenue Fund		X	X	X
3283	PRD INDIAN TRAILS	Governmental	Special Revenue Fund		X	X	X
3284	PRD AMERICAN HILL ESTATES	Governmental	Special Revenue Fund		X	X	X
3285	PRD SKI TOWN 11 S/R R/M	Governmental	Special Revenue Fund		X	X	X
3286	PRD PERIMETER RD R/M	Governmental	Special Revenue Fund		X	X	X
3287	HIGGINS WOODRIGE PRD	Governmental	Special Revenue Fund		X	X	X
3288	PRD BLUE TENT RD R/M	Governmental	Special Revenue Fund		X		X
3289	PRD RIDGE VIEW WDLND R/M	Governmental	Special Revenue Fund		X	X	X
3290	PRD LONG VALLEY ROAD	Governmental	Special Revenue Fund		X	X	X
3291	PRD MERRILL COURT	Governmental	Special Revenue Fund		X	X	X
3292	PRD BIG SPRING BENEFIT ZN	Governmental	Special Revenue Fund		X		X
3294	PRD CANYON CRK EST R/M	Governmental	Special Revenue Fund		X	X	X
3437	PRD DARKHORSE R/M	Governmental	Special Revenue Fund		X	X	X
3440	PRD RATTLESNAKE RIDGE EST	Governmental	Special Revenue Fund		X	X	X
3470	PRD HIDDEN GLEN R/M	Governmental	Special Revenue Fund		X	X	X
3631	FINANCE AUTHORITY	Governmental	Debt Service Funds		X	X	X
4116	AIRPORT	Proprietary	Enterprise		X	X	X
4117	SOLID WASTE - WESTERN	Proprietary	Enterprise		X	X	X
4118	SOLID WASTE - EASTERN	Proprietary	Enterprise		X	X	X
4281	TRANSIT	Proprietary	Enterprise		X	X	X
4282	TRANSIT	Proprietary	Enterprise		X		X
4283	TRNASIT LCTOP GRANT	Proprietary	Enterprise		X	X	X
4290	FLEET MANAGEMENT	Proprietary	Internal Service Funds		X	X	X
4291	FLEET SERVICES	Proprietary	Internal Service Funds		X	X	X
4292	FLEET ROAD EQUIP	Proprietary	Internal Service Funds		X	X	X

## Schedule 4-6: County Funds and Type

The Schedule of Funds summarizes all active funds, their status as major or non-major funds and whether they are included in the Budget and/or Annual Comprehensive Financial Report (ACFR). A fund is considered major fund if it comprises at least 10% of the total appropriated budget expenditures.

Fund	Fund Title	Fund Category	Type	Major	Non-Major	Included in Budget	Included in ACFR
4331	ENERGY SERVICES	Proprietary	Internal Service Funds		X	X	X
4332	CENTRAL SERVICES	Proprietary	Internal Service Funds		X	X	X
4352	VISION SELF-INSURANCE	Proprietary	Internal Service Funds		X	X	X
4355	UNEMPLOYMENT INSURANCE	Proprietary	Internal Service Funds		X	X	X
4356	GEN LIABILITY SELF-INS	Proprietary	Internal Service Funds		X	X	X
4498	DENTAL SELF-INSURANCE	Proprietary	Internal Service Funds		X	X	X
4700	WASTE WATER MGMT WESTERN	Proprietary	Enterprise		X	X	X
4701	WW RISK MANAGEMENT RESERVE	Proprietary	Enterprise		X	X	X
4727	LWW DEBT ASSESSMENT FUND	Proprietary	Enterprise		X	X	X
4728	SD Z1 LWW O&M	Proprietary	Enterprise		X	X	X
4729	SDZ1 LWW LASALLE PROJ FND	Proprietary	Enterprise		X	X	X
4730	SD Z1 LWW CAPITAL IMPROV	Proprietary	Enterprise		X	X	X
4733	CS DEBT ASSESSMENT FUND	Proprietary	Enterprise		X	X	X
4734	SD Z8 CASCADE SHORES O&M	Proprietary	Enterprise		X	X	X
4735	SD Z8 CASCADE SH CAP IMP	Proprietary	Enterprise		X		X
4736	SD Z4 NORTH SAN JUAN O&M	Proprietary	Enterprise		X	X	X
4740	SD Z2 LOP O&M	Proprietary	Enterprise		X	X	X
4741	SDZ2 LOP LASALLE PROJ FND	Proprietary	Enterprise		X	X	X
4742	SD Z2 LOP CAPITAL IMPROVE	Proprietary	Enterprise		X	X	X
4743	LOP DEBT ASSESSMENT FUND	Proprietary	Enterprise		X	X	X
4749	SD Z5 GOLD CREEK O&M	Proprietary	Enterprise		X	X	X
4751	SD Z7 MTN LAKE EST O&M	Proprietary	Enterprise		X	X	X
4771	SD Z6 PENN VALLEY O&M	Proprietary	Enterprise		X	X	X
4775	SD Z12 VALLEY OAK CT O&M	Proprietary	Enterprise		X	X	X
4789	SD Z11 HIGGINS VILLAGE	Proprietary	Enterprise		X	X	X
4796	SD Z9 EDEN RANCH O&M	Proprietary	Enterprise		X	X	X
5100-8927	FIDUCIARY FUNDS	Fiduciary	Trust Funds				

## Schedule 4-7: Service Budget Units by Fund Type

Fund Type	Service Budget Unit	Service Budget Unit Title
<b>General Fund:</b> The major fund in most governmental units, the General Fund accounts for all activities not accounted for in other funds.	10101	Clerk of the Board
	10102	Annual Audit Services
	10103	County Executive Office
	10201	Assessment & Valuation
	10202	Auditor-Controller
	10203	Tax Collection & Treasury
	10204	Purchasing
	10205	Collections
	10206	Other Financing Sources & Uses
	10207	Trial Court Funding
	10212	Provision for Contingency
	10214	Building Debt Financing
	10301	Legal Counsel
	10401	Personnel Services
	10501	Elections
	10702	Facilities Management
	10801	Capital Facilities
	10902	Economic Development
	11001	Assessment Appeals Board
	11003	IGS Administration
	11004	Insurance-Property & Casualty
	11005	Risk Management Administration
	11006	Historical Landmarks
	11007	Information Systems
	11009	Surveyor
	11010	Cable TV
	20101	Court Security
	20102	Grand Jury
	20103	District Attorney
	20107	Public Defender
	20111	Conflict Indigent Defense
	20201	Sheriff Services
	20204	Dispatch Services
	20301	Corrections
	20302	Inmate Medical Services
	20304	Truckee Operations
	20310	Juvenile Hall
	20320	Probation
	20601	Agriculture Services
	20701	Recorder
	20702	Emergency Management
20704	Animal Control	
20712	Animal Shelter	
40402	Solid Waste Administration	
50602	Community Services	

## Schedule 4-7: Service Budget Units by Fund Type

Fund Type	Service Budget Unit	Service Budget Unit Title
	50608	Victim/Witness
	60301	Farm Advisor
	60401	Conservation
	70102	Recreation
<b>Special Revenue Funds:</b> Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Road Fund is an example of this type of fund. In accordance with GASB34, Special Revenue Funds must have a separate budget adopted annually.	10206	Other Financing Sources & Uses
	10210	Comm Fac Dist N0. 1190-1 WWE
	10401	Personnel Services
	10803	Criminal Justice Temp Fac Construction
	10805	Capital Projects
	11010	Cable TV
	11012	Transit Self-Insurance
	11015	Insurance - Worker's Compensation
	20103	District Attorney
	20109	Child Support Services
	20112	Dispute Resolution
	20114	2011 Realignment-Adult PRCS
	20115	2011 Realignment-Trial Court Security
	20116	2011 Realignment-District Attorney PRCS/Parole
	20117	2011 Realignment-Public Defender PRCS/Parole
	20118	2011 Realignment-Juvenile Justice YOBG/Re-Entry
	20201	Sheriff Services
	20202	2011 Realignment-Law Enforcement Services
	20203	2011 Realignment-Juvenile Justice LLESS
	20301	Corrections
	20310	Juvenile Hall
	20320	Probation
	20602	Building Inspection
	20701	Recorder
	20704	Animal Control
	20705	Fish & Wildlife
	20707	Community Development Agency Admin
	20708	Planning
	20709	Code Compliance
	20710	Public Safety Augmentation
	20711	Cannabis Policy & Compliance
	30100	DPW Administration
	30101	Roads-Administration
	30102	Mitigation Funds
	30103	CSA/PRD
	30104	Roads Engineering
30107	Roads Maintenance	
30120	Electrical Service Availability	
30154	Roads Capital Improvements	
40101	Public Health Administration	
40102	Health & Wellness	

## Schedule 4-7: Service Budget Units by Fund Type

Fund Type	Service Budget Unit	Service Budget Unit Title
	40103	Behavioral Health Administration
	40104	Children's Behavioral Health
	40105	Alcohol & Drug Programs
	40107	Emergency Medical and Preparedness
	40108	Environmental Health
	40109	County Medical Services Program
	40110	Adult Behavioral Health
	40114	Public Health Client Services
	40115	Behavioral Health Homelessness
	40118	Social Services Realignment
	40119	Behavioral Health Realignment
	40120	Environmental Health Realignment
	40121	Public Health Realignment
	40122	Juvenile Hall Realignment
	40123	Vector Control
	40129	Health CCS Realignment
	40130	Behavioral Health 2011 Realignment
	40140	SB 163 California Wraparound Program
	50101	Health & Human Services Administration
	50102	Social Service Administration
	50103	Adult Services Administration
	50104	Child Welfare Services Administration
	50105	Eligibility Services Administration
	50204	Child Welfare Services Assistance
	50205	Eligibility Services Assistance
	50206	In-Home Supportive Services
	50207	Social Services 2011 Realignment
	50501	Veterans Services
	50601	Housing & Community Services Admin
	50602	Community Services
	50604	Homebuyer Assistance
	50605	Housing Development/Rehabilitation
	50608	Victim/Witness
	50609	Regional Housing Projects
	60201	Library Services
	60401	Conservation
	70101	Recreation Mitigation Fees
	70102	Recreation
<b>Debt Service Funds:</b> One or more funds established to account for expenditures used to repay the principal and interest on debt.	11016	Other Debt Financing
	10214	Building Debt Financing

## Schedule 4-7: Service Budget Units by Fund Type

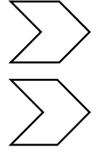
Fund Type	Service Budget Unit	Service Budget Unit Title
<b>Enterprise Funds:</b> A separate entity used to account for services supported primarily by service charges.	91001	Solid Waste -Western
	91002	Solid Waste -Eastern
	91003	Transit Services
	91004	Airport
<b>Internal Service Funds:</b> One or more funds that account for the goods and services provided by one department to another within government on a cost reimbursement basis.	92001	Fleet Management
	92002	Insurance - General Liability
	92003	Insurance - Benefits
	92004	Central Services
	92005	Fleet Services
	92006	Energy Services Program
	92007	Fleet Road Equipment

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# SECTION 5 RESOLUTIONS



# FINAL RESOLUTIONS



Final resolutions of the Board of Supervisors to adopt the budget  
for FY 2024/25





# RESOLUTION No. 24-355

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

### RESOLUTION ADJUSTING COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2023/24

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 2023/24 to adjust fund balances; and

WHEREAS, certain fund balance restrictions are estimated to be \$727,227 for Public Protection, \$600,000 for Public Safety Facilities, \$152,634 for Health & Sanitation, \$9,449 for Public Assistance, and \$3,898,253 for General Government.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors desires to increase the Facilities Planning Assignment by \$1,000,000, increase the Civil Litigation Assignment by \$85,234, increase the Justice Services Assignment by \$794,829, and increase the Board Priorities Assignment by \$293,655, and decrease the Unassigned-for Economic Uncertainties balance by \$2,173,708; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors desires the following commitments and assignments of the General Fund Balances at June 30, 2024; and

Commitments:	
General Purposes	10,627,522
Assignments:	
Accumulated Leave Payments	1,650,000
Information Systems Infrastructure	1,700,414
Facilities Planning	2,973,909
PERS Pension Contribution	4,587,000
Civil Litigation	500,000
General Plan Update Costs	750,000
Board Priorities	4,506,304
Justice Services	6,358,829
Use in 2023-24 Budget	1,903,887

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 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 25th day of June 2024, 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.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 

  
Hardy Bullock, Chair



# RESOLUTION No. 24-356

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

### RESOLUTION ADOPTING FINAL BUDGET COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2024/25

WHEREAS, in accordance with Section 29085 of the Government Code, the Nevada County Board of Supervisors desires to commit or assign a portion of the General Fund unassigned fund balance 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, certain fund balance restrictions are estimated to be \$727,227 for Public Safety, \$600,000 for Public Safety Facilities, \$152,634 for Health & Sanitation, \$9,449 for Public Assistance, and \$3,898,253 for General Government.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to decrease the assignment for use in 2024-25 Budget of General Fund Balance in the amount of \$1,903,887; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to increase the General-Purpose commitment of General Fund Balance in the 2024-2025 Fiscal Year in the amount of \$580,169; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to increase the Information Systems Infrastructure assignment of General Fund Balance in the 2024-2025 Fiscal Year in the amount of \$550,000; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to decrease the Board Priorities assignment of General Fund Balance in the 2024-2025 Fiscal Year in the amount of \$618,000; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors desires the following commitments and assignments of the General Fund Balances at June 30, 2025; and

Commitments:	
General Purposes	11,207,691
Assignments:	
Accumulated Leave Payments	1,650,000
Information Systems Infrastructure	2,250,414
Facilities Planning and Acquisition	2,973,909

PERS Pension Contribution	4,587,000
Civil Litigation	500,000
General Plan Update Costs	750,000
Justice Services	6,358,829
Board Priorities	3,888,304

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 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 25th day of June 2024, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarhout, Susan Hoek, and Hardy Bullock.  
 Noes: None.  
 Absent: None.  
 Abstain: None.  
 Recuse: None.

ATTEST:

TINE MATHIASSEN  
 Chief Deputy Clerk of the Board of Supervisors

By: 

  
 Hardy Bullock, Chair



# RESOLUTION No. 24-358

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

### RESOLUTION ADOPTING THE NEVADA COUNTY FISCAL YEAR 2024/25 BUDGET, TOTALING \$387,709,385

WHEREAS, in accordance with Sections 29000 through 29095 of the Government Code, the Nevada County Board of Supervisors has conducted public hearings concerning the budget for the 2024/25 fiscal Year; and

WHEREAS, the Board of Supervisors desires to appropriate the necessary funding for the operations of the various services of the County of Nevada totaling \$387,709,385 from revenues of \$ 363,832,795 and fund balances of various funds of \$23,876,590; and

WHEREAS, in accordance with the Nevada County Administrative Code A-II, 17.6, the County Executive Officer has presented a final budget recommendation in accordance with the Board of Supervisor's direction by Service Budget Unit which is summarized below and presented in more complete detail in the Nevada County Fiscal Year 2024/25 Adopted Budget.

Revenues	
Taxes	\$78,379,924
Licenses, Permits & Franchises	\$6,596,466
Fines, Forfeitures, & Penalties	\$3,485,034
Use of Money & Property	\$13,070,813
Federal/State Intergovernmental	\$166,763,261
Charges for Services	\$28,036,135
Miscellaneous Revenues	\$4,959,213
Other Financing Sources	\$62,541,949
Special Revenue	\$0

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<b>Total Revenues</b>	<b>\$363,832,795</b>
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<b>Total Sources</b>	<b>\$387,709,385</b>
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Expenses	
Salaries & Benefits	\$151,647,372
Services & Supplies	\$118,943,394
Other Charges	\$80,128,075
Overhead Cost Allocation (A87)	\$16,490,308
Capital Assets	\$29,672,148
Other Financing Uses	\$62,682,325
Interfund Activity	(\$71,954,237)
Contingency	\$100,000

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<b>Total Expenses</b>	<b>\$387,709,385</b>
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NOW, THEREFORE, BE IT RESOLVED that the Nevada County Board of Supervisors hereby adopts the Budget dated June 25, 2024 for the operations and maintenance of the County of Nevada for the fiscal year ending June 30, 2025 and under Government Code section 29125 authorizes the County Executive Officer to approve budget revisions by Service Budget Unit within a single fund.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, 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.  
Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 

  
Hardy Bullock, Chair

**RESOLUTION NO. SD 24-008  
OF THE BOARD OF DIRECTORS OF  
NEVADA COUNTY SANITATION DISTRICT NO. 1**

**RESOLUTION ADOPTING THE FISCAL YEAR 2024/25 NEVADA COUNTY SANITATION DISTRICT NO. 1 LABOR, RISK MANAGEMENT RESERVE, SHARED OPERATION, MAINTENANCE, CAPITAL ACQUISITION AND IMPROVEMENT BUDGETS FOR LAKE WILDWOOD, ZONE 1; LAKE OF THE PINES, ZONE 2; NORTH SAN JUAN, ZONE 4; GOLD CREEK, ZONE 5; PENN VALLEY, ZONE 6; MOUNTAIN LAKES ESTATES, ZONE 7; CASCADE SHORES, ZONE 8; EDEN RANCH, ZONE 9; HIGGINS VILLAGE, ZONE 11; AND VALLEY OAK COURT, ZONE 12, TOTALING \$13,475,816**

WHEREAS, the Board of Directors of the Nevada County Sanitation District No. 1 held a meeting on June 18, 2024, to consider the Nevada County Sanitation District No. 1 Labor, Risk Management Reserve, Shared Operation, Maintenance, Capital Acquisition and Improvement Budget; Lake Wildwood, Zone 1; Lake of The Pines, Zone 2; North San Juan, Zone 4; Gold Creek, Zone 5; Penn Valley, Zone 6; Mountain Lakes Estates, Zone 7; Cascade Shores, Zone 8; Eden Ranch, Zone 9; Higgins Village, Zone 11; and Valley Oak Court, Zone 12; Operation, Maintenance, Capital Acquisition and Improvement Budgets for fiscal year 2024/25; and

WHEREAS, the Board of Directors determined that operation, maintenance, service, capital acquisitions and improvements should be provided for the Sanitation District No. 1 as budgeted within District Zones 1, 2, 4, 5, 6, 7, 8, 9, 11, and 12 totaling \$13,475,816 from revenues of \$12,587,640 and fund balances of various funds of \$888,176.

**Revenues**

Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures, & Penalties	\$0
Use of Money & Property	\$217,695
Federal/State Intergovernmental	\$0
Charges for Services	\$9,960,785
Miscellaneous Revenues	\$37,053
Other Financing Sources	\$2,372,107
<b>Total Revenues</b>	<b>\$12,587,640</b>
<b>Total Sources</b>	<b>\$13,475,816</b>

**Expenses**

Salaries & Benefits	\$3,001,908
Services & Supplies	\$4,709,573
Other Charges	\$7,527,739
Overhead Cost Allocation (A87)	\$317,669
Capital Assets	\$622,000
Other Financing Uses	\$2,340,563
Interfund Activity	(\$5,043,636)
Contingency	\$0
<b>Total Expenses</b>	<b>\$13,475,816</b>

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Directors of Nevada County Sanitation District No. 1:

1. Authorizes that such operation, maintenance, capital acquisition and improvements shall be provided at the expense of Nevada County Sanitation District No. 1 for Zones 1, 2, 4, 5, 6, 7, 8, 9, 11, and 12 during the Fiscal Year and that such administrative and overhead costs shall be funded by the individual zones.
2. Adopts the Nevada County Sanitation District No. 1 Budgets, such budget total is \$13,475,816 (SBU 91005). The amounts of appropriation for each budget are as follows:

<i>Zone</i>	<u>Fund</u>	<u>Budget Appropriation</u>
Sanitation District Shared Expenses	4700	\$405,553
Sanitation District Risk Management Reserve	4701	\$0
Zone 1, Lake Wildwood SRF Loan	4727	\$762,198
Zone 1, Lake Wildwood	4728	\$4,901,437
Zone 1, Lake Wildwood LaSalle Loan	4729	\$63,557
Zone 1, Lake Wildwood Capital Improvements	4730	\$0
Cascade Shore Debt Assessment	4733	\$16,958
Zone 8, Cascade Shores	4734	\$423,796
Zone 8, Cascade Shores Capital Improvement	4735	\$0
Zone 4, North San Juan	4736	\$159,861
Zone 2, Lake of the Pines	4740	\$4,830,150
Zone 2, Lake of the Pines LaSalle Project	4741	\$158,893
Zone 2, Lake of the Pines Capital Improvement	4742	\$0
Zone 2, Lake of the Pines Debt Assessment	4743	\$948,958
Zone 5, Gold Creek	4749	\$17,327
Zone 7, Mountain Lakes Estates	4751	\$43,962
Zone 6, Penn Valley	4771	\$600,109
Zone 6, Penn Valley Capital Improvements	4772	\$0
Zone 12, Valley Oaks Ct	4775	\$5,574
Zone 11, Higgins Village	4789	\$79,177
Zone 9, Eden Ranch	4796	\$58,306
<b>Total</b>		<b>\$13,475,816</b>

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Nevada County Sanitation District No. 1, held on the 25th day of June, 2024, by the following vote:

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

Noes: None.

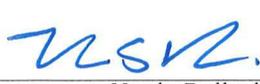
Absent: None.

Abstain: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Directors

By: 

  
Hardy Bullock



# RESOLUTION No. 24-357

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

### RESOLUTION CONFIRMING ALLOCATION OF PROPOSITION 172 REVENUES FOR FISCAL YEAR 2024-2025

WHEREAS, the voters of the State of California authorized an additional half-cent sales tax for use exclusively for public safety services provided by local governments; and

WHEREAS, historically, the Board has agreed to give an allocation to local independent fire districts, which equates to 10.00% of the total distribution received; and

WHEREAS, the Board of Supervisors, during public hearings to consider the 2024/25 final County budget, discussed this allocation to local independent fire districts and County departments for the distribution of Proposition 172 Public Safety Revenues for the 2024/25 fiscal year.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors declares the following:

1. The Nevada County Auditor/Controller shall first calculate and distribute 2.088% of Public Safety receipts in the Public Safety Augmentation Fund (1468 20710 273 1000/532200) due to incorporated cities within the county (estimated at \$215,142) as directed by Government Code section 30054.
2. All interest earned and deposited to the Public Safety Augmentation Fund shall be transferred to account 0101 10206 272 1000 474000.
3. The Nevada County Auditor/ Controller shall then distribute 10.00% of the County's portion of Proposition 172 Public Safety revenues (estimated at \$1,008,861) for the 2024-25 fiscal year as follows:

<u>Account</u>	<u>Agency</u>	<u>Percent</u>	<u>Allocation</u>
6713 00000 931 2000 462000	Washington FD	0.907	\$9,150
6720 00000 911 0000 462000	North San Juan FD	5.077	\$51,220
6348 00000 911 0000 462000	Higgins FD	11.437	\$115,383
6722 00000 911 0000 462000	Consolidated/Watt Park FD	50.634	\$510,827
None*	Ophir Hill FD	7.597	\$76,643
6723 00000 911 0000 462000	Peardale/Chicago Park FD	3.597	\$36,289
6745 00000 911 0000 462000	Penn Valley FD	15.357	\$154,931
6724 00000 911 0000 462000	Rough & Ready FD	4.227	\$42,645
None*	Graniteville Volunteer Fire Co.	<u>1.167</u>	<u>\$11,773</u>
<b>Total Allocations</b>		<b>100%</b>	<b>\$1,008,861</b>

\*Graniteville and Ophir Hill FD allocations will be remitted directly out of fund 1468 20710 273 1000 532200.

4. The Nevada County Auditor/Controller shall distribute the remaining County portion (90%) of Proposition 172 Public Safety revenues (estimated at \$9,079,745) for the 2024-25 Fiscal Year to County departments as follows:

- A. The following amounts shall be fully distributed to the departments as listed on a monthly allocation:

<b>Account Codes</b>	<b>Title</b>	<b>Description</b>	<b>Allocation</b>
1123 20708 325 1000 474000	Planning	Fire Planner	\$47,667
0101 20702 414 1000 474000	OES	Fire Protection and Prevention	\$713,206

- B. The remainder shall be distributed to County departments according to the percentages listed:

<b>Account Codes</b>	<b>Title</b>	<b>Percent</b>	<b>Allocation</b>
0101 20103 101 1000 474000	District Attorney	11.34	\$943,360
0101 20107 671 1000 474000	Public Defender	5.04	\$419,271
0101 20201 151 1000 474000	Sheriff Services	34.99	\$2,910,774
0101 20301 153 1000 474000	Corrections	34.74	\$2,889,976
0101 20304 154 2161 474000	Truckee Operations	2.12	\$176,360
0101 20320 201 1000 474000	Probation	<u>11.77</u>	<u>\$979,131</u>
<b>Total Allocations to County Departments</b>		<b>100%</b>	<b>\$8,318,872</b>

TOTAL ESTIMATED REVENUES \$10,303,748

5. The funds distributed under the terms of this Resolution shall only be used for the support and delivery of public safety services in conformance with the wishes of the voters of the State of California as expressed by their adoption of Proposition 172. All agencies or departments receiving funds under the terms of this agreement shall provide the County Executive Officer a written summary of how funds were utilized by the agency or department at the conclusion of each fiscal year. Fire Districts shall include in their reporting how the funds were used for hazardous fuel inspections and enforcement of Public Resources Code sections 4290 and 4291 as part of these public safety services.

- a. For County Departments this requirement is satisfied through the annual budget process.
- b. Fire Districts shall submit a report to the County by July 31<sup>st</sup> after the conclusion of the fiscal year.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, 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.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 

  
Hardy Bullock, Chair





# RESOLUTION No. 24-354

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

### RESOLUTION ADOPTING THE AUTHORIZED PERSONNEL SALARY RESOLUTION FOR FISCAL YEAR 2024/25 AND RESCINDING RESOLUTION 23-339 AS AMENDED, EFFECTIVE THE FIRST FULL PAY PERIOD OF FISCAL YEAR 2024/25

WHEREAS, the Board of Supervisors of the County of Nevada, has the authority to fix and determine the salaries of County officers and employees by a resolution of the Board pursuant to Section 25300 of the Government Code; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors as follows: The Schedule of Salary Ranges, respective classes of positions, status, and payroll unit is set forth herein. Such amendments as may be adopted by the Board of Supervisors from time to time by resolution shall have the force and effect and shall be interpreted as attached.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of Nevada, the effective date of this resolution is the first full pay period of the 2024/25 Fiscal Year.

BE IT FURTHER RESOLVED rescind Resolution No. 23-339 as amended.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, by the following vote of said Board:

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

Noes: None.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 



Hardy Bullock, Chair

**AUTHORIZED PERSONNEL SALARY RANGE TABLE**  
**FISCAL YEAR 2024/2025**  
(Effective July 7, 2024)

<u>PAYROLL UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
E	421	Exempt	Assessor	15,864.23	
E	428	Exempt	Auditor-Controller	16,427.88	
E		Exempt	Chairperson, Board of Supervisors	7,223.54	
E	413	Exempt	Clerk-Recorder/Registrar of Voters	15,243.70	
E	476	Exempt	District Attorney	20,871.44	
E		Exempt	Member, Board of Supervisors	6,879.56	
E	458	Exempt	Sheriff/Coroner/Public Administrator	19,079.34	
E	419	Exempt	Treasurer-Tax Collector	15,706.77	
E		Exempt	Vice Chairperson, Board of Supervisors	7,051.55	

The hereinabove elective County Officials shall receive the salary designated herein, and shall not be subject to the requirements and limitations nor entitled to the benefits provided in the other provisions of this resolution unless expressly made applicable to those officers.

<u>PAYROLL UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
				<u>STEP A</u>	<u>STEP E</u>
PROF	233		Accountant	5,085.28	6,208.08
C	229		Accountant Auditor I	5,100.34	6,226.46
PROF	234		Accountant Auditor I	5,110.71	6,239.12
C	249	Exempt	Accountant Auditor II	5,635.34	6,879.59
PROF	254	Exempt	Accountant Auditor II	5,646.80	6,893.58
C	144		Accounting Assistant I	3,337.98	4,074.98
GENL	148		Accounting Assistant I	3,328.13	4,062.96
C	164		Accounting Assistant II	3,688.12	4,502.43
GENL	168		Accounting Assistant II	3,677.23	4,489.14
C	196		Accounting Technician	4,326.32	5,281.55
GENL	200		Accounting Technician	4,313.55	5,265.96
C	248	Exempt	Administrative Analyst I	5,607.30	6,845.36
PROF	252	Exempt	Administrative Analyst I	5,590.75	6,825.16
C	268	Exempt	Administrative Analyst II	6,195.48	7,563.41
PROF	272	Exempt	Administrative Analyst II	6,177.20	7,541.09
C	191		Administrative Assistant I	4,219.77	5,151.47
GENL	196		Administrative Assistant I	4,228.35	5,161.94
C	211		Administrative Assistant II	4,662.40	5,691.83
GENL	216		Administrative Assistant II	4,671.88	5,703.41
C	231		Administrative Services Assistant	5,151.47	6,288.88
GENL	236		Administrative Services Assistant	5,161.94	6,301.67
C	256	Exempt	Administrative Services Associate	5,835.56	7,124.02
MGMT	248	Exempt	Administrative Services Associate	6,492.47	7,925.97
MGMT	309	Exempt	Administrative Services Officer	8,801.15	10,744.39
PROF	213		Agricultural Biologist I	4,602.50	5,618.71
PROF	233		Agricultural Biologist II	5,085.28	6,208.08
PROF	253		Agricultural Biologist III	5,618.71	6,859.28
DH	397	Exempt	Agricultural Commissioner	11,528.98	14,074.52
U/TEMP	119		Agricultural Technician	2,879.94	3,515.82
GENL	193		Airport Lead Worker	4,165.55	5,085.28
MGMT	317	Exempt	Airport Manager	9,159.42	11,181.77
GENL	153		Airport Service Worker I	3,412.17	4,165.55
GENL	173		Airport Service Worker II	3,770.09	4,602.50
GENL	164		Animal Control Officer I	3,604.60	4,400.47
GENL	184		Animal Control Officer II	3,982.70	4,862.06
GENL	207		Appraisal Technician I	4,466.81	5,453.06
GENL	227		Appraisal Technician II	4,935.36	6,025.06
GENL	222		Appraiser I	4,813.80	5,876.66
GENL	242		Appraiser II	5,318.75	6,493.10

GENL	262		Appraiser III	5,876.66	7,174.20
GENL	149		Assessment Assistant I	3,344.77	4,083.27
GENL	169		Assessment Assistant II	3,695.62	4,511.59
MGMT	362	Exempt	Assistant Assessor	11,464.12	13,995.33
C	366	Exempt	Assistant Auditor-Controller	10,100.65	12,330.81
MGMT	340	Exempt	Assistant County Clerk-Recorder	10,272.77	12,540.93
C	415	Exempt	Assistant County Counsel	12,896.93	15,744.50
DH/C	450	Exempt	Assistant County Executive Officer	15,017.32	18,333.05
MGMT	411	Exempt	Assistant District Attorney	14,637.87	17,869.82
PROF	301	Exempt	Assistant Engineer	7,138.51	8,714.65
GENL	257		Assistant Planner	5,731.93	6,997.50
MGMT	409	Exempt	Assistant Public Defender	14,492.58	17,692.46
MGMT	345	Exempt	Assistant Treasurer-Tax Collector	10,532.17	12,857.61
PROF	321	Exempt	Associate Civil Engineer	7,887.30	9,628.77
GENL	277		Associate Planner	6,333.18	7,731.51
C	335	Exempt	Attorney I - Civil	8,653.69	10,564.37
DDA/PD	323	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney I	8,431.68	10,293.34
C	355	Exempt	Attorney II - Civil	9,561.42	11,672.53
DDA/PD	343	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney II	9,316.12	11,373.07
C	375	Exempt	Attorney III - Civil	10,564.37	12,896.93
DDA/PD	365	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney III	10,396.53	12,692.03
GENL	222		Auditor-Appraiser I	4,813.80	5,876.66
GENL	242		Auditor-Appraiser II	5,318.75	6,493.10
GENL	262		Auditor-Appraiser III	5,876.66	7,174.20
MGMT	364	Exempt	Behavioral Health Clinic Administrator	11,579.05	14,135.64
MGMT	282	Exempt	Behavioral Health Clinical Supervisor I	7,692.29	9,390.71
MGMT	302	Exempt	Behavioral Health Clinical Supervisor II	8,499.18	10,375.75
MGMT	517	Exempt	Behavioral Health Medical Director	24,835.92	30,319.55
PROF	283	Exempt	Behavioral Health Nurse I	6,525.57	7,966.37
PROF	303	Exempt	Behavioral Health Nurse II	7,210.07	8,802.01
MGMT	340	Exempt	Behavioral Health Quality Assurance Mgr	10,272.77	12,540.93
PROF	260	Exempt	Behavioral Health Therapist I	5,818.34	7,102.99
PROF	260	Exempt	Behavioral Health Therapist I, Bilingual	5,818.34	7,102.99
PROF	280	Exempt	Behavioral Health Therapist II	6,428.65	7,848.06
PROF	280	Exempt	Behavioral Health Therapist II, Bilingual	6,428.65	7,848.06
PROF	300	Exempt	Behavioral Health Therapist-Licensed	7,102.99	8,671.29
PROF	300	Exempt	Behavioral Health Therapist-Licensed, Bilingual	7,102.99	8,671.29
GENL	176		Behavioral Health Worker I	3,826.92	4,671.88
GENL	196		Behavioral Health Worker II	4,228.35	5,161.94
GENL	216		Behavioral Health Worker III	4,671.88	5,703.41
C	190		Board Clerk I	4,198.77	5,125.84
C	210		Board Clerk II	4,639.21	5,663.52
GENL	171		Building and Grounds Worker I	3,732.67	4,556.82
GENL	191		Building and Grounds Worker II	4,124.21	5,034.81
GENL	237		Building Inspector I	5,187.75	6,333.18
GENL	257		Building Inspector II	5,731.93	6,997.50
U/TEMP	217		Building Inspector Trainee	4,695.24	5,731.93
GENL	211		Building Maintenance Specialist	4,556.82	5,562.94
GENL	191		Building Maintenance Worker	4,124.21	5,034.81
PROF	267		Building Plans Examiner	6,025.06	7,355.36
GENL	169		Bus Driver	3,695.62	4,511.59
U/TEMP	147		Bus Driver Trainee	3,311.57	4,042.74
GENL	240		Buyer I	5,265.96	6,428.65
GENL	260		Buyer II	5,818.34	7,102.99
MGMT	330	Exempt	Chief Appraiser	9,772.97	11,930.79
SMA	308	Exempt	Chief DA Investigations/Victim Witness	10,163.12	12,407.08
C	346	Exempt	Chief Deputy Clerk of the Board of Supervisors	9,141.72	11,160.16
GENL	272		Chief Deputy Coroner/Chief Civil Deputy	6,177.20	7,541.09
MGMT	290	Exempt	Chief Deputy Public Conservator	8,005.42	9,772.97
MGMT	345	Exempt	Chief Fiscal/Administrative Officer	10,532.17	12,857.61
DH	425	Exempt	Chief Information Officer	13,256.86	16,183.90
DH/C	405	Exempt	Chief of Staff/Clerk of the Board of Supervisors	11,998.30	14,647.45
DH	431	Exempt	Chief Probation Officer	13,659.57	16,675.53
DSA	225		Child Support Investigator	7,073.61	8,635.42

GENL	181		Child Support Officer I	3,923.56	4,789.85
GENL	201		Child Support Officer II	4,335.12	5,292.29
PROF	262	Exempt	Children's Medical Service Program Coordinator	5,876.66	7,174.20
GENL	161		Clerk Recorder Assistant I	3,551.07	4,335.12
GENL	181		Clerk Recorder Assistant II	3,923.56	4,789.85
PROF	327	Exempt	Clinic Practitioner	8,126.90	9,921.27
GENL	247		Code Compliance Officer I	5,453.06	6,657.06
GENL	267		Code Compliance Officer II	6,025.06	7,355.36
MGMT	306	Exempt	Communications Manager	8,670.44	10,584.83
DH/C	450	Exempt	Community Development Agency Director	15,017.32	18,333.05
GENL	217		Computer Service Technician I	4,695.24	5,731.93
GENL	237		Computer Service Technician II	5,187.75	6,333.18
GENL	257		Computer Service Technician III	5,731.93	6,997.50
GENL	219		Cook	4,742.31	5,789.39
MGMT	313	Exempt	Correctional Lieutenant	8,978.50	10,960.90
GENL	214		Correctional Officer I *	4,625.51	5,646.80
GENL	234		Correctional Officer II **	5,110.71	6,239.12
GENL	281		Correctional Sergeant***	6,460.80	7,887.30
GENL	194		Correctional Technician	4,186.38	5,110.71
DH/C		Exempt	County Counsel	\$243,155.48	per year
DH/C		Exempt	County Executive Officer	\$279,554.17	per year
DH	383	Exempt	County Librarian	10,751.43	13,125.28
GENL	141		Custodian	3,213.94	3,923.56
GENL	191		Defensible Space Inspector	4,124.21	5,034.81
U/TEMP	249		Defensible Space Manager	5,507.72	6,723.80
C	241	Exempt	Deputy Clerk to Board of Supervisors	5,414.91	6,610.50
DH/C	440	Exempt	Deputy County Executive Officer/Chief Fiscal Officer	14,286.69	17,441.11
PROB	211		Deputy Probation Officer I	5,446.53	6,649.09
PROB	231		Deputy Probation Officer II	6,017.85	7,346.55
PROB	251		Deputy Probation Officer III	6,649.09	8,117.17
GENL	254		Deputy Public Conservator	5,646.80	6,893.58
DSA	218		Deputy Sheriff I	6,830.91	8,339.13
DSA	238		Deputy Sheriff II	7,547.44	9,213.87
DSA	208		Deputy Sheriff Trainee	6,498.57	7,933.42
DH	413	Exempt	Director of Behavioral Health	12,486.71	15,243.70
DH	405	Exempt	Director of Building	11,998.30	14,647.45
DH	424	Exempt	Director of Child Support Services	13,190.91	16,103.39
DH	387	Exempt	Director of Code and Cannabis Compliance	10,968.08	13,389.76
DH	425	Exempt	Director of Emergency Services	13,256.86	16,183.90
DH	387	Exempt	Director of Environmental Health	10,968.08	13,389.76
DH	405	Exempt	Director of Facilities	11,998.30	14,647.45
DH/C	428	Exempt	Director of Human Resources	13,456.71	16,427.88
DH/C	450	Exempt	Director of Information and General Services Agency	15,017.32	18,333.05
DH	401	Exempt	Director of Planning	11,761.30	14,358.13
DH	419	Exempt	Director of Public Health	12,866.03	15,706.77
MGMT	343	Exempt	Director of Public Health Nursing	10,427.63	12,729.99
DH	442	Exempt	Director of Public Works	14,429.92	17,615.96
DH	425	Exempt	Director of Social Services	13,256.86	16,183.90
SMA	273		District Attorney Investigator	8,535.22	10,419.75
GENL	243		Eligibility Supervisor	5,345.34	6,525.57
GENL	173		Eligibility Worker I	3,770.09	4,602.50
GENL	193		Eligibility Worker II	4,165.55	5,085.28
GENL	213		Eligibility Worker III	4,602.50	5,618.71
GENL	200		Employment and Training Worker I	4,313.55	5,265.96
GENL	220		Employment and Training Worker II	4,766.02	5,818.34
GENL	240		Employment and Training Worker III	5,265.96	6,428.65
GENL	219		Engineering Technician I	4,742.31	5,789.39
GENL	239		Engineering Technician II	5,239.76	6,396.67
GENL	259		Engineering Technician III	5,789.39	7,067.65
PROF	238		Environmental Specialist I	5,213.69	6,364.85
PROF	258		Environmental Specialist II	5,760.59	7,032.49
PROF	268		Environmental Specialist III	6,055.18	7,392.13
PROF	278		Environmental Specialist IV	6,364.85	7,770.17
PROF	309	Exempt	Epidemiologist	7,429.09	9,069.39

GENL	215		Evidence/Property Technician	4,648.64	5,675.03
GENL	261		Facilities Maintenance and Grounds Supervisor	5,847.43	7,138.51
MGMT	298	Exempt	Facilities Project Manager	8,331.30	10,170.80
GENL	185		Fleet Mechanic I	4,002.62	4,886.37
GENL	205		Fleet Mechanic II	4,422.47	5,398.93
MGMT	317	Exempt	Fleet Services Manager	9,159.42	11,181.77
PROF	282	Exempt	GIS Analyst I	6,493.10	7,926.74
PROF	302	Exempt	GIS Analyst II	7,174.20	8,758.22
GENL	217		GIS Technician I	4,695.24	5,731.93
GENL	237		GIS Technician II	5,187.75	6,333.18
GENL	194		Group Supervisor I	4,186.38	5,110.71
GENL	214		Group Supervisor II	4,625.51	5,646.80
GENL	209		Hazardous Waste Specialist	4,511.59	5,507.72
DH/C	450	Exempt	Health and Human Services Agency Director	15,017.32	18,333.05
PROF	252	Exempt	Health Education Coordinator	5,590.75	6,825.16
PROF	212		Health Education Specialist	4,579.60	5,590.75
PROF	252		Health Equity Coordinator	5,590.75	6,825.16
GENL	143		Health Technician I	3,246.16	3,962.89
GENL	163		Health Technician II	3,586.66	4,378.58
GENL	205		Heavy Equipment Mechanic I	4,422.47	5,398.93
GENL	225		Heavy Equipment Mechanic II	4,886.37	5,965.26
PROF	252	Exempt	HIV Prevention Coordinator	5,590.75	6,825.16
GENL	194		Human Services Specialist I	4,186.38	5,110.71
GENL	214		Human Services Specialist II	4,625.51	5,646.80
GENL	234		Human Services Specialist III	5,110.71	6,239.12
GENL	254		Human Services Specialist IV	5,646.80	6,893.58
MGMT	354	Exempt	Information Systems Manager I	11,015.70	13,447.91
MGMT	384	Exempt	Information Systems Manager II	12,793.64	15,618.40
PROF	282	Exempt	IS Analyst I	6,493.10	7,926.74
PROF	302	Exempt	IS Analyst II	7,174.20	8,758.22
GENL	252		IS Analyst Trainee	5,590.75	6,825.16
PROF	281	Exempt	Junior Engineer	6,460.80	7,887.30
GENL	219		Landfill Maintenance Technician I	4,742.31	5,789.39
GENL	239		Landfill Maintenance Technician II	5,239.76	6,396.67
GENL	161		Lead Custodian	3,551.07	4,335.12
GENL	210		Lead Defensible Space Inspector	4,534.15	5,535.26
GENL	143		Legal Office Assistant I	3,246.16	3,962.89
GENL	163		Legal Office Assistant II	3,586.66	4,378.58
C	231		Legal Office Supervisor	5,151.47	6,288.88
GENL	236		Legal Office Supervisor	5,161.94	6,301.67
C	167		Legal Secretary I	3,743.72	4,570.31
GENL	172		Legal Secretary I	3,751.33	4,579.60
C	187		Legal Secretary II	4,136.42	5,049.71
GENL	192		Legal Secretary II	4,144.83	5,059.98
PROF	246	Exempt	Librarian I	5,425.93	6,623.94
PROF	266	Exempt	Librarian II	5,995.08	7,318.76
PROF	296	Exempt	Librarian III	6,962.69	8,500.01
GENL	127		Library Assistant I	2,997.18	3,658.94
GENL	127		Library Assistant I--Bilingual	2,997.18	3,658.94
GENL	147		Library Assistant II	3,311.57	4,042.74
GENL	147		Library Assistant II--Bilingual	3,311.57	4,042.74
GENL	167		Library Assistant III	3,658.94	4,466.81
GENL	167		Library Assistant III--Bilingual	3,658.94	4,466.81
GENL	197		Library Technician	4,249.49	5,187.75
GENL	231		Licensed Vocational Nurse	5,034.81	6,146.47
C	285	Exempt	Management Analyst I	6,743.70	8,232.67
C	305	Exempt	Management Analyst II	7,451.08	9,096.24
C	211		Management Technician	4,662.40	5,691.83
MGMT	321	Exempt	Managing Accountant Auditor	9,343.99	11,407.09
GENL	227		Mapping Specialist	4,935.36	6,025.06
PROF	262	Exempt	Maternal & Child Health Program Coordinator	5,876.66	7,174.20
GENL	282		Network Systems Analyst I	6,493.10	7,926.74
GENL	302		Network Systems Analyst II	7,174.20	8,758.22
PROF	289	Exempt	Nutritionist	6,723.80	8,208.37

C	115		Office Assistant I	2,888.47	3,526.23
GENL	123		Office Assistant I	2,937.98	3,586.66
C	135		Office Assistant II	3,191.46	3,896.11
GENL	143		Office Assistant II	3,246.16	3,962.89
GENL	149		Permit Processing Assistant I	3,344.77	4,083.27
GENL	169		Permit Processing Assistant II	3,695.62	4,511.59
GENL	209		Permit Processing Technician	4,511.59	5,507.72
PROF	309	Exempt	Physical/Occupational Therapist	7,429.09	9,069.39
GENL	279		Physical/Occupational Therapist Assistant	6,396.67	7,809.02
MEA	278	Exempt	Principal Accountant Auditor	7,540.35	9,205.22
MGMT	381	Exempt	Principal Civil Engineer	12,603.64	15,386.45
C	355	Exempt	Principal Management Analyst	9,561.42	11,672.53
MGMT	337	Exempt	Principal Planner	10,120.20	12,354.68
GENL	194		Probation Assistant I	4,186.38	5,110.71
GENL	214		Probation Assistant II	4,625.51	5,646.80
MGMT	340	Exempt	Probation Program Manager	10,272.77	12,540.93
MGMT	340	Exempt	Program Manager	10,272.77	12,540.93
DH	355	Exempt	Project Administrator	9,350.10	11,414.55
C	222		Project Coordinator	4,925.34	6,012.83
GENL	236		Project Coordinator	5,161.94	6,301.67
GENL	235		Psychiatric Technician	5,136.26	6,270.32
DH	457	Exempt	Public Defender	15,550.87	18,984.42
PROF	315	Exempt	Public Health Emerg Preparedness & Response Coord	7,654.77	9,344.90
PROF	283	Exempt	Public Health Nurse I	6,525.57	7,966.37
PROF	303	Exempt	Public Health Nurse II	7,210.07	8,802.01
MGMT	325	Exempt	Public Health Nurse Supervisor	9,532.27	11,636.94
DH	478	Exempt	Public Health Officer	17,268.00	21,080.68
C	306	Exempt	Public Information Officer	7,488.34	9,141.72
MGMT	311	Exempt	Public Works Project Manager	8,889.38	10,852.11
PROF	320	Exempt	Quality Assurance BH Therapist-Licensed	7,848.06	9,580.87
GENL	213		Records Supervisor	4,602.50	5,618.71
PROF	251	Exempt	Registered Nurse I	5,562.94	6,791.20
PROF	271	Exempt	Registered Nurse II	6,146.47	7,503.57
U/TEMP	168		Reserve Deputy Sheriff I	5,323.23	6,498.57
U/TEMP	218		Reserve Deputy Sheriff IA	6,830.91	8,339.13
U/TEMP	118		Reserve Deputy Sheriff II	4,148.32	5,064.24
U/TEMP	59		Reserve Deputy Sheriff III	3,090.83	3,773.26
GENL	221		Revenue and Collection Recovery Specialist	4,789.85	5,847.43
C	344	Exempt	Risk Manager	9,050.99	11,049.39
GENL	173		Road Maintenance Worker I	3,770.09	4,602.50
GENL	193		Road Maintenance Worker II	4,165.55	5,085.28
GENL	213		Road Maintenance Worker III	4,602.50	5,618.71
MGMT	340	Exempt	Road Services Manager	10,272.77	12,540.93
GENL	273		Road Supervisor	6,208.08	7,578.79
C	269	Exempt	Senior Accountant Auditor	6,226.46	7,601.23
PROF	274	Exempt	Senior Accountant Auditor	6,239.12	7,616.69
C	184		Senior Accounting Assistant	4,074.98	4,974.72
GENL	188		Senior Accounting Assistant	4,062.96	4,960.04
C	306	Exempt	Senior Administrative Analyst	7,488.34	9,141.72
MGMT	298	Exempt	Senior Administrative Analyst	8,331.30	10,170.80
GENL	204		Senior Animal Control Officer	4,400.47	5,372.07
GENL	292		Senior Appraiser	6,825.16	8,332.11
GENL	189		Senior Assessment Assistant	4,083.27	4,984.84
GENL	292		Senior Auditor Appraiser	6,825.16	8,332.11
GENL	211		Senior Building and Grounds Specialist	4,556.82	5,562.94
GENL	277		Senior Building Inspector/Plans Examiner	6,333.18	7,731.51
GENL	221		Senior Child Support Officer	4,789.85	5,847.43
MGMT	351	Exempt	Senior Civil Engineer	10,852.11	13,248.19
GENL	201		Senior Clerk Recorder Assistant	4,335.12	5,292.29
GENL	231		Senior Clerk Recorder Technician	5,034.81	6,146.47
GENL	297		Senior Code Compliance Officer	6,997.50	8,542.51
GENL	237		Senior Community Development Technician	5,187.75	6,333.18
GENL	212		Senior Correctional Technician	4,579.60	5,590.75
GENL	235		Senior Evidence/Property Technician	5,136.26	6,270.32

GENL	234		Senior Group Supervisor	5,110.71	6,239.12
GENL	183		Senior Health Technician	3,962.89	4,837.87
PROF	322	Exempt	Senior Information Systems Analyst	7,926.74	9,676.92
GENL	183		Senior Legal Office Assistant	3,962.89	4,837.87
C	207		Senior Legal Secretary	4,570.31	5,579.41
GENL	212		Senior Legal Secretary	4,579.60	5,590.75
C	335	Exempt	Senior Management Analyst	8,653.69	10,564.37
C	231		Senior Management Technician	5,151.47	6,288.88
GENL	322		Senior Network Systems Analyst	7,926.74	9,676.92
PROF	309	Exempt	Senior Nutritionist	7,429.09	9,069.39
C	155		Senior Office Assistant	3,526.23	4,304.80
GENL	163		Senior Office Assistant	3,586.66	4,378.58
PROF	329	Exempt	Senior Physical/Occupational Therapist	8,208.37	10,020.73
PROF	297	Exempt	Senior Planner	6,997.50	8,542.51
GENL	234		Senior Probation Assistant	5,110.71	6,239.12
PROF	323	Exempt	Senior Public Health Nurse	7,966.37	9,725.30
GENL	262		Senior Sheriff's Dispatcher	5,876.66	7,174.20
GENL	233		Senior Traffic Sign Technician	5,085.28	6,208.08
GENL	225		Senior Victim/Witness Advocate	4,886.37	5,965.26
GENL	213		Senior Waste Water Service Worker	4,602.50	5,618.71
SMA	347	Exempt	Sheriff's Captain	12,345.35	15,071.13
GENL	222		Sheriff's Dispatcher I	4,813.80	5,876.66
GENL	242		Sheriff's Dispatcher II	5,318.75	6,493.10
SMA	317	Exempt	Sheriff's Lieutenant	10,629.71	12,976.69
SMA	287		Sheriff's Sergeant	9,152.50	11,173.32
GENL	194		Social Service Aide	4,186.38	5,110.71
GENL	167		Social Services Screener	3,658.94	4,466.81
GENL	275		Social Services Supervisor	6,270.32	7,654.77
MGMT	280	Exempt	Social Work Supervisor I	7,615.94	9,297.50
MGMT	309	Exempt	Social Work Supervisor II	8,801.15	10,744.39
GENL	214		Social Worker I	4,625.51	5,646.80
GENL	234		Social Worker II	5,110.71	6,239.12
GENL	254		Social Worker III	5,646.80	6,893.58
PROF	274		Social Worker IV	6,239.12	7,616.69
PROF	516	Exempt	Staff Psychiatrist	20,859.82	25,465.55
U/TEMP	116		Student Intern	2,837.17	3,463.60
GENL	234		Supervising Animal Control Officer	5,110.71	6,239.12
GENL	307		Supervising Building Inspector/Plans Examiner	7,355.36	8,979.38
GENL	231		Supervising Building Maintenance Specialist	5,034.81	6,146.47
GENL	219		Supervising Bus Driver	4,742.31	5,789.39
MGMT	241	Exempt	Supervising Child Support Officer	6,269.71	7,654.02
GENL	317		Supervising Code Compliance Officer	7,731.51	9,438.58
GENL	249		Supervising Cook	5,507.72	6,723.80
DDA/PD	395	Exempt	Supervising Criminal Attorney	12,074.54	14,740.52
GENL	297		Supervising Defensible Space Inspector	6,997.50	8,542.51
PROB	271		Supervising Deputy Probation Officer	7,346.55	8,968.63
GENL	282		Supervising Dispatcher	6,493.10	7,926.74
GENL	209		Supervising Health Technician	4,511.59	5,507.72
GENL	265		Supervising Mechanic	5,965.26	7,282.35
GENL	243		Supervising Road Maintenance Worker	5,345.34	6,525.57
U/TEMP	Varies		Temporary Project Administrator	Varies with	assignment
GENL	213		Traffic Sign Technician	4,602.50	5,618.71
MGMT	340	Exempt	Transit Services Manager	10,272.77	12,540.93
PROF	301	Exempt	Transportation Planner	7,138.51	8,714.65
C	366	(SMA) Exempt	Undersheriff	13,572.46	16,569.18
MGMT	280	Exempt	Veteran's Service Officer	7,615.94	9,297.50
GENL	173		Veteran's Services Representative I	3,770.09	4,602.50
GENL	193		Veteran's Services Representative II	4,165.55	5,085.28
GENL	205		Victim/Witness Advocate	4,422.47	5,398.93
GENL	273		Waste Water Collection Supervisor	6,208.08	7,578.79
GENL	273		Waste Water Elec/Mech Supervisor	6,208.08	7,578.79
GENL	219		Waste Water Electrical/Mechanical Worker I	4,742.31	5,789.39
GENL	239		Waste Water Electrical/Mechanical Worker II	5,239.76	6,396.67
GENL	259		Waste Water Laboratory Coordinator	5,789.39	7,067.65

MGMT	345	Exempt	Waste Water Operations Manager	10,532.17	12,857.61
GENL	319		Waste Water Plant Operations Supervisor	7,809.02	9,533.20
GENL	173		Waste Water Service Worker I	3,770.09	4,602.50
GENL	193		Waste Water Service Worker II	4,165.55	5,085.28
GENL	229		Waste Water Treatment System Operator I	4,984.84	6,085.46
GENL	259		Waste Water Treatment System Operator II	5,789.39	7,067.65
GENL	269		Waste Water Treatment System Operator III	6,085.46	7,429.09
GENL	289		Waste Water Treatment System Operator IV	6,723.80	8,208.37
GENL	227		Welfare Fraud Investigator I	4,935.36	6,025.06
GENL	247		Welfare Fraud Investigator II	5,453.06	6,657.06
				<b>STEP A</b>	<b>STEP E</b>

- DDA/PD Deputy District Attorney's & Deputy Public Defender's Unit
- C Confidential Employees' Unit
- E Elected Officials
- GENL General Employees' Unit
- MGMT Management Employees' Unit
- PROF Professional Employees' Unit
- DSA Safety Employees' Unit
- SMA Safety Employees' Unit - Supervisor & Management Personnel
- PROB Probation Peace Officers' Association Unit
- DH/C Confidential Department Heads' Unit
- DH Department Heads' Unit
- U Classification not assigned to a bargaining unit

Board of Supervisors' Salaries are set by Resolution 22-289 and Ordinance 2501

All provisions relating to total compensation contained within the County of Nevada Personnel Code and applicable Memoranda of Understanding apply.

\* 84-hour bi-weekly Correctional Officers I earn \$4,856.79 to \$5,929.14 per month.

\*\*84-hour bi-weekly Correctional Officers II earn \$5,366.24 to \$6,551.08 per month.

\*\*\*84-hour bi-weekly Correctional Sergeants earn \$6,783.84 to \$8,281.67 per month.



# RESOLUTION No. 24-353

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

### RESOLUTION ADOPTING THE AUTHORIZED PERSONNEL STAFFING RESOLUTION FOR FISCAL YEAR 2024/25, AND RESCINDING RESOLUTION 23-338, AS AMENDED, EFFECTIVE JULY 1, 2024.

WHEREAS, the Board of Supervisors of the County of Nevada, has the authority to allocate positions with the organization known as the County of Nevada; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Nevada that the following positions are hereby authorized in the departments as indicated, subject to amendments to this Resolution that may be adopted from time to time by the Board of Supervisors.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of Nevada, the effective date of this resolution is July 1, 2024.

BE IT FURTHER RESOLVED, rescind Resolution 23-338, as amended.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, 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.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 

  
Hardy Bullock, Chair

**AUTHORIZED PERSONNEL STAFFING RESOLUTION  
FISCAL YEAR 2024-25**

Whereas, the Board of Supervisors has authority to allocate positions with the organization known as The County of Nevada, now, therefore, be it resolved by the Board of Supervisors of the County of Nevada that the following positions are hereby authorized  
BE IT FURTHER RESOLVED, rescind 23-338 as amended.

Office Name	Service Budget Unit(s)		
<b>Assessor</b>			
Fund 0101	Assessment & Valuation		Total Allocation
Class Title	10201		
Appraisal Technician I/II	2.00		2.00
Appraiser I/II/III	7.00		7.00
Assessment Assistant I/II	5.00		5.00
Assessor	1.00		1.00
Assistant Assessor	1.00		1.00
Auditor-Appraiser I/II/III	1.00		1.00
Chief Appraiser	1.00		1.00
GIS Analyst I/II	1.00		1.00
Senior Accounting Assistant	1.00		1.00
Senior Administrative Analyst	1.00		1.00
Senior Appraiser	2.00		2.00
Senior Assessment Assistant	1.00		1.00
<b>Total</b>	<b>24.00</b>		<b>24.00</b>
<b>Auditor-Controller</b>			
Fund 0101	Accounting, Audit & Tax		Total Allocation
Class Title	10202		
Accountant Auditor I/II	7.00		7.00
Accounting Technician	2.00		2.00
Administrative Analyst I/II	2.00		2.00
Assistant Auditor-Controller	1.00		1.00
Auditor-Controller	1.00		1.00
Managing Account Auditor	1.00		1.00
Principal Accountant Auditor	1.00		1.00
Senior Accountant Auditor	2.00		2.00
<b>Total</b>	<b>17.00</b>		<b>17.00</b>
<b>Board of Supervisors</b>			
Fund 0101	Clerk of the Board		Total Allocation
Class Title	10101		
Administrative Analyst I/II	2.00		2.00
Board Clerk I/II	1.00		1.00
Chair, Board of Supervisors	1.00		1.00
Chief Deputy Clerk of the Board of Supervisors	1.00		1.00
Chief of Staff/Clerk of the Board of Supervisors	1.00		1.00
Deputy Clerk to Board of Supervisors	1.00		1.00
Member, Board of Supervisors	3.00		3.00
Senior Management Analyst	1.00		1.00
Vice Chair, Board of Supervisors	1.00		1.00
<b>Total</b>	<b>12.00</b>		<b>12.00</b>
<b>Clerk-Recorder/Registrar of Voters</b>			
Fund 0101	Elections	Recorder	Total Allocation
Class Title	10501	20701	
Administrative Assistant I/II	0.50	0.50	1.00
Assistant County Clerk-Recorder	0.50	0.50	1.00
Clerk-Recorder Assistant I/II	1.00	3.00	4.00
Clerk-Recorder/Registrar of Voters	0.40	0.60	1.00
Senior Clerk Recorder Assistant	1.00	1.00	2.00
Senior Clerk-Recorder Technician	0.60	0.40	1.00
<b>Total</b>	<b>4.00</b>	<b>6.00</b>	<b>10.00</b>

Office Name	Service Budget Unit(s)						
<b>Community Development Agency</b>							
<b>CDA-Admin</b>							
Fund 1123	CDA Admin	DPW-Admin					Total Allocation
Class Title	20707	30100					
Accounting Technician	4.00						4.00
Administrative Analyst I/II	3.00						3.00
Administrative Assistant I/II	1.00	1.00					2.00
Chief Fiscal & Admin Officer	1.00						1.00
Community Development Agency Director	1.00						1.00
Director of Public Works		1.00					1.00
Senior Accounting Assistant	1.00						1.00
Senior Administrative Analyst	3.00						3.00
Senior Community Development Tech		1.00					1.00
Senior Office Assistant	4.00						4.00
Total	18.00	3.00	0.00	0.00	0.00	0.00	21.00
<b>CDA-Agricultural Commissioner</b>							
Fund 0101	Ag. Comm.						Total Allocation
Class Title	Office						
Class Title	20601						
Agricultural Biologist I/II/III	4.00						4.00
Agricultural Commissioner	1.00						1.00
Office Assistant I/II	1.00						1.00
Total	6.00						6.00
<b>CDA-Building</b>							
Fund 1123	Building						Total Allocation
Class Title	Inspection						
Class Title	20602						
Building Inspector I/II	2.00						2.00
Building Plans Examiner	1.00						1.00
Director of Building	1.00						1.00
Permit Processing Assistant I/II	1.00						1.00
Permit Processing Technician	1.00						1.00
Senior Building Inspector/Plans Examiner	2.00						2.00
Senior Community Development Tech	2.00						2.00
Supervising Building Insp/Plans Examiner	2.00						2.00
Total	12.00						12.00
<b>CDA-Code and Cannabis Compliance</b>							
Fund 1123	Code	Cannabis					Total Allocation
Class Title	Compliance	Compliance					
Class Title	20709	20711					
Code Compliance Officer I/II/Sr.	4.00	2.00					6.00
Director of Code and Cannabis Compliance	1.00						1.00
Program Manager		1.00					1.00
Senior Community Development Tech		1.00					1.00
Supervising Code Compliance Officer	1.00						1.00
Total	6.00	4.00					10.00
<b>CDA-Economic Development</b>							
Fund 0101	Economic Dev						Total Allocation
Class Title	10902						
Program Manager	1.00						1.00
Total	1.00						1.00
<b>CDA-Environmental Health</b>							
Fund 1123	Env Health						Total Allocation
Class Title	40108						
Director of Environmental Health	1.00						1.00
Environmental Specialist I/II/III/IV	7.00						7.00
Permit Processing Technician	1.00						1.00
Program Manager	2.00						2.00
Senior Community Development Tech	4.00						4.00
Total	15.00						15.00

Office Name	Service Budget Unit(s)							
<b>CDA-Fleet</b>								
Fund 4291	Fleet Services							Total Allocation
Class Title	92005							
Fleet Mechanic I/II	2.00						2.00	
Fleet Services Manager	1.00						1.00	
Heavy Equipment Mechanic I/II	4.00						4.00	
Supervising Mechanic	1.00						1.00	
Total	8.00	0.00	0.00	0.00	0.00	0.00	8.00	
<b>CDA-Planning</b>								
Fund 1123	Planning							Total Allocation
Class Title	20708							
Administrative Assistant I/II	1.00						1.00	
Assistant/Associate Planner	4.00						4.00	
Director of Planning	1.00						1.00	
Principal Planner	1.00						1.00	
Senior Community Development Tech	1.00						1.00	
Senior Planner	2.00						2.00	
Total	10.00						10.00	
<b>CDA-Recreation</b>								
Fund 0101	Recreation							Total Allocation
Class Title	70102							
Senior Administrative Analyst	1.00						1.00	
Total	1.00						1.00	
<b>CDA-Roads and Engineering</b>								
Fund 1114	Roads- Engineering <sup>(2)</sup>		Roads-Maint <sup>(2)</sup>				Total Allocation	
Class Title	30104		30107					
Associate Civil Engineer	1.00						1.00	
Engineering Technician I/II/III	1.00						1.00	
Principal Civil Engineer	1.00						1.00	
Public Works Project Manager	2.00						2.00	
Road Maintenance Worker I/II/III			20.00				20.00	
Road Services Manager			1.00				1.00	
Road Supervisor			2.00				2.00	
Senior Civil Engineer	1.00						1.00	
Senior Traffic Sign Technician			1.00				1.00	
Supervising Road Maintenance Worker			5.00				5.00	
Traffic Sign Technician			1.00				1.00	
Total	6.00		30.00		0.00	0.00	36.00	
<b>CDA-Solid Waste</b>								
Fund 0101 <sup>(1)</sup> /4117 <sup>(2)</sup>	Solid Waste Contract Admin <sup>(1)</sup>		Solid Waste Western <sup>(2)</sup>				Total Allocation	
Class Title	40402		91001					
Landfill Maintenance Technician I/II	0.10		1.90				2.00	
Program Manager	0.60		0.40				1.00	
Senior Community Development Tech			1.00				1.00	
Total	0.70		3.30		0.00	0.00	4.00	
<b>CDA-Transit</b>								
Fund 4281	Transit Services							Total Allocation
Class Title	91003							
Bus Driver	13.00						13.00	
Office Assistant I/II	0.50						0.50	
Supervising Bus Driver	2.00						2.00	
Transit Services Manager	1.00						1.00	
Total	16.50		0.00	0.00	0.00	0.00	16.50	

Office Name	Service Budget Unit(s)			Total Allocation
<b>CDA-Sanitation District No. 1</b>	Sewage Collection & Disposal			
Fund 4700				
Class Title	91005			
Senior Waste Water Service Worker	2.00			2.00
Waste Water Collection Supervisor	1.00			1.00
Waste Water Electrical/Mechanical Supervisor	1.00			1.00
Waste Water Electrical/Mechanical Worker I/II	2.00			2.00
Waste Water Operations Manager	1.00			1.00
Waste Water Plant Operations Supervisor	1.00			1.00
Waste Water Service Worker I/II	5.00			5.00
Waste Water Treatment Systems Operator I/II/III/IV	5.00			5.00
<b>Total</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.00</b>
<b>County Counsel</b>				
Fund 0101	Legal Counsel			
Class Title	10301			
Administrative Services Associate	1.00			1.00
Assistant County Counsel	1.00			1.00
Attorney I/II/III - Civil	5.00			5.00
County Counsel	1.00			1.00
Senior Legal Secretary	1.00			1.00
Senior Office Assistant	1.00			1.00
<b>Total</b>	<b>10.00</b>			<b>10.00</b>
<b>County Executive Office</b>				
Fund 0101	County Executive			
Class Title	10103			
Administrative Analyst I/II	3.00			3.00
Assistant County Executive Officer	1.00			1.00
County Executive Officer	1.00			1.00
Deputy County Executive Officer	1.00			1.00
Project Administrator	1.00			1.00
Project Coordinator	1.00			1.00
Public Information Officer	1.00			1.00
Senior Management Analyst	2.00			2.00
<b>Total</b>	<b>11.00</b>			<b>11.00</b>
<b>District Attorney</b>				
Fund 0101	District Attorney	Victim - Witness		
Class Title	20103	50608		
Administrative Analyst I/II	1.00			1.00
Assistant District Attorney	1.00			1.00
Chief of DA Investigations/Victim Witness	1.00			1.00
Deputy District Attorney/Deputy Public Defender/Child				
Support Attorney I/II/III	7.00			7.00
District Attorney	1.00			1.00
District Attorney Investigator	4.00			4.00
Legal Office Assistant I/II	2.00			2.00
Legal Office Supervisor	1.00			1.00
Legal Secretary I/II	4.00			4.00
Senior Administrative Analyst	1.00			1.00
Senior Legal Office Assistant	1.00			1.00
Senior Legal Secretary	1.00			1.00
Senior Victim/Witness Advocate		1.00		1.00
Supervising Criminal Attorney	2.00			2.00
Victim/Witness Advocate		2.00		2.00
<b>Total</b>	<b>27.00</b>	<b>3.00</b>		<b>30.00</b>

Office Name	Service Budget Unit(s)					Total Allocation
<b>Human Resources</b>						
Fund 0101	Personnel Services					
Class Title	10401					
Director of Human Resources	1.00					1.00
Management Analyst I/II	1.00					1.00
Principal Management Analyst	1.00					1.00
Senior Management Analyst	1.00					1.00
Senior Management Technician	4.00					4.00
<b>Total</b>	<b>8.00</b>					<b>8.00</b>
<b>Health and Human Services Agency</b>						
<b>HHSA-Admin</b>						
Fund 1589	Health and Human Svcs Admin					
Class Title	50101					
Accountant	5.00					5.00
Accounting Technician	3.00					3.00
Administrative Analyst I/II	5.00					5.00
Administrative Assistant I/II	2.00					2.00
Administrative Services Assistant	2.00					2.00
Administrative Services Associate	3.00					3.00
Administrative Services Officer	3.00					3.00
Chief Fiscal & Admin Officer	1.00					1.00
Health and Human Services Agency Director	1.00					1.00
Health Technician I/II	1.00					1.00
Program Manager	1.00					1.00
Senior Accounting Assistant	2.00					2.00
Senior Administrative Analyst	1.00					1.00
Senior Health Technician	1.00					1.00
Social Services Screener	1.00					1.00
<b>Total</b>	<b>32.00</b>					<b>32.00</b>
<b>HHSA-Behavioral Health</b>						
Fund 1589	Admin Behavioral Health	Children Behavioral Health	Alcohol & Drug	Adult Behavioral Health	Behavioral Health Homelessness	Total Allocation
Class Title	40103	40104	40105	40110	40115	
Administrative Analyst I/II	3.00					3.00
Administrative Assistant I/II	1.00					1.00
Behavioral Health Clinic Supervisor I/II		2.00	1.00	2.00	1.00	6.00
Behavioral Health Medical Director		0.13		0.88		1.00
Behavioral Health Nurse I/II		0.10		1.90	1.00	3.00
Behavioral Health Quality Assurance Manager	1.00					1.00
Behavioral Health Therapist I/II/Licensed		9.75		10.00		19.75
Behavioral Health Worker I/II/III		2.00	4.00	7.00	3.00	16.00
Director of Behavioral Health	1.00					1.00
Behavioral Health Clinical Administrator	1.00					1.00
Health Technician I/II	5.00	1.00		1.00		7.00
Program Manager	1.00	1.15	1.00	0.85	1.00	5.00
Quality Assurance BH Ther—Lic	1.00					1.00
Senior Administrative Analyst	1.00					1.00
Senior Health Technician	1.00	1.00				2.00
Staff Psychiatrist		0.77		0.23		1.00
Supervising Health Technician	1.00					1.00
<b>Total</b>	<b>17.00</b>	<b>17.90</b>	<b>6.00</b>	<b>23.86</b>	<b>6.00</b>	<b>70.75</b>

Office Name	Service Budget Unit(s)	
<b>HHSA-Child Support Services</b>		
Fund 1125	Child Support Services	Total Allocation
Class Title	20109	
Administrative Analyst I/II	1.00	1.00
Child Support Officer I/II	1.00	1.00
Deputy District Attorney/Deputy Public Defender/Child Support Attorney I/II/III	1.00	1.00
Director of Child Support Services	1.00	1.00
Human Services Specialist I/II/III/IV	11.00	11.00
Program Manager	1.00	1.00
Social Services Supervisor	2.00	2.00
<b>Total</b>	<b>18.00</b>	<b>18.00</b>
<b>HHSA-Housing Community Services</b>		
Fund 1589	Housing Services	Total Allocation
Class Title	50601	
Administrative Services Associate	1.00	1.00
Senior Administrative Analyst	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>
<b>HHSA-Probation</b>		
Fund 0101	Probation	Total Allocation
Class Title	20320	
Accounting Technician	1.00	1.00
Administrative Analyst I/II	1.00	1.00
Administrative Services Associate	1.00	1.00
Administrative Services Officer	1.00	1.00
Chief Probation Officer	1.00	1.00
Deputy Probation Officer I/II/III	17.00	17.00
Legal Office Assistant I/II	4.00	4.00
Probation Program Manager	2.00	2.00
Senior Legal Office Assistant	2.00	2.00
Senior Probation Assistant	1.00	1.00
Supervising Deputy Probation Officer	4.00	4.00
<b>Total</b>	<b>35.00</b>	<b>35.00</b>
<b>HHSA-Public Defender</b>		
Fund 0101	Public Defender	Total Allocation
Class Title	20107	
Assistant Public Defender	1.00	1.00
Deputy District Attorney/Deputy Public Defender/Child Support Attorney I/II/III	6.00	6.00
Legal Office Assistant I/II	1.00	1.00
Legal Office Supervisor	1.00	1.00
Public Defender	1.00	1.00
Senior Legal Secretary	2.00	2.00
Supervising Criminal Attorney	2.00	2.00
<b>Total</b>	<b>14.00</b>	<b>14.00</b>

Office Name	Service Budget Unit(s)					Total Allocation
<b>HHSA-Public Health</b>						
Fund 1589	Public Health Admin	Health Education	Emerg & Prepared	Public Health Client Services		
Class Title	40101	40102	40107	40114		
Administrative Analyst I/II	2.60		0.40			3.00
Administrative Assistant I/II	1.20			0.80		2.00
Administrative Services Assistant	1.00					1.00
Clinic Practitioner				0.80		0.80
Director of Public Health	1.00					1.00
Director of Public Health Nursing				1.00		1.00
Epidemiologist			0.55	0.45		1.00
Health Education Coordinator	0.25	4.05		0.50		4.80
Health Education Specialist		1.00				1.00
Health Equity Coordinator	1.00					1.00
Health Technician I/II	0.25	3.00	1.00	1.00		5.25
Nutritionist		1.00				1.00
Physical Therapist/Occupational Therapist				0.75		0.75
Physical Therapist/Occupational Therapist Asst				0.75		0.75
Program Manager		1.00				1.00
Public Health Emergency Prep/Resp Coordinator			1.00			1.00
Public Health Officer			0.80			0.80
Public Health Nurse I/II/Sr	0.90		0.10	8.50		9.50
Public Health Nurse Supervisor				1.00		1.00
Registered Nurse I/II				1.70		1.70
Senior Administrative Analyst	0.72		0.20	0.08		1.00
Senior Health Technician				1.00		1.00
Senior Nutritionist		1.00				1.00
Senior Physical/Occupational Therapist				0.75		0.75
<b>Total</b>	<b>8.92</b>	<b>11.05</b>	<b>4.05</b>	<b>19.08</b>		<b>43.10</b>
<b>HHSA-Social Services</b>						
Fund 1589	DSS Admin	Adult Services Admin	Children's Services Admin	Eligibility Services Admin	Veterans Services	
Class Title	50102	50103	50104	50105	50501	
Administrative Analyst I/II				2.00		2.00
Administrative Services Assistant	1.00					1.00
Chief Deputy Public Conservator		1.00				1.00
Deputy Public Conservator		2.00				2.00
Director of Social Services	1.00					1.00
Eligibility Supervisor				1.00		1.00
Eligibility Worker I/II/III/IV				2.00		2.00
Employment and Training Worker I/II/III				1.00		1.00
Human Services Specialist I/II/III/IV		2.00		47.00	2.00	51.00
Legal Office Assistant I/II			1.00			1.00
Office Assistant I/II				1.00		1.00
Program Manager		1.00	1.00	2.00	1.00	5.00
Senior Administrative Analyst			1.00			1.00
Senior Office Assistant				2.00		2.00
Social Service Aide			2.00			2.00
Social Services Supervisor				5.00		5.00
Social Work Supervisor I/II			2.00			2.00
Social Worker I/II/III		7.00	4.00	4.00		15.00
Social Worker IV			9.00			9.00
Social Services Screener				5.00		5.00
<b>Total</b>	<b>2.00</b>	<b>13.00</b>	<b>20.00</b>	<b>72.00</b>	<b>3.00</b>	<b>110.00</b>

Office Name	Service Budget Unit(s)					
<b>IGS-Information &amp; General Services</b>						
Fund 0101 <sup>(1)</sup> /4332 <sup>(2)</sup>	IGS Admin <sup>(1)</sup>	Information Systems <sup>(1)</sup>	Purchasing <sup>(1)</sup>	Central Services <sup>(2)</sup>		Total Allocation
Class Title	11003	11007	10204	92004		
Accounting Assistant I/II	1.00					1.00
Accounting Technician	1.00					1.00
Administrative Analyst I/II	3.00					3.00
Administrative Assistant I/II	1.00					1.00
Administrative Services Associate	1.00					1.00
Buyer I/II			2.00			2.00
Chief Fiscal & Admin Officer	1.00					1.00
Chief Information Officer (Director of Information Tech)		1.00				1.00
Computer Service Technician I/II/III		5.00				5.00
Director of Information and General Services Agency	1.00					1.00
GIS Analyst I/II		2.00				2.00
Information Systems Analyst Trainee/I/II		6.00				6.00
Information Systems Manager I		2.00				2.00
Network Systems Analyst I/II		5.00				5.00
Program Manager		1.00	1.00			2.00
Senior Accounting Assistant	1.00					1.00
Senior Administrative Analyst	1.00					1.00
Senior Information Systems Analyst		6.00				6.00
Senior Legal Office Assistant				1.00		1.00
Senior Network System Analyst		3.00				3.00
Senior Office Assistant	1.00					1.00
<b>Total</b>	<b>12.00</b>	<b>31.00</b>	<b>3.00</b>	<b>1.00</b>	<b>-</b>	<b>47.00</b>
<b>IGS-Facilities</b>						
Fund 0101	Facilities Mgmt	Airport				Total Allocation
Class Title	10702	91004				
Airport Lead Worker		1.00				1.00
Airport Manager		1.00				1.00
Building Maintenance Specialist	4.00					4.00
Custodian	2.00					2.00
Director of Facilities	1.00					1.00
Facilities Maintenance and Grounds Supervisor	1.00					1.00
Facilities Program Manager	1.00					1.00
Facilities Project Manager	3.00					3.00
Senior Building and Grounds Specialist	2.00					2.00
Supervising Building Maintenance Specialist	1.00					1.00
<b>Total</b>	<b>15.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17.00</b>
<b>IGS-Library</b>						
Fund 1165	Library Services					Total Allocation
Class Title	60201					
Accounting Technician	1.00					1.00
Administrative Services Assistant	1.00					1.00
County Librarian	1.00					1.00
Librarian I/II/III	9.00					9.00
Library Assistant I/II/III	17.00					17.00
Library Assistant I/II/III - Bilingual	1.00					1.00
Library Technician	8.00					8.00
<b>Total</b>	<b>38.00</b>					<b>38.00</b>
<b>IGS-Office of Emergency Services</b>						
Fund 0101	Emergency Services					Total Allocation
Class Title	20702					
Administrative Analyst I/II	2.00					2.00
Defensible Space Inspector	4.00					4.00
Director of Emergency Services	1.00					1.00
Professional Forester	1.00					1.00
Program Manager	1.00					1.00
Senior Administrative Analyst	1.00					1.00
Supervising Defensible Space Inspector	1.00					1.00
<b>Total</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>

Office Name	Service Budget Unit(s)						
<b>Risk Management Administration</b>							
Fund 0101	Risk Management						Total Allocation
Class Title	11005						
Administrative Analyst I/II	1.00						1.00
Risk Manager	1.00						1.00
Total	2.00						2.00
<b>Sheriff</b>							
Fund 0101	Court Security	Sheriff Services	Sheriff Dispatch	Corrections	Truckee Operations	Animal Control	Total Allocation
Class Title	20101	20201	20204	20301	20304	20704	
Accounting Technician		1.00					1.00
Administrative Analyst I/II		1.00					1.00
Administrative Assistant I/II		2.00					2.00
Administrative Services Officer		1.00					1.00
Animal Control Officer I/II						3.00	3.00
Chief Fiscal & Admin Officer		1.00					1.00
Cook				3.00			3.00
Correctional Lieutenant				2.00			2.00
Correctional Officer I/II	2.00			45.00	9.00		56.00
Correctional Sergeant				5.00	1.00		6.00
Correctional Technician				1.00			1.00
Deputy Sheriff Trainee/I/II	6.00	43.00			2.00		51.00
Evidence/Property Technician		2.00					2.00
Legal Office Assistant I/II		5.00				1.00	6.00
Records Supervisor		1.00					1.00
Senior Accounting Assistant		2.00					2.00
Senior Administrative Analyst		2.00					2.00
Senior Legal Office Assistant		2.00					2.00
Senior Sheriff's Dispatcher			2.00				2.00
Sheriff/Coroner/Public Administrator		1.00					1.00
Sheriff's Captain		2.00		1.00			3.00
Sheriff's Dispatcher I/II			8.00				8.00
Sheriff's Lieutenant		5.00					5.00
Sheriff's Sergeant	1.00	10.00					11.00
Social Worker III				1.00			1.00
Supervising Animal Control Officer						1.00	1.00
Supervising Cook				1.00			1.00
Supervising Dispatcher			2.00				2.00
Undersheriff		1.00					1.00
Total	9.00	82.00	12.00	59.00	12.00	5.00	179.00
<b>Treasurer/Tax Collector</b>							
Fund 0101	Tax Collection & Treasury						Total Allocation
Class Title	10203						
Accountant	1.00						1.00
Accounting Assistant I/II	1.00						1.00
Accounting Technician	1.00						1.00
Administrative Analyst I/II	1.00						1.00
Administrative Services Associate	1.00						1.00
Assistant Treasurer/Tax Collector	1.00						1.00
Senior Accounting Assistant	2.00						2.00
Treasurer/Tax Collector	1.00						1.00
Total	9.00						9.00
<b>Total County Employees (FTE)</b>							<b>908.350</b>

Any full-time position authorized herein may be filled by two one-half (1/2) time employees, subject to approval of the appointing authority and confirmation by the County Executive Officer. Any one-half (1/2) time employee who is employed under this provision shall be required to pay one-half the fixed cost of any fixed-rate, employee-provided health benefits. No employee initially appointed full-time shall be reduced to one-half (1/2) time status under this provision, except upon the consent of such affected employee.

This resolution shall be effective immediately.



# RESOLUTION No. 24-352

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

### RESOLUTION APPROVING THE NEVADA COUNTY APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2024/25 IN THE AMOUNT OF \$99,328,228

WHEREAS, Article XIII B of the State Constitution as implemented by Chapter 1205, Statute of 1980, prescribes that each county shall prepare a spending limit; and

WHEREAS, the Auditor-Controller has calculated said limit to be \$99,328,228 which was determined by selecting the percentage change in per capita personal income and the percentage change in population within the jurisdiction of Nevada County to calculate the growth factor to be used in computing the 2024/25 appropriations limit in accordance with Article XIII B as amended by Proposition 111; and

WHEREAS, the County recognizes and reserves the right to adjust or change considerations or amounts contained in this document as changes in generally accepted requirements may dictate.

NOW, THEREFORE, BE IT RESOLVED that \$99,328,228 is the County Appropriations Limit for those appropriations funded from the proceeds of taxes for the fiscal year 2024/25.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, 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.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: \_\_\_\_\_

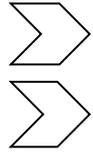
Hardy Bullock, Chair

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# SECTION 6 APPENDICES



## APPENDICES



- Fiscal Year 2024/25 Budget Policies
- Fund Balance Policy
- Debt Management Policy
- Pension Management Policy
- Glossary



## 2024-2025 Budget Policies

Budget policies have been adapted and modified to be responsive to Board Objectives and the impacts of the State and Federal budget dynamics and the economy. Therefore, the following policies are proposed:

1. Every effort will be made to meet the Core Services needs of the community, understanding that this may require reorganization or streamlining of current resources.
2. The budget must be balanced. Specifically, income must be equal to or greater than expenses. All departments are expected to review their sources of income for correctness, validity and sustainability.
3. There will be no unfunded positions included in the budget or staffing resolution. Vacancy Review remains in effect to create budget flexibility in case of loss of revenue, and to ensure the need exists for filling positions. All positions will be reviewed. If revenue contingent positions lose their funding from the State or Federal government, those positions will be eliminated first before other cuts are enacted.
4. Requests for staffing changes will follow the established "RSC" process. Recommended staffing changes will be guided by a staffing philosophy that reflects fiscal prudence, sustainability, and the need to staff appropriately to meet core service needs. Special consideration will be given to state and federal mandates, staffing to support grants and new state and federal funding, and use of limited term employees where possible. All requests will consider revenue to cover the cost of the position and indirect and overhead costs and a reasonable expectation that there will be an ongoing funding stream for any new position.
5. The 2024-2025 budget will only use reserve funds for emergency and one-time expenditures or for purposes that the reserve is designated to fund. A one-time use of an appropriate level of General Fund balance may be authorized from amounts previously set aside for economic uncertainties.
6. There will be a high level of fiscal discipline by the Department Heads, Budget Subcommittee, County Executive Officer and Board of Supervisors. Every effort will be made to comply with adopted financial policies, and prioritize existing programs, Board Objectives, Core Services and related administration and infrastructure. New or expanded programs and expenses will be contingent upon either new resources or a reduction in existing programs or services, or approval by a majority of the Board of Supervisors.
7. If the County contributes funds to Non-Profit or Community Partners for other than the purchase of services, it will give priority to one-time initiatives (as opposed to operational subsidies), and to those who demonstrate collaboration with other Community Partners. Funding will be adjusted based upon discretionary revenues available as with other County departments. Loans and advances will not be considered unless extraordinary events occur and must be secured.
8. Investment in technology will be maintained to keep current infrastructure operational, to support enhanced employee productivity, to meet regulatory requirements, to protect citizen data, and to enhance citizen service levels, quality, and accessibility.
9. The budget format and terminology will be presented in a manner consistent with best practices so that pertinent and relevant performance and financial information is provided for presentation to the public.
10. Staff will apply the approved space guidelines to include newly proposed space and Staff will continue to identify income streams for the improvement of the County's capital facilities.





# RESOLUTION No. 15-244

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

### RESOLUTION ADOPTING A NEW FUND BALANCE RESERVE POLICY FOR FINANCIAL MANAGEMENT AND FINANCIAL STATEMENT REPORTING, AND RESCINDING RESOLUTION 11-260

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management, including the adoption of policies such as the Fund Balance Reserve Policy; and

WHEREAS, the Board of Supervisors adopted Resolution 11-260 on June 14, 2011, a Fund Balance Policy which met basic fund balance policy requirements, and would now like to replace the policy with a new, more comprehensive document; and

WHEREAS, the Board of Supervisors has the goal of providing a sustainable level of core services to the public, including those services which are essential to the public's health and safety; and

WHEREAS, prudent levels of fund balances and reserves allow for sustainability of core services and planned capital projects with minimal disruption, optimize bond ratings which consider the County's overall financial strength and credit risk, reduce borrowing costs, and meet the requirements and standards of the Government Accounting Standards Board (GASB) 54, "Fund Balance Reporting and Governmental Fund Type Definitions"; and

WHEREAS, fund balances are classified according to GASB Statement 54 into restricted and unrestricted categories; restricted funds are classified for specific purposes according to the constitution, legislation, or other external party requirements, and unrestricted funds, including "Committed Fund Balance", "Assigned Fund Balance", and "Unassigned Fund Balance" are established and appropriated by authority of the Board of Supervisors; and

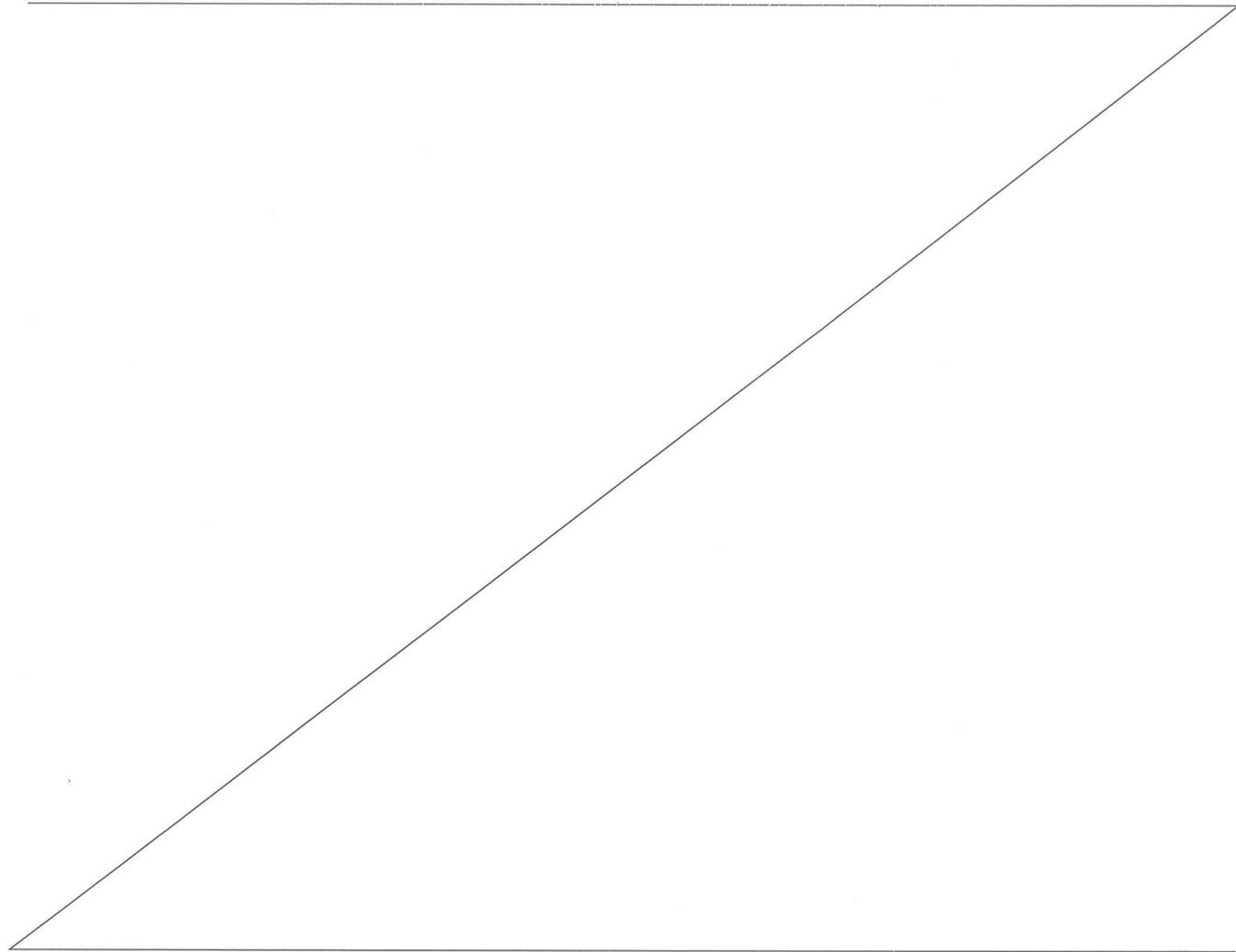
WHEREAS, the Board of Supervisors strives to either Commit or Assign all general fund balances, with unassigned being for short-term purposes only, until they can be appropriately assigned; and

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors adopts the new Fund Balance Reserve Policy, in the form attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that

1. The Board of Supervisors desires that the Auditor-Controller shall annually reclassify fund balance in accordance with the GASB 54 Funding Flow Assumption, so that the most restrictive fund balances are reduced first, prior to fund balances with a broader use and classification.
2. For funds that are determined to fall within the "Committed Fund Balance", "Assigned Fund Balance", and "Unassigned Fund Balance" classifications, the Board of Supervisors shall adopt a resolution before the fiscal year-end to establish or re-establish the specified purpose for the funds.

BE IT FURTHER RESOLVED that Resolution 11-260 is hereby rescinded in its entirety.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 16th day of June, 2015, by the following vote of said Board:

Ayes: Supervisors Nathan H. Beason, Edward Scofield, Dan Miller, Hank Weston and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

  
Edward C. Scofield, Chair

6/9/2015 cc: CEO\*  
AC\*

## Nevada County

### Fund Balance Reserve Policy

#### Purpose

The County of Nevada is dedicated to providing a sustainable level of core services to the public. A core service is defined as that which is essential to the public's health and safety, including roads, jail, law enforcement and required maintenance of effort to leverage state or other sources of revenues for basic public/mental health services and other social services. The County views fund balances as one-time, for emergencies, economic uncertainties, or planned strategic expenditures. Prudent levels of fund balance and reserves provide the ability to sustain services and planned capital projects with minimal cyclical disruption.

Rating agencies consider fund balance and related policy when considering the county's overall financial strength and credit risk. A good fund balance and reserve policy and practice will reduce borrowing costs.

This policy meets the intent of GASB Statement No. 54, to provide transparency, and improve the usefulness and understandability of fund balance reporting.

#### Classifications

Funds are classified into Restricted and Unrestricted funds. Restricted funds may be Nonspendable (contractually required to be maintained), or Restricted for specific purposes by constitution, legislation or other external parties (for example by a grantor to be used for a specific grant related purpose). Restricted fund balances shall be at the levels legally or contractually required by external parties.

Unrestricted funds are established by the Board of Supervisors for a specific purpose (by resolution). There are three categories of unrestricted funds—Committed, Assigned, and Unassigned. Committed funds can only be used for specific purposes as imposed by a majority vote of the Board of Supervisors or an affirmative vote of four members when required by the County Budget Act. Assigned funds are established by the Board for an intended purpose (by resolution) and require Board action to appropriate. Unassigned funds are the residual balances after deducting all other fund balances. Only the General Fund can report a positive unassigned fund balance—other funds must be used for their specific intended purpose.

With the exception of maintaining adequate unassigned funds for cash flow and working capital purposes, the county strives to commit or assign all General Fund balances, with unassigned funds being for a short term only, until they can be committed or assigned according to this reserve policy..

The county will use the most restricted fund balances first, prior to using fund balances with a broader use and classification.

### **General Fund**

The General Fund may include fund balances which are restricted by contract or external parties, and those balances will be determined by the underlying agreement, statutory requirement or other guidance. The following policies apply to the remaining, unrestricted funds, for which the Board establishes reserve balances. The total minimum balance for all Unrestricted funds in the General Fund, including Committed, Assigned, and Unassigned, will be 15% of budgeted net General Fund appropriations for expenditures (appropriations less capital outlay, contributions to reserves, and operating contingencies).

### **Committed**

General Purpose reserves. In accordance with Government Code section 29086 these reserves may only be established canceled, increased, or decreased at the time of adopting the budget, except to meet an emergency as defined in Government Code section 29127. These funds are committed to address emergencies and provide a margin of safety to withstand local and regional economic shocks, emergencies, and related unexpected expenses or declines in revenue. They will be used for one-time or planned strategic purposes. The balance will be a minimum of 10% of budgeted net General Fund appropriations for expenditures (appropriations less capital outlay, contributions to reserves, and operating contingencies)

### **Assigned**

Assigned fund balances will be based on strategic plans and periodic review of funding requirements for the identified budget functions, and fund balance targets will be a minimum of 5% of appropriations in those specific budgets. In accordance with Government Code section 29130, at any regular or special meeting, the board by a four-fifths vote may make available for appropriation, or cancel, increase, or decrease any of these funds.

- Information Systems Infrastructure. Information systems are critical to the county ability to maintain technology and create efficiencies. The fund balance assigned for this purpose will be based on the 5 year Information Systems spending plan, with a minimum of 5% of the expenditures in the Information Systems budget, before interdepartmental reimbursements. The spending plan identifies key IS infrastructure projects and technology needs. Assigned balances will be reviewed and adjusted annually to meet periodic needs beyond the standard adopted budget, and to gradually accumulate funds for larger planned projects.
- Capital Facilities Planning. Facilities are important to providing sustained quality programs and services and providing infrastructure to support the health and safety of county staff and residents. Reserves will ensure that adequate resources are available to acquire and

maintain facilities infrastructure. The fund balance for this purpose will be based on the county Capital Facilities Plan and deferred maintenance schedules, with a minimum of 5% of the combined Facilities Maintenance and Capital Facilities budgets, before interdepartmental transfers.

- Pension Reserves. The county recognizes the importance of sustaining county pension contributions at a level that will prudently address unfunded liabilities and maintain funding ratios. Reserve levels will be adjusted periodically to provide stability based on estimates of economic/investment, demographic, and actuarial risks.
- Other assignments may be made by the Board to meet the intent of the fund balance policy as related to key functions of the county budget. Examples include one-time funding to ensure stability in or meet uncertainties related to obligations for debt service, leave payout liability, civil litigation, and State realignment revenues.

### **Unassigned**

The remaining funds after accounting for Restricted, Committed, and Assigned funds will be Unassigned. With the exception of keeping adequate unassigned funds for working capital purposes, the county strives to commit or assign all General Fund balances, with unassigned funds being for a short term only, until they can be committed or assigned according to this reserve policy.

### **Other Major Funds**

These funds may include restricted and unrestricted funds. All funds that are not restricted or committed are assigned to use for the more general purpose of the fund.

Major funds outside the general fund vary in related financial and program risk tolerance. Prudent fund balance requirements will consider economic and political risk and the level of core services the fund supports. Major funds may have their own reserve policy in conformance with best practices of their industry, but where such policies are non-existent, the following shall apply:

- A minimum of five percent of budgeted net appropriations for expenditures (appropriations less capital outlay, less one-time grants or awards). Does not apply to capital project funds.
- For consistency with the reserve replenishment goal of one to three years (see below) drawdowns of fund balance should not exceed more than one third in a given year.
- Reserve replenishment policy will apply.

### **Reserve Replenishment**

The county intends to replenish fund balances as soon as economic conditions allow, with the goal of replenishment within one to three years of fund balance use.

- The priority of General Fund balance replenishment will be first Committed fund balance, followed by key assignments highlighted in this policy, followed by secondary other assignments.
- Replenishment for all funds will be accomplished first through use of year-end surpluses, and secondarily through adjustments to operating expenses.



# RESOLUTION No. 16-054

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

### RESOLUTION ADOPTING A DEBT MANAGEMENT POLICY

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management, including the adoption of policies such as the Debt Management Policy; and

WHEREAS, the debt management policy objectives are to maintain financial discipline, prudence and long-term stability; enhance quality of decisions by establishing a systematic and prudent approach to debt issuance and management; facilitate approval of debt issuance using predetermined policies; protect the County's good credit worthiness and minimize the County's borrowing costs; and to incorporate debt management practices into the County's planning and project management; and

WHEREAS, The policy includes practices to meet those objectives including, among others: the use of an Ad Hoc Debt Advisory Committee (DAC) which is comprised of the County Executive Officer, Auditor Controller, Treasurer-Tax Collector, and County Counsel or their designees; the use of debt affordability measures to ensure financial stability; and the use of external finance professionals to assist in managing and issuing debt.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors adopts the Debt Management Policy, in the form attached hereto.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 26th day of January, 2016, by the following vote of said Board:

Ayes: Supervisors Nathan H. Beason, Edward Scofield, Dan Miller,  
Hank Weston and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

  
Dan Miller, Chair

1/26/2016 cc: CEO\*  
AC\*  
T&TC\*  
CC\*

# County of Nevada

## Debt Management Policy

### Purpose

The Debt Management Policy serves as a tool in managing the County's financial affairs. The County Board of Supervisors (the "Board") recognizes that there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the County's debt position. The County recognizes that it may need to enter into debt obligations to finance projects and to meet fiscal responsibilities. Debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you go basis. Accordingly, this Debt Management Policy confirms the commitment of the Board, staff, advisors and other decision makers to adhere to sound financial management practices.

The Policy objectives are as follows:

- Maintain financial discipline, prudence and long term stability.
- Enhance the quality of decisions by establishing a systematic and prudent approach to debt issuance and debt management.
- Facilitate approval of debt issuance using predetermined policies.
- Protect the County's good credit worthiness and minimize the County's borrowing costs.
- Incorporate debt management practices into the County's planning and project management activities.

### Scope

This policy includes all debt that must ultimately be approved by the Nevada County Board of Supervisors. The debt policies and practices of the County are subject to and limited by applicable provisions of state and federal law and to prudent debt management principles. This policy is in conformance with and does not supplant the Tax-Exempt Financing Compliance Procedures adopted by the Board of Supervisors, which remains in full forces and effect. The County uses financing techniques prescribed under existing law for projects that require financing beyond the current fiscal year. These techniques can include, but are not limited to lease financings through lease revenue bonds or certificates of participation, enterprise revenue bonds, and assessment and Mello-Roos bonds. This policy is not intended to address interfund borrowing; interagency borrowing; loans from the County Treasury pursuant to the California State Constitution; or investment activities of the County Treasurer including but not limited to reverse repurchase agreements and securities lending.

### Delegation of Authority

The policy conforms with all applicable government codes. This Policy requires that the Board specifically authorize each financing proposal based on the recommendation of the County Executive Officer (CEO). Policy implementation and authority over the County's debt program will lie primarily with the CEO, subject to the review of the CEO's Ad Hoc Debt Advisory Committee (the "DAC"). The DAC

will review financing requests within the scope of this Debt Management Policy and ensure compliance with the policy, including legal limitations, sources of funds, term and structure, method of sale, and other relevant policy requirements related to a given debt issuance.

The DAC is composed of the following or their designees: CEO, Auditor-Controller, Treasurer-Tax Collector, and County Counsel. County staff will be supported on an as-needed basis by other members of the financing team and/or a Financial Advisor. The services of other outside consultants may be retained if necessary.

This Policy will be reviewed periodically and updated as needed. Any changes to the Policy are subject to approval by the Board. While adherence to this Policy is required, the County recognizes that changes in capital markets, County programs, and other unforeseen circumstances may produce situations that are not covered by this Policy. This may require modification or exceptions to achieve Policy objectives. In these cases, flexibility is appropriate, provided specific authorization from the Board of Supervisors is obtained.

### **Legal Limitations**

All debt issued by Nevada County shall be in compliance with all pertinent state and federal statutes and in compliance with all regulations declared by agencies that maintain jurisdiction over debt issuance. All debt issues by Nevada County shall conform to the provisions of this policy, unless waived by the Board of Supervisors.

California Government Code Section 29909 limits General Obligation Bond indebtedness to 5% (five percent) of the total assessed valuation of all taxable real and personal property within the County, excluding Public Financing Authority lease revenue bonds, Public Facility Corporation certificates of participation, Private Activity Bonds, and Assessment District Debt.

### **Purpose and Use of Debt**

The County may issue debt for either new money or refunding purposes. The County's selection among available financing instruments depends on legal constraints, investor demand, capital market activity and the type of project being financed. All debt issuance will fall within the limits permitted by the California Constitution and state law. The County may engage in issuance of the following types of debt when deemed appropriate.

Short-Term Debt: The County may use short-term obligations (i.e. with final maturities of thirteen months or less) as a cash management tool to provide interim financing and/or to bridge temporary cash flow deficits within a fiscal year. Examples of short term debt are bond anticipation notes, grant anticipation notes, tax and revenue anticipation notes, and other types of short-term debt endorsed by statute or regulatory authority that serves a beneficial public purpose.

Long-Term Debt: Long-term obligations (i.e. with final maturities greater than thirteen months) are preferred for financing essential capital activities including the acquisition, construction and rehabilitation of major capital assets. The County may also use long-term debt or lease obligations to

finance or refinance capital equipment or facilities. Prior to entering into any lease financing, the County will evaluate (1) the useful life of assets financed, (2) terms and conditions of the lease and (3) budgetary, debt capacity and tax implications. Examples of long-term debt include but are not limited to lease financings through lease revenue bonds or certificates of participation, enterprise revenue bonds, assessment and Mello-Roos bonds, and General Obligation bonds.

### **Capital Planning Policies**

The Capital Facilities Subcommittee of the County Board of Supervisors has been previously established to oversee and approve major capital projects, and the subcommittee will be involved in capital planning related to the issuance of debt within the scope of the subcommittee and of this Debt Management Policy. The County will attempt to fund capital improvement projects with grants, state/federal funding, fees or other revenue sources as part of its broader capital improvement plan. When such funds are insufficient the County will use dedicated revenues to fund projects, or if not available, the use of general revenues, operating surplus, and/or debt financing. The County may consider leveraging these resources with bonds, certificates of participation or other appropriate financing structures. Debt may be issued to finance needed equipment, facilities or infrastructure identified by the Capital Facilities Master Plan, adopted County Budget, or County Budget as amended by the County Board of Supervisors.

### **Debt Level/Affordability Measures**

The County shall establish an affordable level of debt to preserve credit quality and ensure financial stability. Target ratios identified in this policy are guidelines and should be revisited as the County's capital planning and financial resources change. The principal affordability measures will be the following:

1. Total Governmental Funds Debt Service as a Percentage of Total Governmental Funds Expenditures: This is a ratio of total governmental fund-supported debt service to total governmental fund expenditures. This is a measure of the annual fixed cost burden that debt places on the County. Generally, a lower ratio means less burden. This ratio should be maintained in the range below 8.0% (low range of Standard & Poor's rating methodology).
2. Net Direct Debt as Percentage of Total Governmental Funds Revenue. This ratio of total outstanding direct debt to total governmental funds revenue measures the total debt burden on the County's revenue position. Generally, a lower ratio means less burden. This ratio should be maintained below 30.0%. (low range of Standard & Poor's rating methodology).

The debt amount to be used for the above calculations is the County's Governmental Funds Debt Service and Net Direct Debt. Direct debt is the total of the County's long-term obligations supported by general revenues and taxes, such as bonds and leases, excluding self-supporting enterprise debt. Net direct debt is the County's total debt less any accumulated resources earmarked for paying off such debts.

The County may determine that a particular improvement is of such high necessity to County residents that it must incur obligations in excess of these thresholds. To the extent such thresholds are ever exceeded for such purposes, it is the intention of the County to avoid future occurrences of debt or other fixed obligations until such thresholds are restored.

### **Term and Structure**

Long-term debt financing of capital projects will be for a period not to exceed the useful life of the improvement that it finances and where feasible, should be shorter than the projected economic life. The standard term of long-term borrowing is typically 15-30 years. Debt service will be structured to be level over the length of the bonds except in those instances where it is economically advantageous to the County or meets other county objectives to structure debt service differently.

### **Interest Rate**

To maintain a predictable debt service burden, the County shall first consider the use of fixed-rate debt to finance its capital needs and may consider variable rate debt when it is beneficial to do so. Before incurring variable rate debt, careful consideration will be given to current market conditions and trends, including the costs and availability of bank liquidity facilities. The County's cost for administering variable rate debt will be considered when comparing fixed and variable rate debt.

### **Capitalized Interest**

The County may include within its borrowings additional funds to pay interest on the obligation during an initial period. Such capitalizing of interest will be most commonly used to secure lease obligations during the project construction period, as generally required under California law, or to secure an improved financing structure for strategic management of cash flow.

### **Credit Enhancement**

Credit enhancement may be considered on a case-by-case basis to improve a credit rating on a County debt obligation. Types of credit enhancements include letters of credit, bond insurance and other credit enhancements and shall only be used to the enhancement of the County's overall financial results.

### **Derivatives**

The County's preference is not to employ derivative instruments, such as interest rate swaps, in its debt program. If derivative products are used, they will only be employed after careful evaluation of potential benefits and risks and after adoption by the Board of a separate derivatives policy.

### **Credit Ratings and Relationships**

The County seeks to maintain and, if possible, improve its credit ratings for long and short term debt without compromising the County's policy objectives. By maintaining the highest possible credit ratings, the County will maintain a strong reputation with the investor community, and will minimize borrowing costs. The Deputy County Executive Officer (Deputy CEO) is responsible for maintaining relationships

with the rating agencies that assign ratings to the County's various debt obligations. The County may solicit a credit rating review at its discretion and upon approval of the Deputy CEO.

### **Arm's Length Transactions**

The County will endeavor to have "Arm's Length Transactions," in which the buyers (underwriters) of the debt have no relationship with the County. For Arm's Length Transactions, the County and the buyer are both acting in their own self-interest and are not subject to any pressure or duress from the other party.

### **External Finance Professionals**

Depending on the type of debt issue, external finance professionals may be selected by referral, reputation, prior service to the County, special expertise, or by request for qualifications. While the RFQ process generally produces the lowest cost of issuance, time constraints, expertise, and other derived benefits could make sole-source award the most beneficial alternative for the County. All factors should be considered in determining the process for finance team selection.

The County shall engage the services of an independent municipal advisor (Financial Advisor), which has a fiduciary duty to represent the County interests, to advise the County generally on debt related matters and in connection with County financings. The Financial Advisor will be registered as an Independent Registered Municipal Advisor with the SEC and any other regulatory body requiring registration to provide relevant financial advisory services.

The County shall engage bond and/or tax counsel for each transaction, and will engage underwriters, disclosure counsel, and other professional services as needed.

### **Method of Sale**

The County's goal is to protect the public's interest by obtaining the lowest possible overall costs of funds. To obtain this goal, the County may use a competitive, negotiated, or private placement/direct purchase method of sale. The choice of sale method will be based on an analysis of financial and market conditions, security structure, relevant ratings, and other factors pertaining to the debt issue. The appropriate method should be determined on a case-by-case basis with input from the internal finance team and external professionals.

Some of the elements that generally favor the use of a competitive sale include:

1. The market is familiar with the County and its credit;
2. The rating of the issue is at least in the "A" category or above, either with credit-enhancements or unenhanced;
3. The issue does not include innovative or new financing features that require extensive explanation to investors or pre-sale marketing;
4. The debt structure has a good standing long term revenue stream or the County's full faith and credit.

When it is determined that a negotiated sale or Direct Purchase may provide a more favorable outcome to the County, the following practices are recommended to be observed:

1. The underwriter (in a negotiated sale) or lender (in a Direct Purchase) selection process should be by request for proposals, to the extent feasible;
2. The firm serving as an underwriter or lender cannot be the financial advisor for that particular bond issue;
3. The issuer and its Financial Advisor shall remain actively involved in each step of the negotiation and sale process;
4. The underwriter or lender shall disclose any actual or potential conflicts of interest resulting from their participation in the specific bond issue;
5. Disclosure is required of any and all financial professionals submitting joint proposals or any existing or planned arrangement pertaining to the bond issue between outside professionals to share tasks, responsibilities, the method used to calculate the fees to be earned, and any changes thereto; and
6. The County should review the bond purchase agreement and agreement among underwriters; ensuring that it is acceptable to the County and it governs all transactions during the underwriting period.

### **Refunding Policy**

The County will consider opportunities and, with assistance from its Financial Advisor as needed, shall evaluate the economic benefit of current and advance refundings of outstanding debt issues when advantageous, legally permissible, and financially prudent. Refundings may be undertaken to modify interest rate risk, eliminate restrictive or burdensome bond covenants, restructure the payment schedule or type of debt instrument used, take advantage of lower interest rates and achieve debt service cost savings, or when existing bond covenants or other financial structures impinge on prudent and sound financial management.

A current refunding is one in which the refunding bonds are issued less than 90 days before the date upon which the refunded bonds will be redeemed. An Advance Refunding is one in which the refunding bonds are issued more than 90 days prior to the date upon which the refunded bonds will be redeemed. Advance refundings can be used to refinance debt before the date the outstanding debt becomes due or callable. Under current tax laws, tax-exempt debt can only be refunded once on an advance basis.

1. **Debt Service Savings.** The County may issue refunding bonds when net present value savings expressed as a percentage of the refunded bond principal amount equals or exceeds 3% for current refundings and 4% for advance refundings. Present value savings will be net of all costs of the refinancing, will consider the difference in interest earnings of the debt service reserve funds of the refunded and refunding bonds, and may include any cash associated with the refunded bonds held by the Trustee.
2. **Savings Threshold Considerations.** Adjustments to the savings threshold for Advance Refundings may be justified based on the length of time before the call date of the bonds to be

refunded. With longer refunding escrows, the County should consider the prudence of a minimum present value cash flow savings threshold higher than 4% of refunded par.

3. **Restructurings.** The County will refund debt when it is in its best interest to do so. Refundings will include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
4. **Term of Refunding Issues.** The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater interest savings.
5. **Escrow Structuring.** The County shall utilize the least costly securities available in structuring refunding escrows. The County will examine the viability of an economic versus legal Defeasance on a net present value basis. For open market securities, a certificate from a third party bidding agent, who is not a broker dealer, must state that the securities were procured through an arm's length, competitive bid process and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an Underwriter, Agent or Financial Advisor sell escrow securities to the County from its own account.

### **Bond Proceeds**

The use of proceeds from long-term financings will be limited to the uses authorized by law and allowed by the provisions of the particular debt issue.

Expenditure of Proceeds: Generally, these limitations will allow for paying costs of planning, design, land, construction or acquisition of buildings, permanent structures, attached fixtures and/or equipment, movable furniture and equipment, and also the costs of planning and issuing the debt. Generally, under the tax rules, the County must have a reasonable expectation that it will expend bond proceeds within three years of issuance.

Investment of Proceeds: The Deputy CEO in concert with the Treasurer Tax Collector is responsible for investing all bond or certificate of participation proceeds held by the County and directing the investment of all funds held by a trustee under an indenture or trust agreement. Investments will be made to obtain the highest level of safety and be consistent with those authorized by the County Investment Policy and state and federal law.

### **Arbitrage Compliance**

The Auditor-Controller or Trustee is charged with the responsibility for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on debt proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues. An arbitrage consultant may be retained to consult regarding arbitrage concerns.

### **Primary and Continuing Disclosure**

Official statements accompanying debt issues, financial reports and continuing disclosure statements will meet, at a minimum, the standards articulated by the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC) and the Generally Accepted Accounting Principles (GAAP).

In association with a debt issuance, the County shall commit to providing continuing disclosure in order to enable the underwriters of such debt to comply with the requirements of the SEC. General financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

Each responsible County department, district or authority issuing or managing debt will:

- Observe all applicable state and federal regulations and laws regarding disclosure, including specifically Rule 15(c)2-12 of the SEC
- File all Continuing Disclosure annual reports and material event notices with the Electronic Municipal Market Access (EMMA) system, managed by the MSRB, in a timely manner. The County may retain the services of a dissemination agent to assist with these filings

The County will conduct “due diligence” meetings with all relevant County staff and financing team members prior to the issuance of new bonds and notes to review data included in the County’s Preliminary Official Statement for accuracy and completeness and to discuss other information that should be considered for inclusion. A Preliminary Official Statement will be released to the market only after the completion of the “due diligence” meeting and approval of the Preliminary Official Statement by the Board.

### **New Financing Methods and Techniques**

Changing federal regulations and the shifting concerns of investors and rating agencies mean that Counties operate in a dynamic financial environment. This Policy is not intended to hinder the County’s use of any new financing techniques that may arise. Proposals for financing methods not addressed in this Policy should be addressed to the Deputy CEO. If the Deputy CEO approves of such financing methods, the method should be added to the Policy and brought before the BOS for approval to be added to the Policy.





# RESOLUTION No. 19-264

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

### RESOLUTION ADOPTING A PENSION MANAGEMENT POLICY

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management, including the adoption of policies such as the Pension Management Policy; and

WHEREAS, the pension management policy objectives are to recognize the fiscal challenge of pension funding, institute strong financial management practices and support fiscal prudence; and

WHEREAS, the policy includes practices to meet those objectives including among others: prepaying annual required contributions where funds are allowed, evaluating feasibility of alternative amortization schedules and implementing a pension funding stabilization program.

NOW, THEREFORE, BE IT RESOLVED, that the Nevada County Board of Supervisors hereby adopts the Pension Management Policy, attached hereto as Exhibit A.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 18th day of June, 2019, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Susan K. Hoek and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 



Richard Anderson, Chair

6/18/2019 cc: CEO\*  
AC\*  
Dept. Heads\*

## Nevada County

### PENSION MANAGEMENT POLICY

#### Purpose

This Pension Management Policy is being implemented per direction from the County of Nevada Board of Supervisors to continue proactive measures in managing the County's pension plans. The Pension Management Policy recognizes the ongoing fiscal challenge of pension management. The Pension Management Policy recognizes the ongoing fiscal challenge of pension management. This policy's primary objective is to institute strong financial management practices and support fiscal prudence by: targeting the long-term health of the County's pension plan; encouraging stabilization of pension costs to avoid disruptions of services; smoothing the impact of pension costs to avoid extreme costs in any given budget year; maintaining budgetary flexibility to meet fiscal requirements in times of stress. Definitions of key pension terms are provided at the end of this policy.

#### Scope

This policy together with the *County Debt Management Policy*, the *County Fund Balance Reserve Policy*, and other county fiscal policies are consistent with those recommended by the Government Finance Officers Association (GFOA) and debt rating agencies, and reflect the best practices of county financial management.

In recent years, California Public Employees' Retirement System (CalPERS) has implemented policies that have resulted in recognition of increased unfunded liabilities and associated large increases in annual required pension contributions, with the goal of ensuring that pension plans are financially sound and ultimately fully funded.

The Nevada County Board of Supervisors has been proactive in using tools at its discretion to manage the County's pension liability and this policy continues those efforts. A second tier of benefits with reduced pension formulas was added to all pension plans prior to the January 1, 2013 at which time a third tier was added in accordance with Public Employees' Pension Reform Act legislation. This among other requirements, established new retirement formulas for employees hired after January 1, 2013, while redefining "pensionable compensation" to prohibit pension spiking, increased the pension retirement age, limited annual pension benefits payouts, and mandated employee cost sharing. In Fiscal Year 2016-17, the Board of Supervisors added significant dollars to the pension liability assignment of the General Fund, while in the same year an IRS 115 Irrevocable Pension Trust Fund was established to assist managing pension costs. The County has ongoing review of further actions to manage pension costs and liabilities.

This policy is applicable to the County's two defined benefit plans which are administered by CalPERS:

- Miscellaneous Plan of the County of Nevada hereafter referred to as the "Miscellaneous Plan." Includes all employees outside of those in the "Safety Plan."

- Safety Plan of the County of Nevada hereafter referred to as the “Safety Plan.” Includes certain employees in the offices of the Sheriff and District Attorney; approximately 9% of all county employees.

The County receives actuarial valuations prepared by CalPERS on an annual basis to identify the County’s annual required contributions, unamortized liability, and provide other details of the health and status of the pension plan. In 2012, the Governmental Accounting Standards Board (GASB) approved a new standard for pension reporting, GASB statement 68. The new standard includes reporting unfunded liabilities on the County’s balance sheet. The standard took effect with the 2014/15 Comprehensive Annual Financial Report of the County which improves transparency in reporting the County’s pension liability but do not directly impact the funding policies of pension plans.

### **Policy Objectives**

1. *Financial and Budget Stability*

Having consistent financial resources to ensure stable core services to County Residents and smooth volatile costs over multiple fiscal years to avoid extreme costs in any given year. Every effort will be made to provide the same levels of service as previous fiscal years.

2. *Financial Sustainability*

Promote county fiscal health by funding benefits to employees within available means while recognizing long-term obligations and proactively taking measures to build and preserve the ability to continue providing these benefits in the long run.

4. *Fully Funded Status*

The Target Funded Status is 100% (full funding), including fully paying off the Unfunded Accrued Liability (see definition at end of this policy—also referred to herein as “unfunded liability”) related the County’s pension plans. The County’s goal is to accumulate sufficient assets to fund all projected benefit payments.

### **Policy**

1. *Actuarial Valuation*

In accordance with best practices and generally accepted accounting principles, the County will receive an Actuarial Valuation for both (1) funding and (2) accounting for pension benefits annually from CalPERS. CalPERS, as the pension plan administrator, establishes actuarial assumptions for all pension plans under their administration. The CalPERS actuarial report provides updated analysis and information on: Funded Status, minimum Employer and Employee Contributions, Unfunded Liability Prepayment Options, and other key statistics.

The County Chief Executive Officer and Chief Fiscal Officer annually shall review the actuarial report including actuarial assumptions applied by the pension plan administrator to determine the impact on financial stability and sustainability.

The County Chief Executive Officer and Chief Fiscal Officer shall transmit a report and recommendations to the Board of Supervisors regarding the funded status and required contributions of the pension plans, along with recommendations to meet the Pension Policy Objectives.

The Auditor Controller shall use the available CalPERS reports as the basis for financial reporting in accordance with GASB 68 and the generally accepted accounting principles.

2. *Actuarially Determined Contribution (ADC)*

The ADC is the minimum required contribution to the pension plan, and is calculated annually and presented to the county in the annual CalPERS Actuarial Report. Pension costs including the normal cost and the monthly (or annual if prepaid) unfunded liability contribution to CalPERS will be translated to a percentage of payroll. The employer contribution of pension cost will be charged to departments as a percentage of payroll, in accordance with the department employees respective benefit plans.

The Chief Fiscal Officer shall each year budget the ADC and establish and maintain the necessary resources and reserves to ensure that this obligation is met annually. The County will prioritize the funding of the ADC above the funding of any supplemental contributions.

3. *Additional Pension Contributions*

One-time revenues and/or end of year budget surpluses will be identified and reviewed for potential contributions to the Pension Trust in addition to the ADC, to be used to meet pension objectives listed above, and accomplish pension management strategies below.

**Pension Management Strategies**

1. *Prepayment of Annual Required Contribution*

The pension plan administrator (CalPERS) at times may provide an incentive (or discount) for the County to pay a full year of unamortized liability contribution in advance at the beginning of the fiscal year, rather than remitting the contribution at each pay period during the fiscal year.

The Chief Fiscal Officer shall prepare a financial analysis on an annual basis when a financial incentive is offered to make a prepayment of the UAL contribution to determine whether this is in the best interest of the County. The analysis will take into account the savings and cash flow impact from remitting the pension contribution in advance compared to any costs of borrowing or financing. A recommendation shall be submitted to the Board of Supervisors through the county budget process.

## 2. *Alternate Amortization Schedules*

CalPERS applies an amortization period of up to 20 years for the amortization of the unfunded liability arising from each event (change in Actuarial assumptions; investment gain/loss; change in benefit, etc.). Without any additional action provided that the actuarial assumptions are accurate, the plan would move to a fully funded status within 20 years of the last event that created the liability.

County Staff will periodically evaluate the feasibility and cost-benefit of adopting alternative amortization schedules and make appropriate recommendations to the Board of Supervisors through the county budget process.

## 3. *Pension Funding Stabilization Program*

### a) Pension Trust

The Board of Supervisors has established an IRS Section 115 Trust (Pension Trust), exempt from federal taxes, to provide a mechanism to support the Pension Policy Objectives and Pension Management Strategies herein.

With incremental contributions and accumulation of assets, the Pension Trust provides long-term support to the health of the county pension plan. For example, accumulated Pension Trust dollars will allow for supplemental contributions to CalPERS during times where contribution rates are volatile or increasing, to smooth out the amount of county contributions required in a given budget year. The funds will also supplement other ongoing county funds to expand the options for savings, such as allowing for prepayment or alternate amortizations of the unfunded liability.

### b) Funding Trust

#### I. One Time Revenue

One time revenue or a portion of positive year end results causing a surplus will be considered for funding of Pensions Trusts.

#### II. Prepayment Savings

Contribute savings generated by the prepayment of annual contributions to the Pension Trust.

Contributions of one-time revenue and prepayment savings will be evaluated each year by the Chief Fiscal Officer and a recommendation will be made through the budget process.

#### III. The County will review and as allowable by law initiate measures to equitably use both General Fund and Non-General Fund dollars to fund the Pension Trust.

c) Target Balance

The target balance for minimum level of the pension funding stabilization program will be the level that results in stability to salary contribution rates. The minimum balance will be calculated annually by the Chief Fiscal Officer.

Balances accumulated above the minimum target balance for the trust shall be utilized to explore implementation of other pension management strategies described above.

d) Investing Assets

The Board of Supervisors has delegated the plan administrator function to the Debt Advisory Committee. The purpose of investing funds is to accumulate sufficient assets to implement this pension management policy. Assets that are in the irrevocable Pension Trust are not subject to standard county investment policies and laws governing county treasury investments.

Pension trust assets should be invested to achieve an objective of capital preservation prior to the target balance being achieved. After the target balance has been achieved, the trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.

The Debt Advisory Committee should regularly review and monitor the investment results. Annually the Debt Advisory Committee shall assess and recommend any adjustments to the investment strategies to the Board of Supervisors.

e) Withdrawing Assets

Assets contributed to the Irrevocable Trust are restricted by IRS rules to be used to pay county pension costs. These assets will be used to accomplish the objectives of this policy including to reduce the unfunded actuarial liability, support rate stabilization and mitigate expected contribution rates to promote budget stability and flexibility. Withdrawals of assets to meet these objectives will be recommended by the Chief Fiscal Officer through the annual budget process.

**Definitions**

Key actuarial or accounting terms related to pensions are defined below:

*Accrued Liability (also called Actuarial Accrued Liability)* – The total dollars needed as of the actuarial valuation date to fund all benefits earned in the past for current and retired members and their beneficiaries.

*Actuarial Assumptions* – Assumptions made about certain events that will affect pension costs. Assumptions can generally be broken down into two categories: demographic and economic. Demographic assumptions include such things as mortality, disability and retirement rates. Economic assumptions include discount rate, salary growth, and inflation.

*Actuarial Valuation* – The determination, as of a point in time (valuation date), of the Normal Cost, Accrued Liability, Annual Unfunded Liability Payment and related Present Value of Benefits for a pension plan.

*Actuarially Determined Contribution (ADC)* – Determined annually by the pension plan administrator (CalPERS) through the CalPERS Actuarial Report. This amount is determined by the sum of two components: the Normal Cost Rate and the annual payment on the Unfunded Accrued Liability. This equates to the required minimum employer contribution to CalPERS; and if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost and amortized unfunded accrued liability for each year.

*Funded Status* – A measure of how well funded a pension plan is the ratio of the dollars we have versus the dollars we owe (market value of assets divided by accrued liabilities). A ratio greater than 100 percent means the plan has more assets than liabilities and a ratio of less than 100 percent means liabilities are greater than market value of assets.

*Normal Cost* – The annual cost of service accrual for a fiscal year for current active employees. The portion that is allocated to future years of service is referred to as future normal costs.

*Prepayment Contribution* – The pension plan administrator (CalPERS) at times may provide an incentive (or discount) for the County to pay a full year of Unfunded Accrued Liability (UAL) contribution in advance at the beginning of the fiscal year, rather than remitting the contribution with each monthly period during the fiscal year.

*Pension Benefit* – Pension benefits are provided pursuant to a defined benefit formula. The formula used by the retirement system will be based on key factors such as the benefit factor, service credit and final pensionable compensation. A simplified example is below:

$$\boxed{\text{Service Credit (Years)}} \times \boxed{\text{Benefit Factor (\% per yr.)}} \times \boxed{\text{Final Pensionable Compensation}} = \boxed{\text{Annual Pension Benefit}}$$

*Pensionable Compensation* – Pensionable compensation is defined in government code and retirement law and generally refers to the normal monthly rate of pay or base pay of the member paid in cash for employment rendered during normal hours according to publically available pay schedules.

*Pension Trust (Irrevocable IRS Section 115 Trust)*—A Trust that exists outside of the county treasury, authorized by Section 115 of the Internal Revenue Service code,

funded by county monies, invested according to county direction, which once in the trust are restricted to use for pension funding, including paying for county share of ADC, supplementing additional contributions, or otherwise being used to meet pension funding objectives.

*Present Value of Benefits (PVB)* – The total dollars needed as of the valuation date to fund all benefits earned in the past or expected to be earned in the future for current or retired members.

*Unfunded Accrued Liability (UAL, also referred to as “unfunded liability”)* – When the market value of the plan’s assets is less than its Accrued Liability, the difference is the plan’s Unfunded Accrued Liability (or unfunded liability). If there is an unfunded liability, the plan will have to pay contributions exceeding the *Normal Cost*.

## Glossary of Budget Terms

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**Account Level (of Appropriations/Expenditures)** – Major category of proposed or actual expenditure as defined by State regulations. Expenditure accounts are grouped into classes, which include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intra-Fund Transfers and Other Financing Uses. Budget appropriations are adopted at the class level.

**Accounting Standards** – The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

**Accrual Basis of Accounting** – A method of accounting in which revenues (income) are recorded when *earned but not received*, and expenses are recognized when a *liability is incurred but not paid*.

**Adopted Budget** – An annual spending plan, adopted by the Board of Supervisors pursuant to California Government Code, that describes sources and uses of funds.

**Agency Fund** – A fund established by the County to receive money on behalf of individuals or other governments; the County has little or no discretion over these monies. Examples include Employees' Pension Fund and Property Tax Allocation Funds.

**Agency/Department** – The basic organizational structure of the County. Heads of Agencies and Departments, except elected officials, report directly to the County Executive Officer.

**Appropriation** – Legal authorization, established by adoption of the budget, to make expenditures or enter into obligations for specific purposes.

**Assessed Property Value** – The value of property for the purpose of levying property taxes.

**Assessed Valuation** – A valuation set on real estate as a basis for levying taxes. Real estate in Nevada County is assessed at 100% of full market value.

**Authorized Positions (Salary Resolution)** – The number of permanent full-time and part-time positions authorized by the Board of Supervisors. This represents the maximum number of permanent positions that may be filled at any one time unless an over-hire is approved by the County Executive Officer for a short period of time.

**Balanced Budget Plan** – A budget plan in which fund sources equal uses. The legal requirements for a balanced annual budget are established by the State of California per Section 29000 et. seq. of the California Government Code.

**Bond** – A promise to repay borrowed money on a particular date, often ten or twenty years in the future. Most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals. Bonds are a mechanism used to obtain long-term financing, commonly for specific purposes.

**Budget Amendment** – A revision of the adopted budget. An increase in appropriations requires a four-fifths vote by the Board of Supervisors. Budget amendments occur periodically throughout the fiscal year, as spending priorities shift. Amendments not increasing appropriations may be approved by the County Executive Officer.

**CAFR** – Comprehensive Annual Financial Report. An annual report compiled by the Auditor-Controller and sent to the State Controller.

# Glossary of Budget Terms

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**Capital Assets** – In the past, these were referred to as “Fixed Assets.” They are long-lived tangible assets usually with a useful life of more than three years and a value of \$5,000 or more. Capital assets include buildings, equipment, vehicles or improvements, but do not include land. In the private sector, they are referred to most often as property, plant and equipment.

**Capital Budget** – A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition.

**Capital Improvements Plan (CIP)** – A list of capital projects for a five-year period.

**Capital Projects Funds** – Governmental funds established to account for resources used for the acquisition of large capital improvements other than those accounted for in operating budgets.

**Cash Basis of Accounting** – A method of accounting in which revenues are recorded only when cash is *received* and expenditures are recorded only when *payment is made*. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles; local governments must use the accrual basis, rather than the cash basis of accounting. See also “Accrual Basis of Accounting.”

**Cash Flow** – The net cash balance at any given point. The Treasurer of Nevada County, assisted by the Auditor-Controller, prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly and quarterly basis.

**CEO** – County Executive Officer of the County of Nevada.

**CFO** – Chief Financial Officer of the County of Nevada.

**CIP** – See Capital Improvements Plan.

**COLA** – Cost of Living Adjustment, usually calculated annually.

**Comprehensive Annual Financial Report (CAFR)** – The audited report of annual financial data for the County of Nevada, prepared by the Auditor-Controller. The CAFR summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

**Contingency** - An amount from the estimated revenues for the current budget year that is set aside to meet unforeseen circumstances. Expenditures from contingency require a 4/5 affirmative vote of the Board of Supervisors.

**Debt Service** – Annual principal and interest payments that the local government owes on money that it has borrowed.

**Debt Service Funds** – One or more funds established to account for expenditures used to repay the principal and interest on debt.

**Direct Expenses** – Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments or operating units.

# Glossary of Budget Terms

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**Elected Official** – Members of the Board of Supervisors are elected by district. Officials elected countywide are the Treasurer-Tax Collector, Auditor-Controller, Assessor, Clerk-Recorder, Sheriff and District Attorney. The County Superintendent of Schools and Superior Court Judges are elected countywide but are not county government officers.

**Encumbrance** – Income that is set aside when a purchase order or contract is approved. The encumbrance assures suppliers that sufficient funds will be available once the order is filled. Encumbrances are also known as obligations.

**Enterprise Fund** – A separate fund used to account for services supported primarily by service charges. Examples include the Airport, Solid Waste, Transit, Fleet and Sanitation District Funds.

**Entitlement Program** – A program in which funding is allocated according to eligibility criteria. All persons or governments must meet the criteria specified by Federal or State laws in order to receive the benefit.

**Equipment Replacement Reserves** – Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

**Estimated Revenue** – The amount of revenue expected to accrue or to be collected during a fiscal year.

**Expenditure** – An appropriation used for goods and services ordered and received whether paid or unpaid, including provisions for debt retirement (if not reported as a liability of the fund from which it is retired) and capital outlays.

**Extra-Help** – Temporary employees of the County who are not included in the Salary Resolution. These employees do not receive benefits (i.e. medical, dental, life insurance and paid vacation time).

**Fiduciary Funds** – Funds that account for resources that county government holds in trust for individuals or other governments.

**Fiscal Year (FY)** – The fiscal year is the period during which revenue is received, obligations are incurred, encumbrances are made and appropriations are expended. The County's fiscal year is July 1 through June 30.

**FTE** – See Full-Time Equivalent.

**Full-Time Equivalent (FTE)/Staff Year** – The number of hours per year that a full-time employee is expected to work. If there are two workers, each of whom works half that number of hours per year, the two workers together equal one full-time equivalent or one staff year.

**Fund** – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

**Fund Balance** – The difference between a fund's assets and its liabilities. Fund balances may be *non-spendable, restricted, committed, assigned or unassigned*. Categories of Fund Balance require a four-fifths vote to appropriate funds for expenditure.

*Non-spendable Fund Balances* are inherently non-spendable.

*Restricted Fund Balances* have externally enforceable limitations on use.

*Committed Fund Balances* are self-imposed limitations set in place prior to the end of the period.

## Glossary of Budget Terms

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*Assigned Fund Balances* are limitations resulting from intended uses, such as for information technology infrastructure, certificates of participation (COP) lease payments, capital facilities projects, and vacation and leave liability.

*Unassigned Fund Balances* are residual net resources.

**Fund Balance Carryover** – The difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, this represents the sum of over-realized or unanticipated revenues and unspent commitments or assignments at the end of each fiscal year.

**FY** – Fiscal Year.

**GAAP** – See Generally Accepted Accounting Principles.

**GASB** – See Governmental Accounting Standards Board.

**General Fund** – The major fund in most governmental units, the General Fund accounts for all activities not accounted for in other funds.

**General Fund Allocation** – The difference between department-generated revenues and corresponding expenditures funded within the General Fund. This amount is shown to reflect the amount of General Fund support provided to a department required to operate their programs over and above the revenue they generate. The Board of Supervisors approves these amounts at Budget adoption.

**General Purpose Revenues** – Locally generated revenues derived from property taxes, sales taxes, vehicle license fees and fund balance. General Purpose Revenues may be used for any purpose, which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. The Board of Supervisors controls their usage.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards used by state and local governments for financial recording and reporting which have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

**Governmental Accounting Standards Board (GASB)** – The body that sets accounting standards specifically for governmental entities at the state and local levels.

**Grant** – A payment of money from one governmental unit to another, or from a governmental unit to a non-profit agency. Grants are often earmarked for a specific purpose or program. Generally, grants do not have to be repaid by the recipient.

**Indirect Expenses** – Those elements of expense necessary in the production of an article or the performance of a service but not an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, etc.

**Inter-fund Transfers** – Transfers of costs between different funds. May be reflected as expenditures (fund receiving service) or revenues (fund providing service).

**Intergovernmental Revenue** – Revenues from other governmental jurisdictions in the form of grants, entitlements, shared revenues or payments *in lieu* of taxes. The County receives intergovernmental revenue from Federal, State and other local governmental agencies.

## Glossary of Budget Terms

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**Internal Service Charge** – Annual budgetary charges from servicing departments (such as Information Services, Fleet Services, Personnel, liability insurance), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as intrafund transfers offsetting their appropriation (from General Fund departments) or as revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone/mail services, vehicles, personnel and insurance, etc.

**Internal Service Funds (ISF)** – One or more funds that account for the goods and services provided by one department to another within government on a cost reimbursement basis. Departments that use internal services (e.g., General Services – Fleet and Central Services, Information Systems) will budget for such services.

**Intrafund Transfers** – Accounting mechanism to show expenditure transfers or reimbursements between operations within the same fund (an example would be the General Fund). This mechanism is used to better reflect location of department costs.

**Line-Item Budget** – A budget format prescribed by the State Controller. The County's line-item budget shows activities grouped by an organizational unit such as a department. The term "line-item" refers to account and sub-account detail typically provided for revenue by source (e.g., secured taxes, sales tax), and objects of expenditure (e.g., permanent salaries, utilities, office equipment, etc.).

**Mandate** – A requirement of the State or Federal government that the County perform a task in a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

**Mandated Programs/Discretionary Service Level (MDSL)** – This is a category for programs that are required by law, but the level of service is optional. An example of a program in this category is the General Relief Program. The State mandates the program; the Board of Supervisors sets the aid payment rate and has discretion in deciding how this program is administered. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.

**Mandated Programs/Mandated Service Level (MMSL)** – This is a category for programs over which the Board has no discretion. CalWORKs is an example: the County is required to operate this program, the service is targeted to a population meeting eligibility standards set by the State, time deadlines are imposed, and the aid payment schedule and County participation rate is set by the State.

**Measure F** – A Nevada County voter-approved initiative passed in March 1996 that required that one half or more of the tax revenues from the state Motor Vehicle In Lieu tax must be expended on public road, way and highway improvements in the unincorporated portion of the County without reducing other funding for roads. The Board of Supervisors may make findings that roads do not require these funds and thereupon re-allocate them to other purposes. Measure F does not contain a "sunset" clause so it remains in force until repealed by the voters of Nevada County.

**Mental Health Services Act (MHSA)** - Approved by California voters in November 2004 as Proposition 63. MHSA provides an ongoing funding stream based on a 1% tax on personal incomes in excess of \$1 million, to support new "system transforming" mental health services. The funds cannot be used to support pre-existing levels of service.

**Mentally Ill Offender Crime Reduction Program (MIOCR)** – Competitive grant from the California Correction Standards Authority pertaining to the treatment of mentally ill criminal adult and juvenile offenders.

**Mission** – The purpose or general assignment of the organization, i.e. what the organization is striving to do

## Glossary of Budget Terms

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over a continuous period of time. See the “Executive Summary” for Nevada County’s Vision, Mission and Goals.

**Net County Cost (NCC)** – Total requirements less total sources. This figure represents the part of a budget unit’s appropriation that is financed by the General Fund’s non-departmental revenues, such as property taxes, sales taxes and interest earnings.

**One-Time Expenditures** – Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

**Other Financing Sources** – Non-operating revenue source such as funds moved from one fund to another.

**Overhead Cost Allocation (A-87)** – Office of Management and Budget (OMB) Circular A-87 sets forth principles and standards for determining costs applicable to county programs funded by the federal and state governments. Under A-87, the County is required to uniformly allocate its overhead costs in order to ensure that externally (state and federal) funded programs are charged an equitable share of those costs. Under the Countywide Cost Allocation Plan, the County uses A-87 guidelines to claim reimbursement for services provided by departments that do not charge directly for services rendered. For example, the Auditor-Controller’s Office does not charge departments for payroll services, nor does County Counsel for legal services. Rather, the cost of providing payroll and legal services is recovered through A-87 charges.

**Pentamation** – The financial management software used by the County for budget development, financial management, and payroll processing.

**Performance Measures** – Indicators used in the budget to show items such as: the amount of work accomplished; the efficiency with which tasks were completed; and the effectiveness of a program that is often expressed as the extent to which objectives were accomplished.

**Position** – A position is an approved job for a person or persons working full-time or part-time. A position is usually listed by the title of its classification.

**Program Revenues** – Revenues generated by programs and/or dedicated to offset the program’s costs.

**Proposition 172** – Common name for a half-cent Public Safety Sales Tax approved by the voters of California. Nevada County also has a voter approved one-eighth cent addition to the sales tax to support the county’s libraries, known as “Measure C.” The sales tax rate in Nevada County is 8.375%.

**Recommended Budget** – The Recommended Budget is submitted by the County Executive Officer and may be amended following public hearings and Board budget deliberations, which take place in June. The Recommended Budget may include reductions to meet budget targets or to address revenue changes, as well as specific recommendations for additional funding for proposed projects, activities or purchases.

**Recommended Services** – Continuation or changes to service and staffing levels after budget recommendations have been adopted by the Board of Supervisors.

**Revenue** – Source of income to an operation from any funding source other than fund balance.

**Salaries and Benefits (also called Class 1)** – A class and object level of expenditure reflecting the County’s compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay and various types of premium pay. Benefits include the County’s share of the costs for health, dental, life

## Glossary of Budget Terms

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insurance, retirement, Social Security and Workers' Compensation.

**Salary and Staffing Resolutions** – The master roster of all authorized positions in the County, delineated by department, and the salary ranges for each position. These Resolutions are maintained by the Human Resources Department. Any amendments must be adopted by the Board of Supervisors.

**Service Budget Unit** – A distinct service entity within the County budget which has a mission and/or funding source sufficiently unique to require an object of expenditure and source of revenue description in the Budget.

**Special Districts** – An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes. However, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts (NID), park districts (Western Gateway), sanitation and solid waste districts, fire protection districts, school districts and transit authorities. There are more than 20,000 special districts in California.

**Special Revenue Fund** – Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Road Fund is an example of this type of fund. See "Measure F." In accordance with GASB34, a Special Revenue Fund must have a separate budget adopted annually.

**Staff Year/ FTE** – In concept, one person working fulltime for one year. In the County, salary and benefit costs are based on the number of staff-years of various classifications required to provide a certain level of service. A normal fiscal year is equal to 2,088 staff hours, although occasionally there are years with full time equivalent hours of 2,080 or 2,096.

**Tax and Revenue Anticipation Notes (TRANS)** – Notes sold by the County of Nevada that stabilize cash flow during the year. They are secured by anticipated tax and other revenue collections.

**Teeter Borrowing Program** – Short-term obligation notes, secured by future collections of delinquent property taxes, and used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

**Total Appropriations and Total Revenues** – The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the budget period.

**Transient Occupancy Tax (TOT)** – A tax of 10% of the rental receipts charged for temporary lodging in a hotel, motel or other similar temporary lodging facility.

**Values** – A statement of the core beliefs of an organization reflecting its organizational culture and how it relates to its external environment.

**Vehicle License Fee (VLF)** – Annual registration fee imposed on vehicles.

**Vision** – The image of what an organization might be and want to become at some point in the future. A picture of future desired outcomes. See the Budget Executive Summary for the adopted Nevada County Vision, Mission and Values statements.